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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District will be held starting at 6:00 p.m. on March 1, 2022 via Livestream/Zoom.

Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to [info@ivgid.org](mailto:info@ivgid.org) by 4:00 p.m. on March 1, 2022) or via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

In addition, if a member of the public wishes to hear, observe, participate in and provide public comment at the meeting, using Livestream/Zoom, they may do so by coming to the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada. A notification of this attendance would be greatly appreciated by telephoning the District Clerk at (775) 832-1207 or sending an e-mail to [info@ivgid.org](mailto:info@ivgid.org). We appreciate your help with this process. (Reference is made to Assembly No. 253)

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- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF TRUSTEES\*
- C. INITIAL PUBLIC COMMENTS\* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA (*for possible action*)  
*The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*  
**-OR-**  
*The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*
- E. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) - **page 4**
- F. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
  - 1. **SUBJECT: FISCAL YEAR 2021/2022 SECOND QUARTER BUDGET UPDATE: DISTRICT FINANCIAL RESULTS THROUGH DECEMBER 31, 2021 - pages 5 - 53**  
*Recommendation for Action: No action required – report only (Requesting Staff Member: Director of Finance Paul Navazio)*
  - 2. **SUBJECT: FISCAL YEAR 2021/2022 SECOND QUARTER BUDGET UPDATE: POPULAR CAPITAL IMPROVEMENT PROGRAM STATUS REPORT THROUGH DECEMBER 31, 2021 - pages 54 - 61**  
*Recommendation for Action: No action required – report only (Requesting Staff Member: Director of Finance Paul Navazio)*

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## Incline Village General Improvement District

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

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

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# NOTICE OF MEETING

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Agenda for the Board Meeting of March 1, 2022 - Page 2

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3. **SUBJECT: REVIEW AND DISCUSS EFFLUENT PIPELINE PROJECT UPDATE**

*Recommendation for Action:* No action required – report only (Requesting Staff Member: Director of Public Works Brad Underwood) - *pages 62 - 117*

4. **SUBJECT: REVIEW AND DISCUSS EFFLUENT STORAGE (POND LINING) PROJECT UPDATE**

*Recommendation for Action:* No action required – report only (Requesting Staff Member: Director of Public Works Brad Underwood) - *pages 118 - 147*

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

1. **SUBJECT: PROFESSIONAL SERVICES AGREEMENT FOR ENGINEERING DESIGN SERVICES FOR THE WATERMAIN REPLACEMENT – CRYSTAL PEAK ROAD PROJECT – 2021/2022 CAPITAL IMPROVEMENT PROJECT; PROJECT; FUND: UTILITIES; DIVISION: SUPPLY & DISTRIBUTION; PROJECT: 2299WS1705; VENDOR: SHAW ENGINEERING, LTD. IN THE AMOUNT OF \$58,300. PLUS \$5,000 FOR CONTINGENCIES AND A BUDGET TRANSFER OF \$20,000.** (Requesting Staff Member: Director of Public Works Brad Underwood) - *pages 148 - 211*

2. **SUBJECT: AUTHORIZE PAYMENT TO GRANITE CONSTRUCTION, INC. FOR +/-1,530 SQUARE FEET OF ASPHALT PAVEMENT DAMAGED BY AN EFFLUENT PIPELINE LEAK ON STATE ROUTE HIGHWAY 28; FUND: UTILITY; DIVISION: SEWER; VENDOR: GRANITE CONSTRUCTION, INC. IN THE AMOUNT OF NOT TO EXCEED \$80,000.** (Requesting Staff Member: Director of Public Works Brad Underwood) - *pages 212 - 214*

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

1. **SUBJECT: BOARD PRACTICE FOR APPROVAL – BUDGETING AND FISCAL MANAGEMENT; COMMUNITY SERVICES AND BEACH PRICING FOR PRODUCTS AND SERVICES – PRACTICE 6.2.0**

*Recommendation for Action:* Review, discuss and possibly take action to approve the new Board Practice 6.2.0, related to Community Services and Beach pricing for products and service (Requesting Staff Member: Director of Finance Paul Navazio) - *pages 215 - 236*

2. **SUBJECT: FY2022/2023 BUDGET WORKSHOP #3 – REVIEW AND DISCUSS THE FOLLOWING: - pages 237 - 317**

- Presentation of Draft Multi-Year Capital Improvement Program Budget (FY2023-27)
- Board Policies – Multi-Year Capital Planning / Capital Project Budgeting
- Update - Board Priority Projects
- Update – Capital Program by Fund
- Update – Fleet Replacement Plan

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# NOTICE OF MEETING

Agenda for the Board Meeting of March 1, 2022 - Page 3

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- Update – Capital Maintenance / Expense Items

*Recommendation for Action:* Review, discuss and provide direction to inform ongoing development of the District’s FY2022/23 budget. (Requesting Staff Members- District General Manager Indra Winquest and Director of Finance Paul Navazio)

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

J. ADJOURNMENT (*for possible action*)

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, February 24, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of March 1, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID’s agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

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

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

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

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

**Notes:** *Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (\*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. IVGID’S agenda packets are available at IVGID’s website, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".*

| DATE  | DAY OF THE WEEK | TIME   | LOCATION | TYPE OF MEETING - 2022 | COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES | ITEMS SLATED FOR CONSIDERATION                                                                                                                                                                                                                              |
|-------|-----------------|--------|----------|------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |                 |        |          | 2022                   |                                                                                                      |                                                                                                                                                                                                                                                             |
| TBD   | TBD             | TBD    |          | Special Board Meeting  |                                                                                                      | GM's Ordinance 7 Committee recommendations                                                                                                                                                                                                                  |
| 03/09 | Wednesday       | 6 p.m. | Zoom     |                        | 02/28/2022, 8 a.m.                                                                                   | Utility Rate Study<br>Snowboard Equipment Purchase (Bandelin) Either 02/23 or 03/09<br>Key Rates (Golf and Facilities)<br>Non Profit Rates (Nelson) Either 02/23 or 03/09<br>Effluent Pond Lining Project – Contract Amendment with Jacobs and with Granite |
| 03/30 | Wednesday       | 6.p.m. | Zoom     |                        | 03/21/2022, 8 a.m.                                                                                   | Review of draft Board of Trustees handbook (Schmitz)<br>Award of Contract Slott Peak Water Main Replacement<br>Effluent Pipeline Project – Contract Amendment with HDR (Requesting Staff Member: Director of Public Works Brad Underwood)                   |
| 04/13 | Wednesday       |        |          |                        | 04/04/2022, 8 a.m.                                                                                   | Approval of Tentative budget and setting of public hearings                                                                                                                                                                                                 |
| 04/27 | Wednesday       |        |          |                        | 04/18/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 05/11 | Wednesday       |        |          |                        | 05/02/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 05/25 | Wednesday       |        |          |                        | 05/16/2022, 8 a.m.                                                                                   | Public Hearings: Budget and Facility Fees<br>Budget Adoption<br>Approval of Facility Fees Resolution                                                                                                                                                        |
| 06/08 | Wednesday       |        |          |                        | 05/30/2022, 8 a.m.                                                                                   | Have a discussion about the date of the General Manager's Performance Evaluation (Schmitz) (10/04/2021)                                                                                                                                                     |
| 06/29 | Wednesday       |        |          |                        | 06/20/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 07/13 | Wednesday       |        |          |                        | 07/04/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 07/27 | Wednesday       |        |          |                        | 07/18/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 08/10 | Wednesday       |        |          |                        | 08/01/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 08/31 | Wednesday       |        |          |                        | 08/22/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 09/14 | Wednesday       |        |          |                        | 09/05/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 09/28 | Wednesday       |        |          |                        | 09/19/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 10/12 | Wednesday       |        |          |                        | 10/03/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 10/26 | Wednesday       |        |          |                        | 10/17/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 11/09 | Wednesday       |        |          |                        | 10/31/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |
| 12/14 | Wednesday       |        |          |                        | 12/05/2022, 8 a.m.                                                                                   |                                                                                                                                                                                                                                                             |

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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>                                                                                                                           |
| Revisions to Ordinance 7 (allow 45 days ahead of action)                                                                                                                                                                                                                                      |
| Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)                                                                                                                                                         |
| Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)                                                                                                                                         |
| Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)                                                                                                                                              |
| Review of service levels – Golf will be coming first – maybe on 01/26/2022 agenda)                                                                                                                                                                                                            |
| Trustee Tonking asked for a Policy 3.1.0 review (5/26/2021)                                                                                                                                                                                                                                   |
| Next step on Diamond Peak parking lot/Ski Way                                                                                                                                                                                                                                                 |
| Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative)                                                                                                                                                           |
| Code of Conduct                                                                                                                                                                                                                                                                               |
| List of contracts, etc. that need annual Board Review – District General Manager and District Clerk                                                                                                                                                                                           |
| Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20. |
| Retaining special legal counsel for construction contracts, Staff member suggested, review and discuss as a Board and decide how to move (Request by Trustee Schmitz – 11/03/2021)                                                                                                            |
| Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)                                                                                                          |
| Board of Trustees Handbook                                                                                                                                                                                                                                                                    |
| Board packet material requirements                                                                                                                                                                                                                                                            |

\*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2022.

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2021/2022 Second Quarter Budget Update: District Financial Results Through December 31, 2021

**DATE:** February 23, 2022

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### **I. RECOMMENDATION**

This is an informational report and therefore no Board action is required.

### **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2021-22 2<sup>nd</sup> Quarter Budget Update providing budget versus actual results for the quarter ending December 31, 2021, to include:

- a) *Summary of Sources and Uses* of funds across all District activities
- b) *Summary of Revenue, Expenses and Changes in Net Position* for the District's proprietary funds

The mid-year budget update also includes preliminary estimates of year-end projections across all District activities.

#### *District Sources and Uses*

District revenues totaling \$22,944,922 were recorded through the second quarter of FY2021/22. Total revenues collected represent 49.7% of the total revenues (\$46,186,009) included in the District's approved budget for FY2021/22. Revenues through the second quarter, as reported, are \$1,576,620 below the year-to-date budget (\$24,521,542) through December 31, 2021.

The District's approved budget for FY2021/22 includes expenditure appropriations totaling \$56,510,115 across all funds, including operations, capital and debt. Overall, District expenditures recorded through the second quarter ending December 31, 2021, total \$20,020,155 which represents 35.4% of the approved fiscal year budget. Expenditures through the second quarter are \$17,852,053 under the year-to-date expenditure budget of \$37,872,209 through December 31, 2021 and is largely attributable to timing of capital project expenditures within the District's Utility, Community Services and Beach funds.

Overall, financial results through the second quarter of FY2021/22 reflect revenues (sources) exceeding expenditures (uses) by \$2,924,766, which represents a favorable variance relative to the year-to-date budget through the first six months of the fiscal year which assumed expenditures (uses) exceeding revenues (sources) by \$13,350,667.

- Table 1 provides a summary of sources and uses for each of the District's major funds.
- Table 2 provides a District-wide summary of sources and uses by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.
- This report also includes, via Attachment A, the complete set of monthly Sources and Uses reports for the period ending December 31, 2021 which are posted on the District's Financial Transparency webpage. This information includes District-wide roll-ups, summary by major fund types as well as results for each individual fund.

**Table 1 – District-wide Financial Summary by Major Fund Types**

| STATEMENT OF SOURCES AND USES |                           |                      |                      |                       |                    |                    |                     |                 |
|-------------------------------|---------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|---------------------|-----------------|
| DECEMBER 2021                 |                           |                      |                      |                       |                    |                    |                     |                 |
| Fund                          | Current Year Total Budget | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance | YTD % of Budget |
| <b>100 General Fund</b>       |                           |                      |                      |                       |                    |                    |                     |                 |
| Sources                       | 3,918,240                 | 188,990              | 177,983              | (11,007)              | 2,090,510          | 2,157,574          | 67,064              | 55.1%           |
| Uses                          | 4,284,574                 | 325,551              | 239,499              | 86,052                | 2,442,145          | 1,579,856          | 862,289             | 36.9%           |
| Net Sources/Uses              | (366,334)                 | (136,561)            | (61,516)             | 75,045                | (351,635)          | 577,718            | 929,353             |                 |
| <b>200 Utilities</b>          |                           |                      |                      |                       |                    |                    |                     |                 |
| Sources                       | 13,143,076                | 1,018,320            | 916,749              | (101,570)             | 7,134,372          | 6,984,284          | (150,087)           | 53.1%           |
| Uses                          | 17,068,075                | 683,369              | 883,966              | (200,597)             | 12,491,873         | 4,857,704          | 7,634,168           | 28.5%           |
| Net Sources/Uses              | (3,924,999)               | 334,950              | 32,783               | (302,167)             | (5,357,501)        | 2,126,580          | 7,484,081           |                 |
| <b>300 Community Services</b> |                           |                      |                      |                       |                    |                    |                     |                 |
| Sources                       | 19,739,702                | 4,164,455            | 3,968,803            | (195,652)             | 9,769,374          | 9,054,526          | (714,848)           | 45.9%           |
| Uses                          | 25,868,478                | 1,906,359            | 1,766,861            | 139,498               | 16,147,881         | 9,135,944          | 7,011,937           | 35.3%           |
| Net Sources/Uses              | (6,128,776)               | 2,258,097            | 2,201,943            | (56,154)              | (6,378,507)        | (81,418)           | 6,297,089           |                 |
| <b>390 Beach</b>              |                           |                      |                      |                       |                    |                    |                     |                 |
| Sources                       | 6,166,765                 | (35,231)             | 2,585                | 37,817                | 3,845,325          | 3,561,055          | (284,269)           | 57.7%           |
| Uses                          | 6,114,769                 | 82,893               | 82,031               | 862                   | 5,162,324          | 3,184,419          | 1,977,905           | 52.1%           |
| Net Sources/Uses              | 51,996                    | (118,124)            | (79,446)             | 38,678                | (1,316,999)        | 376,636            | 1,693,635           |                 |
| <b>400 Internal Services</b>  |                           |                      |                      |                       |                    |                    |                     |                 |
| Sources                       | 3,218,226                 | 242,375              | 210,213              | (32,162)              | 1,681,962          | 1,187,483          | (494,479)           | 36.9%           |
| Uses                          | 3,174,220                 | 260,340              | 246,487              | 13,853                | 1,627,986          | 1,262,232          | 365,754             | 39.8%           |
| Net Sources/Uses              | 44,006                    | (17,965)             | (36,274)             | (18,310)              | 53,976             | (74,749)           | (128,725)           |                 |
| <b>DISTRICT-WIDE SUMMARY</b>  |                           |                      |                      |                       |                    |                    |                     |                 |
| Sources                       | 46,186,009                | 5,578,909            | 5,276,334            | (302,575)             | 24,521,542         | 22,944,922         | (1,576,620)         | 49.7%           |
| Uses                          | 56,510,115                | 3,258,512            | 3,218,844            | 39,667                | 37,872,209         | 20,020,155         | 17,852,053          | 35.4%           |
| Net Sources/Uses              | (10,324,106)              | 2,320,397            | 2,057,490            | (262,907)             | (13,350,667)       | 2,924,766          | 16,275,433          |                 |

**Table 2 – District-wide Financial Results: Sources and Uses by Major Category]**

| ALL DISTRICT                                  |                              |                            |                            |                             |                       |                       |                        |
|-----------------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|-----------------------|-----------------------|------------------------|
| CURRENT YEAR TO BUDGET COMPARISON             |                              |                            |                            |                             |                       |                       |                        |
| For fiscal year 2022, 07/01/2021 - 12/31/2021 |                              |                            |                            |                             |                       |                       |                        |
|                                               | Current Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current YTD<br>Budget | Current YTD<br>Actual | YTD Budget<br>Variance |
| <b>SOURCES</b>                                |                              |                            |                            |                             |                       |                       |                        |
| Ad Valorem Property Tax                       | 1,948,610                    | 6,000                      | 7,300                      | 1,300                       | 1,097,000             | 1,144,342             | 47,342                 |
| Consolidated Taxes                            | 1,901,530                    | 177,315                    | 182,463                    | 5,148                       | 959,460               | 1,006,701             | 47,241                 |
| Charges for Services                          | 31,853,158                   | 5,069,259                  | 4,693,769                  | (375,489)                   | 16,804,033            | 15,363,752            | (1,440,281)            |
| Facility Fees                                 | 6,088,940                    | -                          | -                          | -                           | 3,582,841             | 3,691,806             | 108,965                |
| Rents                                         | 12,100                       | 170                        | -                          | (170)                       | 9,210                 | -                     | (9,210)                |
| Intergovernmental - Operating Grants          | 65,800                       | 32,400                     | 3,569                      | (28,831)                    | 49,725                | 38,070                | (11,655)               |
| Interfund Services                            | 3,559,537                    | 276,702                    | 267,725                    | (8,978)                     | 1,831,946             | 1,328,815             | (503,130)              |
| Non Operating Income/Leases                   | 118,130                      | 2,765                      | 2,791                      | 26                          | 101,540               | 107,466               | 5,926                  |
| Investment Earnings                           | 171,575                      | 14,298                     | 4,639                      | (9,659)                     | 85,788                | 24,198                | (61,590)               |
| Capital Grants                                | 80,000                       | -                          | -                          | -                           | -                     | 47,927                | 47,927                 |
| Proceeds from Capital Asset Dispositions      | -                            | -                          | 114,078                    | 114,078                     | -                     | 191,845               | 191,845                |
| Transfers In                                  | 386,629                      | -                          | -                          | -                           | -                     | -                     | -                      |
| <b>TOTAL SOURCES</b>                          | <b>46,186,009</b>            | <b>5,578,909</b>           | <b>5,276,334</b>           | <b>(302,575)</b>            | <b>24,521,542</b>     | <b>22,944,922</b>     | <b>(1,576,620)</b>     |
| <b>USES</b>                                   |                              |                            |                            |                             |                       |                       |                        |
| Salaries and Wages                            | 15,073,364                   | 1,374,830                  | 1,231,459                  | 143,371                     | 7,610,588             | 6,795,764             | 814,824                |
| Employee Fringe                               | 6,175,958                    | 530,849                    | 465,149                    | 65,701                      | 2,996,981             | 2,508,406             | 488,575                |
| <b>Total Personnel Cost</b>                   | <b>21,249,322</b>            | <b>1,905,679</b>           | <b>1,696,608</b>           | <b>209,071</b>              | <b>10,607,569</b>     | <b>9,304,170</b>      | <b>1,303,399</b>       |
| Professional Services                         | 726,324                      | 46,883                     | 53,236                     | (6,353)                     | 449,024               | 230,209               | 218,815                |
| Services and Supplies                         | 11,068,715                   | 783,804                    | 849,286                    | (65,482)                    | 6,550,816             | 4,016,549             | 2,534,266              |
| Insurance                                     | 724,200                      | 67,416                     | 70,857                     | (3,441)                     | 347,962               | 351,871               | (3,909)                |
| Utilities                                     | 2,449,822                    | 317,139                    | 248,993                    | 68,146                      | 1,367,156             | 1,229,277             | 137,879                |
| Cost of Goods Sold                            | 1,789,355                    | 137,433                    | 75,055                     | 62,378                      | 1,060,833             | 695,122               | 365,710                |
| Central Services Cost                         | -                            | -                          | -                          | -                           | -                     | -                     | -                      |
| Defensible Space                              | 200,000                      | -                          | 16,458                     | (16,458)                    | -                     | 16,458                | (16,458)               |
| Capital Improvements                          | 16,779,695                   | -                          | 208,198                    | (208,198)                   | 16,779,695            | 3,513,929             | 13,265,766             |
| Debt Service                                  | 1,036,054                    | 156                        | 153                        | 3                           | 709,155               | 662,571               | 46,584                 |
| Extraordinary                                 | 100,000                      | -                          | -                          | -                           | -                     | -                     | -                      |
| Transfers Out                                 | 386,629                      | -                          | -                          | -                           | -                     | -                     | -                      |
| <b>TOTAL USES</b>                             | <b>56,510,115</b>            | <b>3,258,512</b>           | <b>3,218,844</b>           | <b>39,667</b>               | <b>37,872,209</b>     | <b>20,020,155</b>     | <b>17,852,053</b>      |
| <b>SOURCES(USES)</b>                          | <b>(10,324,106)</b>          | <b>2,320,397</b>           | <b>2,057,490</b>           | <b>(262,907)</b>            | <b>(13,350,667)</b>   | <b>2,924,766</b>      | <b>16,275,433</b>      |

- District-wide Sources through the second quarter of the fiscal year totaled \$22,944,922, which is \$1,576,620 below the year-to-date budget of \$24,521,542.
  - Shortfalls in Charges for Services (\$1,440,281), Inter-fund Services (\$503,130) and Investment Earnings (\$61,590) were partially offset by favorable budget variances within Ad Valorem and Consolidated Taxes (\$94,583), and Facility Fees (\$108,965) collected through the second quarter.
- District-wide Uses through the second quarter of the fiscal year totaled \$20,020,155, or \$17,852,053 under the year-to-date budget of \$37,872,209.
  - Personnel costs through December 31, 2021 were \$9,304,170, or \$1,303,399 (12.3%) under year-to-date budget of \$10,607,569.
  - Significant favorable budget variances through the first quarter were also realized in Services and Supplies (\$2,534,266), Cost of Goods Sold (\$365,710), Professional Services (\$218,815).
  - Capital Improvement expenditures through the second quarter were \$3,513,929 representing 20.9% of the FY2021/22 budget of \$16,799,695.

This result is due to the timing of significant capital outlay expenditures planned for in the current fiscal year.

*Statement of Revenue, Expenses and Change in Net Position (Proprietary Funds)*

Table 3 provides a summary of revenues, expenses and change in net position for each of the District's proprietary (enterprise) funds. Starting with the FY2021/22 fiscal year, the District converted its Community Services and Beach funds from Special Revenue (Governmental-type) funds to Enterprise (Proprietary-type) funds for financial reporting purposes.

**Table 3 – Proprietary Funds: Statement of Revenues, Expenses and Change in Net Position**

| DECEMBER 2021                     |                              |                            |                            |                             |                          |                          |                           |                       |
|-----------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------|
| Fund                              | Current Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current<br>YTD<br>Budget | Current<br>YTD<br>Actual | YTD<br>Budget<br>Variance | YTD %<br>of<br>Budget |
| <b>200 Utilities</b>              |                              |                            |                            |                             |                          |                          |                           |                       |
| Total Operating Income            | 13,069,076                   | 1,012,153                  | 910,775                    | (101,378)                   | 7,097,372                | 6,966,613                | (130,758)                 | 53.3%                 |
| Total Operating Expense           | 13,119,689                   | 990,278                    | 1,115,839                  | (125,561)                   | 7,023,600                | 5,785,840                | 1,237,760                 | 44.1%                 |
| Net Income (Expense)              | (50,613)                     | 21,875                     | (205,064)                  | (226,939)                   | 73,772                   | 1,180,773                | 1,107,001                 |                       |
| Total Non Operating Income        | 74,000                       | 6,167                      | 5,974                      | (193)                       | 37,000                   | 17,671                   | (19,329)                  | 23.9%                 |
| Total Non Operating Expense       | 89,291                       | -                          | -                          | -                           | 46,564                   | (1)                      | 46,565                    | 0.0%                  |
| Income (Expense) Before Transfers | (65,904)                     | 28,042                     | (199,089)                  | (227,131)                   | 64,208                   | 1,198,445                | 1,134,238                 |                       |
| Change in Net Position            | (65,904)                     | 28,042                     | (199,089)                  | (227,131)                   | 64,208                   | 1,198,445                | 1,134,238                 | -1818.5%              |
| <b>300 Community Services</b>     |                              |                            |                            |                             |                          |                          |                           |                       |
| Total Operating Income            | 19,128,693                   | 4,159,503                  | 3,843,760                  | (315,743)                   | 9,654,709                | 8,709,562                | (945,147)                 | 45.5%                 |
| Total Operating Expense           | 22,878,833                   | 2,190,821                  | 1,855,359                  | 335,463                     | 11,842,416               | 9,468,558                | 2,373,858                 | 41.4%                 |
| Net Income (Expense)              | (3,750,140)                  | 1,968,681                  | 1,988,401                  | 19,720                      | (2,187,707)              | (758,996)                | 1,428,712                 |                       |
| Total Non Operating Income        | 224,380                      | 4,953                      | 125,044                    | 120,091                     | 114,665                  | 344,964                  | 230,299                   | 153.7%                |
| Total Non Operating Expense       | 14,715                       | 156                        | 153                        | 3                           | 9,450                    | 9,431                    | 19                        | 64.1%                 |
| Income (Expense) Before Transfers | (3,540,475)                  | 1,973,478                  | 2,113,291                  | 139,814                     | (2,082,492)              | (423,463)                | 1,659,030                 |                       |
| Transfers In                      | 386,629                      | -                          | -                          | -                           | -                        | -                        | -                         | 0.0%                  |
| Transfers Out                     | 386,629                      | -                          | -                          | -                           | -                        | -                        | -                         | 0.0%                  |
| Total Transfers                   | -                            | -                          | -                          | -                           | -                        | -                        | -                         |                       |
| Change in Net Position            | (3,540,475)                  | 1,973,478                  | 2,113,291                  | 139,814                     | (2,082,492)              | (423,463)                | 1,659,030                 | 12.0%                 |
| <b>390 Beach</b>                  |                              |                            |                            |                             |                          |                          |                           |                       |
| Total Operating Income            | 6,161,140                    | (35,700)                   | 240                        | 35,940                      | 3,842,512                | 3,558,710                | (283,802)                 | 57.8%                 |
| Total Operating Expense           | 2,626,834                    | 103,643                    | 93,272                     | 10,370                      | 1,549,960                | 985,735                  | 564,225                   | 37.5%                 |
| Net Income (Expense)              | 3,534,306                    | (139,343)                  | (93,032)                   | 46,310                      | 2,292,552                | 2,572,975                | 280,423                   |                       |
| Total Non Operating Income        | 5,625                        | 469                        | 2,345                      | 1,877                       | 2,813                    | 2,345                    | (467)                     | 41.7%                 |
| Total Non Operating Expense       | 210                          | -                          | -                          | -                           | 139                      | 139                      | (0)                       | 66.3%                 |
| Income (Expense) Before Transfers | 3,539,721                    | (138,874)                  | (90,687)                   | 48,187                      | 2,295,226                | 2,575,181                | 279,955                   |                       |
| Change in Net Position            | 3,539,721                    | (138,874)                  | (90,687)                   | 48,187                      | 2,295,226                | 2,575,181                | 279,955                   | 72.8%                 |
| <b>400 Internal Services</b>      |                              |                            |                            |                             |                          |                          |                           |                       |
| Total Operating Income            | 3,218,226                    | 242,375                    | 210,288                    | (32,087)                    | 1,681,962                | 1,187,558                | (494,404)                 | 36.9%                 |
| Total Operating Expense           | 3,186,820                    | 261,390                    | 247,362                    | 14,029                      | 1,634,286                | 1,267,528                | 366,758                   | 39.8%                 |
| Net Income (Expense)              | 31,406                       | (19,015)                   | (37,073)                   | (18,058)                    | 47,676                   | (79,970)                 | (127,646)                 |                       |
| Total Non Operating Income        | -                            | -                          | (75)                       | (75)                        | -                        | (75)                     | (75)                      | #DIV/0!               |
| Total Non Operating Expense       | -                            | -                          | -                          | -                           | -                        | -                        | -                         | #DIV/0!               |
| Income (Expense) Before Transfers | 31,406                       | (19,015)                   | (37,149)                   | (18,134)                    | 47,676                   | (80,045)                 | (127,721)                 |                       |
| Change in Net Position            | 31,406                       | (19,015)                   | (37,149)                   | (18,134)                    | 47,676                   | (80,045)                 | (127,721)                 | -254.9%               |

- Utility Fund – An increase in net position of \$1,198,445 was reported through the first six months of the fiscal year, resulting primarily from favorable net operating



income of \$1,107,001. This result compares favorably to the year-to-date budget which assumed a decrease in net position of \$64,208 through the first six months.

- Community Services Fund – A decrease in net position of \$423,463 was reported through the first six months of the fiscal year. This result compares favorably to the year-to-date budget which assumed a decrease in net position of \$2,082,492 through the second quarter.
- Beach Fund - An increase in net position of \$2,575,181 was reported through the first six months of the fiscal year, resulting primarily from favorable net operating income. This result compares favorably to the year-to-date budget which assumed an increase in net position of \$2,295,226 through the second quarter.
- Internal Service Fund - A decrease in net position of \$80,045 was reported through the first six months of the fiscal year. While this result compares unfavorably to the year-to-date budget which assumed an increase in net position of \$47,676 through the second quarter, internal services funds will generally clear negative net positions over the course of the fiscal year as expenditures are entirely recovered through charges to user departments.

This report also includes, via Attachment B, the complete set of monthly Statement of Revenues, Expenses and Change in Net Position for the period ending December 31, 2021 for the District's proprietary funds. These reports are posted on the District's Financial Transparency webpage.

### *Year-End Projections*

Tables 4-5 provide summaries of projected year-end sources, uses for the District's major funds, informed by results through the first six months of the fiscal year.

Table 6 presents a summary of projected year-end results the District's enterprise funds under statement of revenues, expenses and change in net position.

**Table 4 – Mid-Year Projections: Sources and Uses**

| DECEMBER 2021                 |                           |                    |                             |                             |                       |
|-------------------------------|---------------------------|--------------------|-----------------------------|-----------------------------|-----------------------|
| Fund                          | Current Year Total Budget | Current YTD Actual | Current Year-end Projection | Projected Year-end Variance | Projected % of Budget |
| <b>100 General Fund</b>       |                           |                    |                             |                             |                       |
| Sources                       | 3,918,240                 | 2,157,574          | 3,956,582                   | 38,342                      | 100.98%               |
| Uses                          | 4,284,574                 | 1,579,856          | 3,654,452                   | (630,122)                   | 85.29%                |
| Net Sources/Uses              | (366,334)                 | 577,718            | 302,130                     | 668,464                     |                       |
| <b>200 Utilities</b>          |                           |                    |                             |                             |                       |
| Sources                       | 13,143,076                | 6,984,284          | 12,794,806                  | (348,270)                   | 97.35%                |
| Uses                          | 17,068,075                | 4,857,704          | 15,620,607                  | (1,447,467)                 | 91.52%                |
| Net Sources/Uses              | (3,924,999)               | 2,126,580          | (2,825,801)                 | 1,099,197                   |                       |
| <b>300 Community Services</b> |                           |                    |                             |                             |                       |
| Sources                       | 19,739,702                | 9,054,526          | 18,909,047                  | (830,655)                   | 95.79%                |
| Uses                          | 25,868,478                | 9,135,944          | 22,669,625                  | (3,198,853)                 | 87.63%                |
| Net Sources/Uses              | (6,128,776)               | (81,418)           | (3,760,578)                 | 2,368,198                   |                       |
| <b>390 Beach</b>              |                           |                    |                             |                             |                       |
| Sources                       | 6,166,765                 | 3,561,055          | 5,795,510                   | (371,255)                   | 93.98%                |
| Uses                          | 6,114,769                 | 3,184,419          | 5,400,246                   | (714,523)                   | 88.31%                |
| Net Sources/Uses              | 51,996                    | 376,636            | 395,263                     | 343,267                     |                       |
| <b>400 Internal Services</b>  |                           |                    |                             |                             |                       |
| Sources                       | 3,218,226                 | 1,187,483          | 2,637,983                   | (580,243)                   | 81.97%                |
| Uses                          | 3,174,220                 | 1,262,232          | 2,713,235                   | (460,985)                   | 85.48%                |
| Net Sources/Uses              | 44,006                    | (74,749)           | (75,252)                    | (119,258)                   |                       |
| <b>DISTRICT-WIDE SUMMARY</b>  |                           |                    |                             |                             |                       |
| Sources                       | 46,186,009                | 22,944,922         | 44,093,928                  | (2,092,081)                 | 95.47%                |
| Uses                          | 56,510,115                | 20,020,155         | 50,058,166                  | (6,451,949)                 | 88.58%                |
| Net Sources/Uses              | (10,324,106)              | 2,924,766          | (5,964,238)                 | 4,359,868                   |                       |

- General Fund – The District’s General Fund is projected to end the fiscal year with a surplus of \$302,130, which represents a favorable variance of \$668,464 from the approved budget. This projected result is due primarily to projected expenditures falling \$630,122 (14.7%) under the approved budget. General Fund revenues are projected to end the fiscal year within 1.0% of the approved budget.
- Utility Fund – The Utility Fund is projected to end the year with expenditures exceeding revenues by \$2.83 million, and would represent a favorable variance of \$1.1 million from the approved budget. Utility Fund revenues are projected to end the year \$348,270 (2.65%) under budget, while fund expenditures are projected to end the year \$1.44 million (8.5%) below the approved budget.
- Community Services Fund – Overall, the Community Services Fund revenues are projected to end the fiscal year \$830,655 (4.2%) under budget, while expenditures

are projected to end the year \$3.2 million under budget. This results in expenditures exceeding revenues by \$3.76 million, and compares favorably to the approved budget which assumes expenditures exceeding revenues by \$6.13 million.

- Beach Fund – The Beach Fund is projected to end the current fiscal year with a net favorable budget variance of \$343,267 compared to the approved budget. The beach fund is estimated to end the fiscal year with revenues falling \$371,255 (6.02%) below the approved budget, while expenditures are projected to end the year \$714,523 (11.7%) under the approved expenditure budget.
- Internal Services – The District's Internal Service funds, comprised of Fleet operations, Engineering and Buildings are collectively projected to end the fiscal year with revenues of exceeding expenditures by \$119,258. However, it should be noted that year-end revenues, stemming almost entirely from charge-backs to departments supported by internal service functions, are typically adjusted to avoid over- or under-recovery of actual costs.

**Table 5 – Mid-Year Projections: Sources and Uses**  
 DECEMBER 2021

**COMMUNITY SERVICES: OPERATIONS BY VENUE**

| <b>Fund</b>                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>YTD<br/>Actual</b> | <b>Current Year-<br/>end<br/>Projection</b> | <b>Projected<br/>Year-end<br/>Variance</b> | <b>Projected %<br/>of Budget</b> |
|--------------------------------------|--------------------------------------|-----------------------------------|---------------------------------------------|--------------------------------------------|----------------------------------|
| <b>Golf - Championship Course</b>    |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 3,520,218                            | 2,077,620                         | 3,111,013                                   | (409,205)                                  | 88.38%                           |
| Uses                                 | 5,117,763                            | 2,118,371                         | 4,511,850                                   | (605,913)                                  | 88.16%                           |
| Net Sources/Uses                     | (1,597,545)                          | (40,751)                          | (1,400,837)                                 | 196,708                                    |                                  |
| <b>Golf - Mountain Course</b>        |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 983,711                              | 533,709                           | 772,945                                     | (210,766)                                  | 78.57%                           |
| Uses                                 | 1,947,506                            | 910,343                           | 1,683,667                                   | (263,839)                                  | 86.45%                           |
| Net Sources/Uses                     | (963,795)                            | (376,634)                         | (910,722)                                   | 53,073                                     |                                  |
| <b>320 Golf</b>                      |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 4,503,929                            | 2,611,329                         | 3,883,958                                   | (619,971)                                  | 86.23%                           |
| Uses                                 | 7,065,269                            | 3,028,714                         | 6,195,518                                   | (869,752)                                  | 87.69%                           |
| Net Sources/Uses                     | (2,561,340)                          | (417,385)                         | (2,311,559)                                 | 249,781                                    |                                  |
| <b>330 Facilities</b>                |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 1,973,911                            | 1,226,542                         | 2,055,748                                   | 81,837                                     | 104.15%                          |
| Uses                                 | 2,090,279                            | 1,039,492                         | 1,815,559                                   | (274,719)                                  | 86.86%                           |
| Net Sources/Uses                     | (116,368)                            | 187,050                           | 240,188                                     | 356,556                                    |                                  |
| <b>340 Ski - Diamond Peak</b>        |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 11,081,427                           | 3,797,984                         | 10,682,597                                  | (398,830)                                  | 96.40%                           |
| Uses                                 | 10,847,427                           | 3,055,805                         | 9,191,093                                   | (1,656,333)                                | 84.73%                           |
| Net Sources/Uses                     | 234,000                              | 742,178                           | 1,491,504                                   | 1,257,503                                  |                                  |
| <b>350 Recreation</b>                |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 1,166,383                            | 527,584                           | 1,161,163                                   | (5,220)                                    | 99.55%                           |
| Uses                                 | 3,412,634                            | 1,192,093                         | 3,269,947                                   | (142,687)                                  | 95.82%                           |
| Net Sources/Uses                     | (2,246,251)                          | (664,508)                         | (2,108,784)                                 | 137,468                                    |                                  |
| <b>360 Community Services Admin.</b> |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 573,300                              | 614,696                           | 673,038                                     | 99,738                                     | 117.40%                          |
| Uses                                 | 883,074                              | 186,572                           | 810,931                                     | (72,143)                                   | 91.83%                           |
| Net Sources/Uses                     | (309,774)                            | 428,123                           | (137,893)                                   | 171,881                                    |                                  |
| <b>370 Parks</b>                     |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 258,413                              | 175,570                           | 277,230                                     | 18,817                                     | 107.28%                          |
| Uses                                 | 1,304,901                            | 445,103                           | 1,107,020                                   | (197,881)                                  | 84.84%                           |
| Net Sources/Uses                     | (1,046,488)                          | (269,533)                         | (829,790)                                   | 216,698                                    |                                  |
| <b>380 Tennis</b>                    |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 182,339                              | 100,821                           | 175,312                                     | (7,027)                                    | 96.15%                           |
| Uses                                 | 264,893                              | 188,165                           | 279,557                                     | 14,663                                     | 105.54%                          |
| Net Sources/Uses                     | (82,554)                             | (87,343)                          | (104,245)                                   | (21,690)                                   |                                  |
| <b>COMMUNITY SERVICES SUMMARY</b>    |                                      |                                   |                                             |                                            |                                  |
| Sources                              | 19,739,702                           | 9,054,526                         | 18,909,047                                  | (830,655)                                  | 95.79%                           |
| Uses                                 | 25,868,478                           | 9,135,944                         | 22,669,625                                  | (3,198,853)                                | 87.63%                           |
| Net Sources/Uses                     | (6,128,776)                          | (81,418)                          | (3,760,578)                                 | 2,368,198                                  |                                  |

Venue-by-venue results across the District (see Table 5) reflect favorable budget variances across all Community Services activities with the exception of Tennis (Fund 370); however, the projected shortfall is due to expenses related to the Tennis Center Renovation Project that were budgeted in the prior year. A budget augmentation request is pending to address this timing-related variance.

**Table 6 – Mid-Year Projections: Enterprise Funds**

| DECEMBER 2021                     |                              |                          |                                   |                                   |                          |
|-----------------------------------|------------------------------|--------------------------|-----------------------------------|-----------------------------------|--------------------------|
| Fund                              | Current Year<br>Total Budget | Current<br>YTD<br>Actual | Current<br>Year-end<br>Projection | Projected<br>Year-end<br>Variance | Projected %<br>of Budget |
| <b>200 Utilities</b>              |                              |                          |                                   |                                   |                          |
| Total Operating Income            | 13,069,076                   | 6,966,613                | 12,768,560                        | (300,516)                         | 97.70%                   |
| Total Operating Expense           | 13,119,689                   | 5,785,840                | 11,735,545                        | (1,384,144)                       | 89.45%                   |
| Net Income (Expense)              | (50,613)                     | 1,180,773                | 1,033,016                         | 1,083,628                         |                          |
| Total Non Operating Income        | 74,000                       | 17,671                   | 26,246                            | (47,754)                          | 35.47%                   |
| Total Non Operating Expense       | 89,291                       | (1)                      | 89,290                            | (1)                               | 100.00%                  |
| Income (Expense) Before Transfers | (65,904)                     | 1,198,445                | 969,972                           | 1,035,876                         |                          |
| Change in Net Position            | (65,904)                     | 1,198,445                | 969,972                           | 1,035,876                         |                          |
| <b>300 Community Services</b>     |                              |                          |                                   |                                   |                          |
| Total Operating Income            | 19,128,693                   | 8,709,562                | 18,128,934                        | (999,759)                         | 94.77%                   |
| Total Operating Expense           | 22,878,833                   | 9,468,558                | 19,819,019                        | (3,059,814)                       | 86.63%                   |
| Net Income (Expense)              | (3,750,140)                  | (758,996)                | (1,690,085)                       | 2,060,055                         |                          |
| Total Non Operating Income        | 224,380                      | 344,964                  | 393,484                           | 169,104                           | 175.37%                  |
| Total Non Operating Expense       | 14,715                       | 9,431                    | 14,715                            | -                                 | 100.00%                  |
| Income (Expense) Before Transfers | (3,540,475)                  | (423,463)                | (1,311,316)                       | 2,229,159                         |                          |
| Transfers in                      | 386,629                      | -                        | 386,629                           | -                                 | 100.00%                  |
| Transfers Out                     | 386,629                      | -                        | 386,629                           | -                                 | 100.00%                  |
| Total Transfers                   | -                            | -                        | -                                 | -                                 |                          |
| Change in Net Position            | (3,540,475)                  | (423,463)                | (1,311,316)                       | 2,229,159                         |                          |
| <b>390 Beach</b>                  |                              |                          |                                   |                                   |                          |
| Total Operating Income            | 6,161,140                    | 3,558,710                | 5,790,352                         | (370,788)                         | 93.98%                   |
| Total Operating Expense           | 2,626,834                    | 985,735                  | 1,868,138                         | (758,696)                         | 71.12%                   |
| Net Income (Expense)              | 3,534,306                    | 2,572,975                | 3,922,214                         | 387,908                           |                          |
| Total Non Operating Income        | 5,625                        | 2,345                    | 5,158                             | (467)                             | 91.70%                   |
| Total Non Operating Expense       | 210                          | 139                      | 139                               | (71)                              | 66.33%                   |
| Income (Expense) Before Transfers | 3,539,721                    | 2,575,181                | 3,927,233                         | 387,511                           |                          |
| Change in Net Position            | 3,539,721                    | 2,575,181                | 3,927,233                         | 387,511                           |                          |
| <b>400 Internal Services</b>      |                              |                          |                                   |                                   |                          |
| Total Operating Income            | 3,218,226                    | 1,187,558                | 2,638,058                         | (580,168)                         | 81.97%                   |
| Total Operating Expense           | 3,186,820                    | 1,267,528                | 2,724,831                         | (461,988)                         | 85.50%                   |
| Net Income (Expense)              | 31,406                       | (79,970)                 | (86,773)                          | (118,179)                         |                          |
| Total Non Operating Income        | -                            | (75)                     | (75)                              | (75)                              |                          |
| Total Non Operating Expense       | -                            | -                        | -                                 | -                                 |                          |
| Income (Expense) Before Transfers | 31,406                       | (80,045)                 | (86,848)                          | (118,255)                         |                          |
| Change in Net Position            | 31,406                       | (80,045)                 | (86,848)                          | (118,255)                         |                          |

Table 6 reflects initial projections of year-end financial results for the District's Enterprise Funds, under a revenue, expense and change in net position reporting format. With the exception of Internal Services, all major enterprise funds are projected to end the fiscal year with a favorable variance in comparison to the approved budget. Shortfalls in enterprise fund revenues, relative to budget, are anticipated to be more than offset by expenditure savings.

Revenues collected by the District's Internal Service funds will be adjusted at year-end to ensure that charges to user departments do not exceed actual expenditures.

## **II. COMMENTS**

This second quarter budget update provides financial results through December 31, 2021, along with preliminary projections of financial results through the end of the fiscal year.

Staff anticipates returning to the Board in May with the third quarter budget update which will cover budgetary and financial results through the first nine months of the fiscal year (through March 31, 2022).

### **Attachments:**

- Monthly Financial Summary Reports – FY2021/2022 through December 31, 2021
  - Attachment A – Sources and Uses (All Funds)
  - Attachment B – Statement of Revenues, Expenses and Change in Net Positions (Proprietary Funds ONLY)

# MONTHLY FINANCIAL SUMMARY REPORTS

## STATEMENT OF SOURCES AND USES

FISCAL YEAR 2021/22

DECEMBER 2021

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District Wide Summary

Community Services Summary

Beach Summary

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District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

DECEMBER 2021

| <b>Fund</b>                   | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current<br/>YTD<br/>Budget</b> | <b>Current<br/>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> | <b>YTD %<br/>of<br/>Budget</b> |
|-------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|--------------------------------|
| <b>100 General Fund</b>       |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Sources                       | 3,918,240                            | 188,990                             | 177,983                             | (11,007)                             | 2,090,510                         | 2,157,574                         | 67,064                             | 55.1%                          |
| Uses                          | 4,284,574                            | 325,551                             | 239,499                             | 86,052                               | 2,442,145                         | 1,579,856                         | 862,289                            | 36.9%                          |
| Net Sources/Uses              | (366,334)                            | (136,561)                           | (61,516)                            | 75,045                               | (351,635)                         | 577,718                           | 929,353                            |                                |
| <b>200 Utilities</b>          |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Sources                       | 13,143,076                           | 1,018,320                           | 916,749                             | (101,570)                            | 7,134,372                         | 6,984,284                         | (150,087)                          | 53.1%                          |
| Uses                          | 17,068,075                           | 683,369                             | 883,966                             | (200,597)                            | 12,491,873                        | 4,857,704                         | 7,634,168                          | 28.5%                          |
| Net Sources/Uses              | (3,924,999)                          | 334,950                             | 32,783                              | (302,167)                            | (5,357,501)                       | 2,126,580                         | 7,484,081                          |                                |
| <b>300 Community Services</b> |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Sources                       | 19,739,702                           | 4,164,455                           | 3,968,803                           | (195,652)                            | 9,769,374                         | 9,054,526                         | (714,848)                          | 45.9%                          |
| Uses                          | 25,868,478                           | 1,906,359                           | 1,766,861                           | 139,498                              | 16,147,881                        | 9,135,944                         | 7,011,937                          | 35.3%                          |
| Net Sources/Uses              | (6,128,776)                          | 2,258,097                           | 2,201,943                           | (56,154)                             | (6,378,507)                       | (81,418)                          | 6,297,089                          |                                |
| <b>390 Beach</b>              |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Sources                       | 6,166,765                            | (35,231)                            | 2,585                               | 37,817                               | 3,845,325                         | 3,561,055                         | (284,269)                          | 57.7%                          |
| Uses                          | 6,114,769                            | 82,893                              | 82,031                              | 862                                  | 5,162,324                         | 3,184,419                         | 1,977,905                          | 52.1%                          |
| Net Sources/Uses              | 51,996                               | (118,124)                           | (79,446)                            | 38,678                               | (1,316,999)                       | 376,636                           | 1,693,635                          |                                |
| <b>400 Internal Services</b>  |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Sources                       | 3,218,226                            | 242,375                             | 210,213                             | (32,162)                             | 1,681,962                         | 1,187,483                         | (494,479)                          | 36.9%                          |
| Uses                          | 3,174,220                            | 260,340                             | 246,487                             | 13,853                               | 1,627,986                         | 1,262,232                         | 365,754                            | 39.8%                          |
| Net Sources/Uses              | 44,006                               | (17,965)                            | (36,274)                            | (18,310)                             | 53,976                            | (74,749)                          | (128,725)                          |                                |
| <b>DISTRICT-WIDE SUMMARY</b>  |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Sources                       | 46,186,009                           | 5,578,909                           | 5,276,334                           | (302,575)                            | 24,521,542                        | 22,944,922                        | (1,576,620)                        | 49.7%                          |
| Uses                          | 56,510,115                           | 3,258,512                           | 3,218,844                           | 39,667                               | 37,872,209                        | 20,020,155                        | 17,852,053                         | 35.4%                          |
| Net Sources/Uses              | (10,324,106)                         | 2,320,397                           | 2,057,490                           | (262,907)                            | (13,350,667)                      | 2,924,766                         | 16,275,433                         |                                |



**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

DECEMBER 2021

**COMMUNITY SERVICES: OPERATIONS BY VENUE**

| Fund                                 | Current Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current<br>YTD<br>Budget | Current<br>YTD<br>Actual | YTD<br>Budget<br>Variance | YTD %<br>of<br>Budget |
|--------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------|
| <b>Golf - Championship Course</b>    |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 3,520,218                    | 7,800                      | 8,112                      | 312                         | 2,527,167                | 2,077,620                | (449,547)                 | 59.0%                 |
| Uses                                 | 5,117,763                    | 126,246                    | 89,969                     | 36,278                      | 3,648,481                | 2,118,371                | 1,530,110                 | 41.4%                 |
| Net Sources/Uses                     | (1,597,545)                  | (118,446)                  | (81,857)                   | 36,589                      | (1,121,314)              | (40,751)                 | 1,080,563                 |                       |
| <b>Golf - Mountain Course</b>        |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 983,711                      | 1,445                      | 1,308                      | (137)                       | 755,291                  | 533,709                  | (221,582)                 | 54.3%                 |
| Uses                                 | 1,947,506                    | 48,672                     | 55,507                     | (6,835)                     | 1,445,609                | 910,343                  | 535,266                   | 46.7%                 |
| Net Sources/Uses                     | (963,795)                    | (47,227)                   | (54,199)                   | (6,972)                     | (690,318)                | (376,634)                | 313,684                   |                       |
| <b>320 Golf</b>                      |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 4,503,929                    | 9,245                      | 9,419                      | 174                         | 3,282,458                | 2,611,329                | (671,129)                 | 58.0%                 |
| Uses                                 | 7,065,269                    | 174,918                    | 145,476                    | 29,442                      | 5,094,090                | 3,028,714                | 2,065,376                 | 42.9%                 |
| Net Sources/Uses                     | (2,561,340)                  | (165,673)                  | (136,056)                  | 29,617                      | (1,811,632)              | (417,385)                | 1,394,247                 |                       |
| <b>330 Facilities</b>                |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 1,973,911                    | 80,445                     | 58,972                     | (21,473)                    | 1,342,539                | 1,226,542                | (115,997)                 | 62.1%                 |
| Uses                                 | 2,090,279                    | 122,425                    | 96,154                     | 26,271                      | 1,405,735                | 1,039,492                | 366,243                   | -160.7%               |
| Net Sources/Uses                     | (116,368)                    | (41,980)                   | (37,182)                   | 4,798                       | (63,196)                 | 187,050                  | 250,246                   |                       |
| <b>340 Ski - Diamond Peak</b>        |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 11,081,427                   | 3,979,664                  | 3,699,857                  | (279,807)                   | 4,058,401                | 3,797,984                | (260,417)                 | 34.3%                 |
| Uses                                 | 10,847,427                   | 1,334,080                  | 1,245,890                  | 88,190                      | 6,096,022                | 3,055,805                | 3,040,217                 | 28.2%                 |
| Net Sources/Uses                     | 234,000                      | 2,645,583                  | 2,453,967                  | (191,617)                   | (2,037,621)              | 742,178                  | 2,779,799                 |                       |
| <b>350 Recreation</b>                |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 1,166,383                    | 106,373                    | 74,703                     | (31,670)                    | 532,929                  | 527,584                  | (5,345)                   | 45.2%                 |
| Uses                                 | 3,412,634                    | 190,227                    | 189,022                    | 1,205                       | 2,251,021                | 1,192,093                | 1,058,928                 | 34.9%                 |
| Net Sources/Uses                     | (2,246,251)                  | (83,854)                   | (114,319)                  | (30,465)                    | (1,718,092)              | (664,508)                | 1,053,584                 |                       |
| <b>360 Community Services Admin.</b> |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 573,300                      | (14,833)                   | 105,539                    | 120,373                     | 341,679                  | 614,696                  | 273,017                   | 107.2%                |
| Uses                                 | 883,074                      | 26,812                     | 33,915                     | (7,103)                     | 253,767                  | 186,572                  | 67,195                    | 21.1%                 |
| Net Sources/Uses                     | (309,774)                    | (41,645)                   | 71,624                     | 113,270                     | 87,912                   | 428,123                  | 340,211                   |                       |
| <b>370 Parks</b>                     |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 258,413                      | 3,562                      | 20,747                     | 17,185                      | 118,009                  | 175,570                  | 57,561                    | 67.9%                 |
| Uses                                 | 1,304,901                    | 51,334                     | 48,126                     | 3,208                       | 872,725                  | 445,103                  | 427,622                   | 34.1%                 |
| Net Sources/Uses                     | (1,046,488)                  | (47,772)                   | (27,379)                   | 20,392                      | (754,716)                | (269,533)                | 485,183                   |                       |
| <b>380 Tennis</b>                    |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 182,339                      | -                          | (434)                      | (434)                       | 93,359                   | 100,821                  | 7,462                     | 55.3%                 |
| Uses                                 | 264,893                      | 6,563                      | 8,278                      | (1,715)                     | 174,520                  | 188,165                  | (13,644)                  | 71.0%                 |
| Net Sources/Uses                     | (82,554)                     | (6,563)                    | (8,712)                    | (2,149)                     | (81,161)                 | (87,343)                 | (6,182)                   |                       |
| <b>COMMUNITY SERVICES SUMMARY</b>    |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                              | 19,739,702                   | 4,164,455                  | 3,968,803                  | (195,652)                   | 9,769,374                | 9,054,526                | (714,848)                 | 45.9%                 |
| Uses                                 | 25,868,478                   | 1,906,359                  | 1,766,861                  | 139,498                     | 16,147,881               | 9,135,944                | 7,011,937                 | 35.3%                 |
| Net Sources/Uses                     | (6,128,776)                  | 2,258,097                  | 2,201,943                  | (56,154)                    | (6,378,507)              | (81,418)                 | 6,297,089                 |                       |

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

DECEMBER 2021

**BEACH: OPERATIONS**

| Fund                          | Current Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current<br>YTD<br>Budget | Current<br>YTD<br>Actual | YTD<br>Budget<br>Variance | YTD %<br>of<br>Budget |
|-------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------|
| <b>390 Beach - Operations</b> |                              |                            |                            |                             |                          |                          |                           |                       |
| Sources                       | 6,166,765                    | (35,231)                   | 2,585                      | 37,817                      | 3,845,325                | 3,561,055                | (284,269)                 | 57.7%                 |
| Uses                          | 6,114,769                    | 82,893                     | 82,031                     | 862                         | 5,162,324                | 3,184,419                | 1,977,905                 | 52.1%                 |
| Net Sources/Uses              | 51,996                       | (118,124)                  | (79,446)                   | 38,678                      | (1,316,999)              | 376,636                  | 1,693,635                 |                       |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Ad Valorem Property Tax                  | 1,948,610                            | 6,000                               | 7,300                               | 1,300                                | 1,097,000                     | 1,144,342                     | 47,342                         |
| Consolidated Taxes                       | 1,901,530                            | 177,315                             | 182,463                             | 5,148                                | 959,460                       | 1,006,701                     | 47,241                         |
| Charges for Services                     | 31,853,158                           | 5,069,259                           | 4,693,769                           | (375,489)                            | 16,804,033                    | 15,363,752                    | (1,440,281)                    |
| Facility Fees                            | 6,088,940                            | -                                   | -                                   | -                                    | 3,582,841                     | 3,691,806                     | 108,965                        |
| Rents                                    | 12,100                               | 170                                 | -                                   | (170)                                | 9,210                         | -                             | (9,210)                        |
| Intergovernmental - Operating Grants     | 65,800                               | 32,400                              | 3,569                               | (28,831)                             | 49,725                        | 38,070                        | (11,655)                       |
| Interfund Services                       | 3,559,537                            | 276,702                             | 267,725                             | (8,978)                              | 1,831,946                     | 1,328,815                     | (503,130)                      |
| Non Operating Income/Leases              | 118,130                              | 2,765                               | 2,791                               | 26                                   | 101,540                       | 107,466                       | 5,926                          |
| Investment Earnings                      | 171,575                              | 14,298                              | 4,639                               | (9,659)                              | 85,788                        | 24,198                        | (61,590)                       |
| Capital Grants                           | 80,000                               | -                                   | -                                   | -                                    | -                             | 47,927                        | 47,927                         |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 114,078                             | 114,078                              | -                             | 191,845                       | 191,845                        |
| Transfers In                             | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>                     | <b>46,186,009</b>                    | <b>5,578,909</b>                    | <b>5,276,334</b>                    | <b>(302,575)</b>                     | <b>24,521,542</b>             | <b>22,944,922</b>             | <b>(1,576,620)</b>             |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 15,073,364                           | 1,374,830                           | 1,231,459                           | 143,371                              | 7,610,588                     | 6,795,764                     | 814,824                        |
| Employee Fringe                          | 6,175,958                            | 530,849                             | 465,149                             | 65,701                               | 2,996,981                     | 2,508,406                     | 488,575                        |
| <b>Total Personnel Cost</b>              | <b>21,249,322</b>                    | <b>1,905,679</b>                    | <b>1,696,608</b>                    | <b>209,071</b>                       | <b>10,607,569</b>             | <b>9,304,170</b>              | <b>1,303,399</b>               |
| Professional Services                    | 726,324                              | 46,883                              | 53,236                              | (6,353)                              | 449,024                       | 230,209                       | 218,815                        |
| Services and Supplies                    | 11,068,715                           | 783,804                             | 849,286                             | (65,482)                             | 6,550,816                     | 4,016,549                     | 2,534,266                      |
| Insurance                                | 724,200                              | 67,416                              | 70,857                              | (3,441)                              | 347,962                       | 351,871                       | (3,909)                        |
| Utilities                                | 2,449,822                            | 317,139                             | 248,993                             | 68,146                               | 1,367,156                     | 1,229,277                     | 137,879                        |
| Cost of Goods Sold                       | 1,789,355                            | 137,433                             | 75,055                              | 62,378                               | 1,060,833                     | 695,122                       | 365,710                        |
| Central Services Cost                    | -                                    | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| Defensible Space                         | 200,000                              | -                                   | 16,458                              | (16,458)                             | -                             | 16,458                        | (16,458)                       |
| Capital Improvements                     | 16,779,695                           | -                                   | 208,198                             | (208,198)                            | 16,779,695                    | 3,513,929                     | 13,265,766                     |
| Debt Service                             | 1,036,054                            | 156                                 | 153                                 | 3                                    | 709,155                       | 662,571                       | 46,584                         |
| Extraordinary                            | 100,000                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| Transfers Out                            | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL USES</b>                        | <b>56,510,115</b>                    | <b>3,258,512</b>                    | <b>3,218,844</b>                    | <b>39,667</b>                        | <b>37,872,209</b>             | <b>20,020,155</b>             | <b>17,852,053</b>              |
| <b>SOURCES(USES)</b>                     | <b>(10,324,106)</b>                  | <b>2,320,397</b>                    | <b>2,057,490</b>                    | <b>(262,907)</b>                     | <b>(13,350,667)</b>           | <b>2,924,766</b>              | <b>16,275,433</b>              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                             | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Ad Valorem Property Tax     | 1,948,610                            | 6,000                               | 7,300                               | 1,300                                | 1,097,000                     | 1,144,342                     | 47,342                         |
| Consolidated Taxes          | 1,901,530                            | 177,315                             | 182,463                             | 5,148                                | 959,460                       | 1,006,701                     | 47,241                         |
| Charges for Services        | 2,400                                | 200                                 | -                                   | (200)                                | 1,200                         | -                             | (1,200)                        |
| Non Operating Income/Leases | -                                    | -                                   | -                                   | -                                    | -                             | 1,402                         | 1,402                          |
| Investment Earnings         | 65,700                               | 5,475                               | (11,779)                            | (17,254)                             | 32,850                        | 5,128                         | (27,722)                       |
| <b>TOTAL SOURCES</b>        | <b>3,918,240</b>                     | <b>188,990</b>                      | <b>177,983</b>                      | <b>(11,007)</b>                      | <b>2,090,510</b>              | <b>2,157,574</b>              | <b>67,064</b>                  |
| <b>USES</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages          | 2,327,299                            | 195,544                             | 182,346                             | 13,198                               | 1,184,054                     | 1,100,955                     | 83,099                         |
| Employee Fringe             | 1,154,282                            | 94,163                              | 84,802                              | 9,362                                | 568,595                       | 492,606                       | 75,989                         |
| <b>Total Personnel Cost</b> | <b>3,481,581</b>                     | <b>289,707</b>                      | <b>267,148</b>                      | <b>22,560</b>                        | <b>1,752,649</b>              | <b>1,593,561</b>              | <b>159,088</b>                 |
| Professional Services       | 472,799                              | 30,367                              | 13,500                              | 16,867                               | 297,799                       | 144,208                       | 153,591                        |
| Services and Supplies       | 1,184,733                            | 120,485                             | 70,881                              | 49,604                               | 654,840                       | 426,412                       | 228,428                        |
| Insurance                   | 55,000                               | 4,583                               | 4,592                               | (8)                                  | 27,500                        | 27,550                        | (50)                           |
| Utilities                   | 108,000                              | 9,293                               | 8,940                               | 354                                  | 53,585                        | 53,408                        | 177                            |
| Central Services Cost       | (1,546,624)                          | (128,885)                           | (134,521)                           | 5,636                                | (773,312)                     | (701,273)                     | (72,039)                       |
| Capital Improvements        | 429,085                              | -                                   | 8,960                               | (8,960)                              | 429,085                       | 35,991                        | 393,094                        |
| Extraordinary               | 100,000                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL USES</b>           | <b>4,284,574</b>                     | <b>325,551</b>                      | <b>239,499</b>                      | <b>86,052</b>                        | <b>2,442,145</b>              | <b>1,579,856</b>              | <b>862,289</b>                 |
| <b>SOURCES(USES)</b>        | <b>(366,334)</b>                     | <b>(136,561)</b>                    | <b>(61,516)</b>                     | <b>75,045</b>                        | <b>(351,635)</b>              | <b>577,718</b>                | <b>929,353</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 12,796,676                           | 949,753                             | 860,361                             | (89,392)                             | 6,965,997                     | 6,870,719                     | (95,277)                       |
| Intergovernmental - Operating Grants     | 31,000                               | 31,000                              | -                                   | (31,000)                             | 31,000                        | 13,163                        | (17,837)                       |
| Interfund Services                       | 241,400                              | 31,400                              | 50,414                              | 19,014                               | 100,375                       | 82,731                        | (17,644)                       |
| Investment Earnings                      | 74,000                               | 6,167                               | 5,974                               | (193)                                | 37,000                        | 8,575                         | (28,425)                       |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 9,096                         | 9,096                          |
| <b>TOTAL SOURCES</b>                     | <b>13,143,076</b>                    | <b>1,018,320</b>                    | <b>916,749</b>                      | <b>(101,570)</b>                     | <b>7,134,372</b>              | <b>6,984,284</b>              | <b>(150,087)</b>               |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 3,079,621                            | 271,447                             | 243,906                             | 27,541                               | 1,645,698                     | 1,458,610                     | 187,088                        |
| Employee Fringe                          | 1,644,339                            | 134,279                             | 114,032                             | 20,247                               | 810,836                       | 678,964                       | 131,871                        |
| <b>Total Personnel Cost</b>              | <b>4,723,960</b>                     | <b>405,726</b>                      | <b>357,938</b>                      | <b>47,788</b>                        | <b>2,456,534</b>              | <b>2,137,574</b>              | <b>318,960</b>                 |
| Professional Services                    | 182,050                              | 13,767                              | 39,736                              | (25,970)                             | 99,450                        | 78,629                        | 20,821                         |
| Services and Supplies                    | 2,839,235                            | 137,526                             | 302,996                             | (165,470)                            | 1,781,304                     | 1,114,727                     | 666,578                        |
| Insurance                                | 211,000                              | 17,583                              | 17,615                              | (32)                                 | 105,500                       | 105,691                       | (191)                          |
| Utilities                                | 933,004                              | 71,472                              | 74,975                              | (3,503)                              | 515,592                       | 489,140                       | 26,452                         |
| Cost of Goods Sold                       | -                                    | -                                   | -                                   | -                                    | -                             | 6,895                         | (6,895)                        |
| Central Services Cost                    | 447,540                              | 37,295                              | 41,703                              | (4,408)                              | 223,770                       | 205,181                       | 18,589                         |
| Defensible Space                         | 100,000                              | -                                   | 8,229                               | (8,229)                              | -                             | 8,229                         | (8,229)                        |
| Capital Improvements                     | 6,988,157                            | -                                   | 40,774                              | (40,774)                             | 6,988,157                     | 436,638                       | 6,551,519                      |
| Debt Service                             | 643,129                              | -                                   | -                                   | -                                    | 321,566                       | 275,001                       | 46,565                         |
| Transfers Out                            | -                                    | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL USES</b>                        | <b>17,068,075</b>                    | <b>683,369</b>                      | <b>883,966</b>                      | <b>(200,597)</b>                     | <b>12,491,873</b>             | <b>4,857,704</b>              | <b>7,634,168</b>               |
| <b>SOURCES(USES)</b>                     | <b>(3,924,999)</b>                   | <b>334,950</b>                      | <b>32,783</b>                       | <b>(302,167)</b>                     | <b>(5,357,501)</b>            | <b>2,126,580</b>              | <b>7,484,081</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 5,157,799                            | 367,586                             | 298,978                             | (68,609)                             | 3,012,159                     | 3,000,896                     | (11,263)                       |
| Interfund Services                       | 241,400                              | 31,400                              | 50,414                              | 19,014                               | 100,375                       | 82,731                        | (17,644)                       |
| Investment Earnings                      | 1,500                                | 125                                 | 2,987                               | 2,862                                | 750                           | 3,100                         | 2,350                          |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 4,821                         | 4,821                          |
| <b>TOTAL SOURCES</b>                     | <b>5,400,699</b>                     | <b>399,111</b>                      | <b>352,379</b>                      | <b>(46,733)</b>                      | <b>3,113,284</b>              | <b>3,091,547</b>              | <b>(21,736)</b>                |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 1,361,416                            | 120,214                             | 112,940                             | 7,274                                | 729,621                       | 657,217                       | 72,404                         |
| Employee Fringe                          | 725,891                              | 59,174                              | 53,222                              | 5,952                                | 357,552                       | 313,219                       | 44,333                         |
| <b>Total Personnel Cost</b>              | <b>2,087,307</b>                     | <b>179,388</b>                      | <b>166,162</b>                      | <b>13,226</b>                        | <b>1,087,173</b>              | <b>970,436</b>                | <b>116,737</b>                 |
| Professional Services                    | 87,850                               | 6,833                               | 19,868                              | (13,035)                             | 46,850                        | 33,411                        | 13,439                         |
| Services and Supplies                    | 1,658,575                            | 68,476                              | 131,864                             | (63,388)                             | 1,122,143                     | 540,086                       | 582,057                        |
| Insurance                                | 115,900                              | 9,658                               | 9,676                               | (17)                                 | 57,950                        | 58,055                        | (105)                          |
| Utilities                                | 464,566                              | 33,041                              | 39,022                              | (5,982)                              | 276,283                       | 273,192                       | 3,091                          |
| Cost of Goods Sold                       | -                                    | -                                   | -                                   | -                                    | -                             | 6,895                         | (6,895)                        |
| Central Services Cost                    | 214,819                              | 17,902                              | 18,840                              | (939)                                | 107,409                       | 98,629                        | 8,780                          |
| Defensible Space                         | 50,000                               | -                                   | 4,115                               | (4,115)                              | -                             | 4,115                         | (4,115)                        |
| Capital Improvements                     | 1,606,422                            | -                                   | 20,467                              | (20,467)                             | 1,606,422                     | 97,195                        | 1,509,227                      |
| Debt Service                             | 307,019                              | -                                   | -                                   | -                                    | 153,509                       | 123,966                       | 29,543                         |
| Transfers Out                            | (164,808)                            | (13,734)                            | (24,038)                            | 10,304                               | (82,404)                      | (79,977)                      | (2,427)                        |
| <b>TOTAL USES</b>                        | <b>6,427,650</b>                     | <b>301,563</b>                      | <b>385,976</b>                      | <b>(84,413)</b>                      | <b>4,375,336</b>              | <b>2,126,003</b>              | <b>2,249,333</b>               |
| <b>SOURCES(USES)</b>                     | <b>(1,026,951)</b>                   | <b>97,548</b>                       | <b>(33,598)</b>                     | <b>(131,146)</b>                     | <b>(1,262,052)</b>            | <b>965,544</b>                | <b>2,227,596</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 7,166,372                            | 582,167                             | 561,384                             | (20,783)                             | 3,650,333                     | 3,560,778                     | (89,555)                       |
| Investment Earnings                      | 72,500                               | 6,042                               | 2,987                               | (3,055)                              | 36,250                        | 5,475                         | (30,775)                       |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 4,275                         | 4,275                          |
| <b>TOTAL SOURCES</b>                     | <b>7,238,872</b>                     | <b>588,208</b>                      | <b>564,371</b>                      | <b>(23,838)</b>                      | <b>3,686,583</b>              | <b>3,570,528</b>              | <b>(116,055)</b>               |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 1,542,836                            | 136,494                             | 115,291                             | 21,203                               | 826,765                       | 710,787                       | 115,978                        |
| Employee Fringe                          | 828,195                              | 67,756                              | 53,896                              | 13,860                               | 408,915                       | 325,077                       | 83,838                         |
| <b>Total Personnel Cost</b>              | <b>2,371,031</b>                     | <b>204,250</b>                      | <b>169,187</b>                      | <b>35,063</b>                        | <b>1,235,680</b>              | <b>1,035,864</b>              | <b>199,816</b>                 |
| Professional Services                    | 94,200                               | 6,933                               | 19,868                              | (12,935)                             | 52,600                        | 33,411                        | 19,189                         |
| Services and Supplies                    | 946,384                              | 49,157                              | 147,923                             | (98,767)                             | 542,551                       | 495,967                       | 46,584                         |
| Insurance                                | 95,100                               | 7,925                               | 7,939                               | (14)                                 | 47,550                        | 47,636                        | (86)                           |
| Utilities                                | 466,188                              | 38,099                              | 35,707                              | 2,392                                | 238,184                       | 215,007                       | 23,177                         |
| Central Services Cost                    | 201,393                              | 16,783                              | 22,256                              | (5,474)                              | 100,697                       | 102,413                       | (1,717)                        |
| Defensible Space                         | 50,000                               | -                                   | 4,114                               | (4,114)                              | -                             | 4,114                         | (4,114)                        |
| Capital Improvements                     | 5,381,735                            | -                                   | 20,307                              | (20,307)                             | 5,381,735                     | 339,443                       | 5,042,292                      |
| Debt Service                             | 336,110                              | -                                   | -                                   | -                                    | 168,057                       | 151,035                       | 17,022                         |
| Transfers Out                            | 164,808                              | 13,734                              | 24,038                              | (10,304)                             | 82,404                        | 79,977                        | 2,427                          |
| <b>TOTAL USES</b>                        | <b>10,106,949</b>                    | <b>336,881</b>                      | <b>451,341</b>                      | <b>(114,460)</b>                     | <b>7,849,457</b>              | <b>2,504,867</b>              | <b>5,344,590</b>               |
| <b>SOURCES(USES)</b>                     | <b>(2,868,077)</b>                   | <b>251,327</b>                      | <b>113,030</b>                      | <b>(138,297)</b>                     | <b>(4,162,874)</b>            | <b>1,065,661</b>              | <b>5,228,536</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                             | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services        | 338,000                              | -                                   | -                                   | -                                    | 169,000                       | 187,992                       | 18,992                         |
| <b>TOTAL SOURCES</b>        | <b>338,000</b>                       | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>169,000</b>                | <b>187,992</b>                | <b>18,992</b>                  |
| <b>USES</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages          | 118,268                              | 9,951                               | 10,571                              | (620)                                | 60,168                        | 62,177                        | (2,009)                        |
| Employee Fringe             | 59,287                               | 4,835                               | 4,546                               | 289                                  | 29,158                        | 26,942                        | 2,216                          |
| <b>Total Personnel Cost</b> | <b>177,555</b>                       | <b>14,786</b>                       | <b>15,117</b>                       | <b>(331)</b>                         | <b>89,326</b>                 | <b>89,119</b>                 | <b>207</b>                     |
| Services and Supplies       | 153,575                              | 13,268                              | 19,709                              | (6,441)                              | 76,360                        | 57,483                        | 18,877                         |
| Utilities                   | 1,710                                | 198                                 | 197                                 | 0                                    | 855                           | 845                           | 10                             |
| Central Services Cost       | 22,377                               | 1,865                               | -                                   | 1,865                                | 11,189                        | -                             | 11,189                         |
| <b>TOTAL USES</b>           | <b>355,217</b>                       | <b>30,117</b>                       | <b>35,024</b>                       | <b>(4,907)</b>                       | <b>177,729</b>                | <b>147,446</b>                | <b>30,283</b>                  |
| <b>SOURCES(USES)</b>        | <b>(17,217)</b>                      | <b>(30,117)</b>                     | <b>(35,024)</b>                     | <b>(4,907)</b>                       | <b>(8,729)</b>                | <b>40,546</b>                 | <b>49,275</b>                  |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TAHOE WATER SUPPLIERS ASSOCIATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                      | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|--------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                       |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                 | 134,505                              | -                                   | -                                   | -                                    | 134,505                       | 121,053                       | (13,452)                       |
| Intergovernmental - Operating Grants | 31,000                               | 31,000                              | -                                   | (31,000)                             | 31,000                        | 13,163                        | (17,837)                       |
| <b>TOTAL SOURCES</b>                 | <b>165,505</b>                       | <b>31,000</b>                       | <b>-</b>                            | <b>(31,000)</b>                      | <b>165,505</b>                | <b>134,216</b>                | <b>(31,289)</b>                |
| <b>USES</b>                          |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                   | 57,100                               | 4,788                               | 5,104                               | (316)                                | 29,144                        | 28,429                        | 715                            |
| Employee Fringe                      | 30,967                               | 2,514                               | 2,368                               | 146                                  | 15,211                        | 13,727                        | 1,485                          |
| <b>Total Personnel Cost</b>          | <b>88,067</b>                        | <b>7,302</b>                        | <b>7,472</b>                        | <b>(170)</b>                         | <b>44,355</b>                 | <b>42,155</b>                 | <b>2,200</b>                   |
| Professional Services                | -                                    | -                                   | -                                   | -                                    | -                             | 11,808                        | (11,808)                       |
| Services and Supplies                | 80,700                               | 6,625                               | 3,499                               | 3,126                                | 40,250                        | 21,190                        | 19,060                         |
| Utilities                            | 540                                  | 135                                 | 48                                  | 87                                   | 270                           | 96                            | 174                            |
| Central Services Cost                | 8,951                                | 746                                 | 606                                 | 140                                  | 4,476                         | 4,139                         | 337                            |
| <b>TOTAL USES</b>                    | <b>178,258</b>                       | <b>14,808</b>                       | <b>11,626</b>                       | <b>3,183</b>                         | <b>89,351</b>                 | <b>79,388</b>                 | <b>9,963</b>                   |
| <b>SOURCES(USES)</b>                 | <b>(12,753)</b>                      | <b>16,192</b>                       | <b>(11,626)</b>                     | <b>(27,817)</b>                      | <b>76,154</b>                 | <b>54,828</b>                 | <b>(21,326)</b>                |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 18,161,582                           | 4,155,006                           | 3,833,168                           | (321,837)                            | 9,094,486                     | 8,121,471                     | (973,015)                      |
| Facility Fees                            | 820,300                              | -                                   | -                                   | -                                    | 482,679                       | 504,658                       | 21,979                         |
| Rents                                    | 12,100                               | 170                                 | -                                   | (170)                                | 9,210                         | -                             | (9,210)                        |
| Intergovernmental - Operating Grants     | 34,800                               | 1,400                               | 3,569                               | 2,169                                | 18,725                        | 24,907                        | 6,182                          |
| Interfund Services                       | 99,911                               | 2,927                               | 7,022                               | 4,095                                | 49,609                        | 58,526                        | 8,917                          |
| Non Operating Leases                     | 118,130                              | 2,765                               | 2,791                               | 26                                   | 101,540                       | 106,063                       | 4,523                          |
| Investment Earnings                      | 26,250                               | 2,188                               | 8,174                               | 5,987                                | 13,125                        | 8,225                         | (4,900)                        |
| Capital Grants                           | 80,000                               | -                                   | -                                   | -                                    | -                             | 47,927                        | 47,927                         |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 114,078                             | 114,078                              | -                             | 182,749                       | 182,749                        |
| Transfers In                             | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>                     | <b>19,739,702</b>                    | <b>4,164,455</b>                    | <b>3,968,803</b>                    | <b>(195,652)</b>                     | <b>9,769,374</b>              | <b>9,054,526</b>              | <b>(714,848)</b>               |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 7,313,032                            | 755,741                             | 654,979                             | 100,762                              | 3,495,707                     | 3,161,922                     | 333,785                        |
| Employee Fringe                          | 2,379,777                            | 228,307                             | 200,716                             | 27,590                               | 1,113,940                     | 998,632                       | 115,308                        |
| <b>Total Personnel Cost</b>              | <b>9,692,809</b>                     | <b>984,048</b>                      | <b>855,696</b>                      | <b>128,352</b>                       | <b>4,609,647</b>              | <b>4,160,553</b>              | <b>449,094</b>                 |
| Professional Services                    | 44,625                               | 1,000                               | -                                   | 1,000                                | 35,425                        | 7,371                         | 28,054                         |
| Services and Supplies                    | 5,295,380                            | 431,851                             | 379,313                             | 52,538                               | 3,132,167                     | 1,911,533                     | 1,220,634                      |
| Insurance                                | 403,100                              | 43,933                              | 47,332                              | (3,399)                              | 180,862                       | 184,468                       | (3,606)                        |
| Utilities                                | 1,258,234                            | 226,237                             | 158,776                             | 67,461                               | 714,067                       | 624,719                       | 89,348                         |
| Cost of Goods Sold                       | 1,688,855                            | 137,433                             | 75,055                              | 62,378                               | 972,333                       | 661,756                       | 310,577                        |
| Central Services Cost                    | 980,404                              | 81,700                              | 88,362                              | (6,662)                              | 490,202                       | 441,956                       | 48,246                         |
| Defensible Space                         | 100,000                              | -                                   | 8,229                               | (8,229)                              | -                             | 8,229                         | (8,229)                        |
| Capital Improvements                     | 5,631,814                            | -                                   | 153,945                             | (153,945)                            | 5,631,814                     | 754,013                       | 4,877,801                      |
| Debt Service                             | 386,629                              | 156                                 | 153                                 | 3                                    | 381,364                       | 381,345                       | 19                             |
| Transfers Out                            | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL USES</b>                        | <b>25,868,478</b>                    | <b>1,906,359</b>                    | <b>1,766,861</b>                    | <b>139,498</b>                       | <b>16,147,881</b>             | <b>9,135,944</b>              | <b>7,011,937</b>               |
| <b>SOURCES(USES)</b>                     | <b>(6,128,776)</b>                   | <b>2,258,097</b>                    | <b>2,201,943</b>                    | <b>(56,154)</b>                      | <b>(6,378,507)</b>            | <b>(81,418)</b>               | <b>6,297,089</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 3,334,825                            | 7,800                               | 8,619                               | 819                                  | 2,527,167                     | 2,056,681                     | (470,486)                      |
| Investment Earnings                      | -                                    | -                                   | (507)                               | (507)                                | -                             | (507)                         | (507)                          |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 21,446                        | 21,446                         |
| Transfers In                             | 185,393                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>                     | <b>3,520,218</b>                     | <b>7,800</b>                        | <b>8,112</b>                        | <b>312</b>                           | <b>2,527,167</b>              | <b>2,077,620</b>              | <b>(449,547)</b>               |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 1,332,115                            | 36,146                              | 28,842                              | 7,304                                | 824,056                       | 714,230                       | 109,826                        |
| Employee Fringe                          | 392,310                              | 17,160                              | 16,931                              | 230                                  | 220,068                       | 201,971                       | 18,098                         |
| <b>Total Personnel Cost</b>              | <b>1,724,425</b>                     | <b>53,306</b>                       | <b>45,773</b>                       | <b>7,533</b>                         | <b>1,044,124</b>              | <b>916,200</b>                | <b>127,924</b>                 |
| Professional Services                    | 7,980                                | -                                   | -                                   | -                                    | 6,380                         | 1,800                         | 4,580                          |
| Services and Supplies                    | 978,452                              | 39,293                              | 30,807                              | 8,486                                | 538,024                       | 392,603                       | 145,421                        |
| Insurance                                | 77,800                               | -                                   | -                                   | -                                    | 51,864                        | 51,961                        | (97)                           |
| Utilities                                | 231,740                              | 11,220                              | 8,212                               | 3,008                                | 149,420                       | 141,351                       | 8,069                          |
| Cost of Goods Sold                       | 563,440                              | 5,188                               | 100                                 | 5,088                                | 430,239                       | 291,173                       | 139,066                        |
| Central Services Cost                    | 206,865                              | 17,239                              | 4,924                               | 12,315                               | 103,433                       | 104,115                       | (683)                          |
| Capital Improvements                     | 1,143,542                            | -                                   | -                                   | -                                    | 1,143,542                     | 36,795                        | 1,106,747                      |
| Debt Service                             | 183,519                              | -                                   | 153                                 | (153)                                | 181,455                       | 182,374                       | (919)                          |
| <b>TOTAL USES</b>                        | <b>5,117,763</b>                     | <b>126,246</b>                      | <b>89,969</b>                       | <b>36,278</b>                        | <b>3,648,481</b>              | <b>2,118,371</b>              | <b>1,530,110</b>               |
| <b>SOURCES(USES)</b>                     | <b>(1,597,545)</b>                   | <b>(118,446)</b>                    | <b>(81,857)</b>                     | <b>36,589</b>                        | <b>(1,121,314)</b>            | <b>(40,751)</b>               | <b>1,080,563</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 942,821                              | (300)                               | -                                   | 300                                  | 724,871                       | 485,533                       | (239,338)                      |
| Non Operating Leases                     | 40,890                               | 1,745                               | 1,815                               | 70                                   | 30,420                        | 31,654                        | 1,234                          |
| Investment Earnings                      | -                                    | -                                   | (507)                               | (507)                                | -                             | (507)                         | (507)                          |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 17,029                        | 17,029                         |
| <b>TOTAL SOURCES</b>                     | <b>983,711</b>                       | <b>1,445</b>                        | <b>1,308</b>                        | <b>(137)</b>                         | <b>755,291</b>                | <b>533,709</b>                | <b>(221,582)</b>               |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 454,601                              | 17,018                              | 11,481                              | 5,537                                | 283,106                       | 206,640                       | 76,466                         |
| Employee Fringe                          | 132,328                              | 8,051                               | 7,960                               | 91                                   | 71,415                        | 61,228                        | 10,187                         |
| <b>Total Personnel Cost</b>              | <b>586,929</b>                       | <b>25,069</b>                       | <b>19,440</b>                       | <b>5,629</b>                         | <b>354,521</b>                | <b>267,868</b>                | <b>86,653</b>                  |
| Professional Services                    | 4,170                                | -                                   | -                                   | -                                    | 2,570                         | 900                           | 1,670                          |
| Services and Supplies                    | 373,994                              | 14,394                              | 21,706                              | (7,311)                              | 213,775                       | 188,234                       | 25,540                         |
| Insurance                                | 17,900                               | -                                   | -                                   | -                                    | 11,932                        | 11,955                        | (23)                           |
| Utilities                                | 89,300                               | 3,020                               | 3,508                               | (488)                                | 56,390                        | 55,181                        | 1,209                          |
| Cost of Goods Sold                       | 105,100                              | -                                   | -                                   | -                                    | 73,440                        | 30,973                        | 42,467                         |
| Central Services Cost                    | 72,390                               | 6,033                               | 2,813                               | 3,219                                | 36,195                        | 34,972                        | 1,223                          |
| Capital Improvements                     | 695,849                              | -                                   | 8,040                               | (8,040)                              | 695,849                       | 320,260                       | 375,589                        |
| Debt Service                             | 1,874                                | 156                                 | -                                   | 156                                  | 937                           | -                             | 937                            |
| <b>TOTAL USES</b>                        | <b>1,947,506</b>                     | <b>48,672</b>                       | <b>55,507</b>                       | <b>(6,835)</b>                       | <b>1,445,609</b>              | <b>910,343</b>                | <b>535,266</b>                 |
| <b>SOURCES(USES)</b>                     | <b>(963,795)</b>                     | <b>(47,227)</b>                     | <b>(54,199)</b>                     | <b>(6,972)</b>                       | <b>(690,318)</b>              | <b>(376,634)</b>              | <b>313,684</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
FACILITIES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                             | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services        | 1,798,720                            | 80,445                              | 59,006                              | (21,439)                             | 1,342,539                     | 1,226,576                     | (115,963)                      |
| Investment Earnings         | -                                    | -                                   | (34)                                | (34)                                 | -                             | (34)                          | (34)                           |
| Transfers In                | 175,191                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>        | <b>1,973,911</b>                     | <b>80,445</b>                       | <b>58,972</b>                       | <b>(21,473)</b>                      | <b>1,342,539</b>              | <b>1,226,542</b>              | <b>(115,997)</b>               |
| <b>USES</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages          | 503,309                              | 37,572                              | 32,759                              | 4,813                                | 292,640                       | 236,430                       | 56,210                         |
| Employee Fringe             | 218,627                              | 15,998                              | 15,181                              | 817                                  | 115,125                       | 101,346                       | 13,779                         |
| <b>Total Personnel Cost</b> | <b>721,936</b>                       | <b>53,570</b>                       | <b>47,940</b>                       | <b>5,630</b>                         | <b>407,765</b>                | <b>337,776</b>                | <b>69,989</b>                  |
| Professional Services       | 1,170                                | -                                   | -                                   | -                                    | 1,170                         | -                             | 1,170                          |
| Services and Supplies       | 510,732                              | 30,476                              | 25,171                              | 5,305                                | 327,030                       | 177,693                       | 149,337                        |
| Insurance                   | 12,200                               | 1,017                               | 1,019                               | (2)                                  | 6,100                         | 6,111                         | (11)                           |
| Utilities                   | 55,720                               | 4,835                               | 3,974                               | 861                                  | 28,085                        | 28,086                        | (1)                            |
| Cost of Goods Sold          | 429,400                              | 24,400                              | 12,694                              | 11,706                               | 327,200                       | 268,363                       | 58,837                         |
| Central Services Cost       | 97,530                               | 8,128                               | 5,357                               | 2,770                                | 48,765                        | 48,243                        | 522                            |
| Capital Improvements        | 86,400                               | -                                   | -                                   | -                                    | 86,400                        | -                             | 86,400                         |
| Debt Service                | 175,191                              | -                                   | -                                   | -                                    | 173,220                       | 173,220                       | 0                              |
| <b>TOTAL USES</b>           | <b>2,090,279</b>                     | <b>122,425</b>                      | <b>96,154</b>                       | <b>26,271</b>                        | <b>1,405,735</b>              | <b>1,039,492</b>              | <b>366,243</b>                 |
| <b>SOURCES(USES)</b>        | <b>(116,368)</b>                     | <b>(41,980)</b>                     | <b>(37,182)</b>                     | <b>4,798</b>                         | <b>(63,196)</b>               | <b>187,050</b>                | <b>250,246</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**SKI FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 10,958,399                           | 3,977,706                           | 3,674,695                           | (303,011)                            | 3,981,656                     | 3,699,428                     | (282,228)                      |
| Interfund Services                       | 14,985                               | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| Non Operating Leases                     | 77,240                               | 1,020                               | 976                                 | (44)                                 | 71,120                        | 74,409                        | 3,289                          |
| Investment Earnings                      | 11,250                               | 938                                 | 4,420                               | 3,482                                | 5,625                         | 4,381                         | (1,244)                        |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 19,765                              | 19,765                               | -                             | 19,765                        | 19,765                         |
| Transfers In                             | 19,553                               | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>                     | <b>11,081,427</b>                    | <b>3,979,664</b>                    | <b>3,699,857</b>                    | <b>(279,807)</b>                     | <b>4,058,401</b>              | <b>3,797,984</b>              | <b>(260,417)</b>               |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 3,299,155                            | 547,892                             | 457,837                             | 90,055                               | 1,186,307                     | 1,053,378                     | 132,929                        |
| Employee Fringe                          | 1,131,813                            | 149,286                             | 121,845                             | 27,441                               | 453,405                       | 389,154                       | 64,251                         |
| <b>Total Personnel Cost</b>              | <b>4,430,968</b>                     | <b>697,178</b>                      | <b>579,682</b>                      | <b>117,496</b>                       | <b>1,639,712</b>              | <b>1,442,532</b>              | <b>197,180</b>                 |
| Professional Services                    | 23,700                               | 1,000                               | -                                   | 1,000                                | 17,700                        | 4,671                         | 13,029                         |
| Services and Supplies                    | 2,190,361                            | 277,873                             | 237,210                             | 40,663                               | 1,278,744                     | 741,475                       | 537,269                        |
| Insurance                                | 219,800                              | 36,633                              | 40,018                              | (3,385)                              | 73,266                        | 76,674                        | (3,408)                        |
| Utilities                                | 621,260                              | 185,430                             | 128,516                             | 56,914                               | 345,880                       | 273,880                       | 72,000                         |
| Cost of Goods Sold                       | 529,100                              | 103,500                             | 59,369                              | 44,131                               | 103,500                       | 59,369                        | 44,131                         |
| Central Services Cost                    | 389,595                              | 32,466                              | 60,598                              | (28,132)                             | 194,798                       | 150,545                       | 44,253                         |
| Capital Improvements                     | 2,423,090                            | -                                   | 140,496                             | (140,496)                            | 2,423,090                     | 287,326                       | 2,135,764                      |
| Debt Service                             | 19,553                               | -                                   | -                                   | -                                    | 19,333                        | 19,333                        | 0                              |
| <b>TOTAL USES</b>                        | <b>10,847,427</b>                    | <b>1,334,080</b>                    | <b>1,245,890</b>                    | <b>88,190</b>                        | <b>6,096,022</b>              | <b>3,055,805</b>              | <b>3,040,217</b>               |
| <b>SOURCES(USES)</b>                     | <b>234,000</b>                       | <b>2,645,583</b>                    | <b>2,453,967</b>                    | <b>(191,617)</b>                     | <b>(2,037,621)</b>            | <b>742,178</b>                | <b>2,779,799</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**RECREATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 1,147,154                            | 104,973                             | 74,494                              | (30,479)                             | 524,529                       | 521,125                       | (3,404)                        |
| Intergovernmental - Operating Grants     | 17,000                               | 1,400                               | -                                   | (1,400)                              | 8,400                         | 4,250                         | (4,150)                        |
| Investment Earnings                      | -                                    | -                                   | 209                                 | 209                                  | -                             | 209                           | 209                            |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 2,000                         | 2,000                          |
| Transfers In                             | 2,229                                | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>                     | <b>1,166,383</b>                     | <b>106,373</b>                      | <b>74,703</b>                       | <b>(31,670)</b>                      | <b>532,929</b>                | <b>527,584</b>                | <b>(5,345)</b>                 |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 1,069,121                            | 85,866                              | 86,895                              | (1,029)                              | 531,766                       | 549,187                       | (17,421)                       |
| Employee Fringe                          | 327,197                              | 26,284                              | 26,312                              | (28)                                 | 159,908                       | 152,142                       | 7,766                          |
| <b>Total Personnel Cost</b>              | <b>1,396,318</b>                     | <b>112,150</b>                      | <b>113,207</b>                      | <b>(1,057)</b>                       | <b>691,674</b>                | <b>701,328</b>                | <b>(9,655)</b>                 |
| Professional Services                    | 5,850                                | -                                   | -                                   | -                                    | 5,850                         | -                             | 5,850                          |
| Services and Supplies                    | 612,845                              | 44,374                              | 47,246                              | (2,873)                              | 346,201                       | 253,655                       | 92,546                         |
| Insurance                                | 57,900                               | 4,825                               | 4,834                               | (9)                                  | 28,950                        | 29,002                        | (52)                           |
| Utilities                                | 145,640                              | 13,655                              | 7,875                               | 5,780                                | 70,480                        | 56,494                        | 13,986                         |
| Cost of Goods Sold                       | 51,380                               | 4,345                               | 951                                 | 3,394                                | 30,460                        | 5,288                         | 25,172                         |
| Central Services Cost                    | 130,539                              | 10,878                              | 10,099                              | 780                                  | 65,270                        | 60,655                        | 4,615                          |
| Capital Improvements                     | 1,009,933                            | -                                   | 4,811                               | (4,811)                              | 1,009,933                     | 83,467                        | 926,466                        |
| Debt Service                             | 2,229                                | -                                   | -                                   | -                                    | 2,204                         | 2,204                         | 0                              |
| <b>TOTAL USES</b>                        | <b>3,412,634</b>                     | <b>190,227</b>                      | <b>189,022</b>                      | <b>1,205</b>                         | <b>2,251,021</b>              | <b>1,192,093</b>              | <b>1,058,928</b>               |
| <b>SOURCES(USES)</b>                     | <b>(2,246,251)</b>                   | <b>(83,854)</b>                     | <b>(114,319)</b>                    | <b>(30,465)</b>                      | <b>(1,718,092)</b>            | <b>(664,508)</b>              | <b>1,053,584</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES ADMINISTRATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | (262,000)                            | (16,083)                            | 6,166                               | 22,249                               | (148,500)                     | (4,701)                       | 143,799                        |
| Facility Fees                            | 820,300                              | -                                   | -                                   | -                                    | 482,679                       | 504,658                       | 21,979                         |
| Investment Earnings                      | 15,000                               | 1,250                               | 5,060                               | 3,810                                | 7,500                         | 5,150                         | (2,350)                        |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 94,313                              | 94,313                               | -                             | 109,589                       | 109,589                        |
| <b>TOTAL SOURCES</b>                     | <b>573,300</b>                       | <b>(14,833)</b>                     | <b>105,539</b>                      | <b>120,373</b>                       | <b>341,679</b>                | <b>614,696</b>                | <b>273,017</b>                 |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 173,588                              | 14,216                              | 16,177                              | (1,961)                              | 88,337                        | 98,479                        | (10,142)                       |
| Employee Fringe                          | 63,879                               | 5,187                               | 5,598                               | (411)                                | 31,515                        | 32,491                        | (976)                          |
| <b>Total Personnel Cost</b>              | <b>237,467</b>                       | <b>19,403</b>                       | <b>21,775</b>                       | <b>(2,372)</b>                       | <b>119,852</b>                | <b>130,970</b>                | <b>(11,118)</b>                |
| Services and Supplies                    | 132,418                              | 5,196                               | 1,947                               | 3,249                                | 120,635                       | 32,848                        | 87,787                         |
| Utilities                                | 8,604                                | 717                                 | 488                                 | 229                                  | 4,302                         | 2,858                         | 1,444                          |
| Central Services Cost                    | 17,956                               | 1,496                               | 1,477                               | 20                                   | 8,978                         | 10,167                        | (1,189)                        |
| Defensible Space                         | 100,000                              | -                                   | 8,229                               | (8,229)                              | -                             | 8,229                         | (8,229)                        |
| Capital Improvements                     | -                                    | -                                   | -                                   | -                                    | -                             | 1,500                         | (1,500)                        |
| Transfers Out                            | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL USES</b>                        | <b>883,074</b>                       | <b>26,812</b>                       | <b>33,915</b>                       | <b>(7,103)</b>                       | <b>253,767</b>                | <b>186,572</b>                | <b>67,195</b>                  |
| <b>SOURCES(USES)</b>                     | <b>(309,774)</b>                     | <b>(41,645)</b>                     | <b>71,624</b>                       | <b>113,270</b>                       | <b>87,912</b>                 | <b>428,123</b>                | <b>340,211</b>                 |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**PARKS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>                           |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 60,615                               | 465                                 | 10,188                              | 9,723                                | 48,865                        | 35,573                        | (13,292)                       |
| Rents                                    | 12,100                               | 170                                 | -                                   | (170)                                | 9,210                         | -                             | (9,210)                        |
| Intergovernmental - Operating Grants     | 17,800                               | -                                   | 3,569                               | 3,569                                | 10,325                        | 20,657                        | 10,332                         |
| Interfund Services                       | 84,926                               | 2,927                               | 7,022                               | 4,095                                | 49,609                        | 58,526                        | 8,917                          |
| Investment Earnings                      | -                                    | -                                   | (33)                                | (33)                                 | -                             | (33)                          | (33)                           |
| Capital Grants                           | 80,000                               | -                                   | -                                   | -                                    | -                             | 47,927                        | 47,927                         |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 12,920                        | 12,920                         |
| Transfers In                             | 2,972                                | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>                     | <b>258,413</b>                       | <b>3,562</b>                        | <b>20,747</b>                       | <b>17,185</b>                        | <b>118,009</b>                | <b>175,570</b>                | <b>57,561</b>                  |
| <b>USES</b>                              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 365,679                              | 14,824                              | 18,761                              | (3,937)                              | 208,370                       | 211,542                       | (3,172)                        |
| Employee Fringe                          | 89,419                               | 5,325                               | 5,839                               | (514)                                | 47,279                        | 45,027                        | 2,252                          |
| <b>Total Personnel Cost</b>              | <b>455,098</b>                       | <b>20,149</b>                       | <b>24,600</b>                       | <b>(4,451)</b>                       | <b>255,649</b>                | <b>256,569</b>                | <b>(920)</b>                   |
| Professional Services                    | 1,170                                | -                                   | -                                   | -                                    | 1,170                         | -                             | 1,170                          |
| Services and Supplies                    | 410,653                              | 18,959                              | 13,808                              | 5,151                                | 252,413                       | 89,397                        | 163,016                        |
| Insurance                                | 13,800                               | 1,150                               | 1,152                               | (2)                                  | 6,900                         | 6,912                         | (12)                           |
| Utilities                                | 96,360                               | 6,755                               | 5,424                               | 1,331                                | 54,730                        | 61,240                        | (6,510)                        |
| Central Services Cost                    | 51,848                               | 4,321                               | 2,654                               | 1,667                                | 25,924                        | 24,176                        | 1,748                          |
| Capital Improvements                     | 273,000                              | -                                   | 487                                 | (487)                                | 273,000                       | 3,870                         | 269,130                        |
| Debt Service                             | 2,972                                | -                                   | -                                   | -                                    | 2,939                         | 2,939                         | 0                              |
| <b>TOTAL USES</b>                        | <b>1,304,901</b>                     | <b>51,334</b>                       | <b>48,126</b>                       | <b>3,208</b>                         | <b>872,725</b>                | <b>445,103</b>                | <b>427,622</b>                 |
| <b>SOURCES(USES)</b>                     | <b>(1,046,488)</b>                   | <b>(47,772)</b>                     | <b>(27,379)</b>                     | <b>20,392</b>                        | <b>(754,716)</b>              | <b>(269,533)</b>              | <b>485,183</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TENNIS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                             | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services        | 181,048                              | -                                   | -                                   | -                                    | 93,359                        | 101,255                       | 7,896                          |
| Investment Earnings         | -                                    | -                                   | (434)                               | (434)                                | -                             | (434)                         | (434)                          |
| Transfers In                | 1,291                                | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL SOURCES</b>        | <b>182,339</b>                       | <b>-</b>                            | <b>(434)</b>                        | <b>(434)</b>                         | <b>93,359</b>                 | <b>100,821</b>                | <b>7,462</b>                   |
| <b>OPERATING USES</b>       |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages          | 115,464                              | 2,207                               | 2,229                               | (22)                                 | 81,125                        | 92,036                        | (10,911)                       |
| Employee Fringe             | 24,203                               | 1,016                               | 1,050                               | (35)                                 | 15,224                        | 15,273                        | (49)                           |
| <b>Total Personnel Cost</b> | <b>139,667</b>                       | <b>3,223</b>                        | <b>3,279</b>                        | <b>(56)</b>                          | <b>96,349</b>                 | <b>107,310</b>                | <b>(10,960)</b>                |
| Professional Services       | 585                                  | -                                   | -                                   | -                                    | 585                           | -                             | 585                            |
| Services and Supplies       | 85,925                               | 1,287                               | 1,419                               | (132)                                | 55,346                        | 35,628                        | 19,718                         |
| Insurance                   | 3,700                                | 308                                 | 309                                 | (1)                                  | 1,850                         | 1,853                         | (3)                            |
| Utilities                   | 9,610                                | 605                                 | 779                                 | (174)                                | 4,780                         | 5,630                         | (850)                          |
| Cost of Goods Sold          | 10,435                               | -                                   | 1,942                               | (1,942)                              | 7,494                         | 6,589                         | 904                            |
| Central Services Cost       | 13,681                               | 1,140                               | 440                                 | 700                                  | 6,840                         | 9,083                         | (2,242)                        |
| Capital Improvements        | -                                    | -                                   | 110                                 | (110)                                | -                             | 20,795                        | (20,795)                       |
| Debt Service                | 1,291                                | -                                   | -                                   | -                                    | 1,276                         | 1,276                         | 0                              |
| <b>TOTAL USES</b>           | <b>264,893</b>                       | <b>6,563</b>                        | <b>8,278</b>                        | <b>(1,715)</b>                       | <b>174,520</b>                | <b>188,165</b>                | <b>(13,644)</b>                |
| <b>SOURCES(USES)</b>        | <b>(82,554)</b>                      | <b>(6,563)</b>                      | <b>(8,712)</b>                      | <b>(2,149)</b>                       | <b>(81,161)</b>               | <b>(87,343)</b>               | <b>(6,182)</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                             | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services        | 892,500                              | (35,700)                            | 240                                 | 35,940                               | 742,350                       | 371,562                       | (370,788)                      |
| Facility Fees               | 5,268,640                            | -                                   | -                                   | -                                    | 3,100,162                     | 3,187,148                     | 86,986                         |
| Investment Earnings         | 5,625                                | 469                                 | 2,345                               | 1,877                                | 2,813                         | 2,345                         | (467)                          |
| <b>TOTAL SOURCES</b>        | <b>6,166,765</b>                     | <b>(35,231)</b>                     | <b>2,585</b>                        | <b>37,817</b>                        | <b>3,845,325</b>              | <b>3,561,055</b>              | <b>(284,269)</b>               |
| <b>USES</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages          | 885,579                              | 28,574                              | 30,603                              | (2,029)                              | 538,793                       | 472,207                       | 66,586                         |
| Employee Fringe             | 229,705                              | 11,593                              | 12,222                              | (629)                                | 127,007                       | 109,402                       | 17,606                         |
| <b>Total Personnel Cost</b> | <b>1,115,284</b>                     | <b>40,167</b>                       | <b>42,825</b>                       | <b>(2,658)</b>                       | <b>665,800</b>                | <b>581,609</b>                | <b>84,191</b>                  |
| Professional Services       | 17,850                               | 1,000                               | -                                   | 1,000                                | 11,850                        | -                             | 11,850                         |
| Services and Supplies       | 847,156                              | 22,959                              | 24,834                              | (1,876)                              | 495,618                       | 145,130                       | 350,487                        |
| Insurance                   | 39,300                               | -                                   | -                                   | -                                    | 26,200                        | 26,247                        | (47)                           |
| Utilities                   | 139,064                              | 8,877                               | 5,397                               | 3,480                                | 78,152                        | 57,314                        | 20,839                         |
| Cost of Goods Sold          | 100,500                              | -                                   | -                                   | -                                    | 88,500                        | 26,471                        | 62,029                         |
| Central Services Cost       | 118,680                              | 9,890                               | 4,456                               | 5,434                                | 59,340                        | 54,136                        | 5,204                          |
| Capital Improvements        | 3,730,639                            | -                                   | 4,519                               | (4,519)                              | 3,730,639                     | 2,287,286                     | 1,443,353                      |
| Debt Service                | 6,296                                | -                                   | -                                   | -                                    | 6,225                         | 6,225                         | (0)                            |
| <b>TOTAL USES</b>           | <b>6,114,769</b>                     | <b>82,893</b>                       | <b>82,031</b>                       | <b>862</b>                           | <b>5,162,324</b>              | <b>3,184,419</b>              | <b>1,977,905</b>               |
| <b>SOURCES(USES)</b>        | <b>51,996</b>                        | <b>(118,124)</b>                    | <b>(79,446)</b>                     | <b>38,678</b>                        | <b>(1,316,999)</b>            | <b>376,636</b>                | <b>1,693,635</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                             | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>SOURCES</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Interfund Services          | 3,218,226                            | 242,375                             | 210,288                             | (32,087)                             | 1,681,962                     | 1,187,558                     | (494,404)                      |
| Investment Earnings         | -                                    | -                                   | (75)                                | (75)                                 | -                             | (75)                          | (75)                           |
| <b>TOTAL SOURCES</b>        | <b>3,218,226</b>                     | <b>242,375</b>                      | <b>210,213</b>                      | <b>(32,162)</b>                      | <b>1,681,962</b>              | <b>1,187,483</b>              | <b>(494,479)</b>               |
| <b>USES</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages          | 1,467,833                            | 123,524                             | 119,625                             | 3,899                                | 746,336                       | 602,071                       | 144,265                        |
| Employee Fringe             | 767,855                              | 62,507                              | 53,377                              | 9,131                                | 376,603                       | 228,802                       | 147,801                        |
| <b>Total Personnel Cost</b> | <b>2,235,688</b>                     | <b>186,031</b>                      | <b>173,002</b>                      | <b>13,029</b>                        | <b>1,122,939</b>              | <b>830,873</b>                | <b>292,066</b>                 |
| Professional Services       | 9,000                                | 750                                 | -                                   | 750                                  | 4,500                         | -                             | 4,500                          |
| Services and Supplies       | 902,212                              | 70,983                              | 71,261                              | (278)                                | 486,887                       | 418,748                       | 68,139                         |
| Insurance                   | 15,800                               | 1,317                               | 1,319                               | (2)                                  | 7,900                         | 7,914                         | (14)                           |
| Utilities                   | 11,520                               | 1,260                               | 906                                 | 354                                  | 5,760                         | 4,697                         | 1,063                          |
| <b>TOTAL USES</b>           | <b>3,174,220</b>                     | <b>260,340</b>                      | <b>246,487</b>                      | <b>13,853</b>                        | <b>1,627,986</b>              | <b>1,262,232</b>              | <b>365,754</b>                 |
| <b>SOURCES(USES)</b>        | <b>44,006</b>                        | <b>(17,965)</b>                     | <b>(36,274)</b>                     | <b>(18,310)</b>                      | <b>53,976</b>                 | <b>(74,749)</b>               | <b>(128,725)</b>               |

# **MONTHLY FINANCIAL SUMMARY REPORTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

**FISCAL YEAR 2021/22**

**DECEMBER 2021**

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

**MONTH- END FINANCIAL RESULTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

**DECEMBER 2021**

| <b>Fund</b>                       | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current<br/>YTD<br/>Budget</b> | <b>Current<br/>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> | <b>YTD %<br/>of<br/>Budget</b> |
|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|--------------------------------|
| <b>200 Utilities</b>              |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Total Operating Income            | 13,069,076                           | 1,012,153                           | 910,775                             | (101,378)                            | 7,097,372                         | 6,966,613                         | (130,758)                          | 53.3%                          |
| Total Operating Expense           | 13,119,689                           | 990,278                             | 1,115,839                           | (125,561)                            | 7,023,600                         | 5,785,840                         | 1,237,760                          | 44.1%                          |
| Net Income (Expense)              | (50,613)                             | 21,875                              | (205,064)                           | (226,939)                            | 73,772                            | 1,180,773                         | 1,107,001                          |                                |
| Total Non Operating Income        | 74,000                               | 6,167                               | 5,974                               | (193)                                | 37,000                            | 17,671                            | (19,329)                           | 23.9%                          |
| Total Non Operating Expense       | 89,291                               | -                                   | -                                   | -                                    | 46,564                            | (1)                               | 46,565                             | 0.0%                           |
| Income (Expense) Before Transfers | (65,904)                             | 28,042                              | (199,089)                           | (227,131)                            | 64,208                            | 1,198,445                         | 1,134,238                          |                                |
| Change in Net Position            | (65,904)                             | 28,042                              | (199,089)                           | (227,131)                            | 64,208                            | 1,198,445                         | 1,134,238                          | -1818.5%                       |
| <b>300 Community Services</b>     |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Total Operating Income            | 19,128,693                           | 4,159,503                           | 3,843,760                           | (315,743)                            | 9,654,709                         | 8,709,562                         | (945,147)                          | 45.5%                          |
| Total Operating Expense           | 22,878,833                           | 2,190,821                           | 1,855,359                           | 335,463                              | 11,842,416                        | 9,468,558                         | 2,373,858                          | 41.4%                          |
| Net Income (Expense)              | (3,750,140)                          | 1,968,681                           | 1,988,401                           | 19,720                               | (2,187,707)                       | (758,996)                         | 1,428,712                          |                                |
| Total Non Operating Income        | 224,380                              | 4,953                               | 125,044                             | 120,091                              | 114,665                           | 344,964                           | 230,299                            | 153.7%                         |
| Total Non Operating Expense       | 14,715                               | 156                                 | 153                                 | 3                                    | 9,450                             | 9,431                             | 19                                 | 64.1%                          |
| Income (Expense) Before Transfers | (3,540,475)                          | 1,973,478                           | 2,113,291                           | 139,814                              | (2,082,492)                       | (423,463)                         | 1,659,030                          |                                |
| Transfers in                      | 386,629                              | -                                   | -                                   | -                                    | -                                 | -                                 | -                                  | 0.0%                           |
| Transfers Out                     | 386,629                              | -                                   | -                                   | -                                    | -                                 | -                                 | -                                  | 0.0%                           |
| Total Transfers                   | -                                    | -                                   | -                                   | -                                    | -                                 | -                                 | -                                  |                                |
| Change in Net Position            | (3,540,475)                          | 1,973,478                           | 2,113,291                           | 139,814                              | (2,082,492)                       | (423,463)                         | 1,659,030                          | 12.0%                          |
| <b>390 Beach</b>                  |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Total Operating Income            | 6,161,140                            | (35,700)                            | 240                                 | 35,940                               | 3,842,512                         | 3,558,710                         | (283,802)                          | 57.8%                          |
| Total Operating Expense           | 2,626,834                            | 103,643                             | 93,272                              | 10,370                               | 1,549,960                         | 985,735                           | 564,225                            | 37.5%                          |
| Net Income (Expense)              | 3,534,306                            | (139,343)                           | (93,032)                            | 46,310                               | 2,292,552                         | 2,572,975                         | 280,423                            |                                |
| Total Non Operating Income        | 5,625                                | 469                                 | 2,345                               | 1,877                                | 2,813                             | 2,345                             | (467)                              | 41.7%                          |
| Total Non Operating Expense       | 210                                  | -                                   | -                                   | -                                    | 139                               | 139                               | (0)                                | 66.3%                          |
| Income (Expense) Before Transfers | 3,539,721                            | (138,874)                           | (90,687)                            | 48,187                               | 2,295,226                         | 2,575,181                         | 279,955                            |                                |
| Change in Net Position            | 3,539,721                            | (138,874)                           | (90,687)                            | 48,187                               | 2,295,226                         | 2,575,181                         | 279,955                            | 72.8%                          |
| <b>400 Internal Services</b>      |                                      |                                     |                                     |                                      |                                   |                                   |                                    |                                |
| Total Operating Income            | 3,218,226                            | 242,375                             | 210,288                             | (32,087)                             | 1,681,962                         | 1,187,558                         | (494,404)                          | 36.9%                          |
| Total Operating Expense           | 3,186,820                            | 261,390                             | 247,362                             | 14,029                               | 1,634,286                         | 1,267,528                         | 366,758                            | 39.8%                          |
| Net Income (Expense)              | 31,406                               | (19,015)                            | (37,073)                            | (18,058)                             | 47,676                            | (79,970)                          | (127,646)                          |                                |
| Total Non Operating Income        | -                                    | -                                   | (75)                                | (75)                                 | -                                 | (75)                              | (75)                               | #DIV/0!                        |
| Total Non Operating Expense       | -                                    | -                                   | -                                   | -                                    | -                                 | -                                 | -                                  | #DIV/0!                        |
| Income (Expense) Before Transfers | 31,406                               | (19,015)                            | (37,149)                            | (18,134)                             | 47,676                            | (80,045)                          | (127,721)                          |                                |
| Change in Net Position            | 31,406                               | (19,015)                            | (37,149)                            | (18,134)                             | 47,676                            | (80,045)                          | (127,721)                          | -254.9%                        |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | Current Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current YTD<br>Budget | Current YTD<br>Actual | YTD Budget<br>Variance |
|------------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|-----------------------|-----------------------|------------------------|
| <b>OPERATING INCOME</b>                  |                              |                            |                            |                             |                       |                       |                        |
| Charges for Services                     | 12,796,676                   | 949,753                    | 860,361                    | (89,392)                    | 6,965,997             | 6,870,719             | (95,277)               |
| Intergovernmental - Operating Grants     | 31,000                       | 31,000                     | -                          | (31,000)                    | 31,000                | 13,163                | (17,837)               |
| Interfund Services                       | 241,400                      | 31,400                     | 50,414                     | 19,014                      | 100,375               | 82,731                | (17,644)               |
| <b>TOTAL OPERATING INCOME</b>            | <b>13,069,076</b>            | <b>1,012,153</b>           | <b>910,775</b>             | <b>(101,378)</b>            | <b>7,097,372</b>      | <b>6,966,613</b>      | <b>(130,758)</b>       |
| <b>OPERATING EXPENSE</b>                 |                              |                            |                            |                             |                       |                       |                        |
| Salaries and Wages                       | 3,079,621                    | 271,447                    | 243,906                    | 27,541                      | 1,645,698             | 1,458,610             | 187,088                |
| Employee Fringe                          | 1,644,339                    | 134,279                    | 114,032                    | 20,247                      | 810,836               | 678,964               | 131,871                |
| <b>Total Personnel Cost</b>              | <b>4,723,960</b>             | <b>405,726</b>             | <b>357,938</b>             | <b>47,788</b>               | <b>2,456,534</b>      | <b>2,137,574</b>      | <b>318,960</b>         |
| Professional Services                    | 182,050                      | 13,767                     | 39,736                     | (25,970)                    | 99,450                | 78,629                | 20,821                 |
| Services and Supplies                    | 2,839,235                    | 137,526                    | 302,996                    | (165,470)                   | 1,781,304             | 1,114,727             | 666,578                |
| Insurance                                | 211,000                      | 17,583                     | 17,615                     | (32)                        | 105,500               | 105,691               | (191)                  |
| Utilities                                | 933,004                      | 71,472                     | 74,975                     | (3,503)                     | 515,592               | 489,140               | 26,452                 |
| Cost of Goods Sold                       | -                            | -                          | -                          | -                           | -                     | 6,895                 | (6,895)                |
| Central Services Cost                    | 447,540                      | 37,295                     | 41,703                     | (4,408)                     | 223,770               | 205,181               | 18,589                 |
| Defensible Space                         | 100,000                      | -                          | 8,229                      | (8,229)                     | -                     | 8,229                 | (8,229)                |
| Depreciation                             | 3,682,900                    | 306,908                    | 272,647                    | 34,262                      | 1,841,450             | 1,639,775             | 201,675                |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>13,119,689</b>            | <b>990,278</b>             | <b>1,115,839</b>           | <b>(125,561)</b>            | <b>7,023,600</b>      | <b>5,785,840</b>      | <b>1,237,760</b>       |
| <b>NET INCOME (EXPENSE)</b>              | <b>(50,613)</b>              | <b>21,875</b>              | <b>(205,064)</b>           | <b>(226,939)</b>            | <b>73,772</b>         | <b>1,180,773</b>      | <b>1,107,001</b>       |
| <b>NON OPERATING INCOME</b>              |                              |                            |                            |                             |                       |                       |                        |
| Investment Earnings                      | 74,000                       | 6,167                      | 5,974                      | (193)                       | 37,000                | 8,575                 | (28,425)               |
| Proceeds from Capital Asset Dispositions | -                            | -                          | -                          | -                           | -                     | 9,096                 | 9,096                  |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>74,000</b>                | <b>6,167</b>               | <b>5,974</b>               | <b>(193)</b>                | <b>37,000</b>         | <b>17,671</b>         | <b>(19,329)</b>        |
| <b>NON OPERATING EXPENSE</b>             |                              |                            |                            |                             |                       |                       |                        |
| Debt Service Interest                    | 89,291                       | -                          | -                          | -                           | 46,564                | (1)                   | 46,565                 |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>89,291</b>                | <b>-</b>                   | <b>-</b>                   | <b>-</b>                    | <b>46,564</b>         | <b>(1)</b>            | <b>46,565</b>          |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(65,904)</b>              | <b>28,042</b>              | <b>(199,089)</b>           | <b>(227,131)</b>            | <b>64,208</b>         | <b>1,198,445</b>      | <b>1,134,238</b>       |
| <b>CHANGE IN NET POSITION</b>            | <b>(65,904)</b>              | <b>28,042</b>              | <b>(199,089)</b>           | <b>(227,131)</b>            | <b>64,208</b>         | <b>1,198,445</b>      | <b>1,134,238</b>       |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                  |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 18,161,582                           | 4,155,006                           | 3,833,168                           | (321,837)                            | 9,094,486                     | 8,121,471                     | (973,015)                      |
| Facility Fees                            | 820,300                              | -                                   | -                                   | -                                    | 482,679                       | 504,658                       | 21,979                         |
| Rents                                    | 12,100                               | 170                                 | -                                   | (170)                                | 9,210                         | -                             | (9,210)                        |
| Intergovernmental - Operating Grants     | 34,800                               | 1,400                               | 3,569                               | 2,169                                | 18,725                        | 24,907                        | 6,182                          |
| Interfund Services                       | 99,911                               | 2,927                               | 7,022                               | 4,095                                | 49,609                        | 58,526                        | 8,917                          |
| <b>TOTAL OPERATING INCOME</b>            | <b>19,128,693</b>                    | <b>4,159,503</b>                    | <b>3,843,760</b>                    | <b>(315,743)</b>                     | <b>9,654,709</b>              | <b>8,709,562</b>              | <b>(945,147)</b>               |
| <b>OPERATING EXPENSE</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 7,313,032                            | 755,741                             | 654,979                             | 100,762                              | 3,495,707                     | 3,161,922                     | 333,785                        |
| Employee Fringe                          | 2,379,777                            | 228,307                             | 200,716                             | 27,590                               | 1,113,940                     | 998,632                       | 115,308                        |
| <b>Total Personnel Cost</b>              | <b>9,692,809</b>                     | <b>984,048</b>                      | <b>855,696</b>                      | <b>128,352</b>                       | <b>4,609,647</b>              | <b>4,160,553</b>              | <b>449,094</b>                 |
| Professional Services                    | 44,625                               | 1,000                               | -                                   | 1,000                                | 35,425                        | 7,371                         | 28,054                         |
| Services and Supplies                    | 5,295,380                            | 431,851                             | 379,313                             | 52,538                               | 3,132,167                     | 1,911,533                     | 1,220,634                      |
| Insurance                                | 403,100                              | 43,933                              | 47,332                              | (3,399)                              | 180,862                       | 184,468                       | (3,606)                        |
| Utilities                                | 1,258,234                            | 226,237                             | 158,776                             | 67,461                               | 714,067                       | 624,719                       | 89,348                         |
| Cost of Goods Sold                       | 1,688,855                            | 137,433                             | 75,055                              | 62,378                               | 972,333                       | 661,756                       | 310,577                        |
| Central Services Cost                    | 980,404                              | 81,700                              | 88,362                              | (6,662)                              | 490,202                       | 441,956                       | 48,246                         |
| Defensible Space                         | 100,000                              | -                                   | 8,229                               | (8,229)                              | -                             | 8,229                         | (8,229)                        |
| Depreciation                             | 3,415,427                            | 284,619                             | 242,596                             | 42,023                               | 1,707,714                     | 1,467,972                     | 239,741                        |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>22,878,833</b>                    | <b>2,190,821</b>                    | <b>1,855,359</b>                    | <b>335,463</b>                       | <b>11,842,416</b>             | <b>9,468,558</b>              | <b>2,373,858</b>               |
| <b>NET INCOME (EXPENSE)</b>              | <b>(3,750,140)</b>                   | <b>1,968,681</b>                    | <b>1,988,401</b>                    | <b>19,720</b>                        | <b>(2,187,707)</b>            | <b>(758,996)</b>              | <b>1,428,712</b>               |
| <b>NON OPERATING INCOME</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Non Operating Leases                     | 118,130                              | 2,765                               | 2,791                               | 26                                   | 101,540                       | 106,063                       | 4,523                          |
| Investment Earnings                      | 26,250                               | 2,188                               | 8,174                               | 5,987                                | 13,125                        | 8,225                         | (4,900)                        |
| Capital Grants                           | 80,000                               | -                                   | -                                   | -                                    | -                             | 47,927                        | 47,927                         |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 114,078                             | 114,078                              | -                             | 182,749                       | 182,749                        |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>224,380</b>                       | <b>4,953</b>                        | <b>125,044</b>                      | <b>120,091</b>                       | <b>114,665</b>                | <b>344,964</b>                | <b>230,299</b>                 |
| <b>NON OPERATING EXPENSE</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                    | 14,715                               | 156                                 | 153                                 | 3                                    | 9,450                         | 9,431                         | 19                             |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>14,715</b>                        | <b>156</b>                          | <b>153</b>                          | <b>3</b>                             | <b>9,450</b>                  | <b>9,431</b>                  | <b>19</b>                      |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(3,540,475)</b>                   | <b>1,973,478</b>                    | <b>2,113,291</b>                    | <b>139,814</b>                       | <b>(2,082,492)</b>            | <b>(423,463)</b>              | <b>1,659,030</b>               |
| <b>TRANSFERS</b>                         |                                      |                                     |                                     |                                      |                               |                               |                                |
| Transfers In                             | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| Transfers Out                            | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL TRANSFERS</b>                   | <b>-</b>                             | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>                      | <b>-</b>                      | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>            | <b>(3,540,475)</b>                   | <b>1,973,478</b>                    | <b>2,113,291</b>                    | <b>139,814</b>                       | <b>(2,082,492)</b>            | <b>(423,463)</b>              | <b>1,659,030</b>               |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | Current Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current YTD<br>Actual | Current YTD<br>Actual | YTD Budget<br>Variance |
|------------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|-----------------------|-----------------------|------------------------|
| <b>OPERATING INCOME</b>                  |                              |                            |                            |                             |                       |                       |                        |
| Charges for Services                     | 3,334,825                    | 7,800                      | 8,619                      | 819                         | 2,527,167             | 2,056,681             | (470,486)              |
| <b>TOTAL OPERATING INCOME</b>            | <b>3,334,825</b>             | <b>7,800</b>               | <b>8,619</b>               | <b>819</b>                  | <b>2,527,167</b>      | <b>2,056,681</b>      | <b>(470,486)</b>       |
| <b>OPERATING EXPENSE</b>                 |                              |                            |                            |                             |                       |                       |                        |
| Salaries and Wages                       | 1,332,115                    | 36,146                     | 28,842                     | 7,304                       | 824,056               | 714,230               | 109,826                |
| Employee Fringe                          | 392,310                      | 17,160                     | 16,931                     | 230                         | 220,068               | 201,971               | 18,098                 |
| <b>Total Personnel Cost</b>              | <b>1,724,425</b>             | <b>53,306</b>              | <b>45,773</b>              | <b>7,533</b>                | <b>1,044,124</b>      | <b>916,200</b>        | <b>127,924</b>         |
| Professional Services                    | 7,980                        | -                          | -                          | -                           | 6,380                 | 1,800                 | 4,580                  |
| Services and Supplies                    | 978,452                      | 39,293                     | 30,807                     | 8,486                       | 538,024               | 392,603               | 145,421                |
| Insurance                                | 77,800                       | -                          | -                          | -                           | 51,864                | 51,961                | (97)                   |
| Utilities                                | 231,740                      | 11,220                     | 8,212                      | 3,008                       | 149,420               | 141,351               | 8,069                  |
| Cost of Goods Sold                       | 563,440                      | 5,188                      | 100                        | 5,088                       | 430,239               | 291,173               | 139,066                |
| Central Services Cost                    | 206,865                      | 17,239                     | 4,924                      | 12,315                      | 103,433               | 104,115               | (683)                  |
| Depreciation                             | 736,980                      | 61,415                     | 59,926                     | 1,489                       | 368,490               | 361,871               | 6,619                  |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>4,527,682</b>             | <b>187,661</b>             | <b>149,741</b>             | <b>37,920</b>               | <b>2,691,974</b>      | <b>2,261,073</b>      | <b>430,901</b>         |
| <b>NET INCOME (EXPENSE)</b>              | <b>(1,192,857)</b>           | <b>(179,861)</b>           | <b>(141,123)</b>           | <b>38,738</b>               | <b>(164,807)</b>      | <b>(204,392)</b>      | <b>(39,585)</b>        |
| <b>NON OPERATING INCOME</b>              |                              |                            |                            |                             |                       |                       |                        |
| Investment Earnings                      | -                            | -                          | (507)                      | (507)                       | -                     | (507)                 | (507)                  |
| Proceeds from Capital Asset Dispositions | -                            | -                          | -                          | -                           | -                     | 21,446                | 21,446                 |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>-</b>                     | <b>-</b>                   | <b>(507)</b>               | <b>(507)</b>                | <b>-</b>              | <b>20,939</b>         | <b>20,939</b>          |
| <b>NON OPERATING EXPENSE</b>             |                              |                            |                            |                             |                       |                       |                        |
| Debt Service Interest                    | 6,124                        | -                          | 153                        | (153)                       | 4,060                 | 4,979                 | (919)                  |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>6,124</b>                 | <b>-</b>                   | <b>153</b>                 | <b>(153)</b>                | <b>4,060</b>          | <b>4,979</b>          | <b>(919)</b>           |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(1,198,981)</b>           | <b>(179,861)</b>           | <b>(141,783)</b>           | <b>38,078</b>               | <b>(168,867)</b>      | <b>(188,431)</b>      | <b>(19,565)</b>        |
| <b>TRANSFERS</b>                         |                              |                            |                            |                             |                       |                       |                        |
| Transfers In                             | 185,393                      | -                          | -                          | -                           | -                     | -                     | -                      |
| <b>TOTAL TRANSFERS</b>                   | <b>185,393</b>               | <b>-</b>                   | <b>-</b>                   | <b>-</b>                    | <b>-</b>              | <b>-</b>              | <b>-</b>               |
| <b>CHANGE IN NET POSITION</b>            | <b>(1,013,588)</b>           | <b>(179,861)</b>           | <b>(141,783)</b>           | <b>38,078</b>               | <b>(168,867)</b>      | <b>(188,431)</b>      | <b>(19,565)</b>        |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                  |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 942,821                              | (300)                               | -                                   | 300                                  | 724,871                       | 485,533                       | (239,338)                      |
| <b>TOTAL OPERATING INCOME</b>            | <b>942,821</b>                       | <b>(300)</b>                        | <b>-</b>                            | <b>300</b>                           | <b>724,871</b>                | <b>485,533</b>                | <b>(239,338)</b>               |
| <b>OPERATING EXPENSE</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 454,601                              | 17,018                              | 11,481                              | 5,537                                | 283,106                       | 206,640                       | 76,466                         |
| Employee Fringe                          | 132,328                              | 8,051                               | 7,960                               | 91                                   | 71,415                        | 61,228                        | 10,187                         |
| <b>Total Personnel Cost</b>              | <b>586,929</b>                       | <b>25,069</b>                       | <b>19,440</b>                       | <b>5,629</b>                         | <b>354,521</b>                | <b>267,868</b>                | <b>86,653</b>                  |
| Professional Services                    | 4,170                                | -                                   | -                                   | -                                    | 2,570                         | 900                           | 1,670                          |
| Services and Supplies                    | 373,994                              | 14,394                              | 21,706                              | (7,311)                              | 213,775                       | 188,234                       | 25,540                         |
| Insurance                                | 17,900                               | -                                   | -                                   | -                                    | 11,932                        | 11,955                        | (23)                           |
| Utilities                                | 89,300                               | 3,020                               | 3,508                               | (488)                                | 56,390                        | 55,181                        | 1,209                          |
| Cost of Goods Sold                       | 105,100                              | -                                   | -                                   | -                                    | 73,440                        | 30,973                        | 42,467                         |
| Central Services Cost                    | 72,390                               | 6,033                               | 2,813                               | 3,219                                | 36,195                        | 34,972                        | 1,223                          |
| Depreciation                             | 220,247                              | 18,354                              | 13,942                              | 4,412                                | 110,124                       | 88,153                        | 21,970                         |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>1,470,030</b>                     | <b>66,870</b>                       | <b>61,409</b>                       | <b>5,461</b>                         | <b>858,946</b>                | <b>678,237</b>                | <b>180,710</b>                 |
| <b>NET INCOME (EXPENSE)</b>              | <b>(527,209)</b>                     | <b>(67,170)</b>                     | <b>(61,409)</b>                     | <b>5,761</b>                         | <b>(134,075)</b>              | <b>(192,703)</b>              | <b>(58,628)</b>                |
| <b>NON OPERATING INCOME</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Non Operating Leases                     | 40,890                               | 1,745                               | 1,815                               | 70                                   | 30,420                        | 31,654                        | 1,234                          |
| Investment Earnings                      | -                                    | -                                   | (507)                               | (507)                                | -                             | (507)                         | (507)                          |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 17,029                        | 17,029                         |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>40,890</b>                        | <b>1,745</b>                        | <b>1,308</b>                        | <b>(437)</b>                         | <b>30,420</b>                 | <b>48,176</b>                 | <b>17,756</b>                  |
| <b>NON OPERATING EXPENSE</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                    | 1,874                                | 156                                 | -                                   | 156                                  | 937                           | -                             | 937                            |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>1,874</b>                         | <b>156</b>                          | <b>-</b>                            | <b>156</b>                           | <b>937</b>                    | <b>-</b>                      | <b>937</b>                     |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(488,193)</b>                     | <b>(65,581)</b>                     | <b>(60,101)</b>                     | <b>5,480</b>                         | <b>(104,593)</b>              | <b>(144,528)</b>              | <b>(39,935)</b>                |
| <b>CHANGE IN NET POSITION</b>            | <b>(488,193)</b>                     | <b>(65,581)</b>                     | <b>(60,101)</b>                     | <b>5,480</b>                         | <b>(104,593)</b>              | <b>(144,528)</b>              | <b>(39,935)</b>                |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**FACILITIES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                    | 1,798,720                            | 80,445                              | 59,006                              | (21,439)                             | 1,342,539                     | 1,226,576                     | (115,963)                      |
| <b>TOTAL OPERATING INCOME</b>           | <b>1,798,720</b>                     | <b>80,445</b>                       | <b>59,006</b>                       | <b>(21,439)</b>                      | <b>1,342,539</b>              | <b>1,226,576</b>              | <b>(115,963)</b>               |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 503,309                              | 37,572                              | 32,759                              | 4,813                                | 292,640                       | 236,430                       | 56,210                         |
| Employee Fringe                         | 218,627                              | 15,998                              | 15,181                              | 817                                  | 115,125                       | 101,346                       | 13,779                         |
| <b>Total Personnel Cost</b>             | <b>721,936</b>                       | <b>53,570</b>                       | <b>47,940</b>                       | <b>5,630</b>                         | <b>407,765</b>                | <b>337,776</b>                | <b>69,989</b>                  |
| Professional Services                   | 1,170                                | -                                   | -                                   | -                                    | 1,170                         | -                             | 1,170                          |
| Services and Supplies                   | 510,732                              | 30,476                              | 25,171                              | 5,305                                | 327,030                       | 177,693                       | 149,337                        |
| Insurance                               | 12,200                               | 1,017                               | 1,019                               | (2)                                  | 6,100                         | 6,111                         | (11)                           |
| Utilities                               | 55,720                               | 4,835                               | 3,974                               | 861                                  | 28,085                        | 28,086                        | (1)                            |
| Cost of Goods Sold                      | 429,400                              | 24,400                              | 12,694                              | 11,706                               | 327,200                       | 268,363                       | 58,837                         |
| Central Services Cost                   | 97,530                               | 8,128                               | 5,357                               | 2,770                                | 48,765                        | 48,243                        | 522                            |
| Depreciation                            | 159,100                              | 13,258                              | 10,850                              | 2,408                                | 79,550                        | 65,102                        | 14,448                         |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,987,788</b>                     | <b>135,683</b>                      | <b>107,005</b>                      | <b>28,679</b>                        | <b>1,225,665</b>              | <b>931,374</b>                | <b>294,291</b>                 |
| <b>NET INCOME (EXPENSE)</b>             | <b>(189,068)</b>                     | <b>(55,238)</b>                     | <b>(47,998)</b>                     | <b>7,240</b>                         | <b>116,874</b>                | <b>295,202</b>                | <b>178,328</b>                 |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | -                                    | -                                   | (34)                                | (34)                                 | -                             | (34)                          | (34)                           |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>                             | <b>-</b>                            | <b>(34)</b>                         | <b>(34)</b>                          | <b>-</b>                      | <b>(34)</b>                   | <b>(34)</b>                    |
| <b>NON OPERATING EXPENSE</b>            |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                   | 5,847                                | -                                   | -                                   | -                                    | 3,876                         | 3,876                         | 0                              |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>5,847</b>                         | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>3,876</b>                  | <b>3,876</b>                  | <b>0</b>                       |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(194,915)</b>                     | <b>(55,238)</b>                     | <b>(48,032)</b>                     | <b>7,206</b>                         | <b>112,998</b>                | <b>291,292</b>                | <b>178,294</b>                 |
| <b>TRANSFERS</b>                        |                                      |                                     |                                     |                                      |                               |                               |                                |
| Transfers In                            | 175,191                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL TRANSFERS</b>                  | <b>175,191</b>                       | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>                      | <b>-</b>                      | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>           | <b>(19,724)</b>                      | <b>(55,238)</b>                     | <b>(48,032)</b>                     | <b>7,206</b>                         | <b>112,998</b>                | <b>291,292</b>                | <b>178,294</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**SKI FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                  |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 10,958,399                           | 3,977,706                           | 3,674,695                           | (303,011)                            | 3,981,656                     | 3,699,428                     | (282,228)                      |
| Interfund Services                       | 14,985                               | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>10,973,384</b>                    | <b>3,977,706</b>                    | <b>3,674,695</b>                    | <b>(303,011)</b>                     | <b>3,981,656</b>              | <b>3,699,428</b>              | <b>(282,228)</b>               |
| <b>OPERATING EXPENSE</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 3,299,155                            | 547,892                             | 457,837                             | 90,055                               | 1,186,307                     | 1,053,378                     | 132,929                        |
| Employee Fringe                          | 1,131,813                            | 149,286                             | 121,845                             | 27,441                               | 453,405                       | 389,154                       | 64,251                         |
| <b>Total Personnel Cost</b>              | <b>4,430,968</b>                     | <b>697,178</b>                      | <b>579,682</b>                      | <b>117,496</b>                       | <b>1,639,712</b>              | <b>1,442,532</b>              | <b>197,180</b>                 |
| Professional Services                    | 23,700                               | 1,000                               | -                                   | 1,000                                | 17,700                        | 4,671                         | 13,029                         |
| Services and Supplies                    | 2,190,361                            | 277,873                             | 237,210                             | 40,663                               | 1,278,744                     | 741,475                       | 537,269                        |
| Insurance                                | 219,800                              | 36,633                              | 40,018                              | (3,385)                              | 73,266                        | 76,674                        | (3,408)                        |
| Utilities                                | 621,260                              | 185,430                             | 128,516                             | 56,914                               | 345,880                       | 273,880                       | 72,000                         |
| Cost of Goods Sold                       | 529,100                              | 103,500                             | 59,369                              | 44,131                               | 103,500                       | 59,369                        | 44,131                         |
| Central Services Cost                    | 389,595                              | 32,466                              | 60,598                              | (28,132)                             | 194,798                       | 150,545                       | 44,253                         |
| Depreciation                             | 1,465,100                            | 122,092                             | 102,770                             | 19,322                               | 732,550                       | 617,484                       | 115,066                        |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>9,869,884</b>                     | <b>1,456,172</b>                    | <b>1,208,164</b>                    | <b>248,008</b>                       | <b>4,386,149</b>              | <b>3,366,631</b>              | <b>1,019,518</b>               |
| <b>NET INCOME (EXPENSE)</b>              | <b>1,103,500</b>                     | <b>2,521,534</b>                    | <b>2,466,532</b>                    | <b>(55,003)</b>                      | <b>(404,493)</b>              | <b>332,798</b>                | <b>737,291</b>                 |
| <b>NON OPERATING INCOME</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Non Operating Leases                     | 77,240                               | 1,020                               | 976                                 | (44)                                 | 71,120                        | 74,409                        | 3,289                          |
| Investment Earnings                      | 11,250                               | 938                                 | 4,420                               | 3,482                                | 5,625                         | 4,381                         | (1,244)                        |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 19,765                              | 19,765                               | -                             | 19,765                        | 19,765                         |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>88,490</b>                        | <b>1,958</b>                        | <b>25,161</b>                       | <b>23,204</b>                        | <b>76,745</b>                 | <b>98,555</b>                 | <b>21,810</b>                  |
| <b>NON OPERATING EXPENSE</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                    | 653                                  | -                                   | -                                   | -                                    | 433                           | 433                           | 0                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>653</b>                           | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>433</b>                    | <b>433</b>                    | <b>0</b>                       |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>1,191,337</b>                     | <b>2,523,492</b>                    | <b>2,491,693</b>                    | <b>(31,799)</b>                      | <b>(328,181)</b>              | <b>430,920</b>                | <b>759,101</b>                 |
| <b>TRANSFERS</b>                         |                                      |                                     |                                     |                                      |                               |                               |                                |
| Transfers In                             | 19,553                               | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL TRANSFERS</b>                   | <b>19,553</b>                        | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>                      | <b>-</b>                      | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>            | <b>1,210,890</b>                     | <b>2,523,492</b>                    | <b>2,491,693</b>                    | <b>(31,799)</b>                      | <b>(328,181)</b>              | <b>430,920</b>                | <b>759,101</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**RECREATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | Current<br>Year<br>Total Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | Current YTD<br>Budget | Current YTD<br>Actual | YTD Budget<br>Variance |
|------------------------------------------|---------------------------------|----------------------------|----------------------------|-----------------------------|-----------------------|-----------------------|------------------------|
| <b>OPERATING INCOME</b>                  |                                 |                            |                            |                             |                       |                       |                        |
| Charges for Services                     | 1,147,154                       | 104,973                    | 74,494                     | (30,479)                    | 524,529               | 521,125               | (3,404)                |
| Intergovernmental - Operating Grants     | 17,000                          | 1,400                      | -                          | (1,400)                     | 8,400                 | 4,250                 | (4,150)                |
| <b>TOTAL OPERATING INCOME</b>            | <b>1,164,154</b>                | <b>106,373</b>             | <b>74,494</b>              | <b>(31,879)</b>             | <b>532,929</b>        | <b>525,375</b>        | <b>(7,554)</b>         |
| <b>OPERATING EXPENSE</b>                 |                                 |                            |                            |                             |                       |                       |                        |
| Salaries and Wages                       | 1,069,121                       | 85,866                     | 86,895                     | (1,029)                     | 531,766               | 549,187               | (17,421)               |
| Employee Fringe                          | 327,197                         | 26,284                     | 26,312                     | (28)                        | 159,908               | 152,142               | 7,766                  |
| <b>Total Personnel Cost</b>              | <b>1,396,318</b>                | <b>112,150</b>             | <b>113,207</b>             | <b>(1,057)</b>              | <b>691,674</b>        | <b>701,328</b>        | <b>(9,655)</b>         |
| Professional Services                    | 5,850                           | -                          | -                          | -                           | 5,850                 | -                     | 5,850                  |
| Services and Supplies                    | 612,845                         | 44,374                     | 47,246                     | (2,873)                     | 346,201               | 253,655               | 92,546                 |
| Insurance                                | 57,900                          | 4,825                      | 4,834                      | (9)                         | 28,950                | 29,002                | (52)                   |
| Utilities                                | 145,640                         | 13,655                     | 7,875                      | 5,780                       | 70,480                | 56,494                | 13,986                 |
| Cost of Goods Sold                       | 51,380                          | 4,345                      | 951                        | 3,394                       | 30,460                | 5,288                 | 25,172                 |
| Central Services Cost                    | 130,539                         | 10,878                     | 10,099                     | 780                         | 65,270                | 60,655                | 4,615                  |
| Depreciation                             | 310,600                         | 25,883                     | 23,895                     | 1,988                       | 155,300               | 144,135               | 11,165                 |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>2,711,072</b>                | <b>216,110</b>             | <b>208,107</b>             | <b>8,004</b>                | <b>1,394,184</b>      | <b>1,250,557</b>      | <b>143,627</b>         |
| <b>NET INCOME (EXPENSE)</b>              | <b>(1,546,918)</b>              | <b>(109,737)</b>           | <b>(133,613)</b>           | <b>(23,876)</b>             | <b>(861,255)</b>      | <b>(725,183)</b>      | <b>136,072</b>         |
| <b>NON OPERATING INCOME</b>              |                                 |                            |                            |                             |                       |                       |                        |
| Investment Earnings                      | -                               | -                          | 209                        | 209                         | -                     | 209                   | 209                    |
| Proceeds from Capital Asset Dispositions | -                               | -                          | -                          | -                           | -                     | 2,000                 | 2,000                  |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>-</b>                        | <b>-</b>                   | <b>209</b>                 | <b>209</b>                  | <b>-</b>              | <b>2,209</b>          | <b>2,209</b>           |
| <b>NON OPERATING EXPENSE</b>             |                                 |                            |                            |                             |                       |                       |                        |
| Debt Service Interest                    | 74                              | -                          | -                          | -                           | 49                    | 49                    | (0)                    |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>74</b>                       | <b>-</b>                   | <b>-</b>                   | <b>-</b>                    | <b>49</b>             | <b>49</b>             | <b>(0)</b>             |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(1,546,992)</b>              | <b>(109,737)</b>           | <b>(133,404)</b>           | <b>(23,666)</b>             | <b>(861,304)</b>      | <b>(723,022)</b>      | <b>138,282</b>         |
| <b>TRANSFERS</b>                         |                                 |                            |                            |                             |                       |                       |                        |
| Transfers In                             | 2,229                           | -                          | -                          | -                           | -                     | -                     | -                      |
| <b>TOTAL TRANSFERS</b>                   | <b>2,229</b>                    | <b>-</b>                   | <b>-</b>                   | <b>-</b>                    | <b>-</b>              | <b>-</b>              | <b>-</b>               |
| <b>CHANGE IN NET POSITION</b>            | <b>(1,544,763)</b>              | <b>(109,737)</b>           | <b>(133,404)</b>           | <b>(23,666)</b>             | <b>(861,304)</b>      | <b>(723,022)</b>      | <b>138,282</b>         |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**OTHER RECREATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                  |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | (262,000)                            | (16,083)                            | 6,166                               | 22,249                               | (148,500)                     | (4,701)                       | 143,799                        |
| Facility Fees                            | 820,300                              | -                                   | -                                   | -                                    | 482,679                       | 504,658                       | 21,979                         |
| <b>TOTAL OPERATING INCOME</b>            | <b>558,300</b>                       | <b>(16,083)</b>                     | <b>6,166</b>                        | <b>22,249</b>                        | <b>334,179</b>                | <b>499,957</b>                | <b>165,778</b>                 |
| <b>OPERATING EXPENSE</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 173,588                              | 14,216                              | 16,177                              | (1,961)                              | 88,337                        | 98,479                        | (10,142)                       |
| Employee Fringe                          | 63,879                               | 5,187                               | 5,598                               | (411)                                | 31,515                        | 32,491                        | (976)                          |
| <b>Total Personnel Cost</b>              | <b>237,467</b>                       | <b>19,403</b>                       | <b>21,775</b>                       | <b>(2,372)</b>                       | <b>119,852</b>                | <b>130,970</b>                | <b>(11,118)</b>                |
| Services and Supplies                    | 132,418                              | 5,196                               | 1,947                               | 3,249                                | 120,635                       | 32,848                        | 87,787                         |
| Utilities                                | 8,604                                | 717                                 | 488                                 | 229                                  | 4,302                         | 2,858                         | 1,444                          |
| Central Services Cost                    | 17,956                               | 1,496                               | 1,477                               | 20                                   | 8,978                         | 10,167                        | (1,189)                        |
| Defensible Space                         | 100,000                              | -                                   | 8,229                               | (8,229)                              | -                             | 8,229                         | (8,229)                        |
| Depreciation                             | 45,500                               | 3,792                               | 2,295                               | 1,496                                | 22,750                        | 17,052                        | 5,699                          |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>541,945</b>                       | <b>30,604</b>                       | <b>36,210</b>                       | <b>(5,606)</b>                       | <b>276,517</b>                | <b>202,124</b>                | <b>74,393</b>                  |
| <b>NET INCOME (EXPENSE)</b>              | <b>16,355</b>                        | <b>(46,687)</b>                     | <b>(30,044)</b>                     | <b>16,643</b>                        | <b>57,662</b>                 | <b>297,833</b>                | <b>240,171</b>                 |
| <b>NON OPERATING INCOME</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                      | 15,000                               | 1,250                               | 5,060                               | 3,810                                | 7,500                         | 5,150                         | (2,350)                        |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | 94,313                              | 94,313                               | -                             | 109,589                       | 109,589                        |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>15,000</b>                        | <b>1,250</b>                        | <b>99,373</b>                       | <b>98,123</b>                        | <b>7,500</b>                  | <b>114,739</b>                | <b>107,239</b>                 |
| <b>NON OPERATING EXPENSE</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>31,355</b>                        | <b>(45,437)</b>                     | <b>69,329</b>                       | <b>114,766</b>                       | <b>65,162</b>                 | <b>412,572</b>                | <b>347,410</b>                 |
| <b>TRANSFERS</b>                         |                                      |                                     |                                     |                                      |                               |                               |                                |
| Transfers Out                            | 386,629                              | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(386,629)</b>                     | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>                      | <b>-</b>                      | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>            | <b>(355,274)</b>                     | <b>(45,437)</b>                     | <b>69,329</b>                       | <b>114,766</b>                       | <b>65,162</b>                 | <b>412,572</b>                | <b>347,410</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**PARKS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                          | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                  |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                     | 60,615                               | 465                                 | 10,188                              | 9,723                                | 48,865                        | 35,573                        | (13,292)                       |
| Rents                                    | 12,100                               | 170                                 | -                                   | (170)                                | 9,210                         | -                             | (9,210)                        |
| Intergovernmental - Operating Grants     | 17,800                               | -                                   | 3,569                               | 3,569                                | 10,325                        | 20,657                        | 10,332                         |
| Interfund Services                       | 84,926                               | 2,927                               | 7,022                               | 4,095                                | 49,609                        | 58,526                        | 8,917                          |
| <b>TOTAL OPERATING INCOME</b>            | <b>175,441</b>                       | <b>3,562</b>                        | <b>20,779</b>                       | <b>17,217</b>                        | <b>118,009</b>                | <b>114,756</b>                | <b>(3,253)</b>                 |
| <b>OPERATING EXPENSE</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                       | 365,679                              | 14,824                              | 18,761                              | (3,937)                              | 208,370                       | 211,542                       | (3,172)                        |
| Employee Fringe                          | 89,419                               | 5,325                               | 5,839                               | (514)                                | 47,279                        | 45,027                        | 2,252                          |
| <b>Total Personnel Cost</b>              | <b>455,098</b>                       | <b>20,149</b>                       | <b>24,600</b>                       | <b>(4,451)</b>                       | <b>255,649</b>                | <b>256,569</b>                | <b>(920)</b>                   |
| Professional Services                    | 1,170                                | -                                   | -                                   | -                                    | 1,170                         | -                             | 1,170                          |
| Services and Supplies                    | 410,653                              | 18,959                              | 13,808                              | 5,151                                | 252,413                       | 89,397                        | 163,016                        |
| Insurance                                | 13,800                               | 1,150                               | 1,152                               | (2)                                  | 6,900                         | 6,912                         | (12)                           |
| Utilities                                | 96,360                               | 6,755                               | 5,424                               | 1,331                                | 54,730                        | 61,240                        | (6,510)                        |
| Central Services Cost                    | 51,848                               | 4,321                               | 2,654                               | 1,667                                | 25,924                        | 24,176                        | 1,748                          |
| Depreciation                             | 416,200                              | 34,683                              | 22,906                              | 11,777                               | 208,100                       | 137,744                       | 70,356                         |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>1,445,129</b>                     | <b>86,017</b>                       | <b>70,545</b>                       | <b>15,472</b>                        | <b>804,886</b>                | <b>576,038</b>                | <b>228,848</b>                 |
| <b>NET INCOME (EXPENSE)</b>              | <b>(1,269,688)</b>                   | <b>(82,455)</b>                     | <b>(49,765)</b>                     | <b>32,689</b>                        | <b>(686,877)</b>              | <b>(461,282)</b>              | <b>225,595</b>                 |
| <b>NON OPERATING INCOME</b>              |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                      | -                                    | -                                   | (33)                                | (33)                                 | -                             | (33)                          | (33)                           |
| Capital Grants                           | 80,000                               | -                                   | -                                   | -                                    | -                             | 47,927                        | 47,927                         |
| Proceeds from Capital Asset Dispositions | -                                    | -                                   | -                                   | -                                    | -                             | 12,920                        | 12,920                         |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>80,000</b>                        | <b>-</b>                            | <b>(33)</b>                         | <b>(33)</b>                          | <b>-</b>                      | <b>60,814</b>                 | <b>60,814</b>                  |
| <b>NON OPERATING EXPENSE</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                    | 99                                   | -                                   | -                                   | -                                    | 66                            | 66                            | 0                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>99</b>                            | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>66</b>                     | <b>66</b>                     | <b>0</b>                       |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(1,189,787)</b>                   | <b>(82,455)</b>                     | <b>(49,798)</b>                     | <b>32,657</b>                        | <b>(686,943)</b>              | <b>(400,534)</b>              | <b>286,409</b>                 |
| <b>TRANSFERS</b>                         |                                      |                                     |                                     |                                      |                               |                               |                                |
| Transfers In                             | 2,972                                | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL TRANSFERS</b>                   | <b>2,972</b>                         | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>                      | <b>-</b>                      | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>            | <b>(1,186,815)</b>                   | <b>(82,455)</b>                     | <b>(49,798)</b>                     | <b>32,657</b>                        | <b>(686,943)</b>              | <b>(400,534)</b>              | <b>286,409</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**TENNIS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                    | 181,048                              | -                                   | -                                   | -                                    | 93,359                        | 101,255                       | 7,896                          |
| <b>TOTAL OPERATING INCOME</b>           | <b>181,048</b>                       | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>93,359</b>                 | <b>101,255</b>                | <b>7,896</b>                   |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 115,464                              | 2,207                               | 2,229                               | (22)                                 | 81,125                        | 92,036                        | (10,911)                       |
| Employee Fringe                         | 24,203                               | 1,016                               | 1,050                               | (35)                                 | 15,224                        | 15,273                        | (49)                           |
| <b>Total Personnel Cost</b>             | <b>139,667</b>                       | <b>3,223</b>                        | <b>3,279</b>                        | <b>(56)</b>                          | <b>96,349</b>                 | <b>107,310</b>                | <b>(10,960)</b>                |
| Professional Services                   | 585                                  | -                                   | -                                   | -                                    | 585                           | -                             | 585                            |
| Services and Supplies                   | 85,925                               | 1,287                               | 1,419                               | (132)                                | 55,346                        | 35,628                        | 19,718                         |
| Insurance                               | 3,700                                | 308                                 | 309                                 | (1)                                  | 1,850                         | 1,853                         | (3)                            |
| Utilities                               | 9,610                                | 605                                 | 779                                 | (174)                                | 4,780                         | 5,630                         | (850)                          |
| Cost of Goods Sold                      | 10,435                               | -                                   | 1,942                               | (1,942)                              | 7,494                         | 6,589                         | 904                            |
| Central Services Cost                   | 13,681                               | 1,140                               | 440                                 | 700                                  | 6,840                         | 9,083                         | (2,242)                        |
| Depreciation                            | 61,700                               | 5,142                               | 6,011                               | (870)                                | 30,850                        | 36,431                        | (5,581)                        |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>325,302</b>                       | <b>11,705</b>                       | <b>14,178</b>                       | <b>(2,474)</b>                       | <b>204,094</b>                | <b>202,524</b>                | <b>1,570</b>                   |
| <b>NET INCOME (EXPENSE)</b>             | <b>(144,254)</b>                     | <b>(11,705)</b>                     | <b>(14,178)</b>                     | <b>(2,474)</b>                       | <b>(110,735)</b>              | <b>(101,269)</b>              | <b>9,467</b>                   |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | -                                    | -                                   | (434)                               | (434)                                | -                             | (434)                         | (434)                          |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>                             | <b>-</b>                            | <b>(434)</b>                        | <b>(434)</b>                         | <b>-</b>                      | <b>(434)</b>                  | <b>(434)</b>                   |
| <b>NON OPERATING EXPENSE</b>            |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                   | 44                                   | -                                   | -                                   | -                                    | 29                            | 29                            | 0                              |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>44</b>                            | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>29</b>                     | <b>29</b>                     | <b>0</b>                       |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(144,298)</b>                     | <b>(11,705)</b>                     | <b>(14,613)</b>                     | <b>(2,908)</b>                       | <b>(110,764)</b>              | <b>(101,731)</b>              | <b>9,033</b>                   |
| <b>TRANSFERS</b>                        |                                      |                                     |                                     |                                      |                               |                               |                                |
| Transfers In                            | 1,291                                | -                                   | -                                   | -                                    | -                             | -                             | -                              |
| <b>TOTAL TRANSFERS</b>                  | <b>1,291</b>                         | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>                      | <b>-</b>                      | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>           | <b>(143,007)</b>                     | <b>(11,705)</b>                     | <b>(14,613)</b>                     | <b>(2,908)</b>                       | <b>(110,764)</b>              | <b>(101,731)</b>              | <b>9,033</b>                   |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Charges for Services                    | 892,500                              | (35,700)                            | 240                                 | 35,940                               | 742,350                       | 371,562                       | (370,788)                      |
| Facility Fees                           | 5,268,640                            | -                                   | -                                   | -                                    | 3,100,162                     | 3,187,148                     | 86,986                         |
| <b>TOTAL OPERATING INCOME</b>           | <b>6,161,140</b>                     | <b>(35,700)</b>                     | <b>240</b>                          | <b>35,940</b>                        | <b>3,842,512</b>              | <b>3,558,710</b>              | <b>(283,802)</b>               |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 885,579                              | 28,574                              | 30,603                              | (2,029)                              | 538,793                       | 472,207                       | 66,586                         |
| Employee Fringe                         | 229,705                              | 11,593                              | 12,222                              | (629)                                | 127,007                       | 109,402                       | 17,606                         |
| <b>Total Personnel Cost</b>             | <b>1,115,284</b>                     | <b>40,167</b>                       | <b>42,825</b>                       | <b>(2,658)</b>                       | <b>665,800</b>                | <b>581,609</b>                | <b>84,191</b>                  |
| Professional Services                   | 17,850                               | 1,000                               | -                                   | 1,000                                | 11,850                        | -                             | 11,850                         |
| Services and Supplies                   | 847,156                              | 22,959                              | 24,834                              | (1,876)                              | 495,618                       | 145,130                       | 350,487                        |
| Insurance                               | 39,300                               | -                                   | -                                   | -                                    | 26,200                        | 26,247                        | (47)                           |
| Utilities                               | 139,064                              | 8,877                               | 5,397                               | 3,480                                | 78,152                        | 57,314                        | 20,839                         |
| Cost of Goods Sold                      | 100,500                              | -                                   | -                                   | -                                    | 88,500                        | 26,471                        | 62,029                         |
| Central Services Cost                   | 118,680                              | 9,890                               | 4,456                               | 5,434                                | 59,340                        | 54,136                        | 5,204                          |
| Depreciation                            | 249,000                              | 20,750                              | 15,760                              | 4,990                                | 124,500                       | 94,827                        | 29,673                         |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>2,626,834</b>                     | <b>103,643</b>                      | <b>93,272</b>                       | <b>10,370</b>                        | <b>1,549,960</b>              | <b>985,735</b>                | <b>564,225</b>                 |
| <b>NET INCOME (EXPENSE)</b>             | <b>3,534,306</b>                     | <b>(139,343)</b>                    | <b>(93,032)</b>                     | <b>46,310</b>                        | <b>2,292,552</b>              | <b>2,572,975</b>              | <b>280,423</b>                 |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | 5,625                                | 469                                 | 2,345                               | 1,877                                | 2,813                         | 2,345                         | (467)                          |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>5,625</b>                         | <b>469</b>                          | <b>2,345</b>                        | <b>1,877</b>                         | <b>2,813</b>                  | <b>2,345</b>                  | <b>(467)</b>                   |
| <b>NON OPERATING EXPENSE</b>            |                                      |                                     |                                     |                                      |                               |                               |                                |
| Debt Service Interest                   | 210                                  | -                                   | -                                   | -                                    | 139                           | 139                           | (0)                            |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>210</b>                           | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>139</b>                    | <b>139</b>                    | <b>(0)</b>                     |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>3,539,721</b>                     | <b>(138,874)</b>                    | <b>(90,687)</b>                     | <b>48,187</b>                        | <b>2,295,226</b>              | <b>2,575,181</b>              | <b>279,955</b>                 |
| <b>CHANGE IN NET POSITION</b>           | <b>3,539,721</b>                     | <b>(138,874)</b>                    | <b>(90,687)</b>                     | <b>48,187</b>                        | <b>2,295,226</b>              | <b>2,575,181</b>              | <b>279,955</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Interfund Services                      | 3,218,226                            | 242,375                             | 210,288                             | (32,087)                             | 1,681,962                     | 1,187,558                     | (494,404)                      |
| <b>TOTAL OPERATING INCOME</b>           | <b>3,218,226</b>                     | <b>242,375</b>                      | <b>210,288</b>                      | <b>(32,087)</b>                      | <b>1,681,962</b>              | <b>1,187,558</b>              | <b>(494,404)</b>               |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 1,467,833                            | 123,524                             | 119,625                             | 3,899                                | 746,336                       | 602,071                       | 144,265                        |
| Employee Fringe                         | 767,855                              | 62,507                              | 53,377                              | 9,131                                | 376,603                       | 228,802                       | 147,801                        |
| <b>Total Personnel Cost</b>             | <b>2,235,688</b>                     | <b>186,031</b>                      | <b>173,002</b>                      | <b>13,029</b>                        | <b>1,122,939</b>              | <b>830,873</b>                | <b>292,066</b>                 |
| Professional Services                   | 9,000                                | 750                                 | -                                   | 750                                  | 4,500                         | -                             | 4,500                          |
| Services and Supplies                   | 902,212                              | 70,983                              | 71,261                              | (278)                                | 486,887                       | 418,748                       | 68,139                         |
| Insurance                               | 15,800                               | 1,317                               | 1,319                               | (2)                                  | 7,900                         | 7,914                         | (14)                           |
| Utilities                               | 11,520                               | 1,260                               | 906                                 | 354                                  | 5,760                         | 4,697                         | 1,063                          |
| Depreciation                            | 12,600                               | 1,050                               | 874                                 | 176                                  | 6,300                         | 5,296                         | 1,004                          |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>3,186,820</b>                     | <b>261,390</b>                      | <b>247,362</b>                      | <b>14,029</b>                        | <b>1,634,286</b>              | <b>1,267,528</b>              | <b>366,758</b>                 |
| <b>NET INCOME (EXPENSE)</b>             | <b>31,406</b>                        | <b>(19,015)</b>                     | <b>(37,073)</b>                     | <b>(18,058)</b>                      | <b>47,676</b>                 | <b>(79,970)</b>               | <b>(127,646)</b>               |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | -                                    | -                                   | (75)                                | (75)                                 | -                             | (75)                          | (75)                           |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>                             | <b>-</b>                            | <b>(75)</b>                         | <b>(75)</b>                          | <b>-</b>                      | <b>(75)</b>                   | <b>(75)</b>                    |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>31,406</b>                        | <b>(19,015)</b>                     | <b>(37,149)</b>                     | <b>(18,134)</b>                      | <b>47,676</b>                 | <b>(80,045)</b>               | <b>(127,721)</b>               |
| <b>CHANGE IN NET POSITION</b>           | <b>31,406</b>                        | <b>(19,015)</b>                     | <b>(37,149)</b>                     | <b>(18,134)</b>                      | <b>47,676</b>                 | <b>(80,045)</b>               | <b>(127,721)</b>               |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**FLEET**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Interfund Services                      | 1,244,526                            | 106,460                             | 92,928                              | (13,532)                             | 623,763                       | 558,003                       | (65,760)                       |
| <b>TOTAL OPERATING INCOME</b>           | <b>1,244,526</b>                     | <b>106,460</b>                      | <b>92,928</b>                       | <b>(13,532)</b>                      | <b>623,763</b>                | <b>558,003</b>                | <b>(65,760)</b>                |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 560,523                              | 46,777                              | 49,213                              | (2,436)                              | 287,406                       | 255,050                       | 32,356                         |
| Employee Fringe                         | 317,959                              | 25,692                              | 23,574                              | 2,118                                | 156,191                       | 129,608                       | 26,584                         |
| <b>Total Personnel Cost</b>             | <b>878,482</b>                       | <b>72,469</b>                       | <b>72,787</b>                       | <b>(318)</b>                         | <b>443,597</b>                | <b>384,657</b>                | <b>58,940</b>                  |
| Services and Supplies                   | 376,441                              | 33,230                              | 40,564                              | (7,334)                              | 210,011                       | 215,701                       | (5,690)                        |
| Insurance                               | 5,600                                | 467                                 | 468                                 | (1)                                  | 2,800                         | 2,805                         | (5)                            |
| Utilities                               | 1,680                                | 240                                 | 235                                 | 5                                    | 840                           | 807                           | 33                             |
| Depreciation                            | 9,200                                | 767                                 | 595                                 | 172                                  | 4,600                         | 3,620                         | 980                            |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,271,403</b>                     | <b>107,173</b>                      | <b>114,649</b>                      | <b>(7,476)</b>                       | <b>661,849</b>                | <b>607,591</b>                | <b>54,258</b>                  |
| <b>NET INCOME (EXPENSE)</b>             | <b>(26,877)</b>                      | <b>(712)</b>                        | <b>(21,721)</b>                     | <b>(21,008)</b>                      | <b>(38,086)</b>               | <b>(49,588)</b>               | <b>(11,502)</b>                |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | -                                    | -                                   | 21                                  | 21                                   | -                             | 21                            | 21                             |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>                             | <b>-</b>                            | <b>21</b>                           | <b>21</b>                            | <b>-</b>                      | <b>21</b>                     | <b>21</b>                      |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(26,877)</b>                      | <b>(712)</b>                        | <b>(21,699)</b>                     | <b>(20,987)</b>                      | <b>(38,086)</b>               | <b>(49,566)</b>               | <b>(11,481)</b>                |
| <b>CHANGE IN NET POSITION</b>           | <b>(26,877)</b>                      | <b>(712)</b>                        | <b>(21,699)</b>                     | <b>(20,987)</b>                      | <b>(38,086)</b>               | <b>(49,566)</b>               | <b>(11,481)</b>                |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**ENGINEERING**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Interfund Services                      | 949,500                              | 67,000                              | 117,360                             | 50,360                               | 544,000                       | 428,581                       | (115,419)                      |
| <b>TOTAL OPERATING INCOME</b>           | <b>949,500</b>                       | <b>67,000</b>                       | <b>117,360</b>                      | <b>50,360</b>                        | <b>544,000</b>                | <b>428,581</b>                | <b>(115,419)</b>               |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 586,275                              | 49,702                              | 44,176                              | 5,526                                | 296,081                       | 190,134                       | 105,947                        |
| Employee Fringe                         | 276,070                              | 22,691                              | 16,142                              | 6,549                                | 135,492                       | 18,675                        | 116,817                        |
| <b>Total Personnel Cost</b>             | <b>862,345</b>                       | <b>72,393</b>                       | <b>60,318</b>                       | <b>12,075</b>                        | <b>431,573</b>                | <b>208,808</b>                | <b>222,764</b>                 |
| Professional Services                   | 9,000                                | 750                                 | -                                   | 750                                  | 4,500                         | -                             | 4,500                          |
| Services and Supplies                   | 56,543                               | 3,927                               | 1,003                               | 2,924                                | 33,942                        | 18,806                        | 15,135                         |
| Insurance                               | 4,200                                | 350                                 | 351                                 | (1)                                  | 2,100                         | 2,104                         | (4)                            |
| Utilities                               | 3,120                                | 460                                 | 269                                 | 191                                  | 1,560                         | 1,483                         | 77                             |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>935,208</b>                       | <b>77,880</b>                       | <b>61,941</b>                       | <b>15,939</b>                        | <b>473,674</b>                | <b>231,202</b>                | <b>242,473</b>                 |
| <b>NET INCOME (EXPENSE)</b>             | <b>14,292</b>                        | <b>(10,880)</b>                     | <b>55,419</b>                       | <b>66,299</b>                        | <b>70,326</b>                 | <b>197,379</b>                | <b>127,054</b>                 |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | -                                    | -                                   | 46                                  | 46                                   | -                             | 46                            | 46                             |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>                             | <b>-</b>                            | <b>46</b>                           | <b>46</b>                            | <b>-</b>                      | <b>46</b>                     | <b>46</b>                      |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>14,292</b>                        | <b>(10,880)</b>                     | <b>55,466</b>                       | <b>66,346</b>                        | <b>70,326</b>                 | <b>197,426</b>                | <b>127,100</b>                 |
| <b>CHANGE IN NET POSITION</b>           | <b>14,292</b>                        | <b>(10,880)</b>                     | <b>55,466</b>                       | <b>66,346</b>                        | <b>70,326</b>                 | <b>197,426</b>                | <b>127,100</b>                 |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**BUILDINGS**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 12/31/2021

|                                         | <b>Current Year<br/>Total Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>Current YTD<br/>Budget</b> | <b>Current YTD<br/>Actual</b> | <b>YTD Budget<br/>Variance</b> |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>OPERATING INCOME</b>                 |                                      |                                     |                                     |                                      |                               |                               |                                |
| Interfund Services                      | 1,024,200                            | 68,915                              | -                                   | (68,915)                             | 514,199                       | 200,975                       | (313,224)                      |
| <b>TOTAL OPERATING INCOME</b>           | <b>1,024,200</b>                     | <b>68,915</b>                       | <b>-</b>                            | <b>(68,915)</b>                      | <b>514,199</b>                | <b>200,975</b>                | <b>(313,224)</b>               |
| <b>OPERATING EXPENSE</b>                |                                      |                                     |                                     |                                      |                               |                               |                                |
| Salaries and Wages                      | 321,035                              | 27,045                              | 26,235                              | 810                                  | 162,849                       | 156,887                       | 5,962                          |
| Employee Fringe                         | 173,826                              | 14,124                              | 13,661                              | 463                                  | 84,920                        | 80,520                        | 4,400                          |
| <b>Total Personnel Cost</b>             | <b>494,861</b>                       | <b>41,169</b>                       | <b>39,896</b>                       | <b>1,273</b>                         | <b>247,769</b>                | <b>237,408</b>                | <b>10,361</b>                  |
| Services and Supplies                   | 469,228                              | 33,826                              | 29,694                              | 4,132                                | 242,934                       | 184,240                       | 58,694                         |
| Insurance                               | 6,000                                | 500                                 | 501                                 | (1)                                  | 3,000                         | 3,005                         | (5)                            |
| Utilities                               | 6,720                                | 560                                 | 402                                 | 158                                  | 3,360                         | 2,406                         | 954                            |
| Depreciation                            | 3,400                                | 283                                 | 279                                 | 4                                    | 1,700                         | 1,676                         | 24                             |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>980,209</b>                       | <b>76,338</b>                       | <b>70,772</b>                       | <b>5,566</b>                         | <b>498,763</b>                | <b>428,736</b>                | <b>70,027</b>                  |
| <b>NET INCOME (EXPENSE)</b>             | <b>43,991</b>                        | <b>(7,423)</b>                      | <b>(70,772)</b>                     | <b>(63,349)</b>                      | <b>15,436</b>                 | <b>(227,761)</b>              | <b>(243,197)</b>               |
| <b>NON OPERATING INCOME</b>             |                                      |                                     |                                     |                                      |                               |                               |                                |
| Investment Earnings                     | -                                    | -                                   | (143)                               | (143)                                | -                             | (143)                         | (143)                          |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>                             | <b>-</b>                            | <b>(143)</b>                        | <b>(143)</b>                         | <b>-</b>                      | <b>(143)</b>                  | <b>(143)</b>                   |
| <b>NON OPERATING EXPENSE</b>            |                                      |                                     |                                     |                                      |                               |                               |                                |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>43,991</b>                        | <b>(7,423)</b>                      | <b>(70,915)</b>                     | <b>(63,492)</b>                      | <b>15,436</b>                 | <b>(227,904)</b>              | <b>(243,340)</b>               |
| <b>CHANGE IN NET POSITION</b>           | <b>43,991</b>                        | <b>(7,423)</b>                      | <b>(70,915)</b>                     | <b>(63,492)</b>                      | <b>15,436</b>                 | <b>(227,904)</b>              | <b>(243,340)</b>               |

# MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2021/22 Second Quarter Budget Update:  
Popular CIP Status Report Through December 31, 2021

**DATE:** February 23, 2022

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## **I. RECOMMENDATION**

This is an informational report and therefore no Board action is required.

## **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2021/22 1<sup>st</sup> Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2021 through September 30, 2021. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

### *Overview*

The District's FY2021/22 approved capital budget adopted by the Board on May 26, 2021 provides for appropriations totaling \$13,750,628 in support of planned capital projects across all District activities, including Administration (\$531,438), Utilities (\$5,829,000), Community Services (\$3,870,130), and Beaches (\$3,520,060).

The FY2021/22 capital budget was subsequently amended by Board action (9/30/21) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$4,347,277. In addition, the Board approved subsequent budget augmentations totaling \$255,360 for the Community Services Fund to support emergency replacement of the Lodgepole Ski Lift Haul Rope (CIP# 3462HE1711), and \$155,360 related to the purchase of the replacement Golf Cart Fleet at the Championship Golf Course (CIP#314LI1202). These Board actions combine to provide for an amended FY2021/22 capital budget of \$18,353,265.

This agenda item, via attachment, provides the Board with the first quarterly Popular Report, reflecting financial results through the first three months of this fiscal year.

Overall, capital budget expenditures through the first quarter of FY2021/22 (December 31, 2021) totaled \$3,681,705, or 20.0% of the amended CIP budget.

### Capital Budget (CIP Projects + Expense)

|                        | FY2021/22<br>Original Budget | Estimated<br>Carry Forward | FY2021/22<br>Adopted Budget | Prior Year<br>Carry Forward | Adjustments       | Adjusted<br>Budget   | Expenditures<br>thru 12/31/21 |
|------------------------|------------------------------|----------------------------|-----------------------------|-----------------------------|-------------------|----------------------|-------------------------------|
| General Fund           | \$ 456,438                   | \$ 75,000                  | \$ 531,438                  | \$ (8,053)                  | \$ 100,000        | \$ 623,385           | \$ 126,560                    |
| Utility Fund           | 4,279,000                    | 1,550,000                  | 5,829,000                   | 1,791,387                   | -                 | 7,620,387            | 493,627                       |
| Internal Services      | -                            | -                          | -                           | -                           | -                 | -                    | -                             |
| Community Services     | 3,870,130                    | -                          | 3,870,130                   | 2,110,924                   | 255,360           | 6,236,414            | 773,220                       |
| Beach                  | 3,520,060                    | -                          | 3,520,060                   | 453,019                     | -                 | 3,973,079            | 2,288,298                     |
| <i>Total All Funds</i> | <i>\$ 12,125,628</i>         | <i>\$ 1,625,000</i>        | <i>\$ 13,750,628</i>        | <i>\$ 4,347,277</i>         | <i>\$ 355,360</i> | <i>\$ 18,453,265</i> | <i>\$ 3,681,705</i>           |

*Capital Projects vs. Capital Maintenance and Repairs*

A major focus of the FY2021/22 budget process was to identify projects included in the District's multi-year capital improvement plan that do not meet criteria for establishing capital assets and thus should be expensed within the fiscal year rather than depreciated over the useful life of the asset.

While this report provides a summary of all projects approved as part of the FY2021/22 capital budget, separate attachments to this report provide a summary of activity for projects that meet capitalization criteria (Attachment A), and projects that will be expensed within the current fiscal year (Attachment B).

Through the second quarter of the fiscal year, expenditures against approved capital projects totaled \$3,512,429, or 20.9% of the amended budget of \$16,779,695. (See *projects details – Attachment A*).

| Capital Budget - CIP Projects | FY2021/22<br>Original Budget | Estimated<br>Carry Forward | FY2021/22<br>Adopted Budget | Prior Year<br>Carry Forward | Adjustments       | Adjusted<br>Budget   | Expenditures<br>thru 12/31/21 |
|-------------------------------|------------------------------|----------------------------|-----------------------------|-----------------------------|-------------------|----------------------|-------------------------------|
| General Fund                  | \$ 366,438                   | \$ 75,000                  | \$ 441,438                  | \$ (12,353)                 | \$ -              | \$ 429,085           | \$ 35,991                     |
| Utility Fund                  | 3,666,500                    | 1,550,000                  | 5,216,500                   | 1,771,657                   | -                 | 6,988,157            | 436,638                       |
| Internal Services             | -                            | -                          | -                           | -                           | -                 | -                    | -                             |
| Community Services            | 3,543,430                    | -                          | 3,543,430                   | 1,833,024                   | 255,360           | 5,631,814            | 752,513                       |
| Beach                         | 3,419,060                    | -                          | 3,419,060                   | 311,579                     | -                 | 3,730,639            | 2,287,286                     |
| <b>Total All Funds</b>        | <b>\$ 10,995,428</b>         | <b>\$ 1,625,000</b>        | <b>\$ 12,620,428</b>        | <b>\$ 3,903,907</b>         | <b>\$ 255,360</b> | <b>\$ 16,779,695</b> | <b>\$ 3,512,429</b>           |

Additionally, through the second quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization totaled \$169,277, or 10.1% of the amended budget of \$1,673,570 for these projects. (See *projects details – Attachment B*).

| Capital Budget - Expense | FY2021/22<br>Original Budget | Estimated<br>Carry Forward | FY2021/22<br>Adopted Budget | Prior Year<br>Carry Forward | Adjustments       | Adjusted<br>Budget  | Expenditures<br>thru 12/31/21 |
|--------------------------|------------------------------|----------------------------|-----------------------------|-----------------------------|-------------------|---------------------|-------------------------------|
| General Fund             | \$ 90,000                    | \$ -                       | \$ 90,000                   | \$ 4,300                    | \$ 100,000        | \$ 194,300          | \$ 90,569                     |
| Utility Fund             | 612,500                      | -                          | 612,500                     | 19,730                      | -                 | 632,230             | 56,989                        |
| Internal Services        | -                            | 1                          | 2                           | -                           | -                 | -                   | -                             |
| Community Services       | 326,700                      | -                          | 326,700                     | 277,900                     | -                 | 604,600             | 20,707                        |
| Beach                    | 101,000                      | -                          | 101,000                     | 141,440                     | -                 | 242,440             | 1,012                         |
| <b>Total All Funds</b>   | <b>\$ 1,130,200</b>          | <b>\$ 1</b>                | <b>\$ 1,130,202</b>         | <b>\$ 443,370</b>           | <b>\$ 100,000</b> | <b>\$ 1,673,570</b> | <b>\$ 169,277</b>             |

*Project Status –*

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through December 31, 2021, the report also includes a brief “status” classification to assist in understanding the information contained in this report as well as to help track changes project status from quarter to quarter.

The “status” reflected in this report, as of December 31, 2021, may – in some cases – reflect and update (in parentheses), to indicate status as of preparation of this report. (Example – Recreation Center Upstairs Lobby Restroom Remodel – CIP #4884BD1902 – has been completed since the end of the second quarter).

**III. COMMENTS**

This report provides budget vs actual results for projects as of the close of the accounting period ending December 31, 2021. The following summarizes adjustments that have been made since the end of the second quarter, and will be reflected in the third quarter CIP status report:

General Fund:

*Security Cameras (CIP#1213CE2015)* – Costs associated with this project through 12/31/21 are shown as \$87,545 and have been determined to not meet the criteria for capitalization. However, at the time of approval of the FY2021/22 budget, this project was expected to be capitalized and as a result, the budget for this project is shown in Attachment A. A budget adjustment has been processed to re-allocate the budget for this project to the appropriate expense account, so that the budget and expenditures will appear in Attachment B in future reports.

Community Services:

*Championship Golf: 2006 Carryall Club Cars (CIP#3142LE1737-39)* – These items were budgeted and approved for purchase in FY2020/21, however the funds were not requested for carry-over due to unanticipated delay in receiving the equipment. This report reflects expenditures of \$12,168 for each of the three vehicles, which were incurred in the second quarter of the fiscal year. Normally, staff would be requesting a supplemental carry-over appropriation from funds budgeted in the prior year to cover these costs. However, due to the fact that another fleet replacement project for the Championship Golf Course (3500D Toro Rotary Mower - CIP#3142LE1760), budget at \$92,000 in the current budget, will be delayed until the FY2022/23, staff is recommending to re-allocate funds from this project so that the Carryall Club Cars would not require a supplemental budget appropriation due to timing of delivery.

*Diamond Peak: Yamaha Rhino ATV (CIP#3464LV1732)* – This vehicle was also budgeted and ordered last fiscal year. Delivery was expected prior to the close of the fiscal year so no funds were requested to be carried-over to the current fiscal year. However, due (again) to delays in delivery of fleet/equipment, delivery and payment occurred in the second quarter of FY2021/22. At this time, staff is evaluating whether funding to cover this expense is available within the existing budget, prior to requesting a formal supplemental budget appropriation.

*Tennis Center Renovation (CIP#4588BD1604)* – The report reflects the cost of furnishings purchased for the renovated Tennis Center, which were to be funded with funds remaining within the Tennis Center Renovation project. A supplemental budget appropriation request is pending, as staff has been evaluating whether the current Tennis Fund (380) budget could absorb this expense absent the supplemental appropriation.

Attachments: Popular CIP Status Report - FY2021/22, through September 30, 2021

- Attachment A – Capital Projects
- Attachment B – Capital Maintenance and Repairs
- Attachment C – Project “Status” Definitions



**ATTACHMENT A  
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

| DESCRIPTION                                                                 | PROJECT #  | FY2021/22           | Estimated           | FY2021/22           | Prior Year          | FY2021/22          |                   |              |                     | Fiscal Year                 | Variance            | Status                |
|-----------------------------------------------------------------------------|------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|--------------|---------------------|-----------------------------|---------------------|-----------------------|
|                                                                             |            | Original Budget     | Carry Forward       | Adopted Budget      | Carry Forward       | Projects Cancelled | Adjustments       | Reallocation | Adjusted Budget     | Expenditures As of 12/31/21 |                     |                       |
| <b>General Fund:</b>                                                        |            |                     |                     |                     |                     |                    |                   |              |                     |                             |                     |                       |
| Admin Printer Copier Replacement - 893 Southwood Administration Building    | 1099OE1401 | 32,500              | -                   | 32,500              | -                   | -                  | -                 | -            | 32,500              | -                           | 32,500              | In Progress           |
| Power Infrastructure Improvements                                           | 1213CE2101 | 57,500              | -                   | 57,500              | -                   | -                  | -                 | -            | 57,500              | -                           | 57,500              | In Progress           |
| Network Upgrades - Switches, Controllers, WAP                               | 1213CE2102 | 75,000              | -                   | 75,000              | -                   | -                  | -                 | -            | 75,000              | -                           | 75,000              | In Progress           |
| Fiber Installation/Replacement                                              | 1213CE2104 | 10,000              | -                   | 10,000              | -                   | -                  | -                 | -            | 10,000              | 3,351                       | 6,649               | In Progress           |
| Security Cameras                                                            | 1213CE2105 | 100,000             | -                   | 100,000             | -                   | -                  | -                 | -            | 100,000             | -                           | 100,000             | In Progress / Expense |
| Human Resource Management and Payroll Processing Software                   | 1315CO1801 | 91,438              | 75,000              | 166,438             | (12,353)            | -                  | -                 | -            | 154,085             | -                           | 121,445             | In Progress           |
| <b>Total General Fund</b>                                                   |            | <b>\$ 366,438</b>   | <b>\$ 75,000</b>    | <b>\$ 441,438</b>   | <b>\$ (12,353)</b>  | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 429,085</b>   | <b>\$ 35,991</b>            | <b>\$ 393,094</b>   |                       |
| <b>Utility Fund:</b>                                                        |            |                     |                     |                     |                     |                    |                   |              |                     |                             |                     |                       |
| Replace Roof Public Works #B                                                | 2097BD1704 | 60,000              | -                   | 60,000              | -                   | -                  | -                 | -            | 60,000              | -                           | 60,000              | Cancelled             |
| Public Works Billing Software Replacement                                   | 2097CO2101 | 10,000              | -                   | 10,000              | 10,000              | -                  | -                 | -            | 20,000              | -                           | 20,000              | Delayed               |
| Water Reservoir Safety and Security Improvements (Moved from Water)         | 2097DI1701 | -                   | -                   | -                   | 67,000              | -                  | -                 | -            | 67,000              | -                           | 67,000              | In Progress           |
| Loader Tire Chains - 2 Sets                                                 | 2097HE1725 | 20,000              | -                   | 20,000              | -                   | -                  | -                 | -            | 20,000              | -                           | 20,000              | In Progress           |
| 2002 Caterpillar 950G Loader #523                                           | 2097HE1729 | 265,000             | -                   | 265,000             | -                   | -                  | -                 | -            | 265,000             | -                           | 265,000             | In Progress           |
| 2002 Caterpillar 950G Loader #525                                           | 2097HE1730 | 265,000             | -                   | 265,000             | -                   | -                  | -                 | -            | 265,000             | -                           | 265,000             | In Progress           |
| Snowplow #300A                                                              | 2097LE1720 | 19,000              | -                   | 19,000              | -                   | -                  | -                 | -            | 19,000              | -                           | 19,000              | In Progress           |
| Snowplow #307A                                                              | 2097LE1721 | 19,000              | -                   | 19,000              | -                   | -                  | -                 | -            | 19,000              | -                           | 19,000              | In Progress           |
| Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1                             | 2097LI1701 | 130,000             | -                   | 130,000             | -                   | -                  | -                 | -            | 130,000             | -                           | 130,000             | In Progress           |
| <b>Utility Shared Projects</b>                                              |            | <b>788,000</b>      | <b>-</b>            | <b>788,000</b>      | <b>77,000</b>       | <b>-</b>           | <b>-</b>          | <b>-</b>     | <b>865,000</b>      | <b>-</b>                    | <b>865,000</b>      |                       |
| Water Pumping Station Improvements                                          | 2299DI1102 | 70,000              | -                   | 70,000              | 23,000              | -                  | -                 | -            | 93,000              | 3,718                       | 89,282              | Ongoing               |
| Water Reservoir Coatings and Site Improvements                              | 2299DI1204 | -                   | -                   | -                   | 85,000              | -                  | -                 | -            | 85,000              | 65,898                      | 19,102              | Ongoing               |
| Burnt Cedar Water Disinfection Plant Improvements                           | 2299DI1401 | 25,000              | -                   | 25,000              | 17,653              | -                  | -                 | -            | 42,653              | -                           | 42,653              | Ongoing               |
| Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades | 2299DI1707 | -                   | -                   | -                   | 174,344             | -                  | -                 | -            | 174,344             | 13,744                      | 160,600             | In Progress           |
| Watermain Replacement - Crystal Peak Road                                   | 2299WS1705 | 50,000              | -                   | 50,000              | -                   | -                  | -                 | -            | 50,000              | -                           | 50,000              | In Progress           |
| Watermain Replacement - Slott Pk Ct                                         | 2299WS1706 | 280,000             | -                   | 280,000             | 16,425              | -                  | -                 | -            | 296,425             | 13,834                      | 282,591             | In Progress           |
| <b>Water</b>                                                                |            | <b>425,000</b>      | <b>-</b>            | <b>425,000</b>      | <b>316,422</b>      | <b>-</b>           | <b>-</b>          | <b>-</b>     | <b>741,422</b>      | <b>97,195</b>               | <b>644,227</b>      |                       |
| Effluent Pipeline Project                                                   | 2524SS1010 | 2,000,000           | -                   | 2,000,000           | 339,210             | -                  | -                 | -            | 2,339,210           | 87,485                      | 2,251,725           | Multi-Year            |
| Sewer Pumping Station Improvements                                          | 2599DI1104 | 70,000              | -                   | 70,000              | -                   | -                  | -                 | -            | 70,000              | 24,401                      | 45,599              | Ongoing               |
| Sewer Pump Station #1 Improvements                                          | 2599DI1703 | -                   | -                   | -                   | 1,039,025           | -                  | -                 | -            | 1,039,025           | 574                         | 1,038,451           | In Progress           |
| Water Resource Recovery Facility Improvements                               | 2599SS1102 | 140,000             | -                   | 140,000             | -                   | -                  | -                 | -            | 140,000             | -                           | 140,000             | Ongoing               |
| Wetlands Effluent Disposal Facility Improvements                            | 2599SS1103 | 183,500             | -                   | 183,500             | -                   | -                  | -                 | -            | 183,500             | 8,234                       | 175,266             | Delayed               |
| Effluent Pond Lining                                                        | 2599SS2010 | -                   | 1,550,000           | 1,550,000           | -                   | -                  | -                 | -            | 1,550,000           | 218,749                     | 1,331,251           | In Progress           |
| Update Camera Equipment                                                     | 2599SS2107 | 60,000              | -                   | 60,000              | -                   | -                  | -                 | -            | 60,000              | -                           | 60,000              | In Progress           |
| <b>Sewer</b>                                                                |            | <b>2,453,500</b>    | <b>1,550,000</b>    | <b>4,003,500</b>    | <b>1,378,235</b>    | <b>-</b>           | <b>-</b>          | <b>-</b>     | <b>5,381,735</b>    | <b>339,443</b>              | <b>5,042,292</b>    |                       |
| <b>Total Utility Fund</b>                                                   |            | <b>\$ 3,666,500</b> | <b>\$ 1,550,000</b> | <b>\$ 5,216,500</b> | <b>\$ 1,771,657</b> | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 6,988,157</b> | <b>\$ 436,638</b>           | <b>\$ 6,551,519</b> |                       |
| <b>Championship Golf Course:</b>                                            |            |                     |                     |                     |                     |                    |                   |              |                     |                             |                     |                       |
| Maintenance Building Drainage, Washpad and Pavement improvements            | 3141GC1501 | -                   | -                   | -                   | -                   | -                  | -                 | -            | -                   | 291                         | (291)               | Completed             |
| Cart Path Replacement - Champ Course                                        | 3141LI1202 | 55,000              | -                   | 55,000              | 59,975              | -                  | -                 | -            | 114,975             | -                           | 114,975             | Ongoing               |
| Championship Golf Course Electric Cart Fleet and GPS                        | 3141LV1898 | -                   | -                   | -                   | 378,000             | -                  | -                 | 155,360      | 533,360             | -                           | 533,360             | In Progress           |
| 2006 Carryall Club Car #589                                                 | 3142LE1737 | -                   | -                   | -                   | -                   | -                  | -                 | -            | 12,168              | 12,168                      | -                   | Completed             |
| 2006 Carryall Club Car #590                                                 | 3142LE1738 | -                   | -                   | -                   | -                   | -                  | -                 | -            | 12,168              | 12,168                      | -                   | Completed             |
| 2006 Carryall Club Car #591                                                 | 3142LE1739 | -                   | -                   | -                   | -                   | -                  | -                 | -            | 12,168              | 12,168                      | -                   | Completed             |
| 2014 Toro Tri-Plex Mower 3250D #694                                         | 3142LE1744 | 46,000              | -                   | 46,000              | -                   | -                  | -                 | -            | 46,000              | -                           | 46,000              | In Progress           |
| 2017 Toro 3500D Mower #743                                                  | 3142LE1745 | 37,000              | -                   | 37,000              | -                   | -                  | -                 | -            | 37,000              | -                           | 37,000              | In Progress           |
| 2012 JD 8500 Fairway Mower #670                                             | 3142LE1746 | 93,500              | -                   | 93,500              | -                   | -                  | -                 | -            | 93,500              | -                           | 93,500              | In Progress           |
| 2011 Toro Groundsmaster 4000D #650                                          | 3142LE1747 | 68,400              | -                   | 68,400              | -                   | -                  | -                 | -            | 68,400              | -                           | 68,400              | In Progress           |
| 2014 3500D Toro Rotary Mower #693                                           | 3142LE1759 | 37,000              | -                   | 37,000              | -                   | -                  | -                 | -            | 37,000              | -                           | 37,000              | In Progress           |
| Replacement of 2010 John Deere 8500 #641                                    | 3142LE1760 | -                   | -                   | -                   | 92,000              | -                  | -                 | (36,504)     | 55,496              | -                           | 55,496              | Delayed / FY22/23     |
| Range Ball Machine Replacement                                              | 3143GC2002 | 20,000              | -                   | 20,000              | -                   | -                  | -                 | -            | 20,000              | -                           | 20,000              | In Progress           |
| Replace Icebreaker Championship Golf Course Cart Barn                       | 3144FF1702 | 10,980              | -                   | 10,980              | -                   | -                  | -                 | -            | 10,980              | -                           | 10,980              | In Progress           |
| 1997 1-Ton Dump Truck #419                                                  | 3197HV1749 | 51,000              | -                   | 51,000              | -                   | -                  | -                 | -            | 51,000              | -                           | 51,000              | In Progress           |
| 2000 Toro Spreader #462                                                     | 3197LE1724 | 17,500              | -                   | 17,500              | -                   | -                  | -                 | -            | 17,500              | -                           | 17,500              | In Progress           |
| Maintenance Shop Crane and Equipment Lift                                   | 3197ME1710 | -                   | -                   | -                   | 21,827              | -                  | -                 | -            | 21,827              | -                           | 21,827              | Carried Over          |
| <b>Total Championship Golf Course</b>                                       |            | <b>\$ 436,380</b>   | <b>\$ -</b>         | <b>\$ 436,380</b>   | <b>\$ 551,802</b>   | <b>\$ -</b>        | <b>\$ 155,360</b> | <b>\$ -</b>  | <b>\$ 1,143,542</b> | <b>\$ 36,795</b>            | <b>\$ 1,106,747</b> |                       |
| <b>Mountain Golf Course:</b>                                                |            |                     |                     |                     |                     |                    |                   |              |                     |                             |                     |                       |
| Mountain Golf Cart Path Replacement                                         | 3241LI1903 | -                   | -                   | -                   | 77,449              | -                  | -                 | -            | 77,449              | 47,096                      | 30,353              | In-Progress           |
| Mountain Golf Cart Path Replacement                                         | 3241LI2001 | 550,000             | -                   | 550,000             | -                   | -                  | -                 | -            | 550,000             | 273,164                     | 276,836             | In-Progress           |
| 2015 Toro 4000D Rough Mower #709                                            | 3242LE1728 | 68,400              | -                   | 68,400              | -                   | -                  | -                 | -            | 68,400              | -                           | 68,400              | Delayed               |
| <b>Total Mountain Golf Course</b>                                           |            | <b>\$ 618,400</b>   | <b>\$ -</b>         | <b>\$ 618,400</b>   | <b>\$ 77,449</b>    | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 695,849</b>   | <b>\$ 320,260</b>           | <b>\$ 375,589</b>   |                       |
| <b>Chateau:</b>                                                             |            |                     |                     |                     |                     |                    |                   |              |                     |                             |                     |                       |
| Aspen Grove Outdoor Seating BBQ and Landscaping                             | 3351BD1703 | 41,400              | -                   | 41,400              | -                   | -                  | -                 | -            | 41,400              | -                           | 41,400              | In Progress           |
| Dumpster enclosure - Village Green/Aspen Grove                              | 3351BD2101 | 45,000              | -                   | 45,000              | -                   | -                  | -                 | -            | 45,000              | -                           | 45,000              | In Progress           |
| <b>Total Facilities</b>                                                     |            | <b>\$ 86,400</b>    | <b>\$ -</b>         | <b>\$ 86,400</b>    | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 86,400</b>    | <b>\$ -</b>                 | <b>\$ 86,400</b>    |                       |

**ATTACHMENT A  
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

| DESCRIPTION                                                      | PROJECT #  | FY2021/22            | Estimated           | FY2021/22            | Prior Year          | Projects<br>Cancelled | Adjustments       | Reallocation | FY2021/22            | Fiscal Year                    | Variance             | Status                            |
|------------------------------------------------------------------|------------|----------------------|---------------------|----------------------|---------------------|-----------------------|-------------------|--------------|----------------------|--------------------------------|----------------------|-----------------------------------|
|                                                                  |            | Original<br>Budget   | Carry Forward       | Adopted<br>Budget    | Carry Forward       |                       |                   |              | Adjusted Budget      | Expenditures As of<br>12/31/21 |                      |                                   |
| <b>Diamond Peak Ski Resort:</b>                                  |            |                      |                     |                      |                     |                       |                   |              |                      |                                |                      |                                   |
| Base Lodge Walk In Cooler and Food Prep Reconfiguration          | 3453BD1806 | -                    | -                   | -                    | 40,000              | -                     | -                 | -            | 40,000               | -                              | 40,000               | Delayed                           |
| Crestal Express Ski Lift Maintenance and Improvements            | 3462HE1502 | 49,000               | -                   | 49,000               | -                   | -                     | -                 | -            | 49,000               | -                              | 49,000               | In Progress                       |
| Lakeview Ski Lift Maintenance and Improvements                   | 3462HE1702 | 75,000               | -                   | 75,000               | -                   | -                     | -                 | -            | 75,000               | 27,600                         | 47,400               | In Progress                       |
| Lodgepole Ski Lift Maintenance and Improvements                  | 3462HE1711 | 55,000               | -                   | 55,000               | -                   | -                     | 100,000           | -            | 155,000              | 70,146                         | 84,854               | In Progress                       |
| Loader Tire Chains (1-Set)                                       | 3463HE1722 | 9,750                | -                   | 9,750                | -                   | -                     | -                 | -            | 9,750                | -                              | 9,750                | In Progress                       |
| 2002 Caterpillar 950G Loader #524                                | 3463HE1723 | 265,000              | -                   | 265,000              | -                   | -                     | -                 | -            | 265,000              | -                              | 265,000              | In Progress                       |
| Replacement of 2011 Grooming Vehicle # 645                       | 3463HE1728 | 400,000              | -                   | 400,000              | -                   | -                     | -                 | -            | 400,000              | -                              | 400,000              | In Progress                       |
| Ski Resort Snowmobile Fleet Replacement                          | 3464LE1601 | 16,500               | -                   | 16,500               | -                   | -                     | -                 | -            | 16,500               | -                              | 16,500               | In Progress                       |
| Snowplow #304A                                                   | 3464LE1729 | 19,000               | -                   | 19,000               | -                   | -                     | -                 | -            | 19,000               | -                              | 19,000               | In Progress                       |
| 2014 Yamaha ATV #695                                             | 3464LV1730 | 19,000               | -                   | 19,000               | -                   | -                     | -                 | -            | 19,000               | 17,896                         | 1,104                | Completed                         |
| 2013 Yamaha Rhino (ATV) #674                                     | 3464LV1732 | -                    | -                   | -                    | -                   | -                     | -                 | -            | -                    | 17,525                         | (17,525)             | Completed                         |
| Snowmaking Infrastructure Replacement                            | 3464SI1002 | 160,000              | -                   | 160,000              | -                   | -                     | -                 | -            | 160,000              | 154,159                        | 5,841                | In Progress                       |
| Replace Child Ski Center Surface Lift                            | 3467LE1703 | 75,000               | -                   | 75,000               | -                   | -                     | -                 | -            | 75,000               | -                              | 75,000               | In Progress                       |
| Replace Ski Rental Equipment                                     | 3468RE0002 | -                    | -                   | -                    | 514,840             | -                     | -                 | -            | 514,840              | -                              | 514,840              | In Progress                       |
| Replace Ski Lodge Facility Equipment                             | 3469BD2101 | 115,000              | -                   | 115,000              | -                   | -                     | -                 | -            | 115,000              | -                              | 115,000              | In Progress                       |
| Ski Way and Diamond Peak Parking Lot Reconstruction              | 3469LI1805 | -                    | -                   | -                    | 500,000             | -                     | -                 | -            | 500,000              | -                              | 500,000              | Delayed                           |
| Skier Services Administration Printer Copier                     | 3499OE1502 | 10,000               | -                   | 10,000               | -                   | -                     | -                 | -            | 10,000               | -                              | 10,000               | In Progress                       |
| <b>Total Diamond Peak</b>                                        |            | <b>\$ 1,268,250</b>  | <b>\$ -</b>         | <b>\$ 1,268,250</b>  | <b>\$ 1,054,840</b> | <b>\$ -</b>           | <b>\$ 100,000</b> | <b>\$ -</b>  | <b>\$ 2,423,090</b>  | <b>\$ 287,326</b>              | <b>\$ 2,135,764</b>  |                                   |
| <b>Parks:</b>                                                    |            |                      |                     |                      |                     |                       |                   |              |                      |                                |                      |                                   |
| Upgrade Lights for I.P. Pathway                                  | 4378BD1713 | 27,000               | -                   | 27,000               | -                   | -                     | -                 | -            | 27,000               | -                              | 27,000               | In Progress                       |
| 2015 Ball Field Groomer #706                                     | 4378LE1742 | -                    | -                   | -                    | 24,000              | -                     | -                 | -            | 24,000               | -                              | 24,000               | Carried Over                      |
| Pump Track                                                       | 4378LI1604 | 80,000               | -                   | 80,000               | -                   | -                     | -                 | -            | 80,000               | 229                            | 79,771               | In Progress                       |
| IVGID Community Dog Park                                         | 4378LI2104 | 75,000               | -                   | 75,000               | -                   | -                     | -                 | -            | 75,000               | 3,641                          | 71,359               | In Progress                       |
| 2005 Pick-up Truck 4x4 (1-Ton) #554                              | 4378LV1735 | 47,000               | -                   | 47,000               | -                   | -                     | -                 | -            | 47,000               | -                              | 47,000               | In Progress                       |
| Village Green Drainage and Park Improvement Project              | 4378RS2103 | 20,000               | -                   | 20,000               | -                   | -                     | -                 | -            | 20,000               | -                              | 20,000               | Delayed                           |
| <b>Total Parks</b>                                               |            | <b>\$ 249,000</b>    | <b>\$ -</b>         | <b>\$ 249,000</b>    | <b>\$ 24,000</b>    | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 273,000</b>    | <b>\$ 3,870</b>                | <b>\$ 269,130</b>    |                                   |
| <b>Tennis:</b>                                                   |            |                      |                     |                      |                     |                       |                   |              |                      |                                |                      |                                   |
| Tennis Center Renovation                                         | 4588BD1604 | -                    | -                   | -                    | -                   | -                     | -                 | -            | -                    | 20,795                         | (20,795)             | Completed - Carry-forward pending |
| <b>Total Tennis</b>                                              |            | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ -</b>          | <b>\$ 20,795</b>               | <b>\$ (20,795)</b>   |                                   |
| <b>Recreation Center:</b>                                        |            |                      |                     |                      |                     |                       |                   |              |                      |                                |                      |                                   |
| Fitness Equipment                                                | 4886LE0001 | 53,000               | -                   | 53,000               | -                   | -                     | -                 | -            | 53,000               | -                              | 53,000               | In Progress                       |
| Rec Center Locker Room Improvements                              | 4899FF1202 | 800,000              | -                   | 800,000              | -                   | -                     | -                 | -            | 800,000              | 20,367                         | 779,633              | In Progress                       |
| 2017 Chevy Compact SUV #751                                      | 4899LV1723 | 32,000               | -                   | 32,000               | -                   | -                     | -                 | -            | 32,000               | -                              | 32,000               | In Progress                       |
| Recreation Center Upstairs Lobby Restrooms Remodel               | 4884BD1902 | -                    | -                   | -                    | 124,933             | -                     | -                 | -            | 124,933              | 63,100                         | 61,833               | In Progress (Complete)            |
| <b>Total Recreation Center</b>                                   |            | <b>\$ 885,000</b>    | <b>\$ -</b>         | <b>\$ 885,000</b>    | <b>\$ 124,933</b>   | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 1,009,933</b>  | <b>\$ 83,467</b>               | <b>\$ 926,466</b>    |                                   |
| <b>Beach:</b>                                                    |            |                      |                     |                      |                     |                       |                   |              |                      |                                |                      |                                   |
| Burnt Cedar Swimming Pool and Site Improvements                  | 3970BD2601 | 3,350,000            | -                   | 3,350,000            | 256,579             | -                     | -                 | -            | 3,606,579            | 2,287,286                      | 1,319,293            | Multi-Year                        |
| Beaches Flatscape and Retaining Wall Enhancement and Replacement | 3972BD1501 | 55,000               | -                   | 55,000               | 55,000              | -                     | -                 | -            | 110,000              | -                              | 110,000              | Postponed                         |
| Incline Beach Kitchen                                            | 3973FF1204 | 7,260                | -                   | 7,260                | -                   | -                     | -                 | -            | 7,260                | -                              | 7,260                | In Progress                       |
| Burnt Cedar Beach Kitchen                                        | 3974FF1101 | 6,800                | -                   | 6,800                | -                   | -                     | -                 | -            | 6,800                | -                              | 6,800                | In Progress                       |
| <b>Total Beach</b>                                               |            | <b>\$ 3,419,060</b>  | <b>\$ -</b>         | <b>\$ 3,419,060</b>  | <b>\$ 311,579</b>   | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ 3,730,639</b>  | <b>\$ 2,287,286</b>            | <b>\$ 1,443,353</b>  |                                   |
| <b>District-wide Total</b>                                       |            | <b>\$ 10,995,428</b> | <b>\$ 1,625,000</b> | <b>\$ 12,620,428</b> | <b>\$ 3,903,907</b> | <b>\$ -</b>           | <b>\$ 255,360</b> | <b>\$ -</b>  | <b>\$ 16,779,695</b> | <b>\$ 3,512,429</b>            | <b>\$ 13,267,266</b> |                                   |

ATTACHMENT B  
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

| DESCRIPTION                                                  | PROJECT #   | FY2021/22 |                | Estimated     | FY2021/22      |           | Prior Year    |           | Projects Cancelled | Adjustments | Reallocation   | FY2021/22       | Fiscal Year                 | Variance       | Status           |
|--------------------------------------------------------------|-------------|-----------|----------------|---------------|----------------|-----------|---------------|-----------|--------------------|-------------|----------------|-----------------|-----------------------------|----------------|------------------|
|                                                              |             | Original  | Budget         | Carry Forward | Adopted        | Budget    | Carry         | Forward   |                    |             |                | Adjusted Budget | Expenditures As of 12/31/21 |                |                  |
| <b>General Fund:</b>                                         |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| District Communication Radios - Capital Maint.               | 1213CE1701  |           | 10,000         |               | 10,000         |           |               |           |                    |             |                | 10,000          | -                           | 10,000         | Delayed          |
| Security Cameras                                             | 1213CE2105  |           | -              |               | -              |           |               |           |                    | 100,000     |                | 100,000         | 87,545                      | 12,455         | In Process / CIP |
| District Wide PC, Laptops, etc. - Capital Maint.             | 1213CO1703  |           | 75,000         |               | 75,000         |           |               |           |                    |             |                | 75,000          | 3,024                       | 71,976         | Ongoing          |
| Pavement Maint. - Admin Building - Capital Maint.            | 1099LI1705  |           | 5,000          |               | 5,000          |           | 4,300         |           |                    |             |                | 9,300           | -                           | 9,300          | Ongoing          |
| <b>Total General Fund</b>                                    |             | <b>\$</b> | <b>90,000</b>  | <b>\$</b>     | <b>90,000</b>  | <b>\$</b> | <b>4,300</b>  | <b>\$</b> | <b>-</b>           | <b>\$</b>   | <b>100,000</b> | <b>\$</b>       | <b>194,300</b>              | <b>\$</b>      | <b>103,731</b>   |
| <b>Utility Fund:</b>                                         |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Adjust Utility Facilities in NDOT/Washoe County Right-of-Way | 2097DI1401  |           | 180,000        |               | 180,000        |           | 3,000         |           |                    |             |                | 183,000         |                             | 183,000        | Ongoing          |
| Pavement Maintenance - Utility Facilities                    | 2097LI1401  |           | 157,500        |               | 157,500        |           |               |           |                    |             |                | 157,500         | 11,997                      | 145,503        | Ongoing          |
| Utility Shared Projects                                      |             |           | 337,500        |               | 337,500        |           | 3,000         |           |                    |             |                | 340,500         | 11,997                      | 328,503        |                  |
| Replace Commercial Water Meters, Vaults and Lids             | 2299DI1103  |           | 40,000         |               | 40,000         |           | 6,000         |           |                    |             |                | 46,000          | 6,788                       | 39,212         | Ongoing          |
| Water Reservoir Coatings and Site Improvements               | 2299DI1204  |           | 85,000         |               | 85,000         |           |               |           |                    |             |                | 85,000          |                             | 85,000         | Ongoing          |
| Remove Washoe 1 Water Intake Line -Cap Maintenance           | 2299DI1401X |           | 30,000         |               | 30,000         |           |               |           |                    |             |                | 30,000          |                             | 30,000         | Ongoing          |
| Water                                                        |             |           | 155,000        |               | 155,000        |           | 6,000         |           |                    |             |                | 161,000         | 6,788                       | 154,212        |                  |
| Buildings Upgrade WRRF - Capital Maintenance                 | 2599BD1105X |           | 60,000         |               | 60,000         |           |               |           |                    |             |                | 60,000          | 204                         | 59,796         | Ongoing          |
| Replace & Reline Sewer Mains etc. - Capital Maint.           | 2599SS1203X |           | 60,000         |               | 60,000         |           | 10,730        |           |                    |             |                | 70,730          | 38,000                      | 32,730         | Ongoing          |
| Sewer                                                        |             |           | 120,000        |               | 120,000        |           | 10,730        |           |                    |             |                | 130,730         | 38,204                      | 92,526         |                  |
| <b>Total Utility Fund</b>                                    |             |           | <b>612,500</b> |               | <b>612,500</b> |           | <b>19,730</b> |           |                    |             |                | <b>632,230</b>  | <b>56,989</b>               | <b>575,241</b> |                  |
| <b>Championship Golf Course:</b>                             |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Irrigation Improvements                                      | 3141GC1103  |           | 11,000         |               | 11,000         |           |               |           |                    |             |                | 11,000          |                             | 11,000         | Ongoing          |
| Championship Course Tees                                     | 3141GC1803  |           | 12,000         |               | 12,000         |           |               |           |                    |             |                | 12,000          | 2,292                       | 9,708          | Ongoing          |
| Pavement Maint. Parking Lots -Champ Course/Chateau           | 3141LI1201  |           | 17,500         |               | 17,500         |           | -             |           |                    |             |                | 17,500          |                             | 17,500         | Ongoing          |
| Championship Golf Course                                     |             |           | 40,500         |               | 40,500         |           | -             |           |                    |             |                | 40,500          | 2,292                       | 38,208         |                  |
| <b>Mountain Golf Course:</b>                                 |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Mountain Course Greens, Tees, Bunkers and Bridges            | 3241GC1101  |           | 8,000          |               | 8,000          |           |               |           |                    |             |                | 8,000           | 4,564                       | 3,436          | Ongoing          |
| Pavement Maintenance of Parking Lot - Mountain Golf Course   | 3242LI1204  |           | 12,500         |               | 12,500         |           | 4,900         |           |                    |             |                | 17,400          |                             | 17,400         | Ongoing          |
| Mountain Golf Course                                         |             |           | 20,500         |               | 20,500         |           | 4,900         |           |                    |             |                | 25,400          | 4,564                       | 20,836         |                  |
| <b>Chateau:</b>                                              |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Paint Exterior of Chateau                                    | 3350BD1506  |           | 47,000         |               | 47,000         |           |               |           |                    |             |                | 47,000          |                             | 47,000         | In Process       |
| Replace Carpet in Chateau Grill                              | 3350BD1803  |           | 23,000         |               | 23,000         |           |               |           |                    |             |                | 23,000          |                             | 23,000         | In Process       |
| Aspen Grove - Replace Carpet                                 | 3351BD1501  |           | 11,000         |               | 11,000         |           |               |           |                    |             |                | 11,000          |                             | 11,000         | In Process       |
| Facilities                                                   |             |           | 81,000         |               | 81,000         |           | -             |           |                    |             |                | 81,000          | -                           | 81,000         |                  |
| <b>Diamond Peak Ski Resort:</b>                              |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Pavement Maintenance, Diamond Peak and Ski Way               | 3469LI1105  |           | 25,000         |               | 25,000         |           | -             |           |                    |             |                | 25,000          |                             | 25,000         | Ongoing          |
| Diamond Peak Facilities Flooring Material Replacement        | 3499BD1710  |           | 36,000         |               | 36,000         |           | 55,000        |           |                    |             |                | 91,000          |                             | 91,000         | In Process       |
| Ski Staff Uniforms                                           | 3499OE1205  |           | -              |               | -              |           | 135,000       |           |                    |             |                | 135,000         |                             | 135,000        | In Process       |
| Diamond Peak                                                 |             |           | 61,000         |               | 61,000         |           | 190,000       |           |                    |             |                | 251,000         | -                           | 251,000        |                  |
| <b>Parks:</b>                                                |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Resurface and Coat Preston Park Bathroom, Mechanic           | 4378BD1604  |           | 53,200         |               | 53,200         |           |               |           |                    |             |                | 53,200          | 7,100                       | 46,100         | In Process       |
| GROUT Repair Upstairs Parks Office & Tile Replacement        | 4378BD2001  |           | 10,000         |               | 10,000         |           | -             |           |                    |             |                | 10,000          |                             | 10,000         | In Process       |
| Pavement Maintenance, Village Green Parking                  | 4378LI1303  |           | 5,000          |               | 5,000          |           | -             |           |                    |             |                | 5,000           | 4,354                       | 646            | Ongoing          |
| Pavement Maintenance, Preston Field                          | 4378LI1403  |           | 7,500          |               | 7,500          |           | -             |           |                    |             |                | 7,500           |                             | 7,500          | Ongoing          |
| Pavement Maintenance, Overflow Parking Lot                   | 4378LI1602  |           | 5,000          |               | 5,000          |           | -             |           |                    |             |                | 5,000           |                             | 5,000          | Ongoing          |
| Pavement Maintenance - Incline Park                          | 4378LI1802  |           | 7,500          |               | 7,500          |           | -             |           |                    |             |                | 7,500           |                             | 7,500          | Ongoing          |
| Playground Repairs - Preston - Capital Maintenance           | 4378RS1601X |           | 7,500          |               | 7,500          |           | -             |           |                    |             |                | 7,500           |                             | 7,500          | Ongoing          |
| Parks                                                        |             |           | 95,700         |               | 95,700         |           | -             |           |                    |             |                | 95,700          | 11,454                      | 84,246         |                  |
| <b>Tennis:</b>                                               |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Pavement Maintenance, Tennis Facility                        | 4588LI1201  |           | 5,000          |               | 5,000          |           |               |           |                    |             |                | 5,000           |                             | 5,000          | Ongoing          |
| Tennis                                                       |             |           | 5,000          |               | 5,000          |           |               |           |                    |             |                | 5,000           |                             | 5,000          |                  |
| <b>Recreation Center:</b>                                    |             |           |                |               |                |           |               |           |                    |             |                |                 |                             |                |                  |
| Pavement Maintenance, Rec ctr Area - Capital Maint           | 4884LI1102X |           | 7,500          |               | 7,500          |           |               |           |                    |             |                | 7,500           |                             | 7,500          | Ongoing          |
| Paint Interior of Recreation Center                          | 4899BD1305  |           | 15,500         |               | 15,500         |           |               |           |                    |             |                | 15,500          |                             | 15,500         | Completed        |
| Recreation Center                                            |             |           | 23,000         |               | 23,000         |           |               |           |                    |             |                | 23,000          |                             | 23,000         |                  |

ATTACHMENT B  
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

| DESCRIPTION                                        | PROJECT #                       | FY2021/22 |                  | Estimated     | FY2021/22 |           | Prior Year       |                 | Projects Canceled | Adjustments | Reallocation | FY2021/22                   | Fiscal Year    | Variance       | Status           |           |                |           |                  |
|----------------------------------------------------|---------------------------------|-----------|------------------|---------------|-----------|-----------|------------------|-----------------|-------------------|-------------|--------------|-----------------------------|----------------|----------------|------------------|-----------|----------------|-----------|------------------|
|                                                    |                                 | Original  | Budget           | Carry Forward | Adopted   | Budget    | Carry Forward    | Adjusted Budget |                   |             |              | Expenditures As of 12/31/21 |                |                |                  |           |                |           |                  |
| <b>Community Services Administration</b>           |                                 |           |                  |               |           |           |                  |                 |                   |             |              |                             |                |                |                  |           |                |           |                  |
| Arc Flash Study - Community Services               | 4999BD2001                      |           | -                |               | -         |           | 3,000            |                 |                   |             |              | 3,000                       | 2,397          | 603            | In Process / CIP |           |                |           |                  |
| Web Site Redesign and Upgrade                      | 4999OE1399                      |           |                  |               | -         |           | 80,000           |                 |                   |             |              | 80,000                      |                | 80,000         | In Process       |           |                |           |                  |
|                                                    | Comm. Services Admin.           |           | -                |               | -         |           | 83,000           |                 | -                 | -           | -            | 83,000                      | 2,397          | 80,603         |                  |           |                |           |                  |
|                                                    | <b>Total Community Services</b> |           | <b>326,700</b>   |               | <b>-</b>  |           | <b>326,700</b>   |                 | <b>277,900</b>    |             |              | <b>604,600</b>              | <b>20,707</b>  | <b>583,893</b> |                  |           |                |           |                  |
| <b>Beach:</b>                                      |                                 |           |                  |               |           |           |                  |                 |                   |             |              |                             |                |                |                  |           |                |           |                  |
| Pavement Maintenance, Ski Beach - Capital Maint.   | 3972BD1301X                     |           | 8,500            |               | 8,500     |           | -                |                 |                   |             |              | 8,500                       |                | 8,500          | Ongoing          |           |                |           |                  |
| Burnt Cedar Dumpster enclosure                     | 3972BD1707                      |           |                  |               | -         |           | 29,140           |                 |                   |             |              | 29,140                      | 1,012          | 28,128         | In Process       |           |                |           |                  |
| Beach Access Improvement Project                   | 3972BD2102                      |           | 45,000           |               | 45,000    |           |                  |                 |                   |             |              | 45,000                      |                | 45,000         | In Process       |           |                |           |                  |
| Beach Furnishings                                  | 3972FF1704                      |           | 21,000           |               | 21,000    |           |                  |                 |                   |             |              | 21,000                      |                | 21,000         | In Process       |           |                |           |                  |
| Pavement Maintenance, Incline Beach                | 3972LI1201                      |           | 6,500            |               | 6,500     |           |                  |                 |                   |             |              | 6,500                       |                | 6,500          | Ongoing          |           |                |           |                  |
| Pavement Maintenance, BCB - Capital Maintenance    | 3972LI1202X                     |           | 12,500           |               | 12,500    |           | 12,300           |                 |                   |             |              | 24,800                      |                | 24,800         | Ongoing          |           |                |           |                  |
| Playground Repairs - Beaches - Capital Maintenance | 3972RS1701X                     |           | 7,500            |               | 7,500     |           | -                |                 |                   |             |              | 7,500                       |                | 7,500          | Ongoing          |           |                |           |                  |
| Incline Beach Facility Replacement                 | 3973LI1302                      |           |                  |               | -         |           | 100,000          |                 |                   |             |              | 100,000                     |                | 100,000        | Multi-Year       |           |                |           |                  |
|                                                    | <b>Total Beach</b>              |           | <b>101,000</b>   |               | <b>-</b>  |           | <b>101,000</b>   |                 | <b>141,440</b>    |             |              | <b>242,440</b>              | <b>1,012</b>   | <b>241,428</b> |                  |           |                |           |                  |
|                                                    | <b>District-wide Total</b>      | <b>\$</b> | <b>1,130,200</b> | <b>\$</b>     | <b>-</b>  | <b>\$</b> | <b>1,130,200</b> | <b>\$</b>       | <b>443,370</b>    | <b>\$</b>   | <b>-</b>     | <b>\$</b>                   | <b>100,000</b> | <b>\$</b>      | <b>1,673,570</b> | <b>\$</b> | <b>169,277</b> | <b>\$</b> | <b>1,504,293</b> |

## IVGID Capital Improvement Project Reporting

### Definitions for Status Terms

- **Added** - An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.
  - **Cancelled** - A project that was scheduled, but is no longer being considered for construction or acquisition.
  - **Carried Over** - A project re-scheduled to another fiscal year, and has had its remaining budget updated.
  - **Completed** - A project that has finished all phases and is set up as a capital asset.
  - **Delayed** - A project timeline extended for either for a change in scope of work or the conditions, without adjustment to its budget.
  - **In Progress** – A project which is not completed, and may incur additional costs.
  - **Multi-Year** - A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
  - **Ongoing** - A project that represents a continuous flow of rehabilitation or renewal of an operating system with added revenues and costs over time.
  - **Opened Early**- A scheduled project that starts ahead of plan due to a change in conditions or assumptions.
  - **Postponed** - A project with some reason to not be active, but is still intended to be executed at some future time.
  - **Reallocation** - A project added or altered by the addition of spending authority from a specified completed or cancelled project from the same fiscal year.
-

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Review and discuss – Effluent Pipeline Project Update

**STRATEGIC PLAN:** Long Range Principle 5 – Assets and Infrastructure

**DATE:** March 1, 2022

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### **I. RECOMMENDATION**

This memo is provided for Effluent Pipeline Project informational update purposes only.

### **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 venues, facilities and services.

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District's workforce.

### **III. BACKGROUND**

The Effluent Export Pipeline (EEP) provides conveyance from the IVGID Wastewater Resource Recovery Facility (WRRF) to the District's wetlands facility in Carson Valley. The existing pipeline is comprised of four critical segment lengths:

- Segment 1 carries the treated effluent from the WRRF to the Spooner Pump Station (SPS) via gravity flow;

- Segment 2 conveys the effluent from the SPS to the north end of Spooner Meadows under pressure flow;
- Segment 3 conveys effluent to the Spooner Summit under pressure flow;
- Segment 4 starts at Spooner Summit, where the EEP transitions from pressure flow back to gravity flow on the downhill run to the District's wetlands facility.

The EEP Project (Project) proposes to replace the entire Segment 2 portion of the effluent pipeline. There are approximately 29,650 lineal feet (LF) of 16-inch pipeline to be replaced as part of the Project. Pipeline segments 1 and 3 have been previously replaced, and segment 4 does not require replacement at this time.

In 2015 and 2018, pipeline surveys were completed to provide a condition assessment of the Segment 2 portion of the EEP. These surveys revealed there are multiple locations along the EEP identified as deficient, although these surveys were unable to provide a condition assessment of the pipeline joints due to limitations in the technology. IVGID has completed multiple emergency repairs along Segment 2 since these inspections, and field observations of the failed sections of pipeline indicate corrosion-related failures typically located at the pipeline joints.

IVGID has entered into an agreement with HDR Engineering to complete evaluations of rehabilitation methods and prepare a Basis of Design Report and subsequent 30% Design submittal. HDR is currently in progress with these services and a summary of the progress to date is below.

#### Existing Operations Review:

HDR reviewed the existing EEP to verify operating parameters within the pipeline system to advise on appropriate materials for replacement of the existing pipeline.

Average flows from the WRRF are nearly one million gallons per day (1 MGD). The peak flow observed in recent years is 1.62 MGD. The plant has a maximum allowable discharge volume of 2.60 MGD.

Flow pressure varies along Segment 2 as the effluent travels further from the pump station and as the vertical elevation of the pipeline changes. The maximum pressure zone of approximately 440 psi is expected immediately downstream of the SPS. The pressure where Segment 2 ends and joins Segment 3 (~30,000 LF from SPS) is in the range of 50 psi.

#### Construction Methodologies:

Many available materials and installation technologies/methods available for pipeline replacement were reviewed by HDR and Granite Construction (CMAR). A large majority of the applications were eliminated from consideration due to

existing operating pressures, vertical/horizontal pipe alignment (i.e. bends, fittings, etc.), and other practical/physical limitations (construction durations, SR28 road space, ground conditions, etc.).

Following technical and practical construction methodology reviews with the CMAR team, the following technologies are currently being evaluated:

- Open Cut, Remove, and Replace
  - o This is standard trenching completed by excavation equipment opening a trench, removing the existing pipeline, and installing new pipeline, then backfilling for road restoration.
  
- Cured-in-place-pipeline (CIPP)
  - o This method is intended to greatly reduce the quantity of excavation/trenching required by installing a flexible liner material in the existing pipeline, expanding by pressurization to full pipe diameter and curing the liner in place (with steam or ultraviolet light) until hardened.
  
- Slip-lining
  - o Slip-lining involves inserting a new pipe into the existing pipeline and typically requires filling the annular gap between the new pipe and the existing pipe with grout material. This method is similar to CIPP in that it can greatly reduce the amount of earthwork required to complete the work.

The CMAR team is assessing the use of each of these options, as their suitability varies depending on location along the Segment 2 pipeline. For example, some sections are difficult to use open-cut trenching because of existing curb and gutter, guardrail, or depth to existing pipe. Likewise, certain areas are incompatible with trenchless technologies (CIPP or slip-lining) because bends and directional changes in the existing EEP alignment exceed the trenchless installation capability.

The construction duration, cost, and associated risk profile for each application is being considered as part of the next steps in design development and construction stage planning.

#### Pipeline Materials:

The available pipeline materials also vary greatly; however, for the criteria specific to the IVGD EEP Project, the most suitable materials are narrowed down to steel, ductile iron, or high density polyethylene (HDPE):

- Steel Pipe



- Steel pipe is proposed for the high pressure zones (>350psi) located immediately downstream of the SPS. Steel pipe requires welded joints and is suitable for the Project conditions. Steel pipe requires a protective lining both on the interior and exterior of the pipe to minimize corrosion. The duration of construction would be considerably higher than other pipe installations due to the welding time required.
- Ductile Iron Pipe (DIP)
  - DIP is typically used in pipeline where the pressures are below 350 psi. DIP also requires protective lining for the interior and exterior of the pipe to limit corrosion of the pipe walls. The installation of DIP is straightforward and requires no welding; therefore, it can yield higher production rates for installation on a project. The CMAR team are currently investigating available DIP for suitability for the high pressure zones (>350 psi).
- HDPE Pipe
  - HDPE is typically used in pipelines where pressures are below 335 psi. HDPE pipe is corrosion resistant and does not require either interior or exterior lining.

Preliminary Design Report:

HDR completed the Preliminary Design Report and submitted to IVGID staff on February 22, 2022. The report provides technical and background information summarized herein, in addition to specific considerations for use in developing the 30% design documents.

Next Steps:

The CMAR team will continue to develop the preliminary design information for input into the 30% design documents. The anticipated submittal date of the 30% design is in March 2022.

The 30% design will outline high level details necessary to advance the regulatory permitting and approval processes. This level of design will also provide a basis for the CMAR to use in further design development and construction-phase planning.

A 60% design level suite of documents will follow the 30% review process. However, contract amendments for HDR (Design Consultant) and Granite (Head Contractor) will be required to move into the next phase.

**Required Storage Volume:**

The effluent pipeline project requires approximately six million gallons of effluent storage. This allows the effluent pipeline to be taken offline for up to four days while the effluent pipeline replacement construction is completed, one section at a time.

The lining design for permanent effluent storage within Pond 2 was independently developed for compliance with the NDEP discharge permit. The design required a large earth bench 15 feet wide and approximately 25 feet tall, placed against the upstream face of Dam 2. This is prohibited by Nevada Division of Water Resources without an approved dam permit. Pond 1 is now being investigated for the location of the permanent effluent storage to meet the discharge permit requirements.

However, a liner can be placed over the existing dam provided that grading/earthworks do not alter the existing dam face, as minor maintenance grading is permissible. The CMAR team is currently investigating the feasibility of utilizing Pond 2 with a temporary liner placed over the entire dam face and anchored with concrete barriers on the existing access road on the crest of the dam. The remaining three sides can be conventionally anchored and keyed/buried into the ground. There are technical challenges to overcome and these are currently being assessed against constructability and cost implications.

The temporary lining of Pond 2 provides the six-million-gallon storage requirement, enabling the effluent pipeline replacement project to proceed with a 4-day work week. The lining would be removed upon completion of the EEP project.

**IV. BID RESULTS**

There are no bid results associated with this item.

**V. FINANCIAL IMPACT AND BUDGET**

A contract amendment with HDR to advance the EEP design is needed and will be brought to the Board for approval.

Funding exists within the FY 2021-22 CIP Budget for the Effluent Pipeline Pond Lining Project 2524SS1010 (see attached data sheet – Attachment B) in the amount of \$2,000,000.

The following is a summary of the HDR contract amounts to date:

| Contract              | Amount    | Total Amount |
|-----------------------|-----------|--------------|
| Original Agreement    | \$115,614 | \$115,614    |
| ASA #1 (scope change) | \$0       | \$115,614    |

Engineering Staff time will also be billed to the project to manage the design and bidding phase of the project.

## **VI. ALTERNATIVES**

At this time there are no available alternatives for effluent pipeline replacement or rehabilitation design.

Continued maintenance and emergency repairs will be required indefinitely to keep the WRRF and effluent pipeline operational.

## **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.

### Attachments

- Preliminary Design Report
- CIP Data Sheet
- Presentation



# Export Pipeline Preliminary Design Report

Incline Village General Improvement District  
Effluent Export Pipeline Project, Phase 1

*Incline Village, NV*  
February 22, 2022

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## Appendix A - Summary of Available Rehabilitation Technologies

## Appendix B – Cost Estimate

# 1. Background

The purpose of this report is to summarize the preliminary design of the rehabilitation and replacement of Segment 2 of the Incline Village General Improvement District (IVGID) effluent pipeline. The existing Effluent Export Pipeline alignment is shown in Figure 1. From the water resource recovery facility (WRRF) the effluent pipeline leaves a storage tank and flows by gravity to the Spooner Pump Station, from which the effluent is pumped south along State Highway 28, turns east along State Highway 50 to Spooner Summit and then continues east to IVGID’s wetlands facility. The portion of the pipeline within Highways 28 and 50 is within Nevada Department of Transportation (NDOT) right-of-way. Segments of the effluent line were replaced between 2006 and 2010 (delineated on Figure 1) and a critical repair project replaced approximately 1,200 feet total over 13 separate repairs in 2017-2018. Installation year, material, and location of each effluent pipeline segment are provided in Table 1.

**Table 1: Existing Effluent Export Pipeline Segment Summary**

| Segment         | Stationing (STA)  | Year | Material        |
|-----------------|-------------------|------|-----------------|
| 1               | -23+63 – 0+00     | 1970 | Steel           |
| 1 Lakeshore     | 0+00 – 16+00      | 2010 | DIP             |
| 1               | 16+00 – 144+15    | 2006 | HDPE            |
| 1 Sand Harbor   | 144+15 – 179+84   | 2010 | DIP             |
| 2               | 200+00 – 497+21   | 1970 | Steel           |
| 3 North         | 497+21 – 562+82   | 2007 | DIP             |
| 3 South         | 562+82 – 601+24   | 2008 | DIP             |
| 4               | 601+24 – XXX+XX   | 1970 | Asbestos Cement |
| 5               | XXX+XX – 1009+60  | 1970 | Asbestos Cement |
| 5 Carson Valley | 1009+60 – 1021+60 | 2010 | HDPE            |

Note: The break in stationing between Segment 1 Sand Harbor and Segment 2 is caused by stationing disparities between the original 1970 record drawings and the 2010 Segment 1 replacement drawings.

This project is focused on the rehabilitation and replacement of Segment 2. The existing effluent pipeline in Segment 2 consists of nominal 16” diameter steel pipe (spiral weld AWWA C200) with cement mortar lining (CML) and spiral wrapped asphalt coating. At STA 373+38 the pipe joints change from welded joints to push-on joints. Existing 16” diameter steel pipe wall types in Segment 2 include the following (note that dimensions may vary +/- 5.7% based on stated manufacturing tolerance):

- 12GA – 0.1045" net weight tolerance (NWT)
- 10GA – 0.1345" NWT
- 8GA – 0.164" NWT
- 3/16" – 0.1875" NWT
- 7/32" – 0.21875" NWT
- 1/4" – 0.250" NWT

Over the years, several leaks have occurred along all segments of the pipeline. Investigations determined that the pipeline’s interior lining system is deteriorating, and that progressive corrosion is causing leakage at the pipe joints. Because of the deterioration and leakage, IVGID initiated the effort to replace Segment 2. Following a previous HDR Preliminary Design Report for Segment 2 completed in 2012, the decision was made to begin a condition assessment effort to target specific areas of concern.

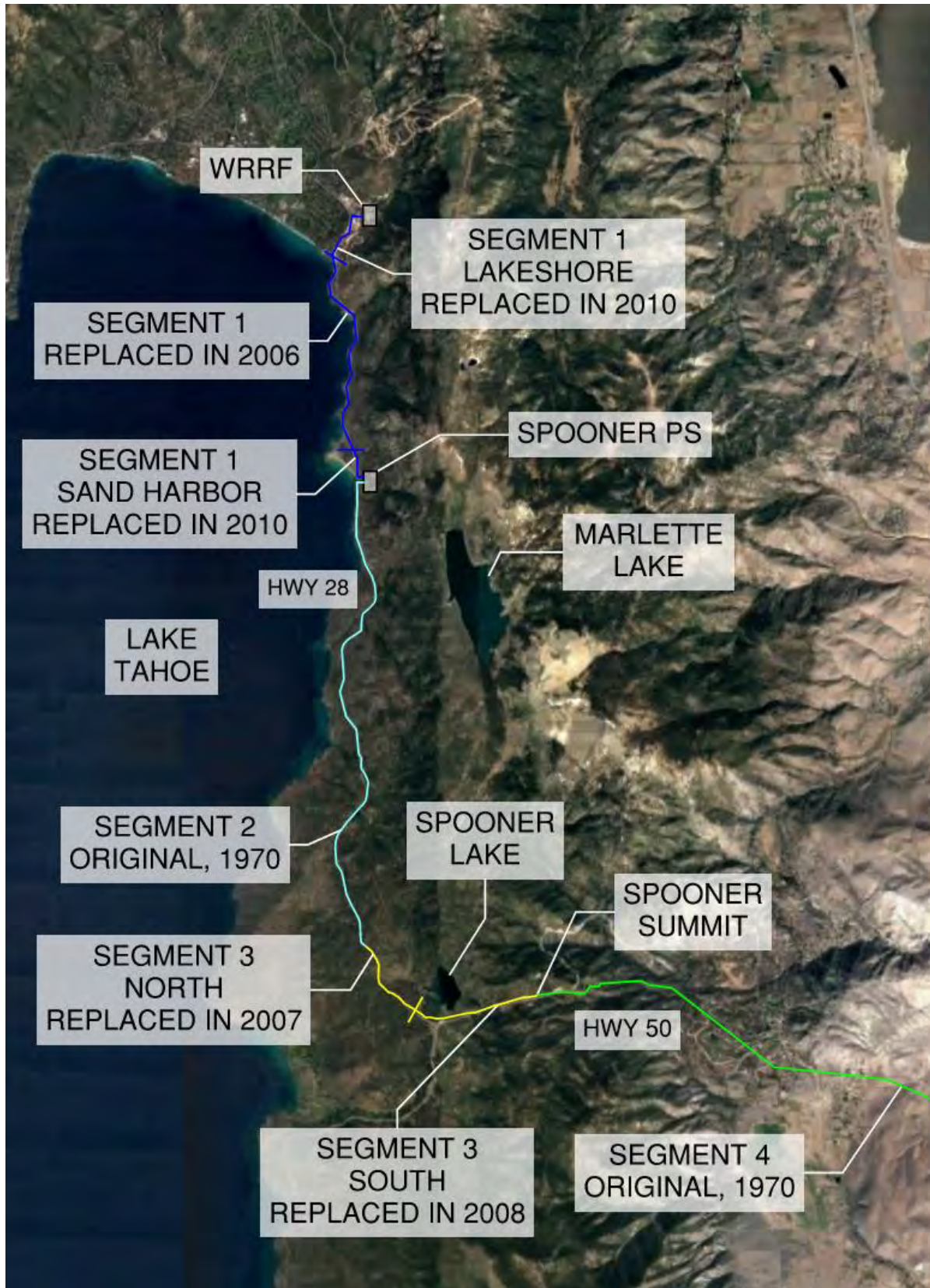
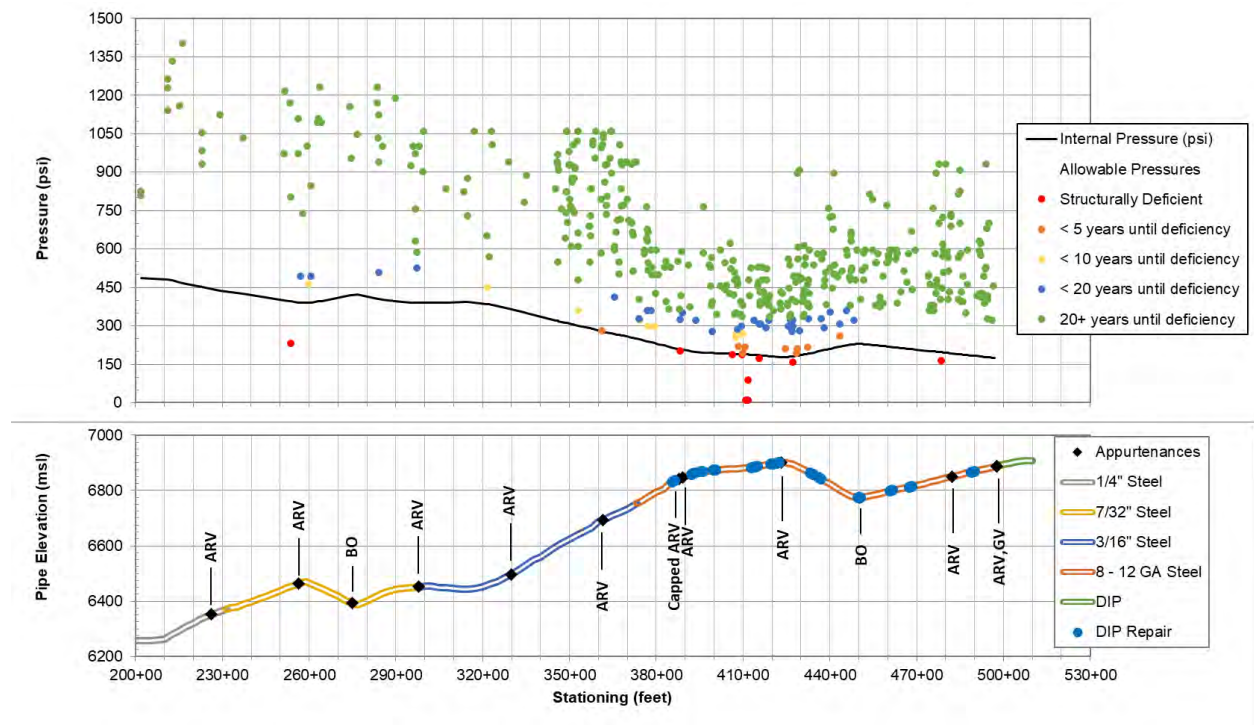


Figure 1: Existing Effluent Export Pipeline Location

The cost estimate and restrictions from NDOT identified in the 2012 Preliminary Design Report brought IVGID to make the decision that the cost to replace the entire pipeline was higher than the cost to inspect the pipeline and replace the sections that needed it the most. In 2015, HDR coordinated a condition assessment of the Segment 2 pipeline between Spooner Pump Station and Highway 50 with the “See-Snake” internal inspection tool from Pipeline Inspection and Condition Assessment Corporation (PICA). PICA’s condition assessment results showed significant corrosion pit defect occurrences in the original pipeline sections. HDR reviewed the inspection results and identified corrosion defects where leakage may be currently occurring or may soon be occurring. The repair project was undertaken in 2017-2018 to address the most critical defects by replacing approximately 1,200 feet total with 16” ductile iron pipe at 13 separate repair locations.

In 2018, PICA conducted a second inspection focused on the Segment 2 pipeline to assess the condition of the remaining original sections and confirm the results of the first inspection with better location data. Similarly to 2015, HDR analyzed the PICA results to estimate defects in danger of causing leakage and how much time remains, given an assumed rate of corrosion, before additional minor detected defects become deficient. Figure 2 shows the locations of those defects along the effluent pipeline. This analysis can be found in the *IVGID Condition Assessment Technical Memorandum* (HDR, July 2020).



**Figure 2: Segment 2 Condition Assessment Summary**

The report recommended 16 additional repairs to be made between STA 253+68 and STA 486+45 that the analysis showed as currently deficient or will be deficient within 5 years of construction occurring.

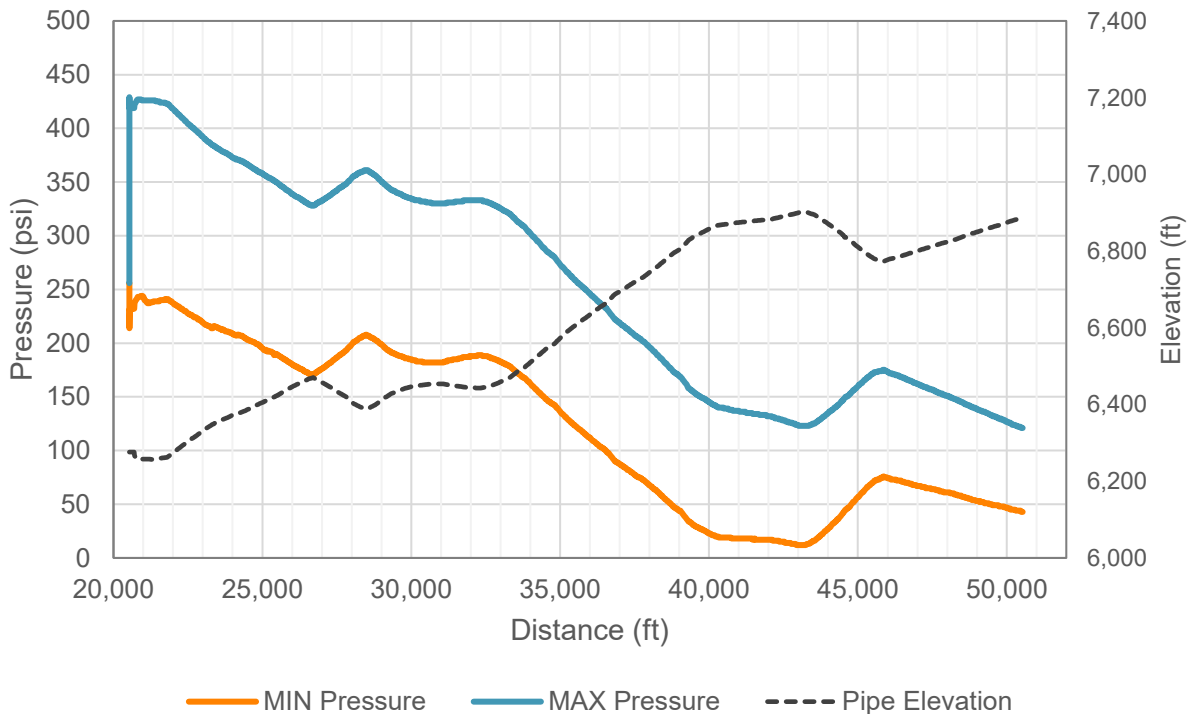


In 2020, IVGID decided to move forward with replacement of the entire Segment 2 section from downstream of the Spooner Pump Station to the beginning of Segment 3. For this project, HDR serves as the Design Engineer in a Construction Manager at Risk (CMAR) approach in which Granite Construction is the construction firm. The CMAR team, including HDR, Granite, and IVGID staff, are working collaboratively to design this pipeline with a strong focus on cost, schedule, and constructability.

## 2. Operations Review

HDR reviewed the pipeline profile, location and sizing of air and vacuum valves, pump setpoints and operational data, and IVGID’s standard operating procedures (SOPs) to provide design criteria related to normal operating and transient conditions. Transient conditions that could result from an unplanned pump station shutdown were analyzed. This analysis did not recommend a design of transient control systems or sizing or locating equipment.

Figure 3 illustrates the minimum and maximum pressures seen in the Segment 2 section of pipeline created from the operations review. From the results of the hydraulic analysis, the existing Spooner Pump Station surge control equipment allows for an estimated additional pressure, due to transient pressures, of about 13 psi above normal operating pressures. The 13 psi transient pressure represents a “worst case” surge scenario. This analysis will be used to provide a pressure envelope to facilitate the selection of pipe material and acceptable rehabilitation methods.



**Figure 3: Minimum and Maximum Pressure in the Effluent Pipeline following the Operations Review**

Based on daily flow totals from 2020-2021 and daily flow totals during the peak month from 2018-2021, the flow information provided in Table 2 was calculated. The max permitted flow allowed to leave the plant is 2.6 MGD.

**Table 2: Plant Outflows**

| Average  | Peak Month | Max      | Permit Max |
|----------|------------|----------|------------|
| 0.98 MGD | 1.12 MGD   | 1.62 MGD | 2.60 MGD   |

Based on discussions with IVGID, construction of an effluent storage tank is being considered to handle emergency storage. The construction of an effluent storage tank could change the operational strategy and hydraulics by allowing flow equalization utilizing the tank storage volume to stabilize the typical diurnal nature of the daily sewer flows. This would reduce the required design flow rate and may allow for smaller diameter piping.

### 3. Rehabilitation Technology Review

A list of the current industry available rehabilitation technologies is shown below. Each method is appropriate only for specific pipe materials, diameters, and installation lengths. The criteria for each method are shown in Appendix A.

Rehabilitation technology includes:

- Open-Cut, Remove, and Replace
- Cured-in-Place
- Sliplining
- Pipe Bursting, Pipe Reaming
- Close-Fit Lining, Die-Draw Lining, Roll-Down Lining, Fold-and-Form Lining
- Spiral Wound Lining
- Geopolymer Lining
- Centrifugally Cast Concrete Pipe Lining (CCCPL)
- Manufactured In-Place Composite Pipe (MICP)
- Spray-Applied Polymer Lining
- Spot Repairs
- Chemical Grouting
- Cement Mortar Lining
- Crown Spraying

The following rehabilitation technologies are not considered appropriate for the existing pipe diameter and were therefore excluded from further consideration:

- Centrifugally Cast Concrete Pipe Lining (CCCPL)
- Geopolymer Lining
- Manufactured In-Place Composite Pipe (MICP)
- Crown Spraying

Also excluded, were technologies that do not provide full structural rehabilitation, including:

- Spray-Applied Polymer Lining
- Chemical Grouting
- Cement Mortar Lining

Close-Fit Lining, Die-Draw Lining, Roll-Down Lining, and Fold-and-Form Lining are not considered possible because of the higher cost compared to other lining methods like sliplining. Pipe Bursting and Pipe Reaming are not considered possible technologies because of the geotechnical conditions with unknown burst conditions and lack of suitability for a host pipe. Pipe bursting has a short range and a large footprint not suitable for this project. Spiral Wound Lining is suitable for gravity lines but not pressure pipe. Spot repairs are not considered because the entire pipeline was identified as needing to be rehabilitated or replaced.

In addition, Spiral Wound Lining, Geopolymer Lining, CCCPL, MICP, Spray-Applied Polymer Lining, spot repairs, chemical grouting, cement mortar lining, and crown spraying are considered incompatible with the current Segment 3 replacement.

Based on existing pipe material, size, and hydraulics the following technologies are considered possible and will be analyzed for incorporation into the design:

- Open-Cut, Remove, and Replace
- Cured-in-Place
- Sliplining

### 3.1. Open-Cut, Remove, and Replace

Removing and replacing the pipeline is assumed to occur in the same alignment of the existing pipeline. The pipe materials expected to be used are described herein in Section 5 – Design Criteria. The preliminary trench section assumes:

- 54" wide trench
- 7" thick asphalt replacement with 7'-6" wide t-patch
- 12" thick aggregate base under asphalt
- Intermediate backfill (below the aggregate base and above the slurry cement cap)
- 6" thick slurry cement cap, located 12" above top of pipe
- 4" minimum pipe bedding below pipe

Removing and replacing the pipe in its current location allows for utilizing the existing trench and avoids unknown ground conditions that may be encountered with construction of pipe in a parallel trench. While a parallel pipe provides minimal operational interruptions, there are many rocky locations where excavation is difficult or where a parallel alignment may need to be within the roadway instead of in the shoulder. Also, construction of a parallel pipe increases the surface loading not normally seen on top of the existing pipe from construction equipment.

There are locations where the existing pipe is underneath the NDOT metal guard rail that has been constructed since the original pipe installation. Where the pipe is under the guard rail, a parallel pipe or trenchless rehabilitation would avoid guard rail replacement. A parallel pipe would also avoid conflict with the pipe in the future when the guard rail is replaced. Dormant pipe left in the ground remains IVGID's responsibility and becomes a liability if not maintained.

### 3.2. Cured-in-Place

Several standards have been published on CIPP rehabilitation of pipeline infrastructure, and these will be used wherever practical and appropriate. Table 3 lists the standards that are expected to apply to the design and construction of the effluent piping rehabilitation.

**Table 3: CIPP Applicable Standards**

| <b>Standard</b>     | <b>Description</b>                                                                                                                                                                           |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ASTM F1216</b>   | Standard Practice for Rehabilitation of Existing Pipelines and Conduits by the Inversion and Curing of a Resin-Impregnated Tube                                                              |
| <b>ASTM F1743</b>   | Standard Practice for Rehabilitation of Existing Pipelines and Conduits by Pulled-in-Place Installation of Cured-in-Place Thermosetting Resin Pipe (CIPP)                                    |
| <b>ASTM F2019</b>   | Standard Practice for Rehabilitation of Existing Pipelines and Conduits by the Pulled in Place Installation of Glass Reinforced Plastic (GRP) Cured-in-Place Thermosetting Resin Pipe (CIPP) |
| <b>ASTM F2994</b>   | Standard Practice for Utilization of Mobile, Automated Cured-In-Place Pipe (CIPP) Impregnation Systems                                                                                       |
| <b>ASTM F3240</b>   | Standard Practice for Installation of Seamless Molded Hydrophilic Gaskets (SMHG) for Long-Term Watertightness of Cured-in-Place Rehabilitation of Main and Lateral Pipelines                 |
| <b>ASCE MOP 120</b> | Trenchless Renewal of Culverts and Storm Sewers                                                                                                                                              |
| <b>ASCE MOP 132</b> | Renewal of Potable Water Pipes                                                                                                                                                               |
| <b>ASTM D5813</b>   | Standard Specification for Cured-In-Place Thermosetting Resin Sewer Piping Systems                                                                                                           |

#### **CIPP Liner Installation Procedure**

The CIPP installation procedure includes:

1. Pipeline is shutoff, drained, and cleaned
2. Access to the pipe is created on either end of the installation – open cut pit
3. Pipe section is cut out inside access pits
4. Liner is pulled in place through the pipe, or pushed through using water pressure
5. The liner ends on both sides are sealed off (see Figure 4)
6. The liner is inflated (with compressed air or water) and calibrated to the host pipe
7. The curing process is completed using hot water or UV (see Figure 5)
8. Seals are removed
9. Welded flanges are added to existing pipe (if couplings are not used)

- 10. The liner is cut back and sealed at the ends to the existing pipe
- 11. Pipes are reconnected with the flanged pipe section and sealed off
- 12. Open cut pit is backfilled and repaved (see Figure 6)

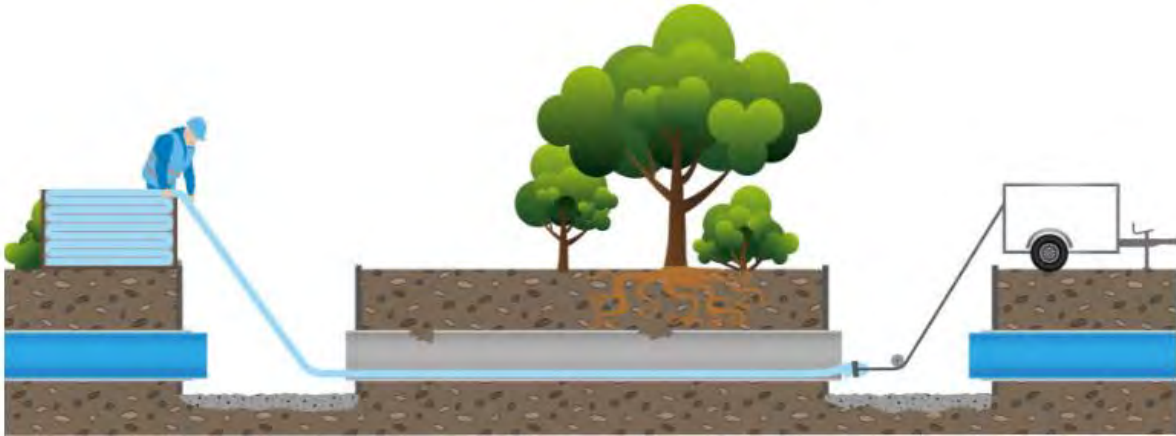


Figure 4: The liner is pulled in place between pits, and both ends of the liner are sealed (Saertex multiCom®)

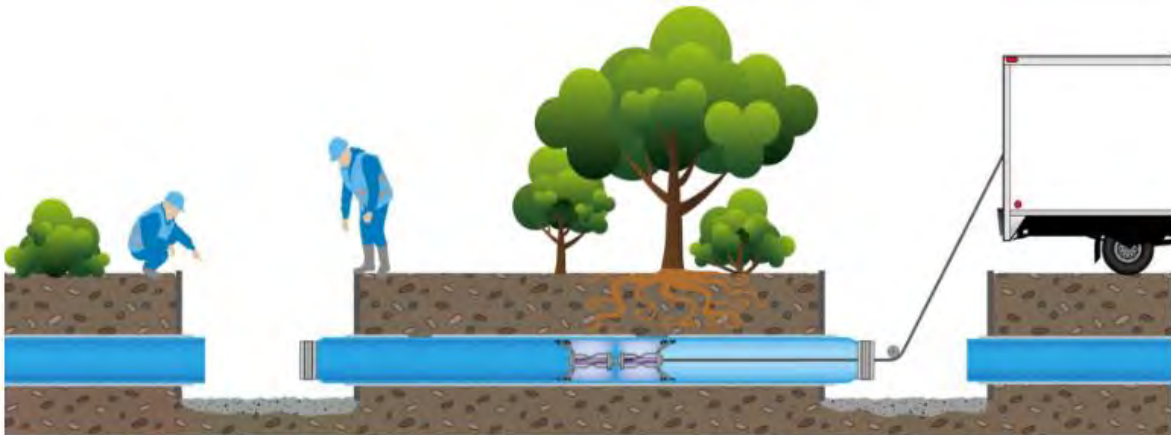


Figure 5: Liner is inflated, and the curing process begins, UV train shown (Saertex multiCom®)

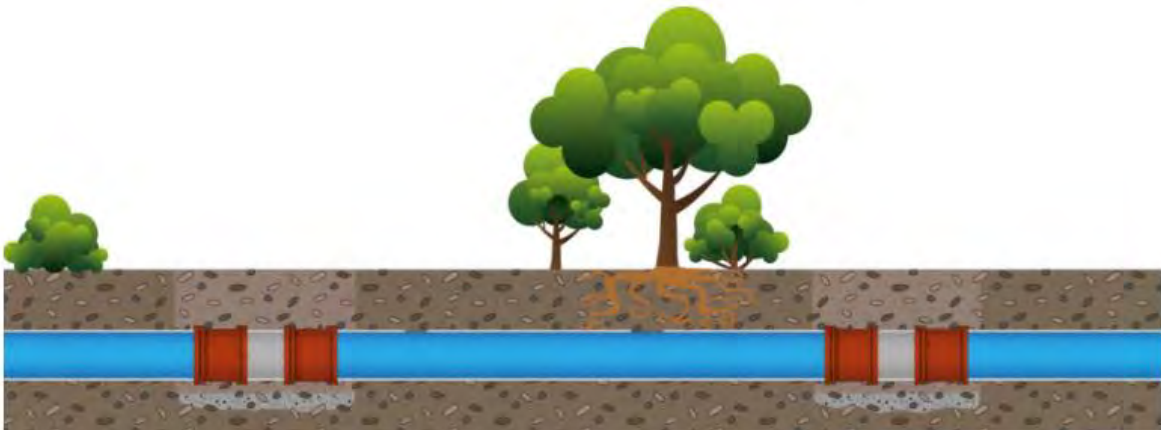


Figure 6: After curing, seals are removed, the pipe is reconnected, and pits backfilled (Saertex multiCom®)

### Liner Material and Resin Selection

CIPP liner materials are available in two primary types: felt pipe liners, and glass-fiber reinforced pipe (GRP) liners. Felt liners are the older, more established technology, and are primarily used with vinyl ester or poly ester resins, cured with steam or hot water. GRP liners are a newer technology and are typically used with epoxy resins and cured with UV light. GRP liners offer a thinner liner wall for equivalent strength, maximizing lined pipe diameter, but are relatively more expensive.

### Cure Water Treatment

If vinyl ester or polyester resins are used, it is possible that the cure water could contain styrene that may be harmful to wastewater treatment plant processes. The likelihood of styrene contamination will be determined based on the resins allowed for the project and provisions required for treatment and testing of cure water prior to discharge to the plant will be specified.

### Rehabilitation Details

As the design progresses, we will develop appropriate details for the work. Currently, we anticipate details to include:

- Access shafts
- Lining contractor layout areas and limitations, considering other work expected to be happening simultaneously
- Liner termination details at each end of each lined segment
- Pipe replacement for portions removed to facilitate lining

### CIPP Use Considerations

The locations and frequency of installation of CIPP is determined based on some its limitations and risks.

- CIPP installation requires significant cleaning of the pipe interior, time for curing, and time for installation resulting in similar shutdown periods as remove and replace.
- Assumptions regarding cleaning of the pipe are a risk as exact effort required is not known until the pipe is exposed and drained.
- Using a CIPP liner reduces the internal diameter of the pipeline, increasing the head loss through that section and reducing the Spooner Pump Station maximum flow rate. Once the appropriate liner is selected, the effect on the maximum flow rate will be evaluated.
- CIPP cannot be installed at significant angle points, or where there are significant grade changes.
- Elevation differences within a CIPP section affect the ability to water-cure as pressure differences across the liner may not fit into the required curing conditions.

## 3.3. Sliplining

Sliplining involves the insertion of a new smaller pipe into an existing host pipe. The inserted liner pipe can be designed to provide a fully structural new pipe inside the existing pipe. The smaller diameter liner pipe leaves a gap or annular space which can be filled by grouting.

There are two versions of sliplining; (1) continuous, using long strings of HDPE or PVC pipe butt-fusion welded together, and (2) segmented, using individual pipe segments that are jacked together in place. While there are more material options for segmental sliplining, continuous sliplining is more suited for this pipeline due to the associated pressures and allowable downtime.

### **Sliplining Installation Procedure**

The process of continuous sliplining includes the following steps:

1. Pipeline is shutoff, drained, and cleaned
2. Access to the pipe is created on either end of the installation – open cut pit (reception pit is a small excavation, or insertion pit for next liner section)
3. Pipe section is cut out inside access pits
4. Liner pipe is pulled into the host pipe via a cable attached to the lead end of the liner pipe. The cable is attached to a winch at a receiving pit and pulled into the host pipe.
5. Connections are made on either end of the liner
6. Branch and valve connections are made by excavating down to the host pipe
7. Annular space is grouted by drilling of access ports from road surface or insertion of grout tubes during insertion
8. Open cut pit is backfilled and repaved

### **Rehabilitation Details**

As the design progresses, we will develop appropriate details for the work. Currently, we anticipate details to include:

- Access shafts
- Lining contractor layout areas and limitations, considering other work expected to be happening simultaneously
- Liner termination details at each end of each lined segment

### **Sliplining Use Considerations**

The use of sliplining is determined based on some of its risks and limitations.

- Liner pipe is designed to be fully structural, so high pressure areas require low DR HDPE.
- Significant reduction in inside diameter, especially in high pressure areas, increases system pressure.
- Grouting must be carefully planned and implemented. It reduces potential for point loads on liner pipe, provides lateral support, and minimizes potential for loss of subgrade into annular space. Sufficient annular space must be provided to allow for grouting.
- Only minor deflections can be sliplined, more insertion and reception pits will be needed around bends.
- The length of the access pit must accommodate the maximum allowable bending radius of the liner pipe.
- Large laydown area for fused piping would need to be approved by NDOT.

## 4. Utility Research

Most of the utilities along Highway 28 are NDOT owned highway drainage culverts and catch basins. These culverts convey storm water and snow melt beneath the highway, generally from the east side to the west side, and range in diameter from 14 to 30 inches.

The following separation is recommended between the effluent pipeline and other utilities:

- For drainage culverts and other perpendicular utility crossings, NDOT typically requests that other utilities cross below their culverts, with a minimum clearance of 3-feet.
  - It is assumed that the replaced pipeline will follow the same vertical and horizontal alignment as the existing, so the pipeline will stay above some culverts.
  - When there is less than 3-feet of clearance between the pipeline and NDOT culvert, a slurry cement backfill will be used to protect NDOT's culvert at the intersection.
- The replaced pipeline will maintain a 10-foot horizontal clearance and 1-foot vertical clearance from potable water lines or provide slurry cement backfill where that clearance cannot be met.

As of 2012, there were 47 NDOT culvert crossings along the pipeline alignment. Information has been requested from NDOT to confirm the locations and depths of their existing utilities.

## 5. Design Criteria

### 5.1 Pipe Design

The following pipe materials were evaluated for suitability with the project based on the expected pressure conditions and diameter of the existing pipe:

- Ductile Iron Pipe (DIP)
- Steel Pipe
- High Density Polyethylene (HDPE) Pipe
- Fiberglass Pipe
- Polyvinyl Chloride (PVC) Pipe

Fiberglass pipe was determined to be unsuitable. The material loses strength over time and experiences creep when subjected to stress. There are also concerns about making future field repairs with this pipe material. PVC was also determined to be unsuitable due to its failures being catastrophic in nature. Given the pipeline's high pressures and proximity to Lake Tahoe, PVC is not considered suitable under these conditions.

Table 4 summarizes the suitable pipe materials for the different pressure ranges along Segment 2.



**Table 4: Possible Pipe Materials and Sizes**

| Pressure (psi) | Material | Min. Thickness or SDR | Pressure Class (psi) |
|----------------|----------|-----------------------|----------------------|
| > 350          | Steel    | 0.168 in              | 450                  |
| 350 – 300      | Steel    | 0.134 in              | 350                  |
|                | DIP      | 0.34 in               | 350                  |
| 300 – 250      | HDPE     | SDR 7                 | 335                  |
|                | DIP      | 0.32 in               | 300                  |
| 250 – 200      | HDPE     | SDR 7                 | 335                  |
|                | DIP      | 0.30 in               | 250                  |
| 200 – 150      | HDPE     | SDR 9                 | 250                  |
|                | DIP      | 0.30 in               | 250                  |
| < 150          | HDPE     | SDR 11                | 200                  |
|                | DIP      | 0.30 in               | 250                  |
|                | HDPE     | SDR 13.5              | 160                  |

Ductile iron or HDPE are to be used for most of the pipeline following discussions with IVGID as the most cost-effective materials for the system pressures and diameters. When ductile iron or HDPE pipe are not feasible (at pressures above 350 psi for DIP and 335 psi for HDPE) steel pipe will be utilized. These pipe materials are discussed below.

**Ductile Iron Pipe**

Ductile iron pipe for this project should comply with the following AWWA Standards:

- C104/A21.4 – Cement-Mortar Lining for Ductile-Iron Pipe and Fittings
- C105/A21.5 – American National Standard for Polyethylene Encasement for Ductile-Iron Pipe Systems
- C110/A21.10 – American National Standard for Ductile-Iron and Gray-Iron Fittings, 3 In. Through 48 In. (76 mm Through 1,219 mm), for Water
- C111/A21.11 – American National Standard for Rubber-Gasket Joints for Ductile-Iron Pressure Pipe and Fittings
- C115/A21.15 – American National Standard for Flanged Ductile-Iron Pipe With Ductile-Iron or Gray-Iron Threaded Flanges
- C150/A21.50 – American National Standard for the Thickness Design of Ductile-Iron Pipe
- C151/A21.51 – American National Standard for Ductile-Iron Pipe, Centrifugally Cast, for Water or Other Liquids
- C153/A21.53 American National Standard for Ductile-Iron Compact Fittings, 3 In. (76 mm) Through 64 In. (1,600 mm), for Water Service

**FITTINGS**

Fittings shall be ductile iron in accordance with AWWA C110 and AWWA C153. Any required restraint shall be achieved with restrained fittings.

**JOINTS**

Ductile iron pipe is available with unrestrained and restrained push-on type joints. US Pipe’s Tyton or American Cast Iron Pipe Company’s Fastite are unrestrained and allows for a maximum deflection of approximately 5 degrees for 16-inch diameter pipe. When thrust force resistance is required, restrained joints such as US Pipe’s TR-Flex or American Cast Iron Pipe

Company's Flex-Ring can be utilized and allows for a maximum deflection of approximately 3 degrees in all directions. Restrained mechanical joints such as US Pipe's MJ Harness Lok will be used for direct buried valve connections while for exposed valve connections, flanged joints will be used. Note that a flanged joint is generally considered as a rigid connection and should not be used for direct burial. Differential settlement or stress on either side of the flanged joint may induce detrimental stress that could lead to failure of the joint. For flanged valves, a dismantling joint should be used for easy removal in the future.

#### PIPE LINING

The interior of ductile iron pipes shall be lined with cement mortar with 3/32-inch minimum thickness in accordance with AWWA C104. The exterior of ductile iron pipes shall be coated with asphalt.

An alternative lining material is an epoxy lining like the Protecto 401™ designed to be applied at a 40-mil nominal thickness. Epoxy linings are not a calcium-based lining material, so it should not be subject to leaching of calcium or inorganic lining material into the pipeline. During installation, the pipe lining manufacturer's instructions should be followed to ensure that the epoxy lining is not damaged. Special care must be taken when assembling pipe joints, and mandrel testing should not be allowed.

#### Steel Pipe

Steel pipe should comply with the following standards:

- C200 – AWWA Standard for Steel Water Pipe—6 In. (150 mm) and Larger
- C203 – AWWA Standard for Coal-Tar Protective Coatings and Linings for Steel Water Pipelines—Enamel and Tape—Hot-Applied
- C205 – AWWA Standard for Cement-Mortar Protective Lining and Coating for Steel Water Pipe—4 In. (100 mm) and Larger—Shop Applied
- C206 – AWWA Standard for Field Welding of Steel Water Pipe
- C208 – AWWA Standard for Dimensions for Fabricated Steel Water Pipe Fittings
- C222 – AWWA Standard for Polyurethane Coatings for the Interior and Exterior of Steel Water Pipe and Fittings

#### FITTINGS

Fittings shall be steel in accordance with AWWA C208 and AWWA C222. Where thrust restraint is required, restrained fittings should be used.

#### JOINTS

Welded type joints are usually used for steel pipes in this pressure range above 350 psi. Welded joints are either lap joints or butt-welded joints. Lap joints would allow angular deflection of up to approximately 3.5 degree for 16-inch diameter pipes, while butt-welded joints allow for very minimal deflection. Design should allow for no more than about half of the allowable maximum deflection, or about 1.5 to 1.75 degrees. Detailed design will determine the type of welded joint needed in this pressure range.

## PIPE LINING

Cement mortar lining will be used for the lining and coating material for steel pipe. Lining thickness for steel pipe shall be a nominal 5/16-inch per AWWA C205. Other lining options that provide good protection include epoxy and polyurethane. Epoxy and polyurethane linings are not a calcium-based lining materials, so they should not be subject to leaching of calcium or inorganic lining material into the pipeline. However, epoxy lining is more difficult to apply than polyurethane lining during the pipe manufacturing process. Fusion-bonded epoxy could be an alternative to epoxy but may not be cost competitive with polyurethane lining material. Epoxy lining may also prove more difficult than the cement mortar lining in the future for IVGID maintenance teams if repairs need to be made.

One challenge using either epoxy or polyurethane lining is that neither material can withstand the heat of pipe joint welding. Normally the lining is held back for several inches at the joint, and the lining is then field applied after the joint is welded. Since man entry into a 16-inch diameter steel pipe is not possible, 4 to 6-inch diameter handhole openings with flanged ends are required for field lining application at the welds. Harnessed joints can be used as an alternative joint restraining mechanism to avoid field welding and allow some degree of flexibility at the joints. However, harnessed joints are typically more expensive than welded joints. Because the lining options provide similar protection to the pipe, the decision to use epoxy lining would be based on cost and the ability of maintenance crews to repair epoxy linings.

### High Density Polyethylene

HDPE pipe should comply with the following standards:

- C901 – AWWA Standard for Polyethylene (PE) Pressure Pipe and Tubing, ¾ In. (19 mm) Through 2 In. (76 mm), for Water Service
- C906 – AWWA Standard for Polyethylene (PE) Pressure Pipe and Fittings, 4 In. Through 65 In. (100 mm Through 1,650 mm), for Waterworks

## FITTINGS

Fittings shall be ductile iron in accordance with AWWA C110 and AWWA C153. Any required restraint shall be achieved with restrained fittings.

## JOINTS

Joints between sections of HDPE pipe shall be made by thermal fusion. Fused joints are considered fully restrained. Connections between HDPE pipe and other pipe materials shall be made by mechanical methods.

## PIPE LINING

HDPE pipe is corrosion resistant and does not require lining or cathodic protection.

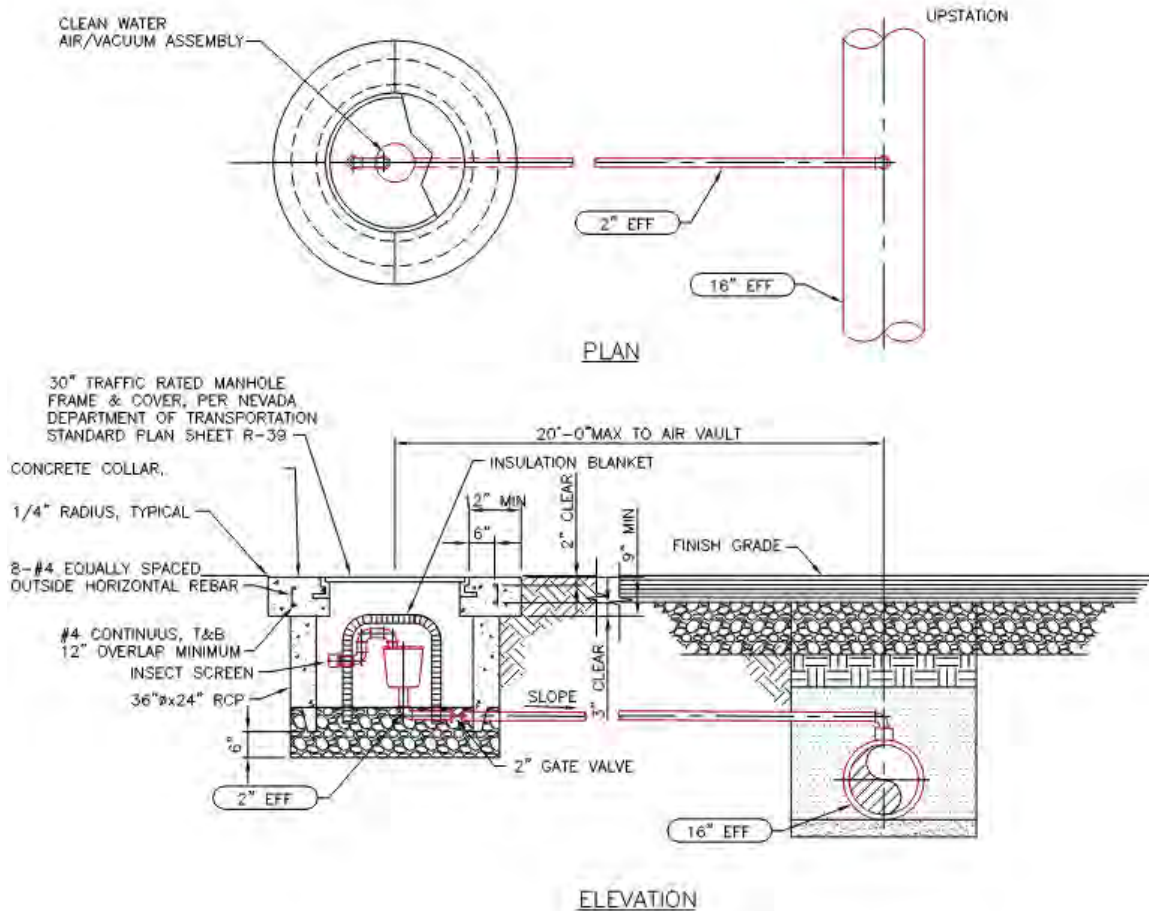
### Restraints

Where the pipeline has fittings and the hydraulic thrust forces that need to be balanced, restrained joints should be used. Welded joints and harnessed joints are usually used for restrained joint types for buried applications. One difficulty of welded joints is the field application of lining material inside the welded joint. Additionally, field quality control of welding and lining application is critical, particularly on smaller diameter pipelines, like this project.

Additionally, flanged joints are another type of restrained rigid joint. Whereas harnessed joints can be used where both joint restraint and joint flexibility are needed.

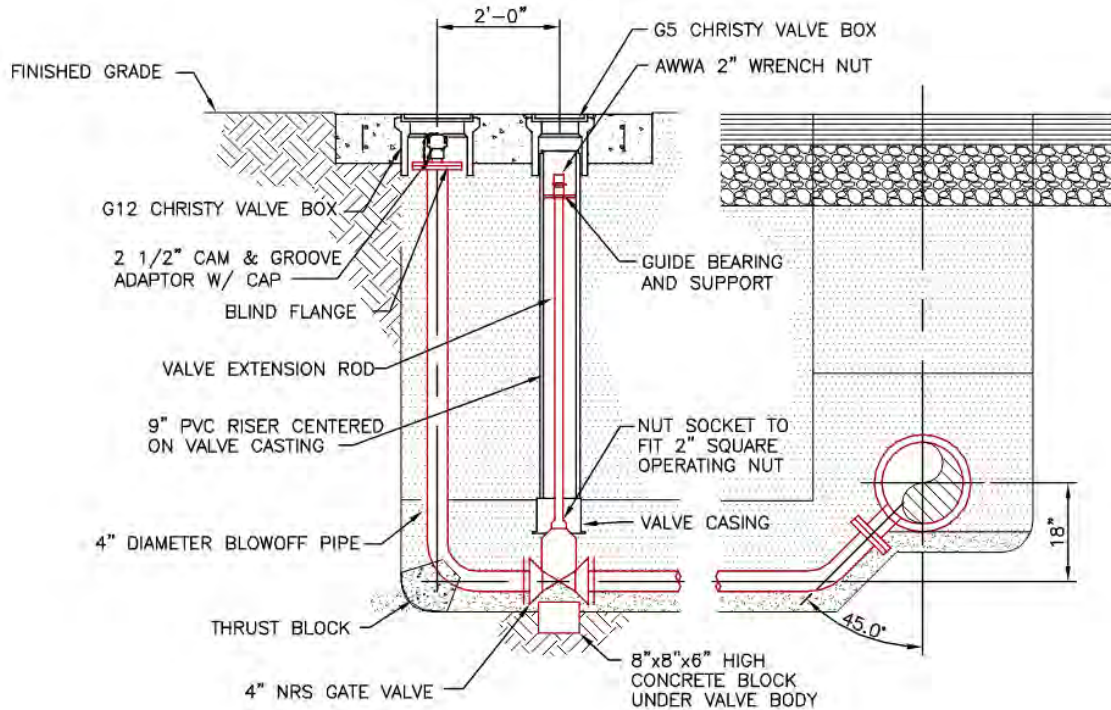
## 5.2 Air Relief and Blowoff Valves

To provide for the removal and introduction of air necessary for proper operation of the system, air/vacuum relief valves (ARV) will be installed at high points (11 locations) along the pipeline. The ARVs will be installed in the road shoulder in vaults as shown in Figure 7 in the same location or adjacent to the existing ARVs.



**Figure 7: 2-inch Air/Vacuum Relief Valve Assembly**

Blowoff manholes will be installed along the pipeline at low points (5 locations) to allow draining of the pipe. Like the ARVs, the blowoff manholes will be located on the roadway shoulder. A detail of the blowoff manhole is shown in Figure 8.



**Figure 8: Blowoff Valve Assembly**

NDOT standards require that surface access locations for pipeline appurtenances be placed outside the travel lanes of the highway, however, this may not be possible for all locations. Narrow shoulders with steep side slopes are common along the alignment and could require that appurtenances be placed within the traveled way. Even if sufficient shoulder space was available for placement of surface features outside the right-of-way, vehicles and equipment needed for maintenance and operation of the appurtenances would still require lane closures.

### 5.3 Cathodic Protection

#### Ductile Iron Pipe

Standard ductile iron pipe coating is a layer of 1-mil thick asphalt. Ductile iron pipe is also usually wrapped with 8-mil thick polyethylene sheets or tubes for extra cathodic protection. Due to the concern that the polyethylene film may be punctured by the sharp edges of the granular backfill material, two layers of polyethylene film can be used to mitigate the film being punctured. Under most circumstances, the standard asphaltic coating and the polyethylene tube provide good corrosion protection to the pipe. Because the native soil is particularly corrosive, with pH levels of approximately 5 to 6, and resistivity of less than 2,000 ohm-cm, the standard asphaltic coating and polyethylene sheets/tubes may not be sufficient for this project. An alternative cathodic protection method could be tape wrapping the pipe with a corrosion resistance tape. This will be evaluated during detailed design.

To allow IVGID to monitor the pipe's condition and allow easy installation of future cathodic protection (if it becomes necessary), the ductile iron pipe segments should be electronically connected by using jumper cables across joints, valves, etc. Corrosion monitoring/test stations

should be installed along the pipeline and the oxidation-reduction potential monitored. If the redox potential becomes high and corrosion becomes a concern, then the anodes can be installed to protect the pipe from corrosion. Installation of the bonding jumper cables should take into consideration the possibility of damage to the pipe lining.

### Steel Pipe

Cement mortar coating is the standard for buried applications of steel pipe. Because the native soil is corrosive, an additional dielectric layer can be added to the bare steel pipe cylinder exterior surface to enhance the protection to the steel and can be wrapped in polyurethane, epoxy, polyolefin, or tape coating. Cement mortar coating can then be applied outside of the dielectric layer. In this case, the cement mortar coating will not only serve as a protective coating to the steel but will also serve as a protection to the dielectric layer for possible damages during transportation and trench backfilling.

To allow IVGID to continuously monitor the pipe’s performance and corrosion potential, it is recommended that the steel pipes be electrically bonded. Welded joints are electronically continuous; however, jumper cables should be used to bond non-welded joints, and corrosion monitoring stations installed along the pipeline. If IVGID finds the redox potential becomes high and there are pipe corrosion concerns, sacrificial anodes could be easily connected to the pipeline to control pipe corrosion.

## 6. Pipeline Alignment

The existing pipeline alignment is along Nevada State Highway 28. The Project alignment, which is delineated as Segment 2 in Figure 1, begins at IVGID’s Spooner Pump Station and follows Nevada State Highway 28 south for approximately 30,000 feet. Segment 2 connects to Segment 3, approximately one mile north of Nevada State Highway 50.

At locations where open cut remove and replace is to be utilized, alignment of the new pipeline will follow the existing alignment in the roadway shoulder. At locations where the existing alignment is underneath the guard rail, the new alignment will be parallel to the existing pipeline and possibly in the travel lane pending NDOT’s approval.

Current pipeline pressures were evaluated and in areas found to be conducive to CIPP, areas were selected and evaluated for installation procedures and cost. Table 5 summarizes possible CIPP rehabilitation candidates due to their straight nature (deflection is less than 2.5 degree) and their pressure is less than 175 psi (upper limit for the water cured CIPP liner).

**Table 5: Sections Possible for CIPP Rehabilitation**

| # | STA             | Length (ft) | Considerations                                                    |
|---|-----------------|-------------|-------------------------------------------------------------------|
| 1 | 386+50 – 392+00 | 550         | Air valve and capped air valve present.                           |
| 2 | 408+00 – 423+00 | 1,500       | Air valve present.<br>Includes 3 previously replaced DIP sections |
| 3 | 425+00 – 433+00 | 800         | About 1 degree deflection                                         |
| 4 | 462+00 – 475+00 | 1,300       | Includes a previously replaced DIP section                        |

The final decision to use CIPP or open cut in these sections will be determined pending the updated hydraulics review and evaluation of reducing the design flow. If the pipe can be reduced in diameter, CIPP is no longer suitable. Consideration will also be given to the need for IVGID to be able to repair and maintain this pipe material in the future. The cost of each section for remove and replace with ductile iron and CIPP was provided by Granite, shown in Table 6. The assumptions used for determining these costs are provided with the cost estimate.

**Table 6: CIPP Section Cost vs. Remove and Replace**

| # | STA             | CIPP Cost | Remove and Replace Cost |
|---|-----------------|-----------|-------------------------|
| 1 | 386+50 – 392+00 | \$472,361 | \$531,747               |
| 2 | 408+00 – 423+00 | \$971,557 | \$1,168,829             |
| 3 | 425+00 – 433+00 | \$596,214 | \$611,221               |
| 4 | 462+00 – 475+00 | \$936,053 | \$993,279               |

## 7. Project Implementation

### 7.1 Construction Phasing

This project follows construction of an effluent storage pond at the WWRF that increases effluent storage capacity to up to 4 days from 8 hours. Therefore, construction will be phased to allow for the following:

- Shutdown of the effluent pipeline and routing the effluent to the storage pond
- Draining of the section of pipeline to be constructed
- Cutting and replacing pipe section
- Test pipe section for leaks
- Return the effluent pipeline in service
- Refill the effluent pipeline
- Drain the effluent storage pond
- Export the effluent out of the basin
- Repeat this procedure

Per correspondence with NDOT, a pavement preservation project is planned for SR 28 from US 50/Spooner (Milepost Douglas 0.00) to Ponderosa Ranch Road (Milepost Washoe County 5.217). The timeframe for the preservation project is estimated to be Spring 2025. Construction will be phased so that the Segment 2 replacement will be completed prior to the start of the pavement preservation project.

### 7.2 Cost Estimate

An Estimate of Probable Construction Cost has been prepared by Granite and HDR assuming that the entire alignment will be replaced by open cut methods. The estimate is \$45,564,998 and includes a 20% construction contingency, 8% design costs, 2% administrative costs, and

8% construction management costs. The summary of the design elements and estimate breakdown are shown in Appendix B.

### 7.3 NDOT Standards

Areas where exemptions are requested to NDOT standards were included in a letter to NDOT from IVGID dated December 3, 2020. The questions posed in the letter include:

- Leaving the pipeline in its existing alignment (if CIPP rehabilitation) under a guardrail
- Leave pipe dormant “as is” if required instead of filling with slurry cement or foam backfill
- Locating ARVs or blowoffs in limits of roadway where space is limited
- Pavement section includes 7-inch of NDOT Type 2 over 12-inch of NDOT Type 1 Aggregate Base (7-inch AC / 12-inch AB)
- 2-inch depth T-patch instead of full lane width patch
- No open-grade paving
- Removal of a 6-inch slurry cement backfill cap over entire width of pipe trench
- Stay above NDOT culverts where the existing pipe is above culverts
- Where existing pipe is within 3 feet of NDOT culvert, slurry cement backfill within intersection point
- Work performed between May 1 and October 15, with no work stoppage in July and August as well as possible work between October 15 and May 1, with approval from Tahoe Regional Planning Agency (TRPA)
- Standard work week includes Sunday 8 PM to Friday 3 PM during the shoulder season, and off the road at noon during the peak season
- Single lane closure for 24 hours a day during work week
- Saturday work during shoulder season when no events are scheduled
- A 3,000-foot single lane closure from flagger to flagger, following the 20-30 rule with documentation (delay restrictions of 20 minutes stopped and 30-minute total delay)
- NDOT consideration for alternate methods to protect work zone such as tighter barrel or cone spacing, or attenuation trucks instead of temporary portable precast barrier rail
- Use of the NDOT maintenance fill slope located 2,400 feet east of Spooner Summit Sand Shed for borrow

A follow-up meeting was requested to discuss these items.



# Appendix A – Summary of Available Rehabilitation Technologies

| Method                             | Description                                                                                                                                                                                                                                                                                                                                            | Advantages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Limitations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Size                                                                                                                                             | Maximum Installation Length              | Construction Time | Consumer Disruption | Overall Cost |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------|---------------------|--------------|
| <b>Open Cut Remove and Replace</b> | Traditional method of excavating trench, installing bedding, laying pipe, backfilling, and replacing pavement                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>• Proven approach</li> <li>• Built to current standards</li> <li>• Sequencing work may avoid bypass</li> <li>• Numerous experienced contractors result in competitive pricing</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Significant surface, socioeconomic and environmental costs</li> <li>• Potential community disruptions, including traffic, noise, and dust</li> <li>• Significant geotechnical requirements</li> <li>• Often requires new alignment</li> <li>• Parallel pipes are difficult to add in congested corridors and increase O&amp;M costs</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 | All sizes                                                                                                                                        | No limitation                            | High              | Extreme             | \$\$\$       |
| <b>Cured-in-Place</b>              | Inserting a felt liner impregnated with a thermosetting resin inside an existing pipe to form a new structural pipe inside the host pipe. Fiberglass reinforcement may be used to reduce thickness of liner in gravity pipes. Fiberglass, polyester, or carbon fibers can be used for pressure pipe applications. Class III and Class IV. <sup>1</sup> | <ul style="list-style-type: none"> <li>• Provides a fully structural replacement pipe with proper design</li> <li>• Small reduction in cross-sectional area</li> <li>• Smooth interior with no joints typically improves flow capacity</li> <li>• Installed from maintenance holes, therefore no entrance or exit pits are needed.</li> <li>• Liners can be cured with hot water, steam, or ultraviolet light (which may also provide strength and environmental advantages)</li> <li>• Grouting not required due to tight fit or very small annulus</li> <li>• Accommodate bends, deformations in existing pipe and non-circular conduits</li> <li>• Lateral connections reinstated robotically</li> <li>• Numerous experienced contractors result in competitive pricing</li> </ul> | <ul style="list-style-type: none"> <li>• Requires flow bypass</li> <li>• Relatively high unit costs</li> <li>• Obstruction can inhibit the installation process</li> <li>• Failures may occur due to improper wet-out, delays in transport, equipment failure during curing operations, poor design, lack of cleaning and hydrostatic forces</li> <li>• Styrene may be a byproduct of some liners; can be potential issue for odor complaints and has been identified as potential to interfere with wastewater treatment biological processes</li> <li>• Certified inspectors are highly recommended to monitor and inspect materials, installation and curing operations</li> <li>• 1/4" maximum deviation of internal host pipe diameters</li> </ul> | <ul style="list-style-type: none"> <li>• 4" to 120" for gravity pipes</li> <li>• 6" to 60" for pressure pipes</li> </ul>                         | <1,500' between access holes             | Moderate          | Moderate            | \$\$         |
| <b>Sliplining</b>                  | Placement of a solid continuous or segmented pipe inside an existing pipeline. Typical materials include HDPE, PVC, FRP, steel and VCP. Class III and Class IV. <sup>1</sup>                                                                                                                                                                           | <ul style="list-style-type: none"> <li>• Used for non-structural and fully structural rehabilitation</li> <li>• If butt fusion pipe is used, the number of joints is minimized or eliminated</li> <li>• Typically, only one pit is required (to pull pipe into the line)</li> <li>• If segmented pipe is used, sewer flows may not require interruption</li> <li>• Less costly than installing a new pipe, particularly as burial depth increases</li> <li>• Does not require consistent host pipe diameter</li> </ul>                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>• Significant reduction in cross-sectional area of pipe; large annulus</li> <li>• Insertion and reception pits may be needed</li> <li>• Bypassing may be required</li> <li>• Lay down area for butt-fused pipe is required</li> <li>• Generally can't pass through inflection points depending on material, size, and annular space</li> <li>• Laterals must be reinstated externally (open excavation)</li> <li>• Grouting of annular space may be required</li> <li>• Failures may include separation of pulling head from pipe, joint failure, excessive pulling loads leading to pipe failure and missed laterals</li> </ul>                                                                                 | <ul style="list-style-type: none"> <li>• Up to 60" for HDPE and PVC</li> <li>• Up to 120" for FRP/GRP</li> <li>• Up to 144" for steel</li> </ul> | Varies with site conditions and material | Moderate          | Moderate            | \$\$         |

| Method                                                                                    | Description                                                                                                                                                                                                                                          | Advantages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Limitations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Size       | Maximum Installation Length | Construction Time | Consumer Disruption | Overall Cost   |
|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------|-------------------|---------------------|----------------|
| <b>Pipe Bursting<br/>Pipe Reaming</b>                                                     | Technology that replaces an existing pipe by breaking the old pipe and replacing it by inserting a new pipe of equal or large diameter. Class IV. <sup>1</sup>                                                                                       | <ul style="list-style-type: none"> <li>• Allows existing pipe to be upsized</li> <li>• Up to 25% less expensive than open cut</li> <li>• Maintains existing pipe alignment</li> <li>• No disposal needed, as existing pipe fragments are left underground</li> <li>• Reduces surface and community disruption</li> <li>• Does not require consistent host pipe diameter</li> </ul>                                                                                                                 | <ul style="list-style-type: none"> <li>• Needs geotechnical information in pipe zone and trench over the pipe. Insertion and reception pits may be needed</li> <li>• Potential for heaving or settlement depending on soils</li> <li>• Lateral reconnection by open cut is required</li> <li>• Failures may be caused by equipment breakdown, insufficient ground cover, curved pipes, narrow previous trench, and rocky soils</li> <li>• Bursting system components undersized or not compatible with the application</li> <li>• Large footprint</li> </ul>         | 2" to 54"  | <2,000'                     | Moderate          | Moderate            | \$\$           |
| <b>Close-Fit Lining<br/>Die-Draw Lining<br/>Roll-Down Lining<br/>Fold-and-Form Lining</b> | Inserting a plastic pipe (HDPE or PVC) inside an existing pipe, either by folding the new pipe (U-shape) or by pulling the new pipe through a reduction die to temporarily reduce the diameter of the new pipe. Class III and Class IV. <sup>1</sup> | <ul style="list-style-type: none"> <li>• Provides a fully structural replacement pipe</li> <li>• Small reduction in cross-sectional area (can install thin wall liners)</li> <li>• Excavation pit may not be required for smaller diameters</li> <li>• Liner remains in tight contact with the inside of the host pipe; no grouting needed</li> <li>• Adds more competition among lining methods</li> <li>• Requires less downtime than CIPP</li> <li>• Accommodates large radius bends</li> </ul> | <ul style="list-style-type: none"> <li>• Bypass required</li> <li>• Pit excavation may be required for installation</li> <li>• Lay down area for butt-fused pipe is required</li> <li>• May not be suitable for existing pipes with bends more than 22.5 degree (pits must be excavated for larger bends)</li> <li>• Relatively higher cost compared to other lining methods</li> <li>• Infiltration may follow annular space</li> <li>• Failures can result from operator error, equipment failure, improperly sized pipe, and liner slippage in service</li> </ul> | 3" to 60"  | 3,000'                      | Moderate          | Moderate            | \$\$           |
| <b>Spiral Wound Lining</b>                                                                | Strips of ribbed PVC are spun inside an existing gravity pipe to create a new pipe within the old pipe.                                                                                                                                              | <ul style="list-style-type: none"> <li>• Adds more competition among lining methods</li> <li>• Can be used for non-circular conduits</li> <li>• Accessible through existing manholes</li> <li>• Can negotiate bends between access points</li> <li>• Improves flow coefficient</li> <li>• Relatively long installation lengths are possible</li> </ul>                                                                                                                                             | <ul style="list-style-type: none"> <li>• Relatively high cost compared to other lining methods</li> <li>• Specialized personnel required to operate winding equipment</li> <li>• Continuous fusion, solvent-welded or mechanical joints are required</li> <li>• Annular space must be grouted</li> <li>• Potential failures caused by equipment breakdown and unexpected obstructions</li> <li>• Better suited when human-entry is possible</li> </ul>                                                                                                               | 6" to 200" | <3,000'                     | Moderate          | Moderate            | \$\$ to \$\$\$ |

| Method                                                 | Description                                                                                                                                                                                                                                                                        | Advantages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Limitations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Size        | Maximum Installation Length | Construction Time | Consumer Disruption | Overall Cost |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------|-------------------|---------------------|--------------|
| <b>Geopolymer Lining</b>                               | Cleaning followed by a spin- or spray- applied fly ash-based binder with aluminosilicate, other lime containing minerals, alkalis, and other admixtures along with fine-grained aggregates. Some are fiber-reinforced. Class III. <sup>1</sup>                                     | <ul style="list-style-type: none"> <li>• True alumina silicate condensations in the lab where highly refined raw materials are used along with high curing temperatures</li> <li>• Accommodates non-circular pipes, bends and deformations in existing pipe</li> <li>• Short curing time shortening bypass time</li> <li>• Products have evolved over the past few years and their short-term mechanical properties approach those of the industry standards</li> <li>• More resistance to direct acid contact than Portland cement-bonded products</li> <li>• Potential use in mild acidic industrial applications where pH &lt;5</li> </ul>    | <ul style="list-style-type: none"> <li>• Bypass may be needed</li> <li>• Active infiltration needs to be addressed prior to application</li> <li>• May require confined space entry</li> <li>• Current products offered are hybrids; may compare their properties to simple Portland and sand mortars</li> <li>• Difficult to determined where it is resistant enough for typical municipal applications. One manufacturer suggests corrosion rates of 3" in ten years</li> <li>• Areas with severe MIC can produce acid concentrations nearing 7% with pH near 0.</li> <li>• Autogenous crack healing not well studied</li> </ul> | 30" to 120" | 500'                        | Moderate          | Moderate            | \$\$         |
| <b>Centrifugally Cast Concrete Pipe Lining (CCCPL)</b> | Mechanical cleaning followed by centrifugally applies Portland cement-based binder with a complex formulation or pozzolans, admixtures, crystalline forming mineral, rheological admixtures and reinforcing fibers. The binder is mixed with carefully graded select silica sands. | <ul style="list-style-type: none"> <li>• Provides a fully structural replacement pipe with proper design</li> <li>• Small reduction in cross-sectional area</li> <li>• No joints and smooth interior</li> <li>• Accommodates non-circular pipes, bends and deformations in existing pipes</li> <li>• Short curing time shortening bypass time</li> <li>• Can be fortified against MIC with an antimicrobial admixture</li> <li>• Crack healing assisted by crystalline forming mineral admixtures</li> <li>• Great short term mechanical properties, including compressive and flexural strengths</li> <li>• Proven method since 1996</li> </ul> | <ul style="list-style-type: none"> <li>• Surface cleaning and preparation needed. Products are not for use against direct acidic conditions</li> <li>• Bypass may be needed</li> <li>• Active infiltration needs to be addressed prior to application</li> <li>• May require confined space entry</li> <li>• Some materials may be costly</li> <li>• Not for certain industrial processes or structures where upstream acidic production occurs in significant quantities</li> </ul>                                                                                                                                               | 36" to 120" | 600'                        | Moderate          | Moderate            | \$\$         |

| Method                                             | Description                                                                                                                                                                                                                                                                          | Advantages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Limitations                                                                                                                                                                                                                                                                                                                 | Size       | Maximum Installation Length      | Construction Time | Consumer Disruption | Overall Cost |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------|-------------------|---------------------|--------------|
| <b>Manufactured In-Place Composite Pipe (MICP)</b> | Robotically installed composite system comprised of a closed-cell elastomer, high tensile carbon fiber filament and a high tensile rigid later. Installed using autonomous navigation and control as well as a synergetic matrix of sensor feedback for real-time design validation. | <ul style="list-style-type: none"> <li>Reduces long term creep effect and material fatigue</li> <li>Fills and seals any annular space or other discontinuities</li> <li>Absorbs and shields rigid layer from strain caused by seismic events</li> <li>Reports exact liner thickness and fiber pitch, 360 degrees in real-time during installation</li> <li>Structurally independent (AWWA Class IV) renewal solution</li> <li>Radial and axial carbon fiber reinforcement</li> <li>Lining of 0 to 90 degree bends without excavation</li> <li>Unlimited internal pressure rating</li> <li>Zero annulus – minimum diameter loss</li> <li>Autonomous control with auto correct platform eliminates ‘applicator error’</li> <li>Significantly reduced environmental and public disruption</li> <li>Reduced installation times</li> <li>Utilizes excavated or manway accesses</li> <li>Does not require confined space entry</li> </ul> | <ul style="list-style-type: none"> <li>Bypass required</li> <li>Pit excavation may be required for installation without existing access points</li> <li>Limited applications to date</li> </ul>                                                                                                                             | 48” and up | 2,000’                           | Moderate          | Low                 | \$\$         |
| <b>Spray-Applied Polymer Lining</b>                | Mechanical cleaning followed by spray-applied product, epoxy, polyurethane or polyurea. Class I to Class III. <sup>1</sup>                                                                                                                                                           | <ul style="list-style-type: none"> <li>Proven method</li> <li>Relatively low cost</li> <li>Stops internal corrosion; provides internal corrosion protection</li> <li>Improves water quality and hydraulics</li> <li>Small footprint and can be portable</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Thick linings are not proven to serve as fully structural rehabilitation</li> <li>ANSI/AWWWA Standard C620 exists for 1 mm epoxy lining only</li> </ul>                                                                                                                              | 4” to 96”  | Depends on equipment             | Moderate          | Moderate            | \$ to \$\$   |
| <b>Spot Repairs</b>                                | Methods for repairing short sections of pipe. Common methods include internally or externally applied fiber-reinforced polymer and internal seals.                                                                                                                                   | <ul style="list-style-type: none"> <li>Minimal surface disruptions</li> <li>Small reduction in cross-sectional area with internal repairs</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Requires excavation for external repairs</li> <li>High unit cost due to limited length of pipe repair</li> </ul>                                                                                                                                                                     | 6” to 36”  | 3’ to 20’                        | Moderate          | Moderate            | \$ to \$\$   |
| <b>Chemical Grouting</b>                           | Uses a packer and grouter to stop infiltration, close small voids and/or test the seal of individual gravity pipeline joints. Special shape and size packers can be designed and constructed.                                                                                        | <ul style="list-style-type: none"> <li>Proven method</li> <li>Relatively low cost</li> <li>Does not require bypassing</li> <li>Not affected by active infiltration</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Not a structural rehabilitation</li> <li>Subject to failure when used in area with fluctuating groundwater levels</li> <li>Failures can result from operator error, equipment failure and improper mixing</li> <li>Use of grout materials may be restricted in the future</li> </ul> | 6” to 144” | Depending on packer length space | Low to Moderate   | Low                 | \$ to \$\$   |

| Method                      | Description                                                                                                                                                              | Advantages                                                                                                                                                                                                                                                                                              | Limitations                                                                                                                                                                                        | Size       | Maximum Installation Length                 | Construction Time | Consumer Disruption | Overall Cost |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------|-------------------|---------------------|--------------|
| <b>Cement Mortar Lining</b> | Mechanical cleaning followed by spray-applied mortar, per ANSI/AWWA Standard C602. Oldest pipeline rehabilitation method, introduced in the 1960s. Class I. <sup>1</sup> | <ul style="list-style-type: none"> <li>• Proven method</li> <li>• Relatively low cost</li> <li>• Stops internal corrosion; provides internal corrosion protection</li> <li>• Improves water quality and hydraulics</li> <li>• No work needed to restore services</li> <li>• Medium footprint</li> </ul> | <ul style="list-style-type: none"> <li>• Minimal structural improvement</li> <li>• Only applicable to unlined cast iron and steel water mains</li> <li>• Not recommended for soft water</li> </ul> | 4" to 144" | Varies                                      | Low               | Moderate            | \$           |
| <b>Crown Spraying</b>       | Application of magnesium hydroxide to protect concrete gravity sewers and retard corrosion.                                                                              | <ul style="list-style-type: none"> <li>• Low unit cost</li> <li>• Protects corroded concrete pipes</li> <li>• Can be applied quickly</li> </ul>                                                                                                                                                         | <ul style="list-style-type: none"> <li>• Temporary (1-2 year expected life)</li> <li>• Only protects the pipe above the flow zone</li> </ul>                                                       | 27" and up | Depends on pipe size and equipment capacity | Low               | Low                 | \$           |

Notes:

1. Structural classification is quantified through type testing which defines the capabilities of the rehabilitation product to provide corrosion protection as well as structural enhancement or replacement of the existing pipe. Manufacturers of the rehabilitation product(s) may provide data to support further classification of the general product categories in this table. Specific type testing recommendations for classification of pressure pipe linings can be found in the AWWA Committee Report – Structural Classifications of Pressure Pipe Linings.

# Appendix B – Cost Estimate

## Computation

|                  |                                                                      |                 |               |
|------------------|----------------------------------------------------------------------|-----------------|---------------|
| <b>Project</b>   | IVGID Export Pipeline CMAR Project                                   | <b>Computed</b> | K. Calderwood |
| <b>Subject</b>   | Estimate of Probable Construction Cost - 16 inch Effluent Pipeline   | <b>Date</b>     | 10/21/2021    |
| <b>Task</b>      | PreDesign Cost Estimate                                              | <b>Reviewed</b> |               |
| <b>File Name</b> | IVGID Export Pipeline CMAR Pre-Design Cost Estimate_102121 - bbu.xls | <b>Date</b>     |               |

|                                                    | QUANTITY | UNITS | UNIT PRICE     | TOTAL COST          |
|----------------------------------------------------|----------|-------|----------------|---------------------|
| <b>DIVISION 1 - GENERAL REQUIREMENTS</b>           |          |       |                |                     |
| Mobilization and Demobilization                    | 1        | LS    | \$3,854,828    | \$3,854,828         |
| Insurance and Bonds                                | 1        | LS    | \$176,818      | \$176,818           |
| <b>SUBTOTAL</b>                                    |          |       |                | <b>\$4,031,646</b>  |
| <b>DIVISION 2 - SITE WORK</b>                      |          |       |                |                     |
| Mitigation and Environmental Controls              | 1        | LS    | \$250,000      | \$250,000           |
| Asphalt Cutting                                    | 59,400   | LF    | \$4.97         | \$295,218           |
| Repaving - Trench Section                          | 222,750  | SF    | \$10.68        | \$2,378,970         |
| Asphalt Overlay (1 inch open-graded) and Rotomill  | 475,200  | SF    | \$1.76         | \$836,352           |
| Asphalt Stripping                                  | 59,400   | LF    | \$1.00         | \$59,400            |
| Excavation (Soil)                                  | 31,185   | CY    | \$105.65       | \$3,294,695         |
| Excavation (Rocks)                                 | 3,465    | CY    | \$320.30       | \$1,109,840         |
| Hauling and Disposal (Soil and Rocks)              | 34,650   | CY    | \$76.90        | \$2,664,585         |
| Shoring                                            | 29,700   | LF    | \$12.65        | \$375,705           |
| Backfill and Compaction (Intermediate)             | 10,560   | CY    | \$152.88       | \$1,614,413         |
| Backfill and Compaction (Initial Backfill)         | 10,311   | CY    | \$148.95       | \$1,535,834         |
| Bedding Material                                   | 1,650    | CY    | \$351.40       | \$579,810           |
| Aggregate Base                                     | 4,950    | CY    | \$149.55       | \$740,273           |
| Grout Existing Effluent Pipeline                   | 1,536    | CY    | \$293.59       | \$450,922           |
| Traffic Control                                    | 1        | LS    | \$1,921,919.31 | \$1,921,919         |
| Blow off Valves (Installation and Miscell.)        | 5        | EACH  | \$2,417.56     | \$12,088            |
| AVRV manholes                                      | 11       | EACH  | \$6,859.25     | \$75,452            |
| <b>SUBTOTAL</b>                                    |          |       |                | <b>\$18,195,475</b> |
| <b>DIVISION 3 - CONCRETE</b>                       |          |       |                |                     |
| Concrete Pipe Cover                                | 2,475    | CY    | \$231.51       | \$572,987           |
| <b>SUBTOTAL</b>                                    |          |       |                | <b>\$572,987</b>    |
| <b>DIVISION 15 - MECHANICAL</b>                    |          |       |                |                     |
| <b>PIPES</b>                                       |          |       |                |                     |
| 8 inch DI (Blowoff)                                | 75       | LF    | \$196.94       | \$14,771            |
| 2 inch HDPE pipe                                   | 176      | LF    | \$129.29       | \$22,755            |
| 16-inch DIP Pipe                                   | 29,700   | LF    | \$190.71       | \$5,664,087         |
| <b>FITTINGS</b>                                    |          |       |                |                     |
| DIP Fittings (Assume 3.5% of Pipe Cost)            | 1        | LS    | \$206,616.58   | \$206,617           |
| <b>VALVES</b>                                      |          |       |                |                     |
| 2 inch AVRV                                        | 11       | EACH  | \$4,058.24     | \$44,641            |
| 2 inch Gate Valve                                  | 11       | EACH  | \$757.51       | \$8,333             |
| 8 inch Gate Valve (Blowoff)                        | 5        | EACH  | \$1,888.90     | \$9,445             |
| 16 inch Butterfly Valves                           | 2        | EACH  | \$9,173.81     | \$18,348            |
| Valve Boxes (Blowoff)                              | 10       | EACH  | \$900.26       | \$9,003             |
| Valve Extension Rod and Casing (Blowoff)           | 5        | EACH  | \$2,478.55     | \$12,393            |
| Tie-in                                             | 2        | EACH  | \$10,743.05    | \$21,486            |
| Pipeline Pressure Testing                          | 29,700   | LF    | \$4.42         | \$131,274           |
| <b>SUBTOTAL</b>                                    |          |       |                | <b>\$6,163,150</b>  |
| <b>Subtotal 1 (Division Total)</b>                 |          |       |                | <b>\$28,963,258</b> |
| Contractor Overhead and Profit (14% of Subtotal 1) |          |       |                | \$4,054,856         |
| <b>Subtotal 2</b>                                  |          |       |                | <b>\$33,018,115</b> |
| Construction Contingencies                         |          |       |                | \$6,603,623         |
| Design                                             |          |       |                | \$2,641,449         |
| Administrative Costs                               |          |       |                | \$660,362           |
| Construction Management                            |          |       |                | \$2,641,449         |
| <b>Subtotal 3</b>                                  |          |       |                | <b>\$45,564,998</b> |
| <b>TOTAL ESTIMATED PROJECT COST</b>                |          |       |                | <b>\$45,564,998</b> |

**IVGID SR-28 EFFLUENT EXPORT PIPELINE TRENCHLESS TECHNOLOGY OPTIONS:**

**OPTION #1 386+50 TO 392+00:**

| DESCRIPTION                  | QTY    | UNITS | \$ / UNIT    | TOTAL                |
|------------------------------|--------|-------|--------------|----------------------|
| Shoring & Plates             | 0.75   | MO    | \$ 10,000.00 | \$ 7,500.00          |
| Exc & Pipe Removal           | 89.14  | CY    | \$ 410.00    | \$ 36,547.40         |
| Pipeline Draining            | 0.00   | EA    | \$ 35,000.00 | \$ -                 |
| 16" Spools & Couplings       | 7.00   | EA    | \$ 4,035.00  | \$ 28,245.00         |
| Liner Sub Mobilization       | 1.00   | LS    | \$ 26,108.44 | \$ 26,108.44         |
| Clean & Camera & Support     | 550.00 | LF    | \$ 73.00     | \$ 40,150.00         |
| 16" CIPP & Support - SAERTEX | 550.00 | LF    | \$ 405.00    | \$ 222,750.00        |
| 16" WEKO End Seals & Testing | 2.00   | SEG   | \$ 12,500.00 | \$ 25,000.00         |
| Remove & Replace Spools      | 14.00  | EA    | \$ 800.00    | \$ 11,200.00         |
| Backfill                     | 80.00  | CY    | \$ 340.00    | \$ 27,200.00         |
| AC Patching                  | 22.90  | TN    | \$ 1,400.00  | \$ 32,060.00         |
| <b>SUBTOTAL</b>              |        |       |              | <b>\$ 456,760.84</b> |
| <b>FEET</b>                  |        |       |              | <b>550.00</b>        |
| <b>\$ / FOOT</b>             |        |       |              | <b>\$ 830.47</b>     |

**SR-28 Pipeline Liner Location - Costs Savings # 1:**

|                                  | Quantity | Units | \$/Unit   | Total                |
|----------------------------------|----------|-------|-----------|----------------------|
| Remove Guardrail                 | 335      | LF    | \$ 20.00  | \$ 6,700.00          |
| Remove AC Curb                   | 345      | LF    | \$ 5.00   | \$ 1,725.00          |
| Remove Curb & Gutter             | 205      | LF    | \$ 25.00  | \$ 5,125.00          |
| Remove Slotted Drain             | 205      | LF    | \$ 35.00  | \$ 7,175.00          |
| Remove Guide Posts               | 10       | EA    | \$ 15.00  | \$ 150.00            |
| Install/Remove Temp Barrier Rail | 335      | LF    | \$ 50.00  | \$ 16,750.00         |
| New Tri-Beam Guardrail           | 335      | LF    | \$ 85.00  | \$ 28,475.00         |
| AC Curb                          | 345      | LF    | \$ 15.00  | \$ 5,175.00          |
| Concrete Curb & Gutter           | 205      | LF    | \$ 50.00  | \$ 10,250.00         |
| Slotted Trench Drain             | 205      | LF    | \$ 200.00 | \$ 41,000.00         |
| Guide Posts                      | 10       | EA    | \$ 75.00  | \$ 750.00            |
|                                  |          |       |           | <b>\$ 123,275.00</b> |



**IVGID SR-28 EFFLUENT EXPORT PIPELINE TRENCHLESS TECHNOLOGY OPTIONS:**

**OPTION #2 408+00 TO 423+00:**

| DESCRIPTION                  | QTY     | UNITS | \$ / UNIT    | TOTAL                |
|------------------------------|---------|-------|--------------|----------------------|
| Shoring & Plates             | 0.75    | MO    | \$ 10,000.00 | \$ 7,500.00          |
| Exc & Pipe Removal           | 89.14   | CY    | \$ 410.00    | \$ 36,547.40         |
| Pipeline Draining            | 0.00    | EA    | \$ 35,000.00 | \$ -                 |
| 16" Spools & Couplings       | 7.00    | EA    | \$ 4,035.00  | \$ 28,245.00         |
| Liner Sub Mobilization       | 1.00    | LS    | \$ 71,204.82 | \$ 71,204.82         |
| Clean & Camera & Support     | 1500.00 | LF    | \$ 73.00     | \$ 109,500.00        |
| 16" CIPP & Support - SAERTEX | 1500.00 | LF    | \$ 405.00    | \$ 607,500.00        |
| 16" WEKO End Seals & testing | 2.00    | SEG   | \$ 12,500.00 | \$ 25,000.00         |
| Remove & Replace Spools      | 14.00   | EA    | \$ 800.00    | \$ 11,200.00         |
| Backfill                     | 80.00   | CY    | \$ 340.00    | \$ 27,200.00         |
| AC Patching                  | 22.90   | TN    | \$ 1,400.00  | \$ 32,060.00         |
| <b>SUBTOTAL</b>              |         |       |              | <b>\$ 955,957.22</b> |
| <b>FEET</b>                  |         |       |              | <b>1500.00</b>       |
| <b>\$ / FOOT</b>             |         |       |              | <b>\$ 637.30</b>     |

**SR-28 Pipeline Liner Location - Costs Savings #2:**

|                        | Quantity | Units | \$/Unit  | Total               |
|------------------------|----------|-------|----------|---------------------|
| Remove AC Curb         | 1075     | LF    | \$ 5.00  | \$ 5,375.00         |
| Remove Curb & Gutter   | 425      | LF    | \$ 25.00 | \$ 10,625.00        |
| Remove Guide Posts     | 16       | EA    | \$ 15.00 | \$ 240.00           |
| AC Curb                | 1075     | LF    | \$ 15.00 | \$ 16,125.00        |
| Concrete Curb & Gutter | 425      | LF    | \$ 50.00 | \$ 21,250.00        |
| Guide Posts            | 16       | EA    | \$ 75.00 | \$ 1,200.00         |
|                        |          |       |          | <b>\$ 54,815.00</b> |

**IVGID SR-28 EFFLUENT EXPORT PIPELINE TRENCHLESS TECHNOLOGY OPTIONS:**

**OPTION #3 425+00 TO 433+00:**

| DESCRIPTION                  | QTY    | UNITS | \$ / UNIT    | TOTAL                |
|------------------------------|--------|-------|--------------|----------------------|
| Shoring & Plates             | 0.75   | MO    | \$ 10,000.00 | \$ 7,500.00          |
| Exc & Pipe Removal           | 44.58  | CY    | \$ 410.00    | \$ 18,277.80         |
| Pipeline Draining            | 2.00   | EA    | \$ 35,000.00 | \$ 70,000.00         |
| 16" Spools & Couplings       | 4.00   | EA    | \$ 4,035.00  | \$ 16,140.00         |
| Liner Sub Mobilization       | 1.00   | LS    | \$ 37,975.90 | \$ 37,975.90         |
| Clean & Camera & Support     | 800.00 | LF    | \$ 73.00     | \$ 58,400.00         |
| 16" CIPP & Support - SAERTEX | 800.00 | LF    | \$ 405.00    | \$ 324,000.00        |
| 16" WEKO End Seals & testing | 1.00   | SEG   | \$ 12,500.00 | \$ 12,500.00         |
| Remove & Replace Spools      | 8.00   | EA    | \$ 800.00    | \$ 6,400.00          |
| Backfill                     | 40.00  | CY    | \$ 340.00    | \$ 13,600.00         |
| AC Patching                  | 11.30  | TN    | \$ 1,400.00  | \$ 15,820.00         |
| <b>SUBTOTAL</b>              |        |       |              | <b>\$ 580,613.70</b> |
| <b>FEET</b>                  |        |       |              | <b>800.00</b>        |
| <b>\$ / FOOT</b>             |        |       |              | <b>\$ 725.77</b>     |

**SR-28 Pipeline Liner Location - Costs Savings #3:**

|                    | Quantity | Units | \$/Unit  | Total               |
|--------------------|----------|-------|----------|---------------------|
| Remove AC Curb     | 800      | LF    | \$ 5.00  | \$ 4,000.00         |
| Remove Guide Posts | 12       | EA    | \$ 15.00 | \$ 180.00           |
| AC Curb            | 800      | LF    | \$ 15.00 | \$ 12,000.00        |
| Guide Posts        | 12       | EA    | \$ 75.00 | \$ 900.00           |
|                    |          |       |          | <b>\$ 17,080.00</b> |

**IVGID SR-28 EFFLUENT EXPORT PIPELINE TRENCHLESS TECHNOLOGY OPTIONS:**

**OPTION #4 462+00 TO 475+00:**

| DESCRIPTION                  | QTY     | UNITS | \$ / UNIT    | TOTAL                |
|------------------------------|---------|-------|--------------|----------------------|
| Shoring & Plates             | 0.75    | MO    | \$ 10,000.00 | \$ 7,500.00          |
| Exc & Pipe Removal           | 88.14   | CY    | \$ 410.00    | \$ 36,137.40         |
| Pipeline Draining            | 2.00    | EA    | \$ 35,000.00 | \$ 70,000.00         |
| 16" Spools & Couplings       | 7.00    | EA    | \$ 4,035.00  | \$ 28,245.00         |
| Liner Sub Mobilization       | 1.00    | LS    | \$ 61,710.84 | \$ 61,710.84         |
| Clean & Camera & Support     | 1300.00 | LF    | \$ 73.00     | \$ 94,900.00         |
| 16" CIPP & Support - SAERTEX | 1300.00 | LF    | \$ 405.00    | \$ 526,500.00        |
| 16" WEKO End Seals & testing | 2.00    | SEG   | \$ 12,500.00 | \$ 25,000.00         |
| Remove & Replace Spools      | 14.00   | EA    | \$ 800.00    | \$ 11,200.00         |
| Backfill                     | 80.00   | CY    | \$ 340.00    | \$ 27,200.00         |
| AC Patching                  | 22.90   | TN    | \$ 1,400.00  | \$ 32,060.00         |
| <b>SUBTOTAL</b>              |         |       |              | <b>\$ 920,453.24</b> |
| <b>FEET</b>                  |         |       |              | <b>1300.00</b>       |
| <b>\$ / FOOT</b>             |         |       |              | <b>\$ 708.04</b>     |

**SR-28 Pipeline Liner Location - Costs Savings # 4:**

|                    | Quantity | Units | \$/Unit  | Total               |
|--------------------|----------|-------|----------|---------------------|
| Remove AC Curb     | 1300     | LF    | \$ 5.00  | \$ 6,500.00         |
| Remove Guide Posts | 20       | EA    | \$ 15.00 | \$ 300.00           |
| AC Curb            | 1300     | LF    | \$ 15.00 | \$ 19,500.00        |
| Guide Posts        | 20       | EA    | \$ 75.00 | \$ 1,500.00         |
|                    |          |       |          | <b>\$ 27,800.00</b> |

## ATTACHMENT B



### Project Summary

|                        |                                          |
|------------------------|------------------------------------------|
| <b>Project Number:</b> | 2524SS1010                               |
| <b>Title:</b>          | Effluent Pipeline Project                |
| <b>Project Type:</b>   | B - Major Projects - Existing Facilities |
| <b>Division:</b>       | 24 - Transmission                        |
| <b>Budget Year:</b>    | 2021                                     |
| <b>Finance Option:</b> |                                          |
| <b>Asset Type:</b>     | SS - Sewer System                        |
| <b>Active:</b>         | Yes                                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      |                             |                   |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|-------------------|------------------------|
| <b>Project Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                      |                             |                   |                        |
| The Effluent Pipeline Project will be a multi-year pipe replacement project. The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and avoid future leaks. The project timeline is to accomplish this over multiple construction seasons. TRPA and NDOT permits typically prohibit SR 28 traffic control delays from July 1 to September 5. This limits construction to May, June and Sept 6 to Oct 15. The replacement of Segment 3 would occur over two construction seasons. Replacing segment 2 would require 3 construction seasons. Repairs to segment 2 could be accomplished with a segment 3 construction phase.                                                                                                                                                                                                                                                                                                                                                                              |                      |                             |                   |                        |
| <b>Project Internal Staff</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |                             |                   |                        |
| The engineering division will support this project. Outside consultants will be used for design and management. The project will be publicly advertised in accordance with NRS 338.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      |                             |                   |                        |
| <b>Project Justification</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                             |                   |                        |
| The District currently owns, operates and maintains a 21-mile pipeline that exports treated wastewater effluent out of the Lake Tahoe Basin. This pipeline was installed in 1970 as part of the regional effort to protect Lake Tahoe's water quality by requiring all wastewater effluent to be exported out of the basin. Within the Tahoe Basin, this pipe is divided into three segments. Segment 1 is the low-pressure supply pipe to the pump station near Sand Harbor. Segment 2 is the welded steel high-pressure discharge pipe exiting the pump station. Segment 3 is the remaining low pressure jointed steel transmission pipeline within the Tahoe Basin running south to Spooner Summit. Segment 4 is the pipe that carries the effluent down the east side of the Carson Range from Spooner Summit to Hwy 395. Segment 5 is the pipeline that extends from HWY 395 to the bank of the Carson River. Segment 6 is the pipeline from the Carson River that delivers the effluent to the IVGID Wetlands Disposal Facility and was installed in 1983. A condition assessment completed on Segments 2 and 3 confirmed pipe deficiencies. |                      |                             |                   |                        |
| <b>Forecast</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      |                             |                   |                        |
| <b>Budget Year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Total Expense</b> | <b>Total Revenue</b>        | <b>Difference</b> |                        |
| 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                             |                   |                        |
| Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 100,000              | 0                           | 100,000           |                        |
| Project Design and Construction Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,900,000            | 0                           | 1,900,000         |                        |
| Year Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,000,000            | 0                           | 2,000,000         |                        |
| 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                             |                   |                        |
| Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 100,000              | 0                           | 100,000           |                        |
| Project Design and Construction Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,900,000            | 0                           | 1,900,000         |                        |
| Year Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,000,000            | 0                           | 2,000,000         |                        |
| 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                             |                   |                        |
| Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 100,000              | 0                           | 100,000           |                        |
| Project Design and Construction Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,900,000            | 0                           | 1,900,000         |                        |
| Year Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,000,000            | 0                           | 2,000,000         |                        |
| 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                             |                   |                        |
| Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 100,000              | 0                           | 100,000           |                        |
| Project Design and Construction Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,900,000            | 0                           | 1,900,000         |                        |
| Year Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,000,000            | 0                           | 2,000,000         |                        |
| 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                             |                   |                        |
| Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 100,000              | 0                           | 100,000           |                        |
| Project Design and Construction Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,900,000            | 0                           | 1,900,000         |                        |
| Year Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,000,000            | 0                           | 2,000,000         |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>10,000,000</b>    | <b>0</b>                    | <b>10,000,000</b> |                        |
| <b>Year Identified</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Start Date</b>    | <b>Est. Completion Date</b> | <b>Manager</b>    | <b>Project Partner</b> |

|      |             |              |                     |  |
|------|-------------|--------------|---------------------|--|
| 2012 | Jul 1, 2020 | Jun 30, 2025 | Engineering Manager |  |
|------|-------------|--------------|---------------------|--|



# **IVGID – Export Pipeline Replacement – Segment 2**

**Board of Trustees Update**




3/1/2022

# Effluent Pipeline Project Team





- 
- 1 Schedule Update
  - 2 Project Background
  - 3 Design Progress
  - 4 CMAR Process
  - 5 Next Steps

# Schedule Update

## 30% Design

- Draft Preliminary Design Report submitted on 1/3/2022
- Comments received from IVGID and Granite
- Final Preliminary Design Report submitted 2/22/22
- 30% Design Drawings planned to submit in March 2022

# Export Pipeline Background

| Segment         | Stationing (STA)  | Year | Material        |
|-----------------|-------------------|------|-----------------|
| 1               | -23+63 – 0+00     | 1970 | Steel           |
| 1 Lakeshore     | 0+00 – 16+00      | 2010 | DIP             |
| 1               | 16+00 – 144+15    | 2006 | HDPE            |
| 1 Sand Harbor   | 144+15 – 179+84   | 2010 | DIP             |
| 2               | 200+00 – 497+21   | 1970 | Steel           |
| 3 North         | 497+21 – 562+82   | 2007 | DIP             |
| 3 South         | 562+82 – 601+24   | 2008 | DIP             |
| 4               | 601+24 – XXX+XX   | 1970 | Asbestos Cement |
| 5               | XXX+XX – 1009+60  | 1970 | Asbestos Cement |
| 5 Carson Valley | 1009+60 – 1021+60 | 2010 | HDPE            |



### 3 Design Progress

- Rehabilitation Tech Review
- Utility Research
- Hydraulic Analysis
- Pipeline Material Selection
- Pipeline Alignment
- NDOT Coordination

# Rehabilitation Technology Review

- Open Cut Remove and Replace
- Open Cut Parallel Alignment
- Cured-in-Place
- Sliplining

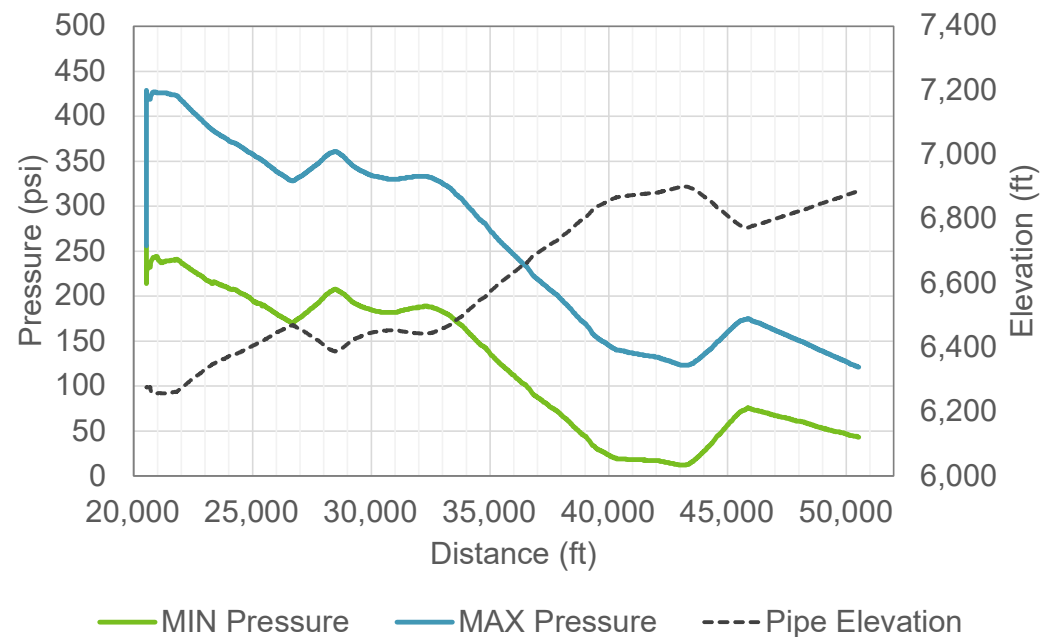


## Utility Research

- NDOT-owned highway drainage culverts and catch basins
- NDOT records were requested for all contracts along Hwy-28

# Hydraulic Analysis

- Transient analysis provided understanding of pipeline pressures
- Pipeline pressures inform pipe material and construction method selection.



# Pipeline Material Selection

- Steel

- All range of pressures
- Expensive
- High pressures require welding, which requires more shutdown time

- DIP

- Pressures below 350 psi
- Material used for emergency repairs

- HDPE

- Pressures below 335 psi
- Higher pressure requires thicker wall, which can reduce inside diameter
- Volatile pricing
- Corrosion resistant



# Pipeline Alignment

## Construction Methods

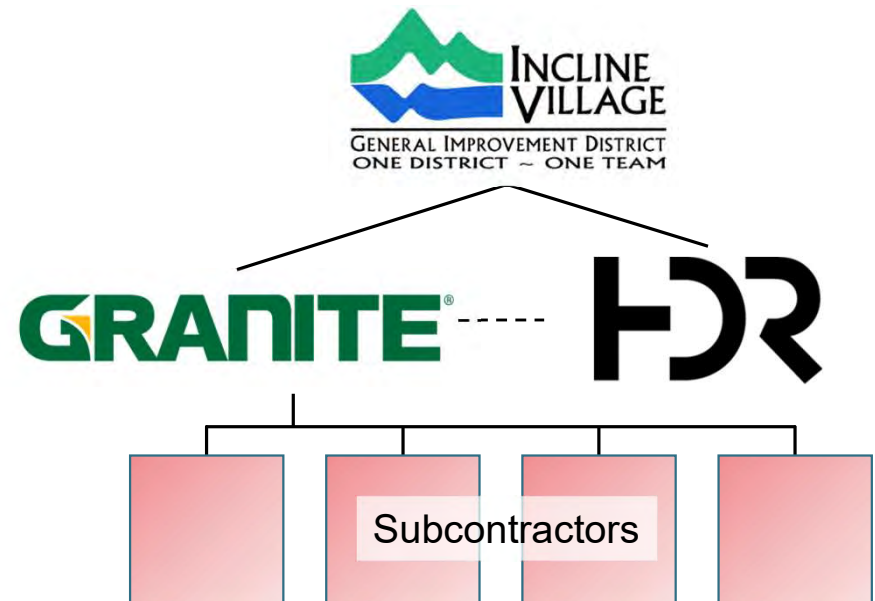
- Open-Cut Remove and Replace
  - Most of the alignment
- Open-Cut Parallel Alignment
  - High-pressure reaches to provide time for welding
- CIPP
  - Where feasible and appropriate (lower-pressure, straight segments)

## **NDOT Coordination**

- NDOT is engaged in project progress meetings
- NDOT records requested
- Letter sent to NDOT in December detailed requested exemptions to NDOT standards
- Pavement preservation project is planned for SR 28 from US 50/Spooner to Ponderosa Ranch Road in Spring 2025.

# CMAR Update

- Calibration of Costs – Provided Conceptual Cost Estimate
- Facilitate coordination with 3<sup>rd</sup> Party stakeholders
- Establish Limitation of Operations
- Develop Construction Schedule
- Pipeline Alignment and Constructability
- Cost Evaluation
  - Materials Selection
  - Replacement vs. Trenchless Options



## Next Steps

- Contract amendments for HDR and Granite
- 60% Design
  - Finalize construction methods and pipe materials
  - OPCC
- Environmental documentation
- Pond 2 Temporary Storage
- 100% Design



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Review and discuss - Effluent Storage (Pond Lining) Project Update

**STRATEGIC PLAN:** Long Range Principle 5 – Assets and Infrastructure

**DATE:** March 1, 2022

---

### **I. RECOMMENDATION**

This memo is provided for Effluent Storage Project informational update purposes only.

### **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 venues, facilities and services.

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District’s workforce.

### **III. BACKGROUND**

The CMAR team (IVGID Public Works, Jacobs, and Granite) was notified in December 2021 by Department of Water Resources (DWR) - Division of Dam Safety that the proposed 60% Effluent Pond Lining Project would require formal submittal of an Application for Approval of Dam Plans (dam permit). A dam permit requires structural and hydraulic analyses of the existing dam in addition to a likely requirement for improvements to the existing spillway to prevent overtopping of the dam in the event of a Probable Maximum Flood event. The dam permit application

would require considerable engineering resources and, more importantly, a significant time delay to the pond lining project (estimated >12 months). The Pond 2 lining project was intended to provide the effluent storage volume necessary to commence the effluent pipeline replacement. Due to the increased evaluation required by Division of Dam Safety, the CMAR team has moved to reinvestigate options for Pond 1 to store effluent in an emergency situation to meet the NDEP permit requirements for the WRRF.

During subsequent meetings with the Nevada Department of Environmental Protection (NDEP) and DWR in January and February 2022, the CMAR team has provided the regulatory agencies with information summarizing the critical nature of the effluent pipeline project. The main point of discussion was the potential design options required to temporarily line Pond 2 to provide the necessary storage volume to accommodate the effluent pipeline construction in an effective and efficient manner.

Several options for effluent storage at Pond 1 have been discussed and investigated to date. Following are the recommended options for continued design development so that feasibility, relative benefits, risks, and costs can be properly assessed.

#### 1. HDPE Liner to Pond 1

This option includes grading to prepare the existing surface in a manner suitable to support an HDPE liner. The existing Dam 1 will remain in place but upstream civil and drainage improvements will be required to minimize and reduce surface stormwater flows currently discharging to Pond 1.

Security fencing will be required around the perimeter. This option may also require re-treatment of the effluent water due to the open air nature of the facility.

Advantages of the HDPE liner in Pond 1 are the reduced earthwork quantities required and the smaller construction costs.

A preliminary opinion of probable construction cost (OPCC) is approximately \$6,490,000.

Inclusive of approximate estimated costs:

- \$1.71M construction
- \$0.88M design/permitting
- \$3.9M TRPA SEZ coverage mitigation

## 2. 2MG Steel Tank

This option is for a standard, circular steel tank similar to current IVGID-owned, potable water storage tanks in existence throughout the District.

The tank would be placed in Pond 1 and would require removal of the existing Dam 1. Removal of the dam to accommodate the tank would require a large volume of earthwork to be exported from the site. The tank dimensions are expected to be 136-ft diameter and approximately 24-ft tall.

This tank will be placed directly in line with the current effluent discharge stream from the WRRF and could be used as part of daily operations and in emergency situations with no additional operational activity required. The tank option eliminates the potential need for retreatment of effluent storage.

Advantages to this option include IVGID staff familiarity with tank operation, inspection, and maintenance. The primary disadvantage is the large volume of earthwork required to construct the tank.

A preliminary OPCC is approximately \$8,300,000.

Inclusive of approximate estimated costs:

- \$6.27M construction
- \$0.93M design/permitting
- \$1.1M TRPA SEZ coverage mitigation

## 3. 2MG Pre-Stressed Concrete Tank

This option is similar to the steel tank described above. Instead of welded steel construction, this option is constructed of pre-stressed reinforced concrete.

The tank would be placed in Pond 1 and would require removal of the existing Dam 1. Removal of the dam to accommodate the tank would require a large volume of earthwork to be exported from the site. The tank dimensions are expected to be 136-ft diameter and approximately 21 feet tall.

This tank will be placed directly in line with the current effluent discharge stream from the WRRF and could be used as part of daily operations and in emergency situations with no additional operational activity required. The tank option eliminates the potential need for retreatment of effluent storage.



Advantages of the concrete tank include the ability to partially bury the tank to mitigate visual impact and a slightly shorter overall height. The primary disadvantage is the large volume of earthwork required to construct the tank.

A preliminary OPCC is approximately \$7,630,000.

Inclusive of approximate estimated costs:

- \$5.6M construction plus contingencies
- \$0.93M design/permitting
- \$1.1M TRPA SEZ coverage mitigation

Another option - a cast-in-place concrete basin - was not recommended for further design consideration.

All of the considered options require engineering and design beyond the respective storage facility itself.

In each case, a geotechnical investigation will be necessary to inform the structural foundation design. A geotechnical report and specific recommendations for each proposed alternative shall be included, as appropriate.

A hydrologic assessment and design report will be necessary in each case with regard to the permanent use of or removal of the existing Dam 1. This dam is currently inspected annually by DWR, and the CMAR team will be responsible for analyses of the contributing watershed and associated flow volumes resulting from possible flooding events. Whether Dam 1 is maintained or removed, the evaluation and report must demonstrate that the resulting net effects of stormwater runoff are mitigated to within acceptable standards.

It is important to note that all of the potential options will have land capability coverage impacts that require permitting/approvals with TRPA. The implications of the coverage are unknown although both Pond 1 and Pond 2 are currently identified as 1b (SEZ) and could require mitigation efforts at 1.5:1. These estimated costs are included in the overall project as outlined in the options above. As part of the further evaluation, staff will be meeting with TRPA to investigate opportunities to drive down the cost of these fees.

#### **IV. BID RESULTS**

There are no bid results associated with this item.

#### **V. FINANCIAL IMPACT AND BUDGET**

To investigate preliminary design options and OPCC's for placing the effluent storage facility within Pond 1, staff approved a contract amendment with Jacobs

to include this scope in the amount of \$18,800 from the approved contingency. An additional contract amendment to advance the three recommended options to the 30% design level is needed and will be brought to the Board for approval.

Funding exists within the FY 2021-22 CIP Budget for the Effluent Pond Lining Project 2599SS2010 (see attached data sheet – Attachment B) in the amount of \$1,550,000.

Following is a summary of the Jacobs contract amounts to date:

| Contract             | Amount      | Total Amount |
|----------------------|-------------|--------------|
| Original             | \$36,000    | \$36,000     |
| ASA 1 (Scope Change) | \$0         | \$36,000     |
| ASA 2                | \$425,339 * | \$461,339    |
| ASA 3                | \$18,800 ** | \$480,139    |

\* A \$40,000 contingency was authorized by the Board with ASA 2

\*\* The amount of contingency remaining with the approval of ASA 3 is \$21,200.

Engineering Staff time will also be billed to the project to manage the design and bidding phase of the project.

## **VI. ALTERNATIVES**

The CMAR team at this time recommends advancing three options to a 30% design level so that further technical and cost evaluations can be completed using an increased level of information suitable for a project of this importance and scope. An alternative would be to choose one of the design options without obtaining further information for an effective evaluation of all three options.

## **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.

Attachments:

- Pond 1 Effluent Storage Alternatives - DRAFT (Jacobs)
- CIP Data Sheet
- Presentation

## Pond 1 Effluent Storage Alternatives - DRAFT

|                      |                                               |                        |
|----------------------|-----------------------------------------------|------------------------|
| <b>Date:</b>         | February 21, 2022                             | <b>Jacobs</b>          |
| <b>Project name:</b> | IVGID Effluent Export Pond Lining             | 2525 Airpark Drive     |
| <b>Project no:</b>   | W8Y12900                                      | Redding, CA 96001-2443 |
| <b>Attention:</b>    | Brad Underwood                                | United States          |
| <b>Company:</b>      | Incline Village General Improvement District: | T +1.530.243.5831      |
| <b>Prepared by:</b>  | Ashley Kellogg, PE                            | F +1.530.243.1654      |
| <b>Copies to:</b>    | Granite Construction                          |                        |

### Project Background:

Incline Village General Improvement District (IVGID) currently operates a Water Resource Reclamation Facility (WRRF) in Incline Village, NV. The facility includes two unlined reservoirs initially designed for effluent storage: Pond 1 located immediately adjacent to the WRRF and Pond 2 north of the facility and at a lower elevation. Pond 1 has an approximate existing storage capacity of 2 MG, while Pond 2 is contained by Mill Creek No. 2 Dam and has an approximate existing storage capacity of 15 MG. IVGID’s current operating permit prohibits use of an unlined pond for emergency effluent storage, therefore IVGID is pursuing a permanent effluent storage option to satisfy their operating permit requirements. The 60% design of pond lining at Pond 2 was submitted to Nevada Department of Water Resources Division of Dam Safety for their review. The Division of Dam Safety team conferred with the State Engineer and then notified the Design team in December 2021 that the proposed 60% Effluent Pond Lining Project requires formal submittal of an Application for Approval of Dam Plans (dam permit). A dam permit consists of structural and hydraulic analyses of the existing dam in addition to improvements of the existing spillway to prevent overtopping of the dam in the event of a Probable Maximum Flood event. The dam permit application would require considerable engineering resources and, importantly, a significant time delay to the pond lining project (estimated >12 months).

Agreements between IVGID, Jacobs Engineering, and Granite Construction (CMAR), have been established to initiate review of Pond 1 options for design and construction of the required permanent effluent storage improvements at the WRRF plant.



### **Effluent Storage Alternative Analysis:**

The alternative analysis presented below is comprised of effluent storage management criteria, alternative development, initial alternative screening, and results.

### **Effluent Storage Management Criteria**

Following are effluent storage criteria:

- Effluent storage capacity must be a minimum of 2.0 MG to accommodate 48 hours of average peak flow rates.
- The jurisdictional embankment (Mill Creek Dam No 1) must be considered, and NV DWR review will be required.
  - If removed, dam will be decommissioned per NAC 535.220
  - If remaining, application requirements to be determined by NV DWR
- Effluent must flow by gravity (i.e., without additional pumping) from the WRRF into the basin or storage facility. Effluent must be plumbed to both the existing pumping station (to pump effluent back to the WRRF headworks) or be conveyed to the export pipeline.
- Effluent storage improvements and basin lining should consider protection or relocation of the existing decant facility.
- Effluent Storage shall be in accordance with Nevada Division of Environmental Protection (NDEP) requirements.
- TRPA 1b SEZ Coverage impact must be considered with each alternative and is included in estimated project cost.

### **Alternative Development:**

Effluent storage alternatives were developed based on the criteria presented above and are described below. The alternatives considered with Mill Creek Dam No 1 decommissioning were construction of a concrete basin with vertical walls, and construction of a single enclosed tank: welded steel or prestressed concrete. Lining the basin with HDPE geomembrane was also considered but will not include decommissioning of Mill Creek Dam No 1 and annual inspections will remain necessary.

#### **Single Enclosed Tank – Welded Steel**

IVGID currently maintains an existing welded steel storage tank for effluent storage and is familiar with the construction and maintenance requirements of such a system. To accommodate existing plant hydraulics, the minimum bottom of tank elevation would be 6461' with the maximum water elevation at 6479'. The assumed tank diameter is 136 feet with a height of 20' depending on freeboard requirements. Resource Development Company of Reno, NV has provided the initial estimate for welded steel tank installation. Earthwork, site preparation and construction of the grade band would be completed by Granite Construction. An 18' access road around the tank would be provided for maintenance and access to the spoil decant facility, to remain. Extensive earthwork within the pond would be required for Mill Creek Dam No. 1 decommissioning and to accommodate the bottom of tank elevation and the permanent access around the installed tank.

#### **Single Enclosed Tank – Prestressed Concrete**

Similar to the hydraulic requirements of a welded steel tank, it is anticipated that a prestressed concrete tank would need to be of similar dimensions and require the same amount of earthwork and site preparation prior to installation. DN Tanks specializes in prestressing of concrete tanks and would complete the prestressing after the casting of concrete panels of the tank. Compared to the lifecycle of a

welded steel tank, there are little to no repairs or maintenance required over the extended lifetime of a concrete tank. A prestressed concrete tank can also be partially buried, reducing the amount of earthwork export during construction. Initial earthwork for decommissioning Mill Creek Dam No. 1 and tank construction would be the same as that for the welded steel tank option.

**Reinforced Concrete Basin**

The proposed reinforced concrete basin storage volume of 2 MG would be accommodated with the decommissioning of Mill Creek Dam No. 1 but would require less earthwork export than the single enclosed tank options. Vertical walls would be constructed around the perimeter of the basin with a 6-inch reinforced concrete bottom slab at approximate elevation 6469'. Backfill outside of the vertical walls would allow for a perimeter access road and the spoil decant facility would remain near the existing location. The basin would be an open system so stormwater runoff would be routed around the basin to avoid excess stormwater collection within the basin. No vehicular access is planned into the basin so maintenance within the basin may be a challenge.

**HDPE Liner**

Per NDEP WTS-37 a dual geomembrane liner system of 60-mil primary and 40-mil secondary would be required. HDPE is proposed for the geomembrane system with geonet installed between the primary and secondary liners and a leak detection system. To avoid potential impact to Mill Creek Dam No. 1, lining of Pond 1 would be considered with minimal earthwork to prepare the slopes and pond bottom. This effort would prevent a decrease in storage volume. The available storage volume with the pond preparation and assumed 3-feet of freeboard would be 2.5MG. Although the initial investment in the liner system is much less than that of the tank and concrete basin option, the lifetime of the liner is a fraction of that of the other systems. Liner replacement cost should be assumed every 20-30 years during the basin life.

**Alternative Analysis Results:**

The alternatives, preliminary construction costs and considerations are summarized below.

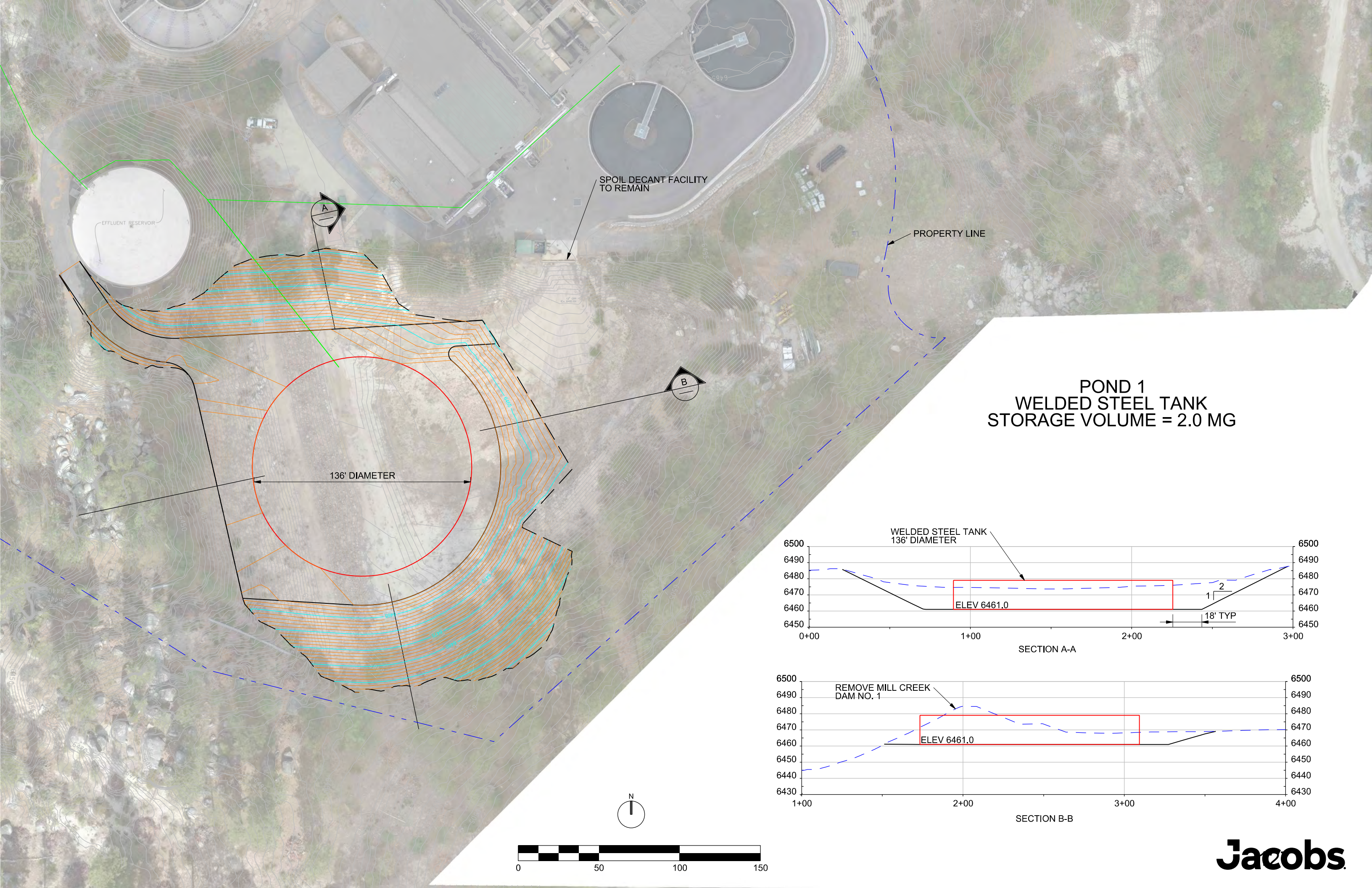
| Alternative                                 | Estimated Project Cost | Considerations                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Single Enclosed Tank – Welded Steel         | \$8.3 Million          | Tanks are enclosed and, therefore, allow for greater detention durations before conveying effluent to the export pipeline as opposed to requiring pumping and retreatment through the WRRF.<br><br>Extensive earthwork is required to provide room for the single tank within the basin footprint, including an increase of the side slopes to 2H:1V.<br><br>IVGID is familiar with the maintenance and function of an enclosed tank for effluent storage. |
| Single Enclosed Tank – Prestressed Concrete | \$7.6 Million          | Similar considerations for enclosure and grading as the steel tank.<br><br>Lifetime maintenance costs may be less than that of a welded steel tank. Minimal maintenance is required once installed.<br><br>Tank can be buried to reduce earthwork export volume.                                                                                                                                                                                           |

## Memorandum

| Alternative               | Estimated Project Cost | Considerations                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reinforced Concrete Basin | \$8.1 Million          | <p>Concrete has a longer life span than a geomembrane liner but is more expensive and has a higher leakage rate.</p> <p>An open system is subject to natural elements such as snow and stormwater runoff and must be fenced to prevent unwanted activity or animals becoming trapped.</p> <p>Existing spoil decant facility would require some reconfiguration to accommodate basin.</p> |
| HDPE Liner                | \$6.5 Million          | <p>HDPE is widely used and preferred by NDEP for effluent storage and initial cost is lowest.</p> <p>Minimal earthwork would be required to prepare existing basin for liner system and to provide target storage volume.</p> <p>Maintaining Pond 1 would require the continued inspection and responsibility of Mill Creek Dam No. 1</p>                                                |

### Recommendations and Next Steps:

After consideration, IVGID does not wish to pursue the reinforced concrete basin alternative due to the open system and maintenance restrictions. To support the optimal opportunity for IVGID and the life of the WRRF, the CMAR team is recommending to advance the remaining three alternatives to 30% Design level for more accurate risk analysis and cost estimation prior to an ultimate decision for final design and construction.

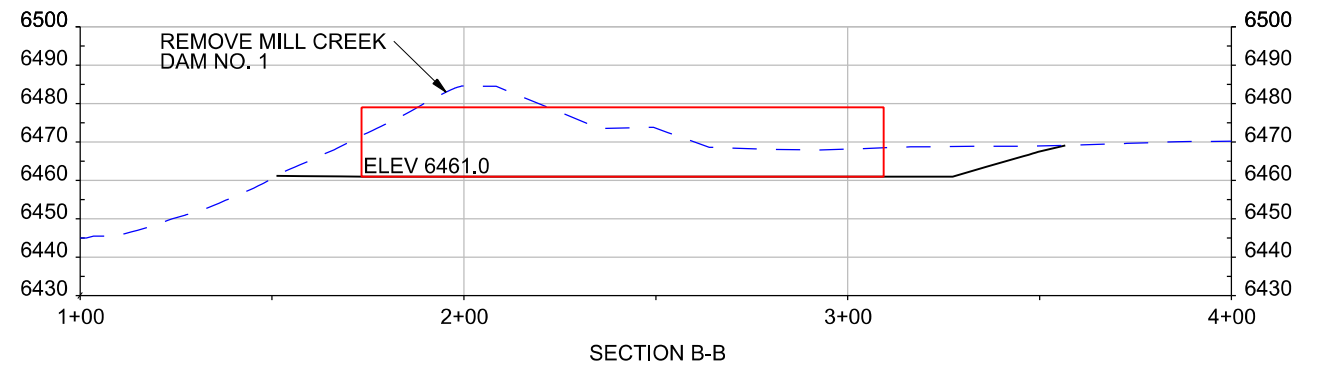
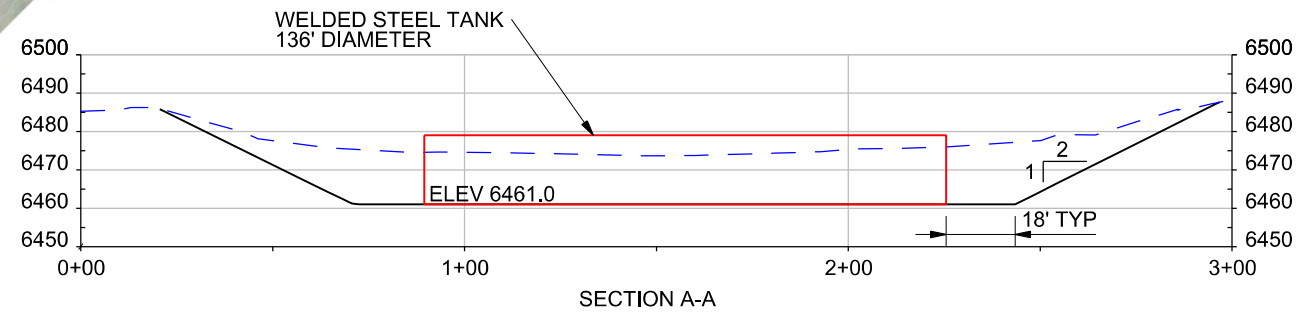


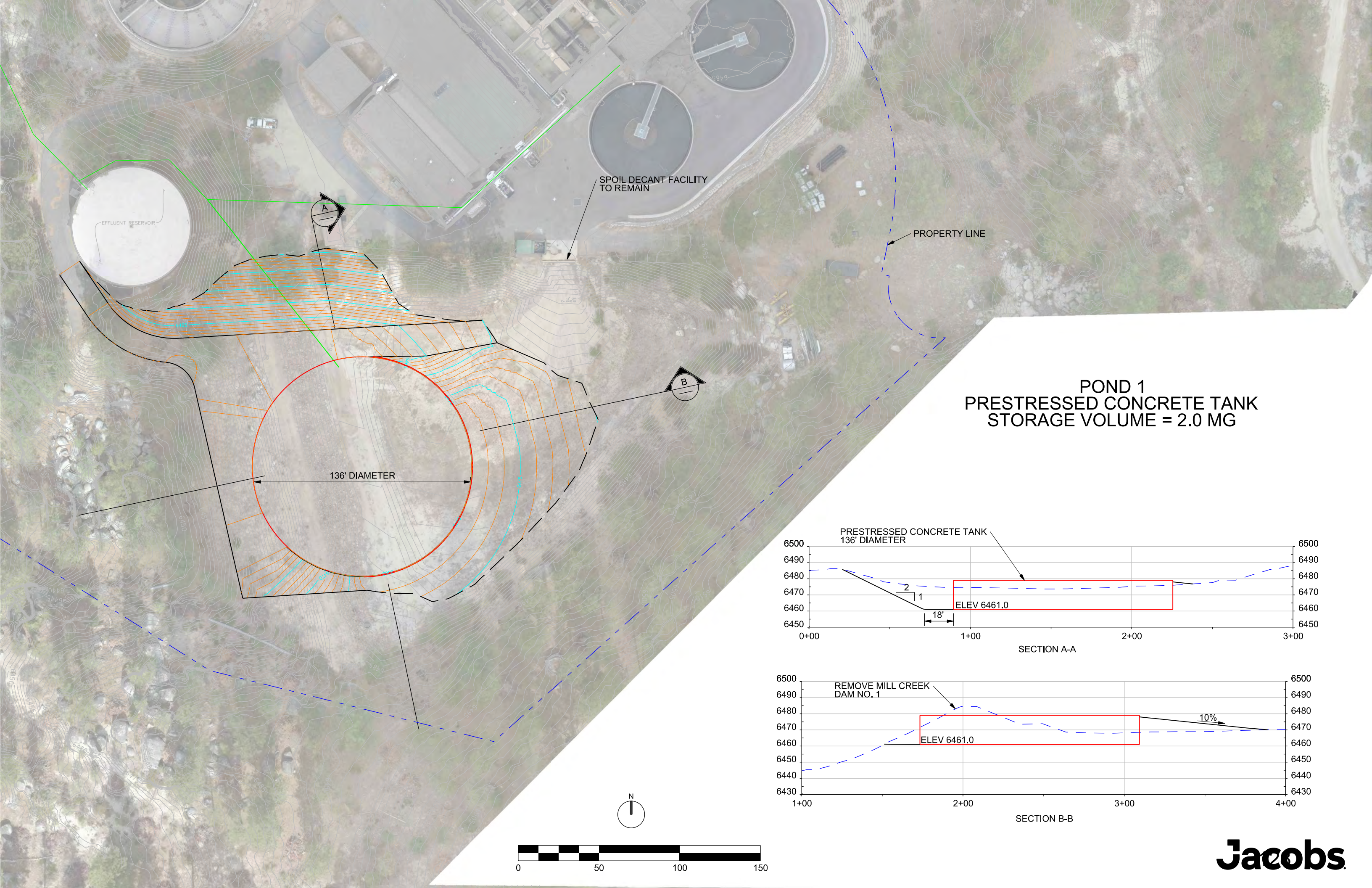
**POND 1  
WELDED STEEL TANK  
STORAGE VOLUME = 2.0 MG**

136' DIAMETER

SPOIL DECANT FACILITY TO REMAIN

PROPERTY LINE



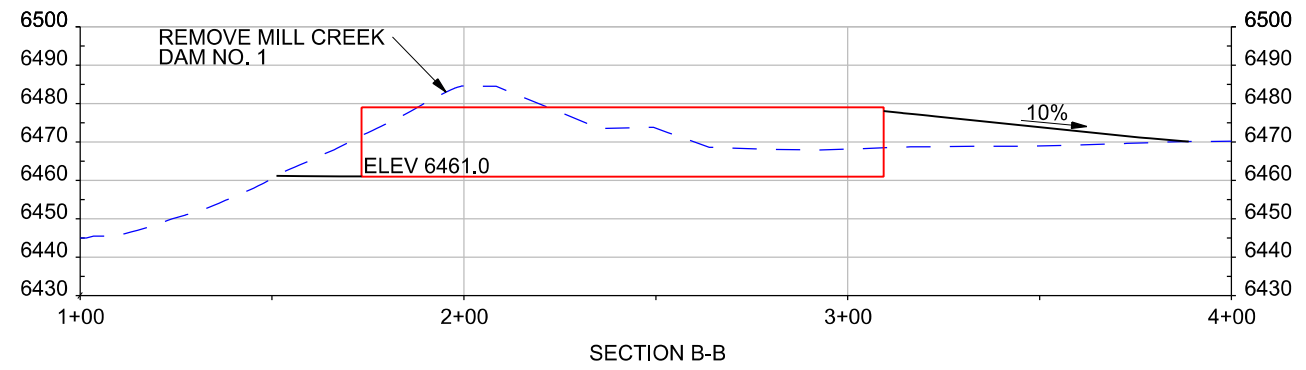
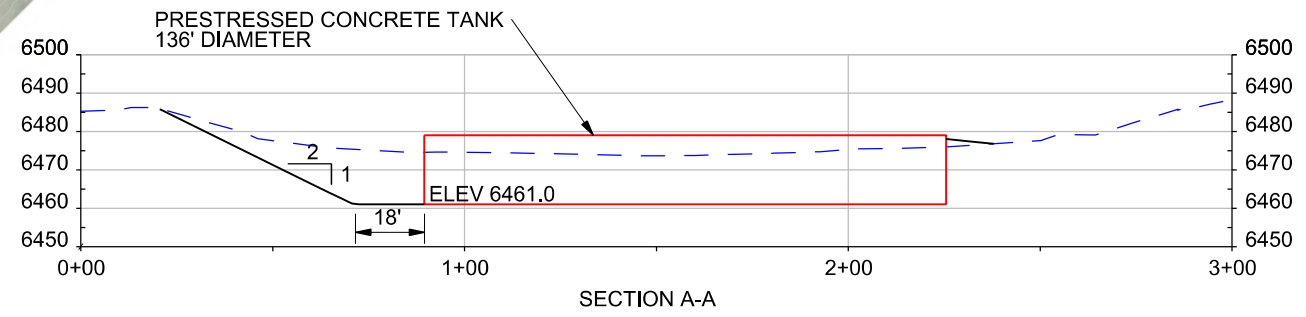


SPOIL DECANT FACILITY TO REMAIN

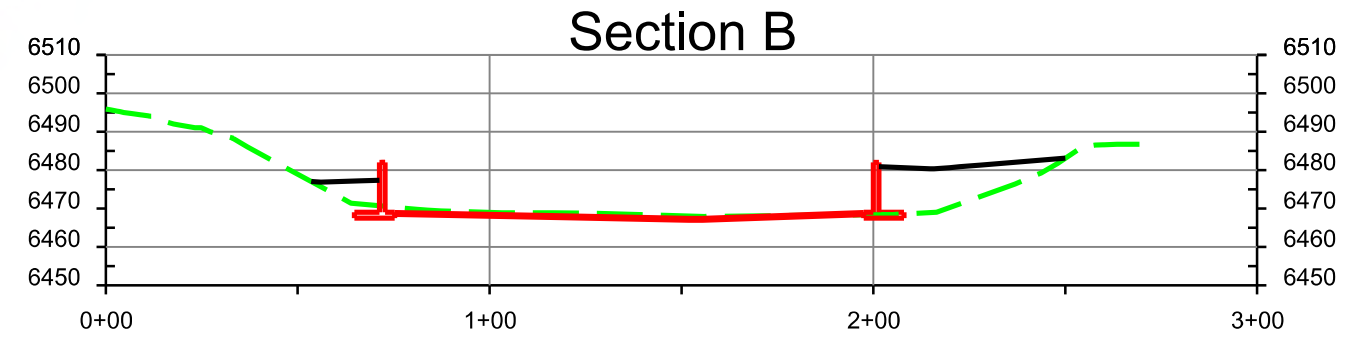
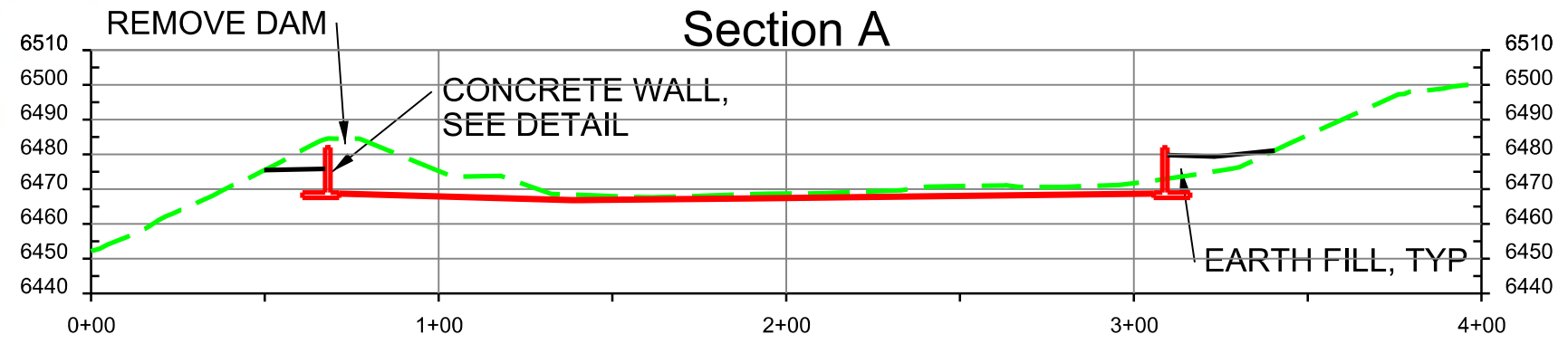
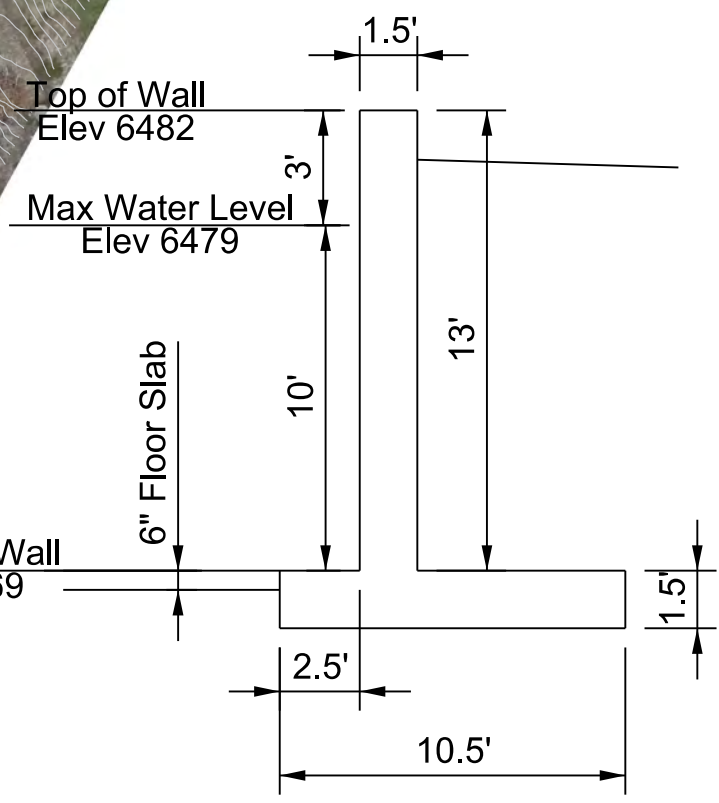
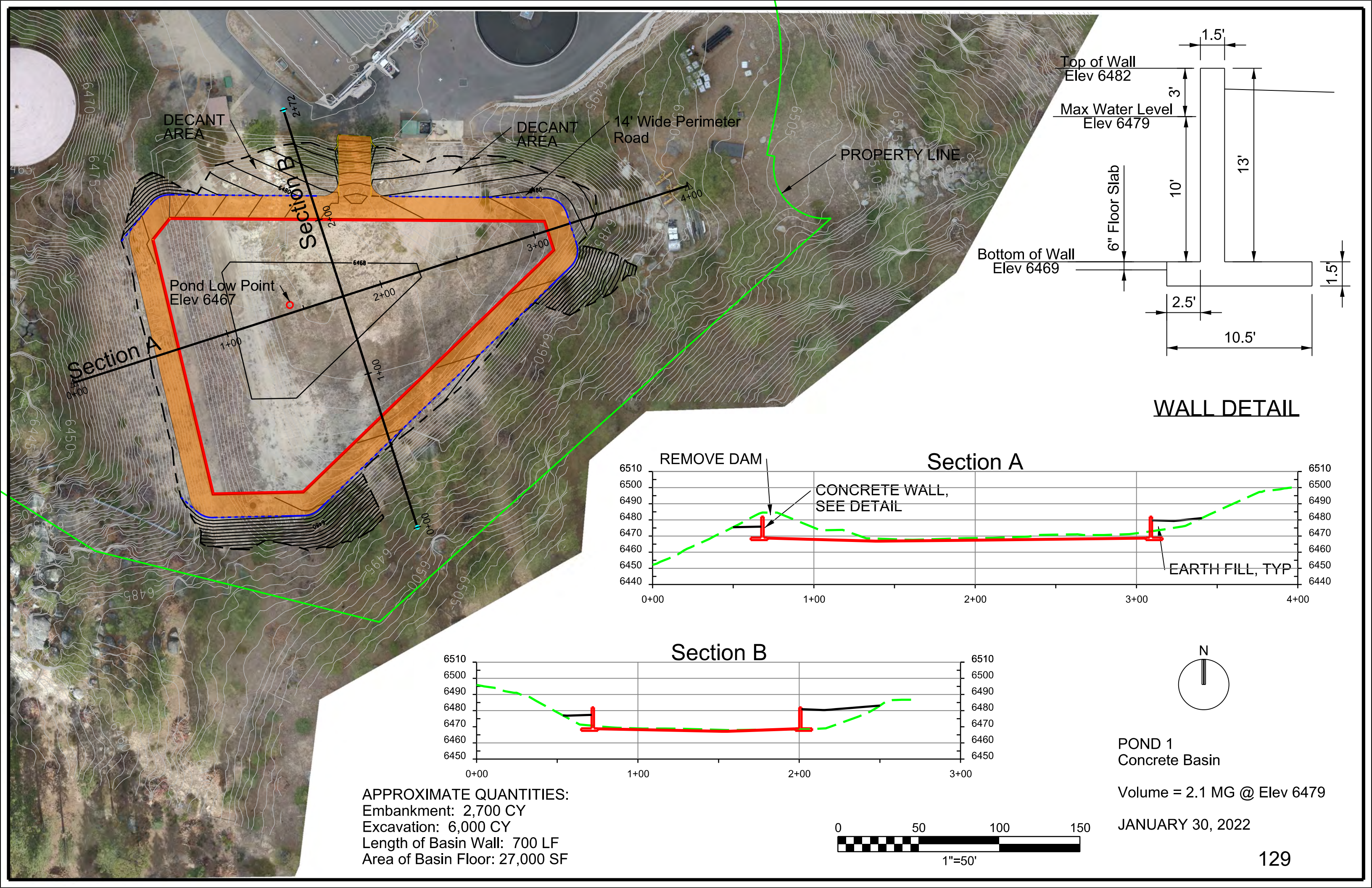
PROPERTY LINE

### POND 1 PRESTRESSED CONCRETE TANK STORAGE VOLUME = 2.0 MG

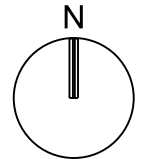
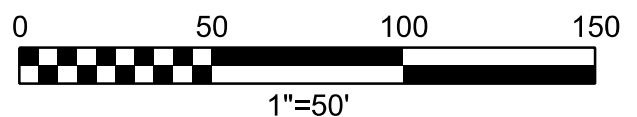
136' DIAMETER



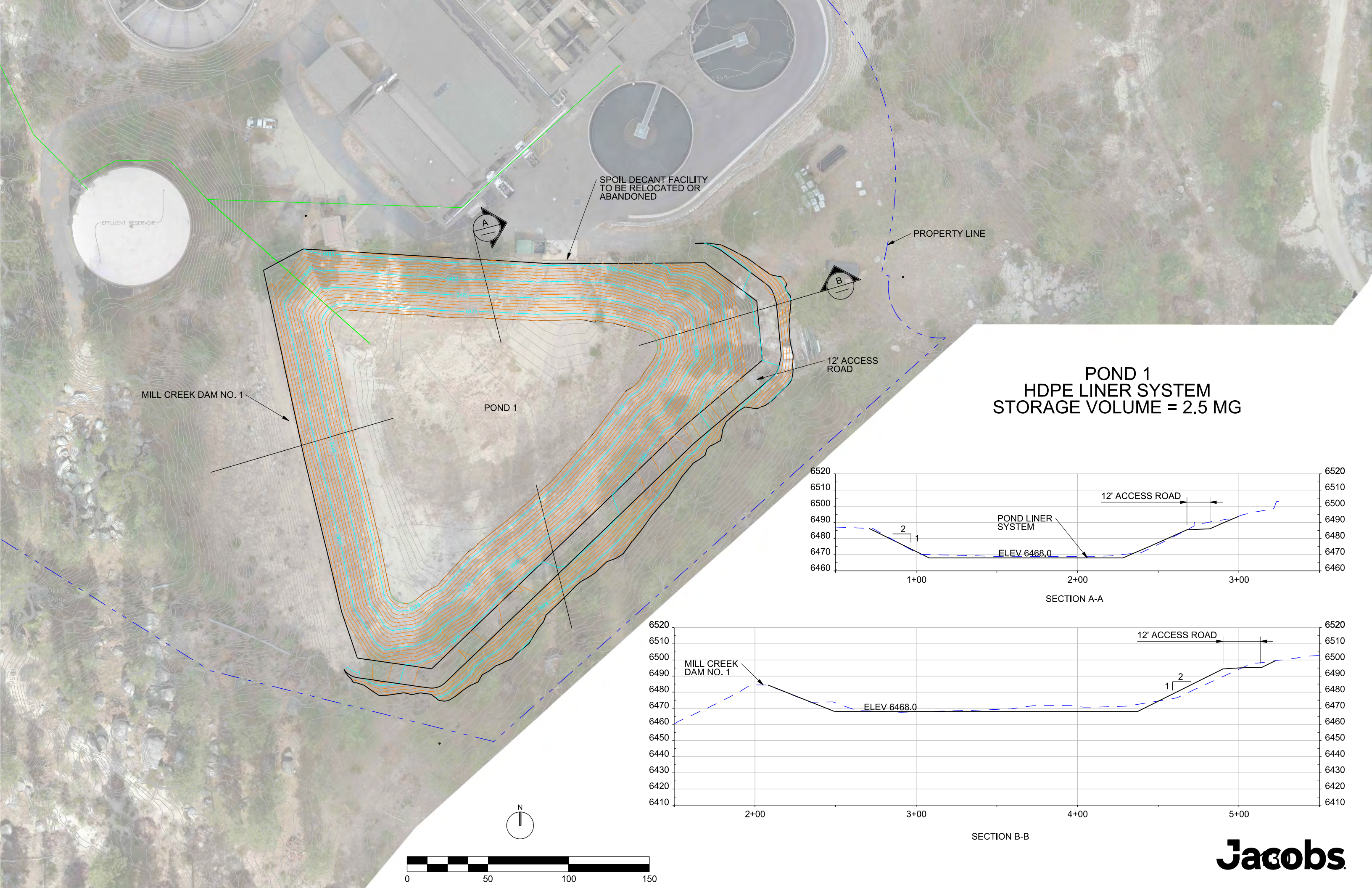




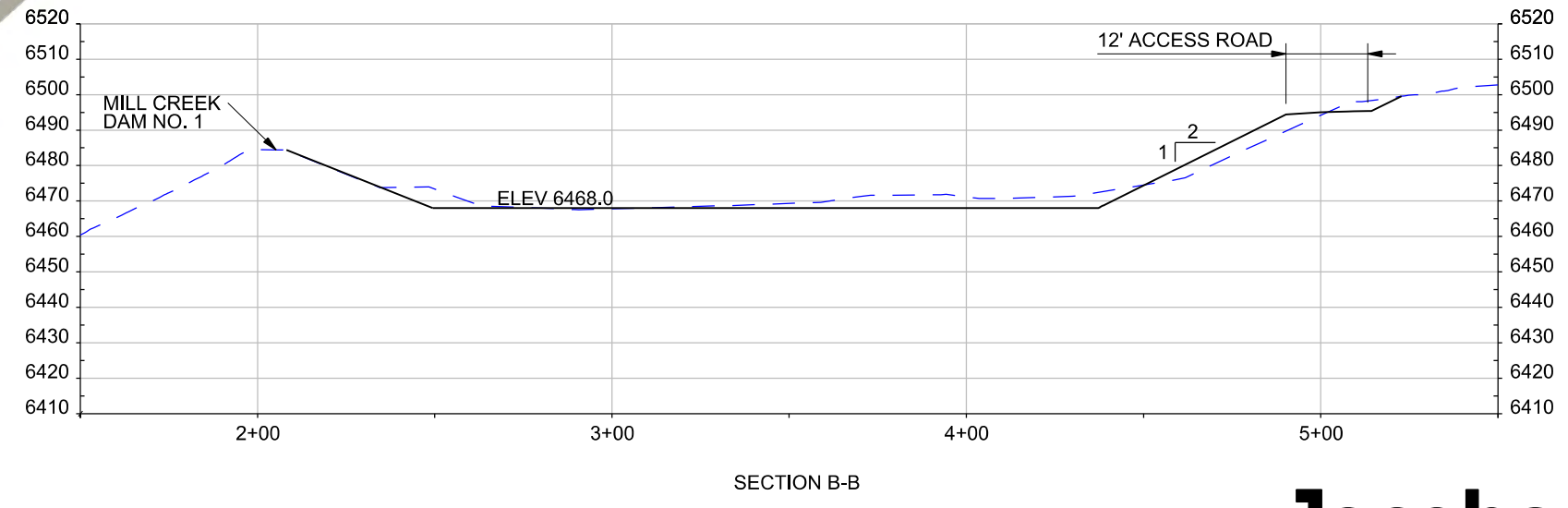
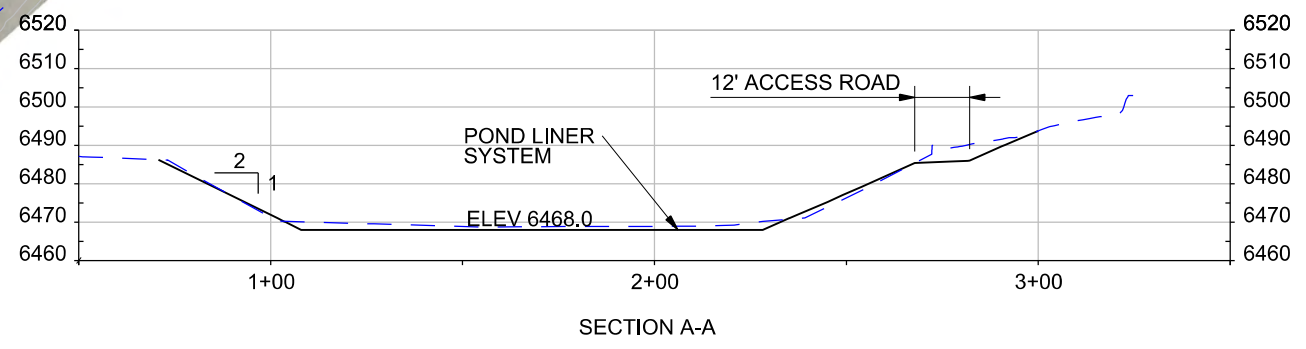
**APPROXIMATE QUANTITIES:**  
 Embankment: 2,700 CY  
 Excavation: 6,000 CY  
 Length of Basin Wall: 700 LF  
 Area of Basin Floor: 27,000 SF



**POND 1**  
 Concrete Basin  
 Volume = 2.1 MG @ Elev 6479  
 JANUARY 30, 2022



**POND 1  
 HDPE LINER SYSTEM  
 STORAGE VOLUME = 2.5 MG**



| <b>DRAFT Preliminary - Opinion Of Probable Construction Cost (OPCC)</b> |                                                                  |       |                 |                        |
|-------------------------------------------------------------------------|------------------------------------------------------------------|-------|-----------------|------------------------|
| <i>Project</i>                                                          | IVGID Effluent Pond Lining Project                               |       | <i>Computed</i> | Jacobs/Granite         |
| <i>Subject</i>                                                          | DRAFT Preliminary - Opinion Of Probable Construction Cost (OPCC) |       | <i>Date</i>     | 2/16/2022              |
| <i>Task</i>                                                             | Pre-Design Cost Estimate - Welded Steel Tank                     |       | <i>Reviewed</i> |                        |
|                                                                         |                                                                  |       |                 |                        |
|                                                                         |                                                                  |       |                 |                        |
|                                                                         | QUANTITY                                                         | UNITS | UNIT PRICE      | TOTAL COST             |
| <b>GENERAL REQUIREMENTS</b>                                             |                                                                  |       |                 |                        |
| Mobilization/Demobilization and General Conditions                      | 1.00                                                             | LS    | \$ 510,090.00   | \$ 510,090.00          |
| Insurance and Bonds                                                     | 1.00                                                             | LS    | \$ 24,915.00    | \$ 24,915.00           |
| <b>SUBTOTAL</b>                                                         |                                                                  |       |                 | <b>\$ 535,005.00</b>   |
|                                                                         |                                                                  |       |                 |                        |
| <b>Pond Earthwork</b>                                                   |                                                                  |       |                 |                        |
| Clear & Grub                                                            | 1.20                                                             | AC    | \$ 53,750.00    | \$ 64,500.00           |
| Site Access Road                                                        | 250.00                                                           | LF    | \$ 190.00       | \$ 47,500.00           |
| Excavation (Export)                                                     | 17,500.00                                                        | CY    | \$ 72.00        | \$ 1,260,000.00        |
| Embankment (Import To Fill)                                             | -                                                                | CY    | \$ -            | \$ -                   |
| Subgrade Material (6" Under Tank)                                       | 300.00                                                           | CY    | \$ 128.50       | \$ 38,550.00           |
| Maintenance Road Surfacing (6" Aggregate Base)                          | 575.00                                                           | CY    | \$ 115.00       | \$ 66,125.00           |
| <b>SUBTOTAL</b>                                                         |                                                                  |       |                 | <b>\$ 1,476,675.00</b> |
|                                                                         |                                                                  |       |                 |                        |
| <b>Effluent Storage</b>                                                 |                                                                  |       |                 |                        |
| Welded Steel Tank (136' Dia, 20' Height)                                | 1.00                                                             | EACH  | \$ 2,730,000.00 | \$ 2,730,000.00        |
| 16" Effluent Piping                                                     | 125.00                                                           | LF    | \$ 545.00       | \$ 68,125.00           |
| Tee Into Existing Pipeline/Valving                                      | 1.00                                                             | LS    | \$ 50,000.00    | \$ 50,000.00           |
| <b>SUBTOTAL</b>                                                         |                                                                  |       |                 | <b>\$ 2,848,125.00</b> |
|                                                                         |                                                                  |       |                 |                        |
| <b>Subtotal 1</b>                                                       |                                                                  |       |                 | <b>\$4,859,805</b>     |
| Contractor Overhead and Profit (14% of Subtotal 1)                      |                                                                  |       |                 | \$680,373              |
| <b>Subtotal 2</b>                                                       |                                                                  |       |                 | <b>\$5,540,178</b>     |
| Construction Contingencies (15% of Subtotal 1)                          |                                                                  |       |                 | \$ 728,970.75          |
| Design                                                                  |                                                                  |       |                 | \$ 400,000.00          |
| Administrative Costs                                                    |                                                                  |       |                 | \$ 250,000.00          |
| Construction Management                                                 |                                                                  |       |                 | \$ 200,000.00          |
| Environmental Documentation and Permitting                              |                                                                  |       |                 | \$ 75,000.00           |
| <b>Subtotal 3</b>                                                       |                                                                  |       |                 | <b>\$ 1,653,970.75</b> |
| TRPA Coverage Fee (1.5x14,600 sf @ \$50/SF)                             |                                                                  |       |                 | \$ 1,095,000.00        |
|                                                                         |                                                                  |       |                 |                        |
| <b>TOTAL ESTIMATED PROJECT CONSTRUCTION COST</b>                        |                                                                  |       |                 | <b>\$ 7,194,148.45</b> |
| <b>TOTAL ESTIMATED PROJECT COST</b>                                     |                                                                  |       |                 | <b>\$ 8,289,148.45</b> |

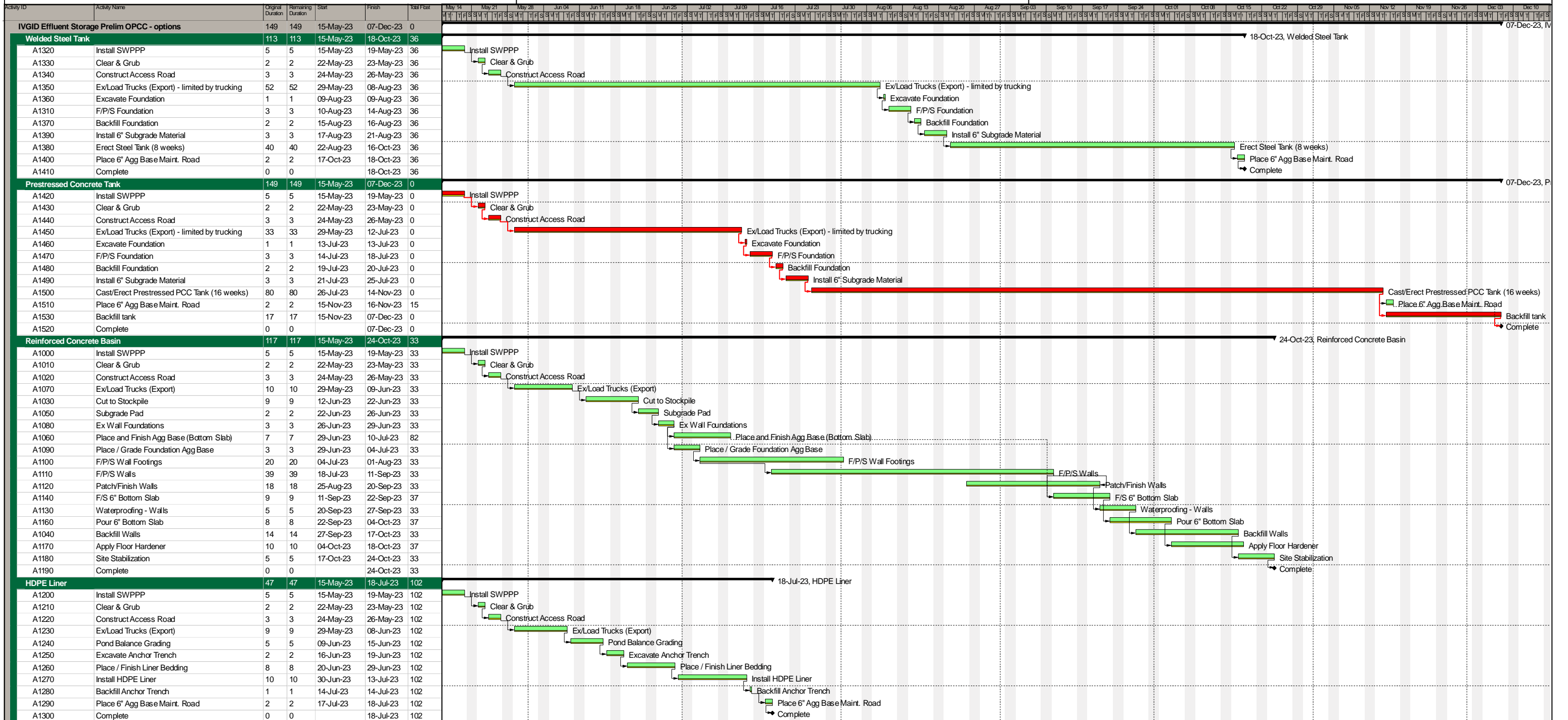
| <b>DRAFT Preliminary - Opinion Of Probable Construction Cost (OPCC)</b> |                                                                  |           |                      |                        |
|-------------------------------------------------------------------------|------------------------------------------------------------------|-----------|----------------------|------------------------|
| <i>Project</i>                                                          | IVGID Effluent Pond Lining Project                               |           | <i>Computed</i>      | Jacobs/Granite         |
| <i>Subject</i>                                                          | DRAFT Preliminary - Opinion Of Probable Construction Cost (OPCC) |           | <i>Date</i>          | 2/16/2022              |
| <i>Task</i>                                                             | Pre-Design Cost Estimate - Prestressed Concrete Tank             |           | <i>Reviewed</i>      |                        |
|                                                                         |                                                                  |           |                      |                        |
|                                                                         |                                                                  |           |                      |                        |
|                                                                         | QUANTITY                                                         | UNITS     | UNIT PRICE           | TOTAL COST             |
| <b>GENERAL REQUIREMENTS</b>                                             |                                                                  |           |                      |                        |
|                                                                         | Mobilization/Demobilization and General Conditions               | 1.00      | LS \$ 619,936.00     | \$ 619,936.00          |
|                                                                         | Insurance and Bonds                                              | 1.00      | LS \$ 22,272.00      | \$ 22,272.00           |
|                                                                         | <b>SUBTOTAL</b>                                                  |           |                      | <b>\$ 642,208.00</b>   |
| <b>Pond Earthwork</b>                                                   |                                                                  |           |                      |                        |
|                                                                         | Clear & Grub                                                     | 1.20      | AC \$ 53,750.00      | \$ 64,500.00           |
|                                                                         | Site Access Road                                                 | 250.00    | LF \$ 190.00         | \$ 47,500.00           |
|                                                                         | Excavation (Export)                                              | 11,000.00 | CY \$ 72.00          | \$ 792,000.00          |
|                                                                         | Excavation (Offhaul to Stkpl, Import to Emb)                     | 6,500.00  | CY \$ 124.00         | \$ 806,000.00          |
|                                                                         | Subgrade Material (6" Under Tank)                                | 300.00    | CY \$ 128.50         | \$ 38,550.00           |
|                                                                         | Maintenance Road Surfacing (6" Aggregate Base)                   | 575.00    | CY \$ 115.00         | \$ 66,125.00           |
|                                                                         | <b>SUBTOTAL</b>                                                  |           |                      | <b>\$ 1,814,675.00</b> |
| <b>Effluent Storage</b>                                                 |                                                                  |           |                      |                        |
|                                                                         | Prestressed Concrete Tank (136' Dia, 18' Height)                 | 1.00      | EACH \$ 1,769,300.00 | \$ 1,769,300.00        |
|                                                                         | 16" Effluent Piping                                              | 125.00    | LF \$ 545.00         | \$ 68,125.00           |
|                                                                         | Tee Into Existing Pipeline/Valving                               | 1.00      | LS \$ 50,000.00      | \$ 50,000.00           |
|                                                                         | <b>SUBTOTAL</b>                                                  |           |                      | <b>\$ 1,887,425.00</b> |
| <b>Subtotal 1</b>                                                       |                                                                  |           |                      | <b>\$4,344,308</b>     |
| Contractor Overhead and Profit (14% of Subtotal 1)                      |                                                                  |           |                      | \$608,203              |
| <b>Subtotal 2</b>                                                       |                                                                  |           |                      | <b>\$4,952,511</b>     |
| Construction Contingencies (15% of Subtotal 1)                          |                                                                  |           |                      | \$ 651,646.20          |
| Design                                                                  |                                                                  |           |                      | \$ 400,000.00          |
| Administrative Costs                                                    |                                                                  |           |                      | \$ 250,000.00          |
| Construction Management                                                 |                                                                  |           |                      | \$ 200,000.00          |
| Environmental Documentation and Permitting                              |                                                                  |           |                      | \$ 75,000.00           |
| <b>Subtotal 3</b>                                                       |                                                                  |           |                      | <b>\$ 1,576,646.20</b> |
| TRPA Coverage Fee (1.5x14,600 sf @ \$50/SF)                             |                                                                  |           |                      | \$ 1,095,000.00        |
| <b>TOTAL ESTIMATED PROJECT CONSTRUCTION COST</b>                        |                                                                  |           |                      | <b>\$ 6,529,157.32</b> |
| <b>TOTAL ESTIMATED PROJECT COST</b>                                     |                                                                  |           |                      | <b>\$ 7,624,157.32</b> |







# IVGID CMAR - Effluent Storage Options Preliminary OPCC's



█ Remaining Level of Effort    
 █ Primary Baseline    
 █ Third Baseline    
 █ Remaining Work    
 ◆ Milestone  
█ Actual Level of Effort    
 █ Second Baseline    
█ Actual Work    
█ Critical Remaining Work    
 ◀▶ Summary



## Project Summary

|                         |                                               |
|-------------------------|-----------------------------------------------|
| <b>Project Number:</b>  | 2599SS2010                                    |
| <b>Title:</b>           | Effluent Pond Lining Project                  |
| <b>Project Type:</b>    | D - Capital Improvement - Existing Facilities |
| <b>Division:</b>        | 99 - General Administration - Sewer           |
| <b>Budget Year:</b>     | 2022                                          |
| <b>Finance Options:</b> |                                               |
| <b>Asset Type:</b>      | SS - Sewer System                             |
| <b>Active:</b>          | No                                            |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |                             |                     |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|---------------------|------------------------|
| <b>Project Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                             |                     |                        |
| Line the 2.4 million gallon effluent storage pond at the Water Resource Recovery Facility (WRRF) with reinforced concrete or the combination of concrete and shotcrete lining as recommended in the WRRF Effluent Storage Alternative Analysis Memorandum, prepared by Jacobs Engineering, dated September 2018.                                                                                                                                                                                                                                                                                                                                                                     |                      |                             |                     |                        |
| <b>Project Internal Staff</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                             |                     |                        |
| The engineering division will support this project. Outside consultants will be used for design and management. The project will be publicly advertised in accordance with NRS 338.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      |                             |                     |                        |
| <b>Project Justification</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                      |                             |                     |                        |
| The effluent pond is a 2.4 million gallon effluent storage basin located directly adjacent to the Water Resource Recovery Facility (WRRF). This storage basin was designed to provide automated and passive back-up effluent storage in the event the Plant's 500,000-gallon effluent storage tank fills to capacity. As a condition of IVGID's current operating permit with the Nevada Department of Environmental Protection (NDEP), IVGID is no longer permitted to utilize this storage basin for effluent storage due to it being unlined. Lining the pond will allow IVGID to return the pond into the operating plan with NDEP and provide greater protection to Lake Tahoe. |                      |                             |                     |                        |
| <b>Forecast</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |                             |                     |                        |
| <b>Budget Year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Total Expense</b> | <b>Total Revenue</b>        | <b>Difference</b>   |                        |
| 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                             |                     |                        |
| Carry Forward from FYE 6.30.2021 from CIP 2524SS1010 Effluent Pipeline Project                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,550,000            | 0                           | 1,550,000           |                        |
| Year Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,550,000            | 0                           | 1,550,000           |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1,550,000</b>     | <b>0</b>                    | <b>1,550,000</b>    |                        |
| <b>Year Identified</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Start Date</b>    | <b>Est. Completion Date</b> | <b>Manager</b>      | <b>Project Partner</b> |
| 2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Jul 1, 2020          | Jun 30, 2023                | Engineering Manager |                        |



# IVGID Effluent Export Pond Lining

Project Update and Effluent Storage Alternatives

Board of Trustees meeting – March 1, 2022

# IVGID Effluent Export Pond Lining



# Project Background

## Effluent Export Lining – Pond 2

- **Original design**
  - Pond #2 – HDPE liner and Pump station
  - 6MG storage capacity allowance
- **Regulatory correspondence - design requirements:**
  - *NV DWR*
    - Jacobs given preliminary indication a Notice of Construction was anticipated (vs. Approval of Dam Plans)
    - At 60% plan review – Jacobs notified full analysis req'd with Dam Permit including spillway improvements
  - *TRPA*
    - Lining Pond #2 or Pond #1 triggers substantial SEZ Coverage requirements
    - Mitigation at 1.5:1
  - *NDEP*
    - Guidelines for lining requirements (WTS-37, WTS-5)
- **Design Revisions & Alternatives**
  - CMAR Team begins review of Pond 1 Storage Alternatives
  - Consider temporary lining of Pond 2 to support export pipeline construction.



# Pond 1 Permanent Effluent Storage Alternatives

- IVGID must provide a permanent effluent storage option to meet operating permit requirements
- Preliminary Design and Estimates presented are pre-30% level
- Four Alternatives considered:

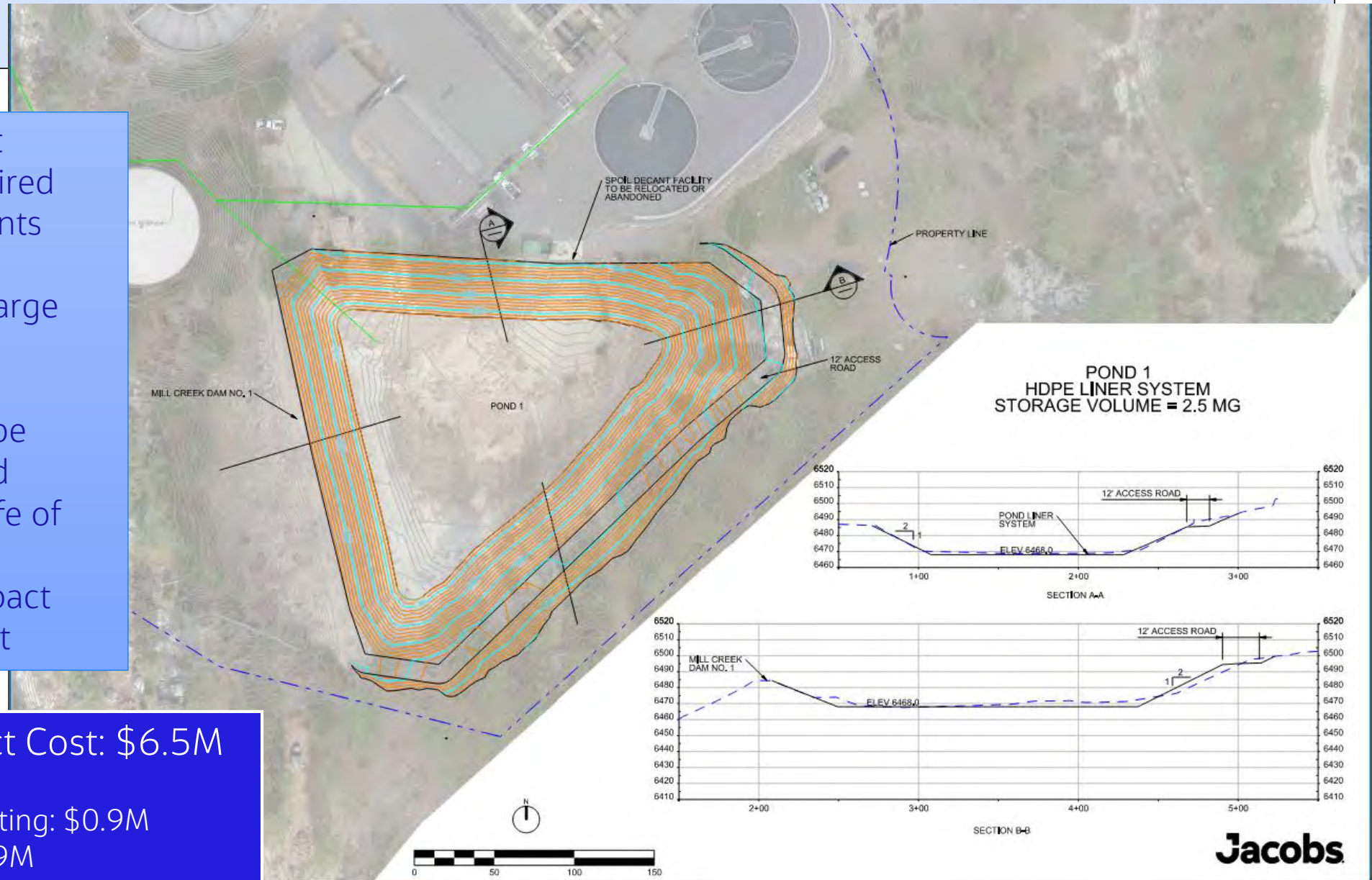
- HDPE Liner
- Welded Steel Tank
- Prestressed Concrete Tank
- Reinforced Concrete Basin

# HDPE Liner

- ❑ Lower initial investment
- ❑ Limited earthwork required
- ❑ Meets NDEP requirements
- ❑ Stored effluent may be retreated prior to discharge
- ❑ NV DWR design review required
- ❑ Spoil decant facility to be abandoned or relocated
- ❑ Assumed liner design life of 20-30 years
- ❑ Significant financial impact from SEZ Coverage req't

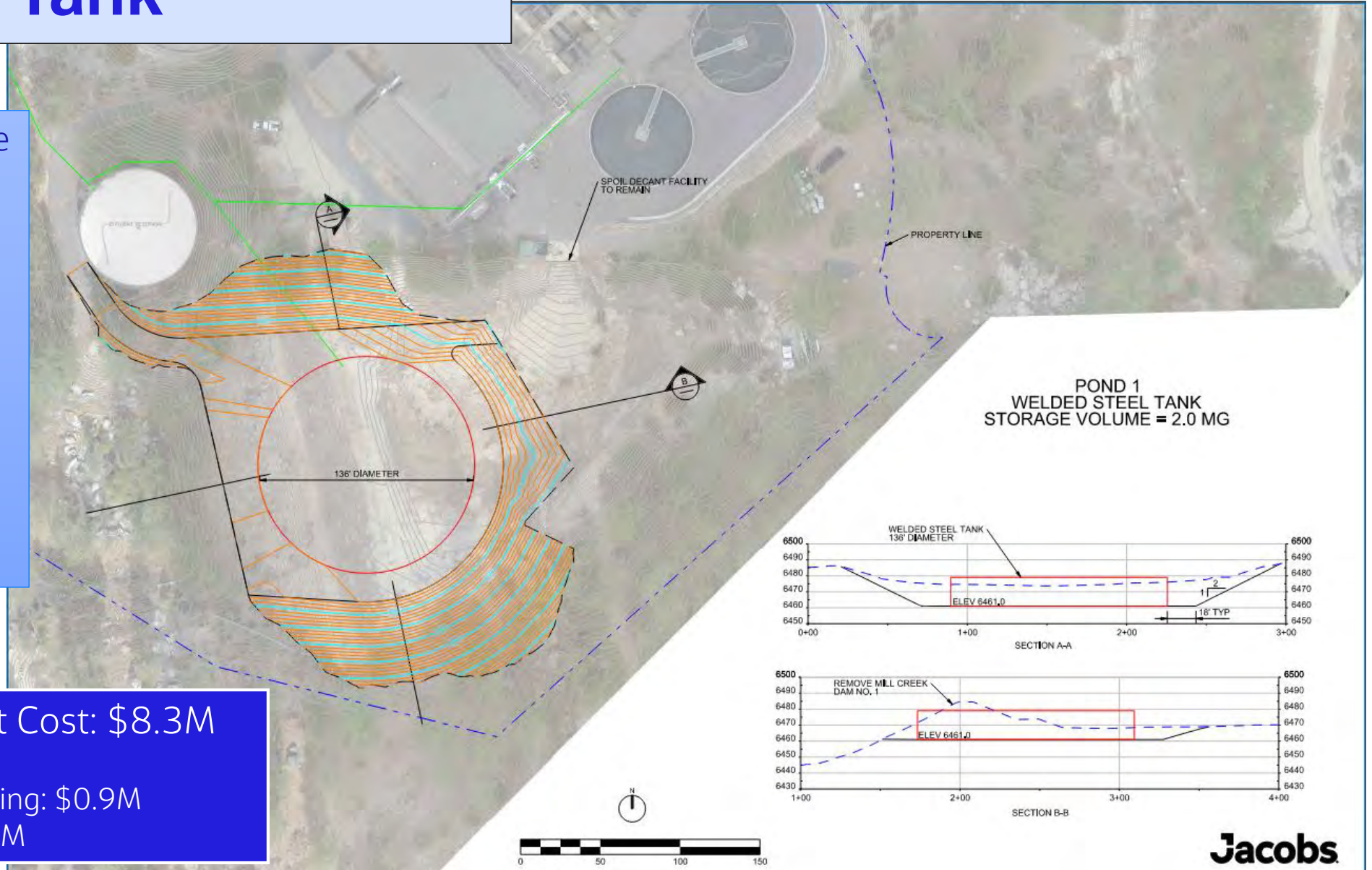
Estimated Total Project Cost: \$6.5M

- Construction: \$1.7M
- Admin, Design, & Permitting: \$0.9M
- TRPA Coverage Fee: \$3.9M



# Welded Steel Tank

- ❑ Familiar effluent storage system (steel tank)
- ❑ Closed system, no re-treatment of effluent required
- ❑ Mill Creek Dam No. 1 decommissioned
- ❑ Spoil decant facility to remain
- ❑ Substantial earthwork export required

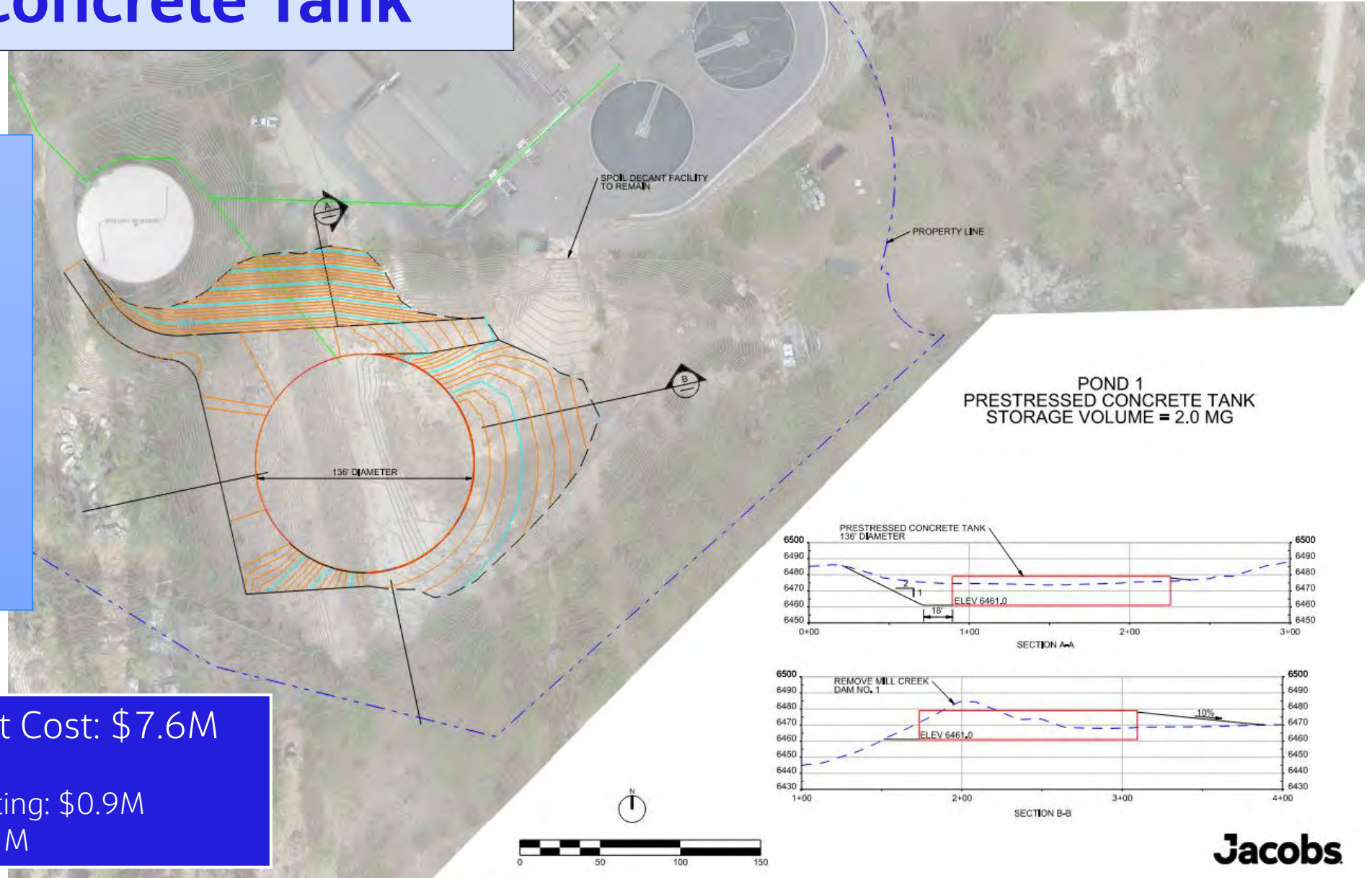


Estimated Total Project Cost: \$8.3M

- Construction: \$6.3M
- Admin, Design, & Permitting: \$0.9M
- TRPA Coverage Fee: \$1.1M

# Prestressed Concrete Tank

- ❑ Similar to existing effluent storage system
- ❑ Closed system, no re-treatment of effluent required
- ❑ Mill Creek Dam No. 1 decommissioned
- ❑ Spoil decant facility to remain
- ❑ Ability to partially bury tank

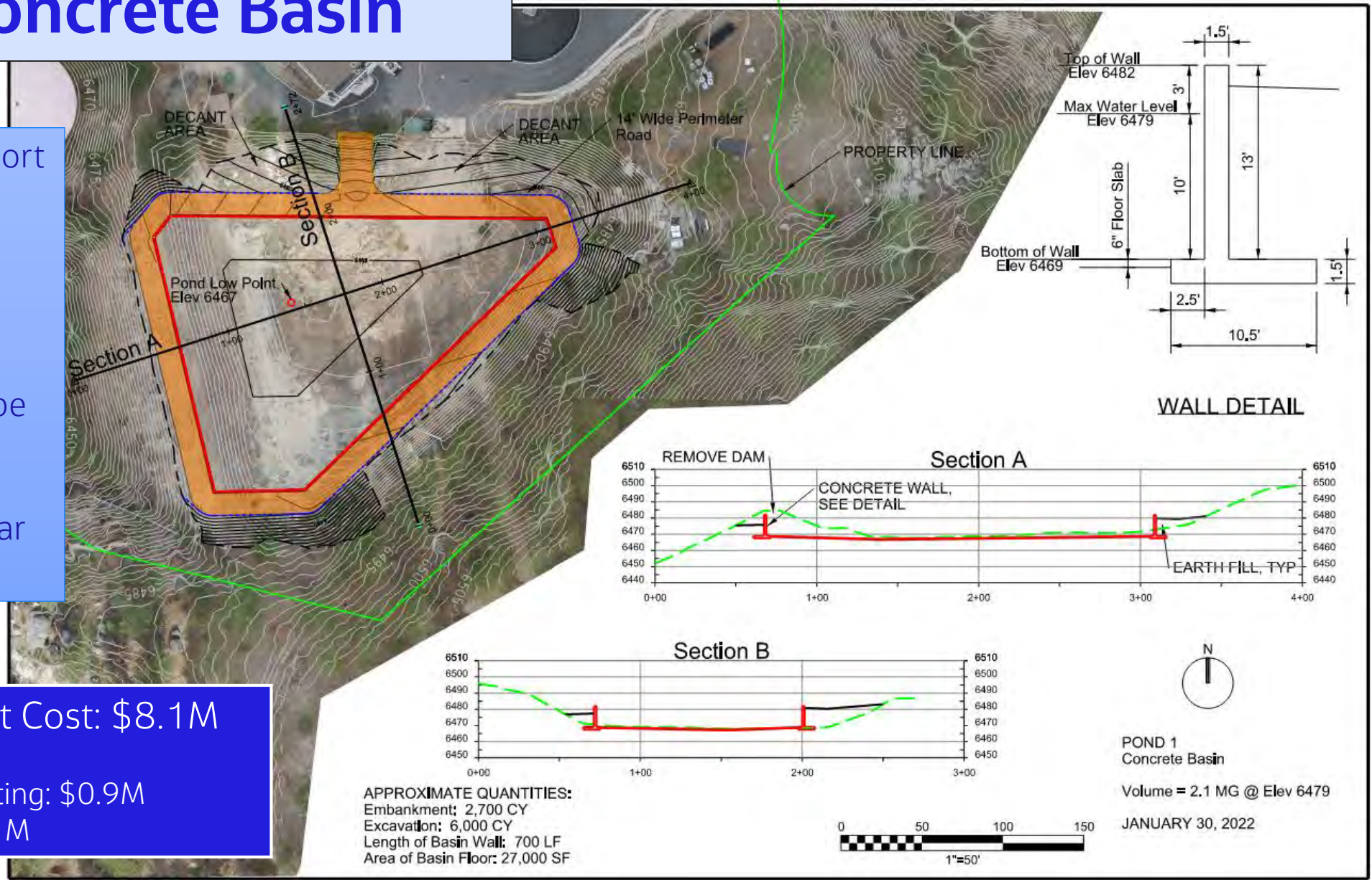


Estimated Total Project Cost: \$7.6M

- Construction: \$5.6M
- Admin, Design, & Permitting: \$0.9M
- TRPA Coverage Fee: \$1.1M

# Reinforced Concrete Basin

- ❑ Reduced earthwork export
- ❑ Mill Creek Dam No. 1 decommissioned
- ❑ Stored effluent may be retreated prior to discharge
- ❑ Spoil decant facility to be relocated
- ❑ Maintenance may be difficult without vehicular access



Estimated Total Project Cost: \$8.1M

- Construction: \$5.1M
- Admin, Design, & Permitting: \$0.9M
- TRPA Coverage Fee: \$2.1M

APPROXIMATE QUANTITIES:  
 Embankment: 2,700 CY  
 Excavation: 6,000 CY  
 Length of Basin Wall: 700 LF  
 Area of Basin Floor: 27,000 SF

POND 1  
 Concrete Basin  
 Volume = 2.1 MG @ Elev 6479  
 JANUARY 30, 2022



# IVGID Effluent Export Pond Lining - CMAR

## CMAR Recommendations:

- Too early in CMAR to determine best value
- Progress Alternatives to 30% Design for more accurate risk analysis and cost estimating
- Review constructability of alternatives
- Evaluate operational goals



# Next Steps

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## Pond 1 Effluent Export Storage

- Jacobs and Granite to provide scope and fee amendment for Pond 1 - 30% Design Alternatives for Board review and approval
- Team to develop and refine the alternatives to 30% Design Level to refine costs, benefits, and risks of alternatives.
- IVGID staff to select and Board to approve preferred alternative for Board approval of Final Design and Construction
- IVGID to progress:
  - Environmental documents
  - US Army Corps Funding agreement
  - TRPA coverage evaluations

# Thank You

**MEMORANDUM**

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

Kate Nelson, P.E.  
Engineering Manager

**SUBJECT:** Professional Services Agreement for Engineering Design Services for the Watermain Replacement - Crystal Peak Road Project – 2021-2022 Capital Improvement Project; Fund: Utilities; Division: Supply & Distribution; Project 2299WS1705; Vendor: Shaw Engineering, Ltd., in the amount of \$58,300.00 plus \$5,000.00 for Contingencies, and a Budget Transfer of \$20,000.

**STRATEGIC PLAN:** Long Range Principle 5 – Assets and Infrastructure

**DATE:** February 23, 2022

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**I. RECOMMENDATION**

That the Board of Trustees make a motion to:

1. Award a professional services agreement (Exhibit A) to Shaw Engineering, Ltd., in the amount of \$58,300.00 for professional engineering services related to the preparation of design, permitting and specifications for the Watermain Replacement – Crystal Peak Road Project (“Project”).
2. Authorize \$5,000.00 in contingency to account for unforeseen conditions and for Staff to expend up to this amount as needed.
3. Authorize a budget transfer in the amount of \$20,000 from Water Pumping Station Improvements - 2021-2022 Capital Improvement Project; Fund: Utilities; Division: Supply & Distribution; Project 2299DI1102 to Watermain Replacement – Crystal Peak Road Project 2299WS1705.
4. Authorize Staff to execute the contract based on a review by General 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 venues, facilities and services.

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District’s workforce.

## **III. BACKGROUND**

The Project is a continuation of the multi-year program to replace 1960's-era thin-wall steel watermains and other deficient watermains. Replacement criteria is twofold: Replace those watermains with the most leaks and those in streets with aging pavement. Since our water loss is now less than 6%, our main objective is to work closely with the Washoe County Road Department to replace watermains just prior to the County's street rehabilitation forecast program. We are also working closely with the North Lake Tahoe Fire Protection District to determine areas of low fire flow, which may indicate a need for increased capacity in that area. Existing infrastructure assets on Crystal Peak Road do not meet the current NLTFPD requirements for fire hydrant coverage.

Our watermain replacement strategy involves coordinating with Washoe County prior to each budget year and jointly agreeing on streets to be paved and watermains to be replaced. Our overall goal is to replace deficient watermains to keep our unaccounted-for water loss to under 6%, and to avoid costly pavement patch penalties imposed by Washoe County. The original watermains installed in much of Incline Village in the 1960's were thin-walled steel. These pipes have reached and exceeded their useful operational life and failures result in leaks requiring emergency repair; the existing steel mains need to be replaced to avoid on-going repair work and associated costs.

This item is placed on the Consent Calendar in accordance with Policy 3.1.0 (Consent Calendar).

#### **IV. BID RESULTS**

On January 13, 2022, staff issued a Request for Proposals (Exhibit B) to three qualified engineering firms, Shaw Engineering, Ltd., NCE, and Farr West Engineering. Proposals were received from all three firms. Based on review of the submitted project scopes of work, project team, experience and references, staff has determined that Shaw Engineering, Ltd., is the most qualified firm for this project, and recommends award of the work to them.

If awarded, the project is anticipated to start March 7, 2022 and be substantially complete by February 1, 2023.

#### **V. FINANCIAL IMPACT AND BUDGET**

The 2021/2022 Capital Improvement Program Budget under the Watermain Replacement – Crystal Peak Road Project (Project 2299WS1705 – see Exhibit C, data sheet) includes a budget of \$50,000 in the FY2022 and an additional amount in FY 2023 of \$986,000.00, for a total budget of \$1,036,000. Since only \$50,000 is available in the current year budget, a budget transfer is proposed as outlined in the Recommendation section above. The budget transfer will cover the \$8,300 for the consultant’s contract that exceeds the current FY budget of \$50,000, the \$5,000 in contingency and \$6,700 in staff time.

The Engineering Department will propose increased CIP funding for Crystal Peak Watermain Replacement in the 2022/2023 Capital Improvement Program Budget. This increase is proposed to compensate for current Washoe County Excavation/Encroachment permitting fees and the significantly increased material and construction costs observed to date, based on estimates of up to 30% inflation since the initial estimate for the cost of materials experienced throughout the industry. The revised budget for the project, inclusive of the consultant fees described herein, is recommended to be \$1,500,000.00.

#### **VI. ALTERNATIVES**

Not award the contract and defer design of the Watermain Replacement – Crystal Peak Road Project to FY2022/2023, which could potentially delay construction of the project by one year. There could be increases in construction and material costs by delaying the project.

Review, Discuss, and Possibly Award a -4-  
Professional Services Agreement for Engineering  
Design Services for the Watermain Replacement –  
Crystal Peak Road Project – 2021-2022 Capital  
Improvement Project; Fund: Utilities; Division:  
Supply & Distribution; Project 2299WS1705;  
Vendor: Shaw Engineering, Ltd., in the amount of  
\$58,300.00 plus \$5,000.00 for Contingencies.

February 9, 2022

## **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.

### **Attachments**

- A – Draft Professional Services Agreement
- B – Request for Proposals
- C – CIP Data Sheet

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT PROFESSIONAL SERVICES AGREEMENT

## 1. PARTIES AND DATE.

This Agreement is made and entered into this      day of                     , 202  , by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”) and **Shaw Engineering, Ltd.**, a domestic corporation, with its principal place of business at 20 Vine Street, Reno, Nevada (“Consultant”). The District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

## 2. RECITALS.

2.1 District. District is a general improvement district organized under the laws of the State of Nevada, with power to contract for services necessary to achieve its purpose.

2.2 Consultant. Consultant desires to perform and assume responsibility for the provision of certain professional services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing engineering design services to public clients, is licensed in the State of Nevada, and is familiar with the plans of District.

2.3 Project. District desires to engage Consultant to render professional engineering design services for the following project:

WATERMAIN REPLACEMENT – CRYSTAL PEAK (“Project”).

## 3. TERMS.

### 3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the District, all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the Project design services necessary for the Project (“Services”). The types of services to be provided are more particularly described in Exhibit A attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. As described in Section 3.3, the District shall pay for such services in accordance with the Schedule of Charges set forth in Exhibit B.

3.1.2 Term. The term of this Agreement shall be from February 28, 2022 to February 1, 2023, unless earlier terminated as provided herein. The Parties may, by mutual, written consent, extend the term of this Agreement if necessary to complete the Project.



## **3.2 Responsibilities of Consultant.**

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement and such directions and amendments from District as herein provided. The District retains Consultant on an independent contractor basis and not as an employee. No employee or agent of Consultant shall become an employee of District. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of the District and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services. Consultant shall perform its services in a prompt and timely manner within the term of this Agreement and shall commence performance upon receipt of written notice from the District to proceed ("Notice to Proceed"). The Notice to Proceed shall set forth the date of commencement of work.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the District's approval.

3.2.4 Substitution of Key Personnel. Consultant has represented to the District that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence subject to the District's written approval. In the event that the District and Consultant cannot agree as to the substitution of key personnel, the District shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the District, or who are determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the District. The key personnel for performance of this Agreement are those listed in Exhibit A as Project Manager and Project Team.

3.2.5 District's Representative. The District hereby designates Kate Nelson, P.E., IVGID Engineering Manager, or her designee, to act as its representative for the performance of this Agreement ("District's Representative"). The District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Consultant shall not accept direction or orders from any person other than the District's Representative or his or her designee.

3.2.6 Consultant's Representative. Consultant hereby designates Cody Black, P.E., Principal Engineer, or his designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his best skill and attention, and shall

be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Consultant agrees to work closely with the District staff in the performance of Services and shall be available to the District's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including a Washoe County Business License, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the District, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, and shall give all notices required by law. If required, Consultant shall assist District, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies. Consultant shall be liable for all violations of local, state and federal laws, rules and regulations in connection with the Project and the Services. If the Consultant performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold the District, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance.

3.2.10.1 Time for Compliance. Consultant shall not commence the Services under this Agreement until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that the subcontractor has secured all insurance required under this section.

3.2.10.2 Minimum Requirements. Consultant shall, at its expense, procure and maintain for the duration of the Agreement insurance meeting the requirements set forth herein. Consultant shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Agreement. Such insurance shall meet at least the following minimum levels of coverage:

(A) Minimum Limits of Insurance. Consultant shall maintain limits no less than: (1) *General Liability*: [\$2,000,000-\$5,000,000] per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with general aggregate limit is used, either the general aggregate limit shall apply separately to this Agreement/location or the general aggregate limit shall be twice the required occurrence limit; (2) *Automobile Liability*: [\$1,000,000-\$3,000,000] combined single limit (each accident) for bodily injury and property damage; and (3) *Industrial Insurance*: Workers' Compensation limits as required by the Labor Code of the State of Nevada. Employer's Liability limits of \$1,000,000 per accident for bodily injury or disease; and (4) *Professional Liability/Errors and Omissions*: Consultant shall procure and maintain, and require its sub-consultants to procure and maintain, for a period of five (5) years following completion of the Services, professional liability/errors and omissions liability insurance appropriate to their profession. Such insurance shall be in an amount not less than [\$1,000,000-\$5,000,000] per claim, and shall be endorsed to include contractual liability. "Covered Professional Services" as designated in the Professional Liability/Errors and Omissions policy must specifically include work performed under this Agreement.

Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as additional insured pursuant to this Agreement. Defense costs shall be payable in addition to the limits.

3.2.10.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms supplied or approved by the District to add the following provisions to the insurance policies:

(A) Commercial General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(B) Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the Consultant or for which the Consultant is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(C) Industrial (Workers' Compensation and Employers Liability) Insurance. The insurer shall agree to waive all rights of subrogation against the District, its directors, officials, officers, employees, agents and volunteers for losses paid under the terms of the insurance policy which arise from work performed by the Consultant.

(D) All Coverages. Each insurance policy required by this Agreement shall be endorsed to state that: (A) coverage shall not be suspended, voided, reduced or canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District; and (B) any failure to comply with reporting or other provisions of the policies, including breaches of warranties, shall not affect coverage provided to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.4 Separation of Insureds; No Special Limitations. All insurance required by this Section shall contain standard separation of insureds provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. Consultant shall guarantee that, at the option of the District, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its directors, officials, officers, employees, agents and volunteers; or (2) the Consultant shall procure a bond guaranteeing payment of losses and related investigation costs, claims and administrative and defense expenses.

3.2.10.6 Acceptability of Insurers. Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The District in no way warrants that the above-required minimum insurer rating is sufficient to protect the Consultant from potential insurer insolvency.

3.2.10.7 Verification of Coverage. Consultant shall furnish the District with original certificates of insurance and endorsements effecting coverage required by this Agreement on forms satisfactory to the District. The certificates and endorsements for each insurance policy shall be

signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms provided by the District if requested. All certificates and endorsements must be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, at any time.

3.2.10.8 Subconsultants. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the District that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the District as an additional insured using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, District may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

3.2.10.9 Compliance with Coverage Requirements. If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Consultant or District will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, District may terminate this Agreement for cause.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed.

### **3.3 Fees and Payments.**

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement in accordance with the Schedule of Charges set forth in Exhibit B, attached hereto and incorporated herein by reference. The total compensation to be provided under this Agreement shall not exceed **Fifty-Eight Thousand Three Hundred Dollars (\$58,300.00)** without written approval of District's Engineering Manager. Extra Work may be authorized, as described below; and if authorized, said Extra Work will be compensated at the rates and manner set forth in this Agreement.

3.3.2 Payment of Compensation. Consultant shall submit to District a monthly itemized invoice which indicates work completed and hours of Services rendered by Consultant. The invoice shall describe the amount of Services and supplies provided since the initial commencement date of Services under this Agreement, and since the start of the subsequent billing periods, through the date of the invoice. Invoices shall be sent to [invoices@ivgid.org](mailto:invoices@ivgid.org) with a copy to [rlr@ivgid.org](mailto:rlr@ivgid.org). Consultant shall include a Project Task Tracking Sheet with each invoice submitted. District shall, within forty-five (45) days of receiving such invoice and Project Task Tracking Sheet, review the invoice and pay all approved charges thereon.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized under Exhibit B, or otherwise in writing by the District.

3.3.4 Extra Work. At any time during the term of this Agreement, the District may request that Consultant perform Extra Work. As used herein, “Extra Work” means any work which is determined by the District to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the District’s Representative. Where Extra Work is deemed merited by the District, an amendment to the Agreement shall be prepared by the District and executed by both Parties before performance of such Extra Work, or the District will not be required to pay for the changes in the scope of work. Such amendment shall include the change in fee and/or time schedule associated with the Extra Work. Amendments for Extra Work shall not render ineffective or invalidate unaffected portions of this Agreement.

### **3.4 Accounting Records.**

3.4.1 Maintenance and Inspection. Consultant shall maintain accurate and complete books, documents, accounting records and other records pertaining to the Services for six (6) years (or longer as required by applicable law) from the date of final payment under this Agreement. Consultant shall make such records available to the District for inspection, audit, examination, reproduction, and copying at Consultant’s offices at all reasonable times. However, if requested, Consultant shall furnish copies of said records at its expense to the District, within seven (7) business days of the request.

### **3.5 General Provisions.**

#### **3.5.1 Termination of Agreement.**

3.5.1.1 Grounds for Termination. The District may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to the District, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause. Consultant shall not be entitled to payment for unperformed Services, and shall not be entitled to damages or compensation for termination of this Agreement by District except for the amounts authorized herein.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, the District may require Consultant to provide all finished or unfinished Documents and Data (defined below) and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such documents and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, the District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

**District**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, NV 89451  
Attn: Ronnie Rector

**Consultant**

Shaw Engineering, Ltd.  
20 Vine Street  
Reno, NV 89503  
Attn: Cody Black

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

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data. All source code, reports, programs, manuals, disks, tapes, and any other material prepared by or worked upon by Consultant for the Services shall be the exclusive property of the District, and the District shall have the right to obtain from Consultant and to hold in District's name copyrights, trademark registrations, patents, or whatever protection Consultant may appropriate to the subject matter. Consultant shall provide District with all assistance reasonably required to perfect the rights in this subsection.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of the District, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use the District's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of the District.

3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

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

3.5.6 Indemnification. To the fullest extent permitted by law, Consultant shall defend, indemnify and hold the District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or relating to any negligence or willful misconduct of Consultant, its officials, officers, employees, agents, consultants, and contractors arising out of or in connection with the performance of the Services, the Project, or this Agreement, including without limitation the payment of all consequential damages, expert witness fees, and attorney's fees and other related costs and expenses. Consultant shall defend, at Consultant's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District, its directors, officials, officers, employees, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, in any such suit, action or other legal proceeding. Consultant shall reimburse District and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided, including correction of errors and omissions. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its directors, officials, officers, employees, agents or volunteers.

3.5.6.1 Design Professional. To the extent required by NRS 338.155, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, volunteers, and agents free and harmless shall not include any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the employees, officers or agents of the District. Moreover, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, volunteers, and agents free and harmless from any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Consultant or the employees or agents of the Consultant which are based upon or arising out of the professional services of the Consultant. If the Consultant is adjudicated to be liable by a trier of fact, the trier of fact shall award reasonable attorney's fees and costs to be paid to the District, as reimbursement for the attorney's fees and costs incurred by the District in defending the action, by the Consultant in an amount which is proportionate to the liability of the Consultant. This Section shall only apply to the extent required by NRS 338.155 and shall not otherwise limit Consultant's obligation to defend, indemnify and hold the District harmless as required under Section 3.5.6.

3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both Parties.

3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of Nevada. Venue shall be in Washoe County.

3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.5.10 District's Right to Employ Other Consultants. The District reserves right to employ other consultants in connection with this Project.



3.5.11 Successors and Assigns. This Agreement shall be binding on and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party.

3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the District. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.5.13 Subcontracting. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of District. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

3.5.14 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subcontractors of Consultant, except as otherwise specified in this Agreement. All references to the District include its officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.5.15 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.5.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.5.17 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.5.18 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.5.22 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.5.23 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.5.24 Limitation of Liability. The District does not and will not waive and expressly reserves all available defenses and limitations contained in Chapter 41 of the Nevada Revised Statutes. Contract liability of both parties shall not be subject to punitive damages.

3.5.25 Non-Appropriations. The District may terminate this Agreement, effective immediately upon receipt of written notice on any date specified if for any reason the District's funding source is not appropriated or is withdrawn, limited, or impaired.

3.5.26 Compliance with Laws. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services. Consultant shall not discriminate against any person on the grounds of race, color, creed, religion, sex, sexual orientation, gender identity or gender expression, age, disability, national origin or any other status protected under any applicable law. Consultant is not currently engaged in, and during the duration of the Agreement shall not engage in, a Boycott of Israel. The term "Boycott of Israel" has the meaning ascribed to that term in NRS 332.065. Consultant shall be responsible for all fines, penalties, and repayment of any State of Nevada or federal funds (including those that the District pays, becomes liable to pay, or becomes liable to repay) that may arise as a direct result of the Consultant's non-compliance with this subsection.

3.5.27 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, District shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

[Signatures on Following Page]

**OWNER:**  
**INCLINE VILLAGE G. I. D.**  
**Agreed to:**

By: \_\_\_\_\_  
Brad B. Underwood, P. E.  
Director of Public Works

\_\_\_\_\_  
*Date*

**Reviewed as to Form:**

\_\_\_\_\_  
Joshua Nelson  
District General Counsel

\_\_\_\_\_  
*Date*

**CONTRACTOR:**  
**SHAW ENGINEERING, LTD.**  
**Agreed to:**

By: \_\_\_\_\_  
*Signature of Authorized Agent*

\_\_\_\_\_  
*Print or Type Name and Title*

\_\_\_\_\_  
*Date*

If Consultant is a corporation, attach evidence  
of authority to sign.



February 3, 2022

Kate Nelson, P.E.  
Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, NV 89451

**Re: Proposal for Engineering Services for the  
Watermain Replacement – Crystal Peak Project**

Dear Ms. Nelson:

Shaw Engineering (Shaw) is pleased to submit our response to the Request for Proposals (RFP) dated January 13, 2022 to provide professional engineering services for the Watermain Replacement – Crystal Peak Project.

### **Scope of Work**

Shaw understands Incline Village General Improvement District (IVGID) is seeking a range of professional engineering and land surveying services for replacement of 2,250 lineal feet (LF) of 6-inch steel water main with a new 8-inch water main. As described in the RFP we understand the general scope of work will include:

- Field Surveying and Mapping
- Permit and construction level design plans and specifications
- Engineer's opinion of probable construction costs
- Permitting
- Bidding support
- General project management and coordination

The specific tasks and deliverables are more specifically described as follows:

#### **Task 1 - Surveying and Base Mapping**

Shaw will coordinate with Summit Engineering to provide a complete topographic map for the water main replacement limits. Summit Engineering will compile existing mapped utilities from IVGID and coordinate USA locates for the limits of the project. Once initial electronic data is gathered, a combination of conventional (total station) and GPS field surveying will be completed. During the field surveying, all marked utilities will be collected and all water and sewer infrastructure will be located and collected. The field survey crews will collect locations for major appurtenances such as large buried vaults, water meters, fire hydrants, etc. and will also utilize metal detectors and other utility investigations to provide an accurate map of all buried and overhead utilities for the corridor. Roadway drainage infrastructure, trees and vegetated areas within the corridor will also be collected to ensure all relevant background data is gathered for developing complete construction storm water best management practices (BMP) plans. Once the complete survey base map is provided from Summit, Shaw

will conduct an additional round of field investigations to provide a level of quality control to the survey base map and ensure all critical utilities and features are properly located on the topo mapping. The topo mapping will also be provided to IVGID staff at these intervals for review and comment, as required.

#### Task 2 - 30% Design Submittal

In order to provide an efficient design of the water main replacement, Shaw will provide a 30% design submittal to IVGID. The 30% design submittal will identify the extents of the water main replacement as well as confirm tie-in points and lines identified for abandonment. The design submittal will allow the new water main alignment to be vetted by IVGID staff and allow for a collaborative discussion regarding maintaining water service during the majority of construction and limiting disruptions to water service to customers. Confirmation of water lateral, water meter and water meter box replacement will also be reviewed during this phase. All comments on the alignment review and 30% design plans will be reviewed with IVGID staff for additional clarifications, as required. The 30% design will also review any sensitive areas or other BMP/drainage concerns as well as provide an initial opinion of probable construction costs for the overall project. Any utility conflicts or potential locations, where additional subsurface exploration may be necessary, will be reviewed with IVGID staff and potholing will be coordinated with IVGID (potholing, if required, is assumed to be completed by others).

#### Task 3 - 75% Design Submittal

All comments from the 30% design submittal will be updated and initial/draft plan and profile drawings developed for the 75% design submittal. The submittal will show the final alignment, incorporate required IVGID standard details, verify overall limits of construction and disturbances and identify sewer and dry utility conflicts. Tie-in locations, fire hydrant locations and service reconnection methods will also be provided with the 75% plans. Updated engineer's opinion of probable construction cost and 75% draft design drawings will be provided to IVGID for review.

#### Task 4 - 90% Design Submittal

This task will incorporate all IVGID comments on the 75% design submittal. This submittal will contain complete plan and profile drawings, BMP plans, staging and material storage areas, pavement limits, overall traffic control requirements/limits, water meter/service tie-over details, air valve(s), planned pavement replacement limits and shut-down and tie-over plans.

During water main replacements with active services, the shut-down and tie-over plan is often a more critical design element than the new water main design. This section of Crystal Peak appears to have 14 or more service connections being served off of the existing 6-inch steel main. Rather than relying on the contractor to develop a shutdown and tie-over plan, we have discovered a more thorough and successful plan for these activities can be developed during the water main design phase. The general approach for the water main tie-over will depend on whether water meters and laterals are being replaced, however the tie-over plan will include temporary reconnection and tie-over of existing water service lines to the new main followed by permanent service line replacement. This method of water service tie-over can usually allow for limited water service disruption to customers and customers typically will be able to begin using their water right away after tie-over and flushing is completed with no additional boil water order (BWO) or bacteriological sampling (Bac-T) delays.

Other critical elements of the 90% design submittal will be showing all utility crossings with any sewer or storm drain crossing mitigations identified in both plan and profile with specific mitigation measures meeting Nevada Division of Environmental Protection (NDEP) guidelines. Utility standard details, trench sections, air valve details, BMP plan with vegetation protection, material storage, and temporary pavement maintenance requirements, etc. will also be included with the 90% design submittal.

In addition to the design drawings, Shaw will coordinate technical specifications with IVGID staff. The technical specifications will be developed to cover all newly installed piping and appurtenances. The technical specifications will also include a bid item schedule and summary of work (also referred to as bid item clarifications) for each bid item. A final engineer's opinion of probable construction costs will also be provided with the 90% design submittal.

#### Task 5 - Permitting

For water line rehabilitation, permitting or other agency coordination will be required with Washoe County, Washoe County Health District (WCHD) and North Lake Tahoe Fire Protection District (NLTFPD). There may be other minor coordination with dry utility companies should any critical conflicts be identified, which may require utility company assistance or relocation before or during construction.

Washoe County permitting will be required due to the excavation and encroachment permit requirements of the County. The contractor who is awarded the project will need to pull the permit, however the 90% design drawings will be provided to the County for review and approval ahead of the encroachment permit. Any conditions from Washoe County or other comments on the design drawings will be incorporated and resubmitted, as necessary.

WCHD will also need to permit the water main replacement project. The 90% design drawings will be prepared for WCHD submittal along with the required technical specifications for the water line and appurtenances. A WCHD cover letter will be developed to accompany the submittal to provide a brief overview of the purpose of the project, the extents of the work being performed, the current system pressures (pressures to be provided by IVGID), fire flow requirements, and the overall impact on the water system. Shaw will prepare a WCHD submittal package for IVGID staff to submit due to restrictions on the WCHD permit intake process.

NLTFPD permitting will be provided at the early stages of the project. Once the alignment is reviewed with IVGID staff, existing and new fire hydrant locations will be provided on an overall project figure. The overall hydrant figure will be submitted to NLTFPD for approval of the proposed hydrant locations and written verification of the fire flow requirements for the project will be obtained. This fire approval will be supplied to WCHD as discussed above.

All permit fees are assumed to be paid directly by IVGID as identified in the RFP.

#### Task 6 - 100% Design Submittal

Following receipt of comments on the 90% design/permit plans from IVGID staff, Washoe County and WCHD, a final 100% "issued for bidding" plan set will be provided. Any required final edits to the technical specifications, construction estimate, bid schedule and bid item clarifications will also be completed. Shaw will compile/coordinate the technical specifications, bid schedule and bid item

clarifications into IVGID standard contract language and provisions. Any minor edits, if required, to IVGID contract language will be coordinated. The final bid package of plans and documents will be provided to IVGID staff for final review.

**Task 7 - Bidding Support**

Shaw will support IVGID staff during the bidding process. This task will assist with response to bidder requests for information (RFIs), review and assist with addenda and attend the pre-bid conference and bid opening. Following bid opening, Shaw will assist with review of bids submitted and provide a recommendation of award letter to be posted publicly to meet requirements of NRS 338 for notification of bid protest timelines.

**Receipt of Addenda**

This RFP acknowledges receipt of addenda as follows:

| <b>Addendum Number</b> | <b>Addendum Date</b> |
|------------------------|----------------------|
| 1                      | January 19, 2022     |
| 2                      | January 21, 2022     |

**Project Manager & Project Team**

Since 1981 Shaw Engineering has been focused on providing quality services to utilities throughout Nevada. Projects, including drafting, modeling, day-to-day design, project coordination, etc. are completed by local highly experienced Principal and Senior Engineers with the assistance of excellent support staff. The focus of Shaw Engineering aligns well with the needs of the GID. With Cody Black, P.E. as the project manager, we have a dedicated staff ready to assist with this watermain replacement project, as well as other infrastructure challenges facing IVGID. From planning to hydraulic modeling, all the way through complete project delivery and construction management, we commit highly qualified personnel to assist with the varying needs of the GID. Our dedicated staff available is listed below. In addition, we have multiple technicians, inspectors and subconsultants to efficiently adapt to any project requirements.

| <b>Name</b>           | <b>Title</b>       | <b>Years of Experience</b> |
|-----------------------|--------------------|----------------------------|
| Cody Black, P.E.      | Principal Engineer | 16                         |
| Paul Winkelman, P.E.  | Principal Engineer | 32                         |
| Steve Brigman, P.E.   | Principal Engineer | 32                         |
| Marc Belanger, P.E.   | Senior Engineer    | 25                         |
| Nick O'Connor, P.E.   | Staff Engineer II  | 6                          |
| Connor Farrell, E.I.  | Staff Engineer I   | 5                          |
| Owen Wurgler, E.I.    | Staff Engineer I   | 2                          |
| Tanner Brashler, E.I. | Staff Engineer I   | 3                          |

These professionals are regularly completing design and project management for public water and wastewater systems throughout Nevada and Sierra California. We routinely provide services to entities such as Truckee Meadows Water Authority, Sun Valley General Improvement District, City of Lovelock, City of Fernley, Churchill County, Squaw Valley Mutual Water Company, Nevada Department of Wildlife,

Weed Heights Utilities, Washoe County School District, Washoe County Community Services, City of Winnemucca and just to name a few. This background provides Shaw a unique ability to understand the needs of IVGID.

### **Project Experience**

We understand IVGID requires experienced design engineers to efficiently manage their capital improvement projects, such as the Watermain Replacement - Crystal Peak Project. Shaw's team routinely designs new water systems from the ground up as well as rehabilitates aging water systems and rehabilitation projects such as the Crystal Peak Project aligns well with our capabilities as a firm. Furthermore, we have excellent working relationships with Washoe County Health District, Washoe County Community Services Department (CSD), NDEP Bureau of Safe Drinking Water and other regulatory agencies in the area. A few of our most recent water system projects are listed below:

#### **Sun Valley GID (SVGID) – Desert Skies Middle School Offsite Utility Project**

(Construction Cost: \$2,188,000)

Design and Construction of new offsite 12-inch potable water transmission main for fire flow and potable water service for new WCSD middle school site and new offsite 15-inch sewer collection main:

- 3,980 LF of 12-inch potable PVC pipe and appurtenances
- 3,876 LF of 15-inch SDR-35 sewer pipe and manholes
- multiple system tie-ins via Hot Tap and valve cut in assemblies
- Hydraulic modeling
- roadway repair
- Washoe County Health District and Washoe County CSD permitting
- SVGID/WCSD joint funding

Complete project construction management and inspection.

Reference: SVGID, Chris Melton, Public Works Director – (775) 673-2253, cmelton@svgid.com

#### **Truckee Meadows Water Authority (TMWA) – Verdi and Boomtown System Expansion**

(Construction Cost: \$4,024,000)

Design and construction of 6,581 LF of 18-inch and 16-inch ductile iron potable water transmission main and dual 1,100 gallon per minute submersible booster pump station

- Relocation of 750 LF of Verdi Meadows Utility Company potable water 6-inch PVC main to accommodate TMWA watermain install
- NDOT permitting, Washoe County Engineering permitting, Washoe County Health District permitting and City of Reno permitting
- UPRR permitting for jack and bore under UPRR ROW
- ARVs and Fire Hydrant installs
- road repairs
- TMWA CIP and NDEP SRF funding

Complete project construction management.

Reference: TMWA, Scott Estes, P.E., Director of Engineering – (775) 834-8033, sestest@tmwa.com

#### **Squaw Valley Mutual Water Company (SVMWC) – USDA Water Main Rehabilitation Projects (multi-phase)**

(Construction Cost: \$6,500,000)

Multiple phases of design and construction of capital improvement projects replacing aged 6-inch asbestos cement pipe with new potable water 8-inch PVC pipe:

- 6,000+ LF of 8-inch PVC pipe and appurtenances
- 282- new meter installs and water service reconnects
- ARVs and Fire Hydrant installs



- road repairs • USDA funding including PER phase of obtaining funding • Hydraulic modeling • Varying pipe pressure classes • Complete project construction management and inspections.

Reference: SVMWC, John Johnson, President - (925) 260-1555, john@rjgordonconstruction.com

**Nevada Department of Wildlife (NDOW) – Well H1 Equip and Water Transmission Main**  
(Construction Cost: \$456,789)

Design and construction of new hatchery water transmission main and Well H1 pump equipping and discharge piping: • 1,850 LF of 10-inch and 12-inch PVC water main and appurtenances • 12-inch on 12-inch Hot Tap • Hydraulic modeling of hatchery well system • Nevada Public Works Division Permitting • NDOW grant funding • Complete project construction management and field observations.

Reference: NDOW, Rodd Lighthouse, P.E., Supervising Professional Engineer – (775) 688-1586, rlighthouse@ndow.org

**City of Fernley – Water Master Plan and Ongoing Water and Sewer System Modeling**  
(Consulting fee varies)

Completion of Water and Sewer Master Plans detailing existing system infrastructure and recommendations for system upgrades based on growth type and rate. System Modeling and maintenance for Capital Improvement Projects and incoming developments to determine required public improvements. Complete GIS based hydraulic modeling for water and sewer systems utilizing InfoWater Pro and InfoSWMM.

Reference: City of Fernley, Derek Starkey, P.E., City Engineer – (775) 784-9918, dstarkey@cityoffernley.org

**Esmeralda County – Goldfield Town Transmission Main Project**  
(Construction Cost: \$3,454,000)

Construction of a new potable water transmission main between Klondike Well 1 and Booster Pump Station #2 consisting of: • 45,000 LF of 6-inch PVC pipe and appurtenances • BLM permitting • Hydraulic modeling • Varying pipe pressure classes • USDA funding including PER phase for obtaining funding • Complete project construction management and inspections.

Reference: Mike Anderson, Esmeralda County – (775) 485-3493, escopw@gmail.com

**Esmeralda County – Silver Peak Phase 2 Water System Improvements**  
(Construction Cost: \$362,370)

- Complete replacement of over 54 service connections • Remove and replace 9 fire hydrants • Remove and replace aged fittings • Air valve replacements • Gate valve replacements • Asphalt repairs • SRF funding • Complete project construction management and inspections.

Reference: Mike Anderson, Esmeralda County – (775) 485-3493, escopw@gmail.com

**City of Lovelock - Paiute Tribe Water & Sewer Improvement Project**  
(Construction Cost: \$2,169,700)

Design and construction of 3,314 LF of 8-inch and 10-inch sewer collection mains and manholes and project management for over 5,000 LF water main rehabilitation including hydrants and appurtenances

- water meter service connections and sewer lateral connections
- Partial roadway reconstruction
- USDA funding
- Complete water and sewer project construction management (water design by others).

Reference: City of Lovelock, Mike Giles, Mayor – (775) 273-2356, mdgiles@sbcglobal.net

**Miscellaneous Water Planning Projects**  
(Consulting fee varies)

An ongoing part of the infrastructure projects we design is the thorough planning and analysis which goes into the projects on the front end. A few of our most recent planning assignments are:

- City of Fernley Water and Sewer Master Plan Updates and discovery modeling for dozens of residential, commercial and industrial projects.
- Sun Valley General Improvement District Water Master Plan Update.
- Golconda General Improvement District Spring Water System Rehabilitation Planning and Funding Application Support.
- Topaz Ranch General Improvement District Preliminary Engineering Report for a new well source and system rehabilitation projects.
- Churchill County Water and Sewer Master Plan Updates.
- Churchill County Preliminary Engineering Report for a new well source.

Shaw provides engineering services for numerous other water systems including feasibility studies, engineering reports for new wells, new public water systems and water treatment facilities. Shaw has also routinely completed hundreds of BMP projects throughout the Tahoe Basin and is familiar with all TRPA expectations, which will provide enhanced services to the GID to maintain the requirements of the MOU with TRPA. Recent TRPA/BMP projects include dozens of lakefront residential and commercial BMP retrofits and new construction as well as utility undergrounding on Lakeshore Blvd, Debra Lane and Vivian Lane.

All of the above assignments were completed in compliance with the requirements of NDEP Bureau of Safe Drinking Water, Washoe County Health District and other funding and regulatory oversight entities.

### Additional References

- Churchill County, Chris Spross, Director of Public Works  
(775) 423-7627, cspross@churchillcountynv.gov (SRF Projects)
- Herlong Public Utility District, Sandy Raffelson  
(530) 827-3150, sandy@herlongpud.com (USDA Projects)
- Pershing County School District, Tom Donaldson, Operations Director  
(775) 273-2668, tdonaldson@pershing.k12.nv.us (PCSD Capital Improvement Projects)
- Washoe County School District, Eddy Chacon, Assistant Director of Planning/Design  
(775) 789-3819, jchacon@washoeschools.net (WCSD Capital Improvement Projects)

If you have any questions, please call the office anytime or you can reach me on my mobile phone at (775) 412-2086.

Sincerely,

**SHAW ENGINEERING**

A handwritten signature in blue ink that reads "Cody R. Black". The signature is written in a cursive style and is positioned above the typed name and title.

Cody Black, P.E.  
Principal Engineer



February 3, 2022

Kate Nelson, P.E.  
Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, NV 89451

Re: **Fee Estimate**  
**Watermain Replacement RFP – Crystal Peak Project**

Dear Ms. Nelson:

In accordance with the request for proposal for the Water Main Replacement – Crystal Peak Project, a fee estimate has been provided below. This fee estimate has been developed based on the Scope of Work in the RFP response letter from Shaw Engineering dated January 28, 2022.

|                                  |                   |
|----------------------------------|-------------------|
| Task 1 Surveying and Basemapping | \$13,000.00       |
| Task 2 30% Design Submittal      | \$3,700.00        |
| Task 3 75% Design Submittal      | \$16,000.00       |
| Task 4 90% Design Submittal      | \$12,000.00       |
| Task 5 Permitting                | \$4,500.00        |
| Task 6 100% Design Submittal     | \$6,800.00        |
| <u>Task 7 Bidding Support</u>    | <u>\$2,300.00</u> |
| Total                            | \$58,300.00       |

All fees will be billed monthly based on actual time and materials per the attached fee schedule.

If you have any questions, please call or email anytime.

Sincerely,  
**SHAW ENGINEERING**

Cody Black, P.E.  
Principal Engineer



## 2022 FEE SCHEDULE

### PROFESSIONAL

|                          |                         |
|--------------------------|-------------------------|
| Principal                | \$180.00/hr             |
| Project Manager          | \$160.00/hr             |
| Senior Engineer          | \$150.00/hr             |
| Professional Engineer II | \$140.00/hr             |
| Professional Engineer I  | \$120.00/hr             |
| Staff Engineer II        | \$110.00/hr             |
| Staff Engineer I         | \$100.00/hr             |
| Expert Testimony         |                         |
| Consultations            | \$250.00/hr             |
| Reports/Preparations     | \$500.00/hr             |
| Trial/Depositions        | \$750.00/hr (4 hr.Min.) |

### TECHNICAL

|                           |             |
|---------------------------|-------------|
| Engineering Technician    | \$ 95.00/hr |
| Planning Technician       | \$ 85.00/hr |
| Drafting/Technician II    | \$ 85.00/hr |
| Drafting/Technician I     | \$ 75.00/hr |
| Construction Inspector II | \$100.00/hr |
| Construction Inspector I  | \$ 90.00/hr |

### ADMINISTRATIVE

|                             |             |
|-----------------------------|-------------|
| Office Administrator        | \$ 75.00/hr |
| Administrative Assistant II | \$ 65.00/hr |
| Administrative Assistant I  | \$ 55.00/hr |

### OTHER

|                |              |
|----------------|--------------|
| Subconsultants | Cost + 15%   |
| Mileage        | \$0.85/mile  |
| Per Diem       | \$150.00/day |
| Expenses       | At Cost      |

*The cost for office equipment, office supplies, hardware and software utilized during a Project is included in the fee schedule. Per Diem applies to Construction Inspectors that are required to spend one night or more on the Project.*

January 13, 2022

## **REQUEST FOR PROPOSALS**

**SUBJECT: Request for Proposals (RFP) for Professional Engineering Services for the Watermain Replacement – Crystal Peak Project**

The Incline Village General Improvement District (IVGID) is requesting proposals for professional engineering services related to the preparation of design, permitting and specifications for the Watermain Replacement – Crystal Peak Project (Project).

## **BACKGROUND/SYSTEM DESCRIPTION**

The Project is a continuation of the multi-year program to replace 1960's era thin-wall steel watermains and other deficient watermains. Replacement criteria is twofold: replace those watermains with the most leaks and in streets with aging pavement. Since our water loss is now less than 6%, our main objective is to work closely with the Washoe County Road Department to replace watermains just prior to the County's repaving the street. We are also working closely with the North Lake Tahoe Fire Protection District to determine areas of low fire flow, which may indicate a need for increased capacity in that area.

There is approximately six (6) miles of old steel watermains remaining in the system. Our watermain replacement strategy involves meeting with Washoe County prior to each budget year and jointly agreeing on streets to be paved and watermains to be replaced. Our overall goal is to replace deficient watermains to keep our unaccounted for water loss to under 6% and to avoid costly pavement patch penalties imposed by Washoe County. The original watermains installed in much of Incline Village in the 1960's were thin-walled steel. These pipes are now failing repeatedly and need replacement.

## **PROJECT DESCRIPTION**

The Project is located on Crystal Peak Road and consists of replacing the old 6" diameter steel pipe with new 8" diameter pipe. The length is approximately 2,250 LF. There may be a need to add more fire hydrants per current codes as well as an ARV.

The Project consists of completing design, permitting, approvals, specifications, bid documents, and bid support necessary to get the construction of the Project under contract and begin construction.

## **INFORMATION AVAILABLE**

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Attached to this RFP are digital copies of the following documents:

1. Current GIS Data (in PDF format)
2. Plan & Profile of Lakeview Subdivision (scanned to Microfiche)
3. TRPA MOU

## **SCOPE OF WORK**

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The scope of work for this Project includes the following tasks:

- Field Survey and Mapping – The Consultant shall be responsible for field surveying and mapping completed to provide sufficient detail for the watermain design.
- Permitting – The Consultant shall be responsible for applying for and obtaining all necessary permits and approvals required to construct the Project. It shall be the Consultant’s responsibility to determine which permits and approvals are required. IVGID will pay all required application and permit fees or deposits.
- Construction Documents (Plans, Specifications, Estimates, Bid Forms) – Consultant shall be responsible for preparing all construction plans and specifications complete for construction and suitable for public contracting and bidding. The plans and specifications shall be prepared in conformance with IVGID standards where applicable and shall incorporate the IVGID’s standard contract language and provisions. Progress submittals shall be supplied for IVGID review and comment at 75%, 90% and final completion. Each progress submittal shall include a detailed estimate of probable construction cost based on the submitted plans and specifications. This work will also involve various progress submittals to appropriate agencies. The Consultant will be responsible for addressing or responding to all received comments.
- Bidding Support – Consultant shall provide professional support during the bidding process to include answering questions, issuing clarifications, issuing bid addenda, and attendance at the pre-bid conference and bid opening. Additional support may be requested to assist IVGID in evaluating the submitted bids and the bidders’ qualifications and references.
- Construction services are not included in this scope of work.
- The District will be responsible for providing input from the District’s engineering staff to review Consultant work.

## **SCHEDULE**

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### RFP Phase

|                                   |                  |
|-----------------------------------|------------------|
| Begin RFP Process                 | January 13, 2022 |
| RFP Submittals Due                | January 26, 2022 |
| Notify Successful Firm            | February 1, 2022 |
| Successful Firm Cost Proposal Due | February 4, 2022 |
| Complete Contract Negotiations    | February 9, 2022 |

## Design Phase

|                                       |                   |
|---------------------------------------|-------------------|
| Begin Project Design                  | February 14, 2022 |
| Design Submittal to Washoe County     | March 14, 2022    |
| Design Complete and Ready for Bidding | May 2, 2022       |
| Anticipated Start of Construction     | July 5, 2022      |

## **PROPOSAL FORMAT**

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1. **Scope of Work:** Provide a detailed Scope of Work summarizing all work tasks required to complete the Project as generally described above and as understood by the Consultant. The Consultant may propose tasks in any format or grouping they feel will best manage and accomplish the Project. Identify in the Scope of Work any key issues anticipated in completing the Project and summarize how the team will approach these. Include a summary of assumptions made in preparing the Scope of Work and/or proposed exclusions to the Scope of Work.
2. **Project Manager and Project Team:** Identify the Project Manager, key personnel, and any sub-consultants that will be responsible for completing the project. As appropriate, identify tasks or areas of work responsibilities for each member. Include information regarding their qualifications and experience applicable to the Project.
3. **Experience:** Include a list of projects completed by members of the project team over the last five years that are similar in scope and provide a brief description of the projects.
4. **References:** Provide contact information for at least three references from previous clients who are public agencies for which the firm has performed work similar to this Project.
5. **Consultant Fee:** Provide, **in a separate sealed envelope**, a not to exceed fee, broken down by task, for completing all work as described in the Proposal Scope of Work, including materials and outside services. Also provide a current fee schedule for engineering services as used to calculate the Consultant's fee. The consultant fee and fee schedule will serve as the basis for final negotiations of the Consultant Agreement for Professional Services.

## **SELECTION OF CONSULTANT**

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The proposals will be evaluated by a selection committee made up of three (3) IVIGD staff members.

Each proposal will be rated on:

- Completeness of the proposed Scope of Work and responsiveness to this Request for Proposals
- Qualifications and experience of Consultant's Team
- Specific experience of Consultant Team with projects of the same nature.
- References



- Cost (may be considered if no clear decision is reached after consideration of the Technical Proposal)

### **IVGID'S STANDARD AGREEMENT FOR PROFESSIONAL SERVICES (CONTRACT)**

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Attached to this RFP is a copy of the IVGID's standard Agreement for Professional Services (Contract) used for consulting engineering services. Please review this contract, including the insurance requirements, carefully before you spend time on preparing a proposal for this project. IVGID will consider minor revisions to the contract subject to the review and approval of the IVGID's legal counsel and the District Engineer. A summary of proposed revisions to the standard form contract should be included in the consultant's Proposal.

### **SUMMARY**

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IVGID reserves the right to reject any or all proposals, to waive defects and informalities, and to accept any proposal.

Submit three (3) copies of the proposal in a sealed envelope by 2:00 p.m. on **January 26, 2022**. The proposals shall be labeled "Watermain Replacement – Crystal Peak and addressed to:

Kate Nelson, P.E.  
Incline Village General Improvement District  
1220 Sweetwater Rd.  
Incline Village, NV 89451  
775.832.1203  
ksn@ivgid.org

If you should have any questions, please contact me directly. Thank you for your interest and we look forward to hearing from you.

Sincerely,



Kate Nelson, P.E.  
Engineering Manager

Enclosures: IVGID's standard Agreement for Professional Services  
Digital Copy of Available Data

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT PROFESSIONAL SERVICES AGREEMENT

## 1. PARTIES AND DATE.

This Agreement is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 202\_\_, by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”) and [\_\_INSERT NAME OF CONSULTANT\_\_], a [\_\_INSERT TYPE OF ENTITY - CORPORATION, PARTNERSHIP, SOLE PROPRIETORSHIP OR OTHER LEGAL ENTITY\_\_] with its principal place of business at [\_\_INSERT ADDRESS\_\_] (“Consultant”). The District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

## 2. RECITALS.

2.1 District. District is a general improvement district organized under the laws of the State of Nevada, with power to contract for services necessary to achieve its purpose.

2.2 Consultant. Consultant desires to perform and assume responsibility for the provision of certain professional services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing [\_\_INSERT TYPE OF SERVICES\_\_] services to public clients, is licensed in the State of Nevada, and is familiar with the plans of District.

2.3 Project. District desires to engage Consultant to render professional services for the following project:

WATERMAIN REPLACEMENT – CRYSTAL PEAK PROJECT ("Project").

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## 3. TERMS.

### 3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the District, all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the [INSERT BRIEF DESCRIPTION OF SERVICES TO BE PERFORMED] services necessary for the Project (“Services”). The types of services to be provided are more particularly described in Exhibit A attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. As described in Section 3.3, the District shall pay for such services in accordance with the Schedule of Charges set forth in Exhibit B.

3.1.2 Term. The term of this Agreement shall be from [INSERT START DATE] to [INSERT ENDING DATE], unless earlier terminated as provided herein. The Parties may, by mutual, written consent, extend the term of this Agreement if necessary to complete the Project.

### **3.2 Responsibilities of Consultant.**

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement and such directions and amendments from District as herein provided. The District retains Consultant on an independent contractor basis and not as an employee. No employee or agent of Consultant shall become an employee of District. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of the District and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services. Consultant shall perform its services in a prompt and timely manner within the term of this Agreement and shall commence performance upon receipt of written notice from the District to proceed ("Notice to Proceed"). The Notice to Proceed shall set forth the date of commencement of work.

Consultant shall perform its services in a prompt and timely manner and shall commence performance upon receipt of written notice from the District to proceed ("Notice to Proceed"). Consultant shall complete the services required hereunder within 96 Calendar Days. The Notice to Proceed shall set forth the date of commencement of work.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the District's approval.

3.2.4 Substitution of Key Personnel. Consultant has represented to the District that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence subject to the District's written approval. In the event that the District and Consultant cannot agree as to the substitution of key personnel, the District shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the District, or who are determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the District. The key personnel for performance of this Agreement are as follows: [\[INSERT NAME OF KEY PERSONNEL\]](#).

3.2.5 District's Representative. The District hereby designates [\[INSERT NAME OR TITLE\]](#), or his or her designee, to act as its representative for the performance of this Agreement ("District's Representative"). The District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Consultant shall not accept direction or orders from any person other than the District's Representative or his or her designee.

3.2.6 Consultant's Representative. Consultant hereby designates [INSERT NAME], or his or her designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his best skill and attention, and shall be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Consultant agrees to work closely with the District staff in the performance of Services and shall be available to the District's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including a Washoe County Business License, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the District, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, and shall give all notices required by law. If required, Consultant shall assist District, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies. Consultant shall be liable for all violations of local, state and federal laws, rules and regulations in connection with the Project and the Services. If the Consultant performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold the District, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance.

3.2.10.1 Time for Compliance. Consultant shall not commence the Services under this Agreement until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that the subcontractor has secured all insurance required under this section.

3.2.10.2 Minimum Requirements. Consultant shall, at its expense, procure and maintain for the duration of the Agreement insurance meeting the requirements set forth herein. Consultant shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Agreement. Such insurance shall meet at least the following minimum levels of coverage:

(A) Minimum Limits of Insurance. Consultant shall maintain limits no less than: (1) *General Liability*: \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with general aggregate limit is used, either the general aggregate limit shall apply separately to this Agreement/location or the general aggregate limit shall be twice the required occurrence limit; (2) *Automobile Liability*: \$1,000,000 combined single limit (each accident) for bodily injury and property damage; and (3) *Industrial Insurance*: Workers' Compensation limits as required by the Labor Code of the State of Nevada. Employer's Liability limits of \$1,000,000 per accident for bodily injury or disease; and (4) *Professional Liability/Errors and Omissions*: Consultant shall procure and maintain, and require its sub-consultants to procure and maintain, for a period of five (5) years following completion of the Services, professional liability/errors and omissions liability insurance appropriate to their profession. Such insurance shall be in an amount not less than \$1,000,000 per claim, and shall be endorsed to include contractual liability. "Covered Professional Services" as designated in the Professional Liability/Errors and Omissions policy must specifically include work performed under this Agreement.

Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as additional insured pursuant to this Agreement. Defense costs shall be payable in addition to the limits.

3.2.10.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms supplied or approved by the District to add the following provisions to the insurance policies:

(A) Commercial General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees,

agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(B) Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the Consultant or for which the Consultant is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(C) Industrial (Workers' Compensation and Employers Liability) Insurance. The insurer shall agree to waive all rights of subrogation against the District, its directors, officials, officers, employees, agents and volunteers for losses paid under the terms of the insurance policy which arise from work performed by the Consultant.

(D) All Coverages. Each insurance policy required by this Agreement shall be endorsed to state that: (A) coverage shall not be suspended, voided, reduced or canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District; and (B) any failure to comply with reporting or other provisions of the policies, including breaches of warranties, shall not affect coverage provided to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.4 Separation of Insureds; No Special Limitations. All insurance required by this Section shall contain standard separation of insureds provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. Consultant shall guarantee that, at the option of the District, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its directors, officials, officers, employees, agents and volunteers; or (2) the Consultant shall procure a bond guaranteeing payment of losses and related investigation costs, claims and administrative and defense expenses.

3.2.10.6 Acceptability of Insurers. Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The District in no way warrants that the above-required minimum insurer rating is sufficient to protect the Consultant from potential insurer insolvency.

3.2.10.7 Verification of Coverage. Consultant shall furnish the District with original certificates of insurance and endorsements effecting coverage required by this Agreement on forms satisfactory to the District. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms provided by the District if requested. All certificates and endorsements must be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, at any time.

3.2.10.8 Subconsultants. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the District that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the District as an additional insured using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, District may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

3.2.10.9 Compliance With Coverage Requirements. If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Consultant or District will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, District may terminate this Agreement for cause.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed.

### **3.3 Fees and Payments.**

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement in accordance with the Schedule of Charges set forth in Exhibit B, attached hereto and incorporated herein by reference. The total compensation to be provided under this Agreement shall not exceed [\_\_INSERT WRITTEN DOLLAR AMOUNT\_\_] (\$[\_\_INSERT NUMERICAL DOLLAR AMOUNT\_\_]) without written approval of District's [\_\_INSERT TITLE\_\_]. Extra Work may be authorized, as described below; and if authorized, said Extra Work will be compensated at the rates and manner set forth in this Agreement.

3.3.2 Payment of Compensation. Consultant shall submit to District a monthly itemized invoice which indicates work completed and hours of Services rendered by Consultant. The invoice shall describe the amount of Services and supplies provided since the initial commencement date of Services under this Agreement, and since the start of the subsequent billing periods, through the date of the invoice. Invoices shall be sent to Ronnie\_Rector@ivgid.org. Consultant shall include a Project Task Tracking Sheet with each

invoice submitted. District shall, within forty-five (45) days of receiving such invoice and Project Task Tracking Sheet, review the invoice and pay all approved charges thereon.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized under Exhibit B, or otherwise in writing by the District.

3.3.4 Extra Work. At any time during the term of this Agreement, the District may request that Consultant perform Extra Work. As used herein, “Extra Work” means any work which is determined by the District to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the District’s Representative. Where Extra Work is deemed merited by the District, an amendment to the Agreement shall be prepared by the District and executed by both Parties before performance of such Extra Work, or the District will not be required to pay for the changes in the scope of work. Such amendment shall include the change in fee and/or time schedule associated with the Extra Work. Amendments for Extra Work shall not render ineffective or invalidate unaffected portions of this Agreement.

### **3.4 Accounting Records.**

3.4.1 Maintenance and Inspection. Consultant shall maintain accurate and complete books, documents, accounting records and other records pertaining to the Services for six (6) years (or longer as required by applicable law) from the date of final payment under this Agreement. Consultant shall make such records available to the District for inspection, audit, examination, reproduction, and copying at Consultant’s offices at all reasonable times. However, if requested, Consultant shall furnish copies of said records at its expense to the District, within seven (7) business days of the request.

### **3.5 General Provisions.**

#### **3.5.1 Termination of Agreement.**

3.5.1.1 Grounds for Termination. The District may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to the District, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause. Consultant shall not be entitled to payment for unperformed Services, and shall not be entitled to damages or compensation for termination of this Agreement by District except for the amounts authorized herein.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, the District may require Consultant to provide all finished or unfinished Documents and Data (defined below) and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such documents and other information within fifteen (15) days of the request.



3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, the District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

**District**

Incline Village General Improvement  
District  
893 Southwood Blvd.  
Incline Village, NV 89451  
Attn: **[INSERT NAME]**

**Consultant**

**[\_\_ INSERT NAME \_\_]**  
**[\_\_ INSERT ADDRESS \_\_]**  
**[\_\_ INSERT ADDRESS \_\_]**  
Attn: **[\_\_ INSERT NAME \_\_]**

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

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data. All source code, reports, programs, manuals, disks, tapes, and any other material prepared by or worked upon by Consultant for the Services shall be the exclusive property of the District, and the District shall have the right to obtain from Consultant and to hold in District's name copyrights, trademark registrations, patents, or whatever protection Consultant may appropriate to the subject matter. Consultant shall provide District with all assistance reasonably required to perfect the rights in this subsection.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of the District, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use the District's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of the District.

3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.5 Attorney's Fees. If either Party commences an action against the other Party, either legal, administrative or otherwise, arising out of or in connection with this

Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.5.6 Indemnification. To the fullest extent permitted by law, Consultant shall defend, indemnify and hold the District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or relating to any negligence or willful misconduct of Consultant, its officials, officers, employees, agents, consultants, and contractors arising out of or in connection with the performance of the Services, the Project, or this Agreement, including without limitation the payment of all consequential damages, expert witness fees, and attorney's fees and other related costs and expenses. Consultant shall defend, at Consultant's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District, its directors, officials, officers, employees, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, in any such suit, action or other legal proceeding. Consultant shall reimburse District and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided, including correction of errors and omissions. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its directors, officials officers, employees, agents or volunteers.

3.5.6.1 Design Professional. To the extent required by NRS 338.155, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, volunteers, and agents free and harmless shall not include any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the employees, officers or agents of the District. Moreover, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, volunteers, and agents free and harmless from any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Consultant or the employees or agents of the Consultant which are based upon or arising out of the professional services of the Consultant. If the Consultant is adjudicated to be liable by a trier of fact, the trier of fact shall award reasonable attorney's fees and costs to be paid to the District, as reimbursement for the attorney's fees and costs incurred by the District in defending the action, by the Consultant in an amount which is proportionate to the liability of the Consultant. This Section shall only apply to the extent required by NRS 338.155 and shall not otherwise limit Consultant's obligation to defend, indemnify and hold the District harmless as required under Section 3.5.6.

3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both Parties.

3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of Nevada. Venue shall be in Washoe County.

3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.5.10 District's Right to Employ Other Consultants. The District reserves right to employ other consultants in connection with this Project.

3.5.11 Successors and Assigns. This Agreement shall be binding on and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party.

3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the District. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.5.13 Subcontracting. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of District. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

3.5.14 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subcontractors of Consultant, except as otherwise specified in this Agreement. All references to the District include its officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.5.15 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.5.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.5.17 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.5.18 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.5.22 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party

warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.5.23 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.5.24 Limitation of Liability. The District does not and will not waive and expressly reserves all available defenses and limitations contained in Chapter 41 of the Nevada Revised Statutes. Contract liability of both parties shall not be subject to punitive damages.

3.5.25 Non-Appropriations. The District may terminate this Agreement, effective immediately upon receipt of written notice on any date specified if for any reason the District's funding source is not appropriated or is withdrawn, limited, or impaired.

3.5.26 Compliance with Laws. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services. Consultant shall not discriminate against any person on the grounds of race, color, creed, religion, sex, sexual orientation, gender identity or gender expression, age, disability, national origin or any other status protected under any applicable law. Consultant is not currently engaged in, and during the duration of the Agreement shall not engage in, a Boycott of Israel. The term "Boycott of Israel" has the meaning ascribed to that term in NRS 332.065. Consultant shall be responsible for all fines, penalties, and repayment of any State of Nevada or federal funds (including those that the District pays, becomes liable to pay, or becomes liable to repay) that may arise as a direct result of the Consultant's non-compliance with this subsection.

3.5.27 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, District shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

**[Signatures on Following Page]**

**SIGNATURE PAGE  
TO  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
PROFESSIONAL SERVICES AGREEMENT**

**INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT**

**[INSERT CONSULTANT'S NAME]**

By: \_\_\_\_\_

By: \_\_\_\_\_

**[INSERT NAME]**

**[INSERT TITLE]**

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

*Attest:*

By: \_\_\_\_\_

**[INSERT NAME]**

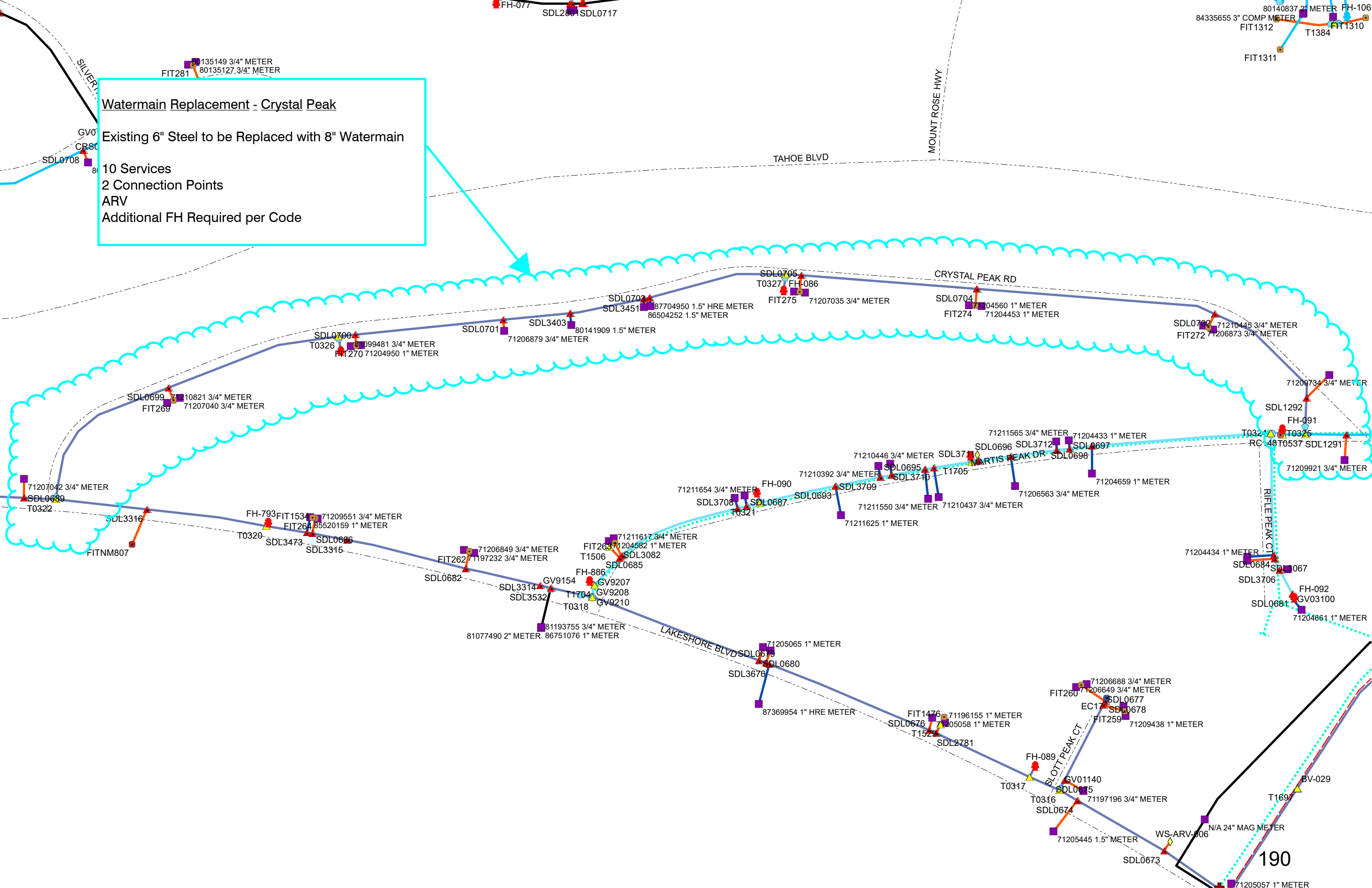
**[INSERT TITLE]**

Dated: \_\_\_\_\_

**Watermain Replacement - Crystal Peak**

Existing 6" Steel to be Replaced with 8" Watermain

- 10 Services
- 2 Connection Points
- ARV
- Additional FH Required per Code



80135149 3/4" METER  
FIT281 80135127 3/4" METER

FH-077  
SDL2801 SDL0717

84335655 3" COMP METER  
FIT1312  
T1384  
FIT1310  
FIT1311

SILVER LAKE BLVD

MOUNT ROSE HWY

TAHOE BLVD

CRYSTAL PEAK RD

LAKESHORE BLVD

190

GV0  
CRSC  
SDL0708

SDL0705  
T0327  
FH-086  
FIT275 71207035 3/4" METER

SDL0704  
FIT274 71204560 1" METER  
71204453 1" METER

SDL0702  
71210445 3/4" METER  
FIT272 71206873 3/4" METER

SDL0700  
T0326  
81099481 3/4" METER  
FIT270 71204950 1" METER

SDL0701  
71206879 3/4" METER

SDL3403  
80141909 1.5" METER

SDL0702  
87704950 1.5" HRE METER  
86504252 1.5" METER

SDL0699  
71210821 3/4" METER  
FIT269 71207040 3/4" METER

71207042 3/4" METER  
SDL0689  
T0322

FH-793  
FIT1534  
71209551 3/4" METER  
FIT264 85520159 1" METER

SDL3473  
SDL0686  
SDL3315

71206849 3/4" METER  
FIT262 71197232 3/4" METER

SDL3314  
GV9154  
SDL3532  
T0318

81193755 3/4" METER  
81077490 2" METER  
86751076 1" METER

FH-886  
GV9207  
GV9208  
GV9210

71211617 3/4" METER  
FIT263 71204582 1" METER  
T1506  
SDL3082

SDL0685

71211654 3/4" METER  
SDL3708  
T0321

FH-090  
SDL0687

71210392 3/4" METER  
SDL0693  
71211625 1" METER

71210446 3/4" METER  
SDL0695  
T1705

71211550 3/4" METER  
71210437 3/4" METER

71211565 3/4" METER  
SDL0696  
SDL3712  
T0325

71204433 1" METER  
SDL0697  
71204659 1" METER

71206563 3/4" METER

71204434 1" METER  
SDL0684  
SDL3067

71204861 1" METER  
FH-092  
GV03100

71209921 3/4" METER  
SDL1291

71209734 3/4" METER  
FH-091

71206688 3/4" METER  
FIT260  
71206649 3/4" METER  
EC17  
SDL0677  
SDL0678

FIT259 71209438 1" METER

FH-089  
T0317  
GV01140  
SDL0675

71197196 3/4" METER

71205445 1.5" METER

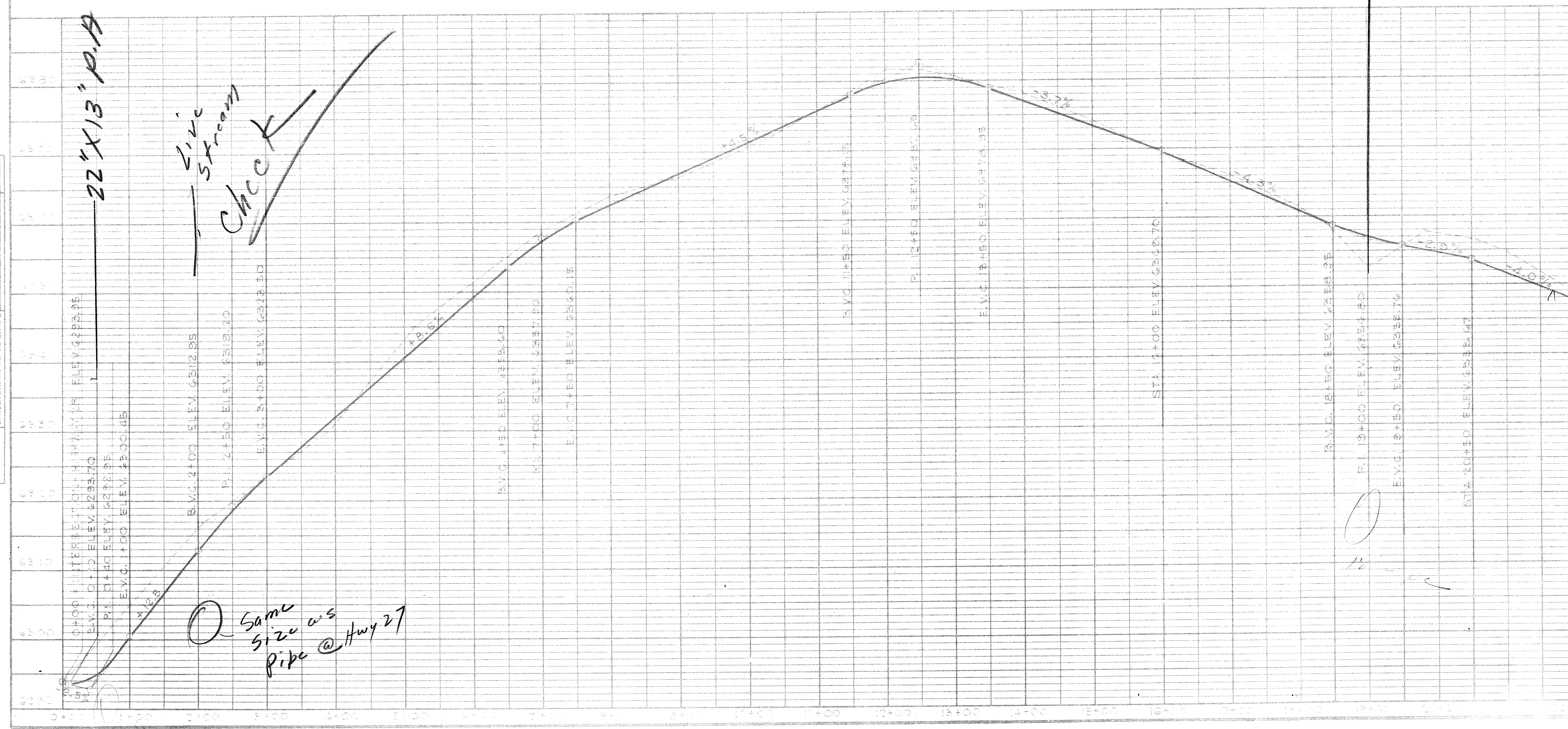
N/A 24" MAG METER  
WS-ARV-006

71205057 1" METER

BV-029  
T1697

|           |  |
|-----------|--|
| DATE      |  |
| BY        |  |
| APPROVED  |  |
| NOTE BOOK |  |
| NO.       |  |

|           |  |
|-----------|--|
| DATE      |  |
| BY        |  |
| APPROVED  |  |
| NOTE BOOK |  |
| NO.       |  |



22" x 13" P.A. 100' long

live stream check

Same size as pipe @ Hwy 27

24" x 40' long

18" x 40' long

INTERSECTION - MARTIN PI. NO. 1  
STA. 12+48.80 ELEV. 6341.00  
STA. 12+48.80 ELEV. 6341.14

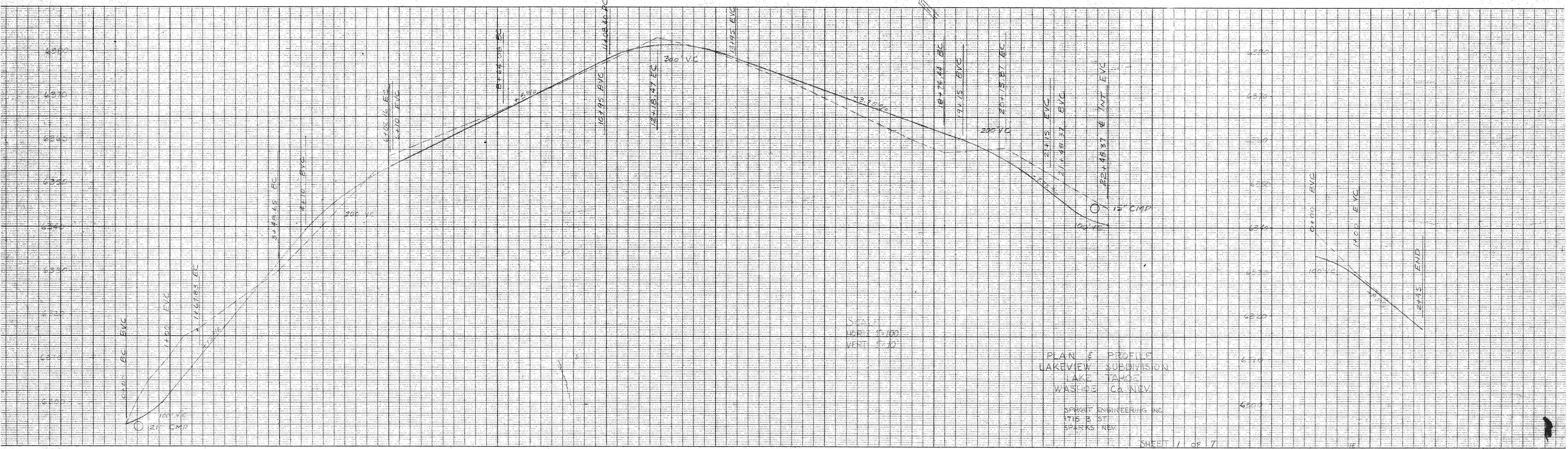
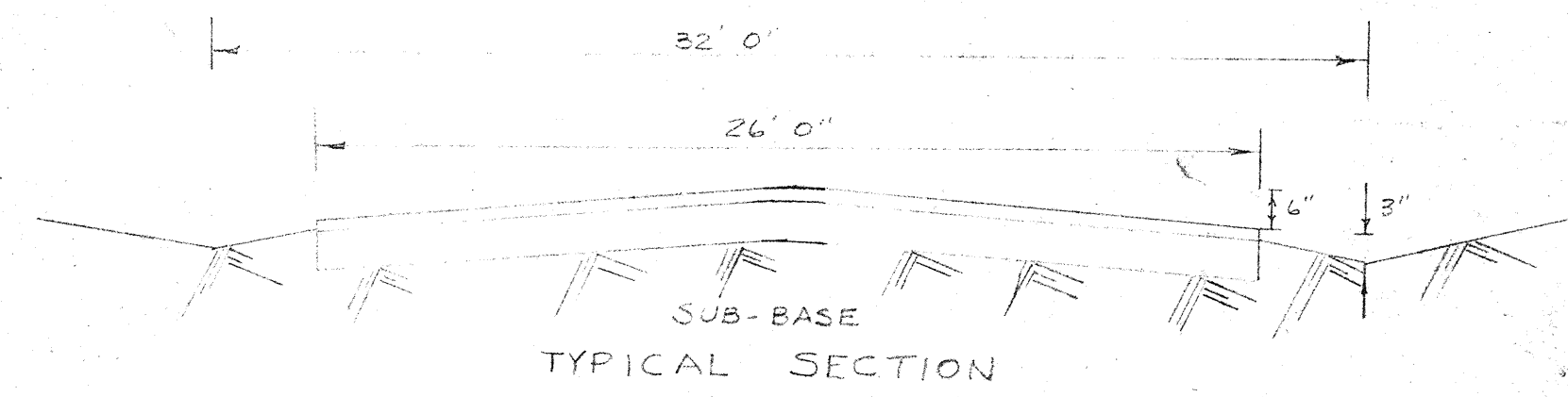
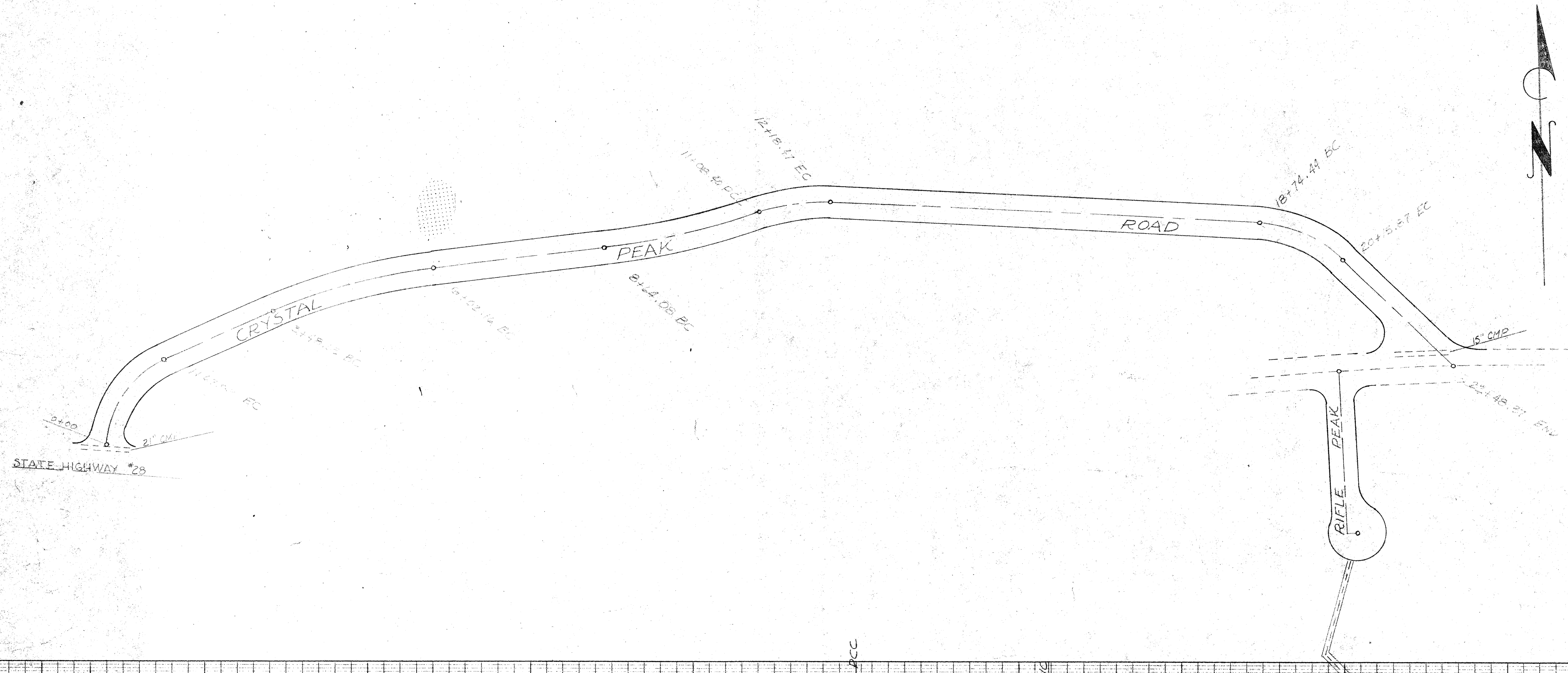
|             |      |           |    |       |
|-------------|------|-----------|----|-------|
| NO.         | DATE | REVISIONS | BY | APPR. |
| FLD. BK.    |      |           |    |       |
| ELEV. DATUM |      |           |    |       |

ST. MAURICE · HELMKAMP · MUSSER  
518 12TH STREET  
MARYSVILLE, CALIF.

CRYSTAL BAY DEVELOPMENT CO.  
LAKEVIEW SUBDIVISION  
STREET PLAN AND PROFILE  
(CRYSTAL PEAK ROAD)

|            |                |      |        |
|------------|----------------|------|--------|
| JOB NUMBER | DRAWING NUMBER | DATE | SHEET  |
|            | AA-015         |      | 6 OF 9 |

PLATE 1 - PLAN PROFILE 1 A S  
CLEARPRINT PAPER CO. 5 1/2" x 11"



PLAN & PROFILE  
LAKEVIEW SUBDIVISION  
LAKE TAHOE  
WASHOE Co. NEV.

SPROST ENGINEERING INC  
1715 B ST  
SPARKS NEV.

SHEET 1 OF 7



APPENDIX K

MEMORANDUM OF UNDERSTANDING BETWEEN  
TAHOE REGIONAL PLANNING AGENCY AND  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

JANUARY 1991

This Memorandum of Understanding is entered into this 29th day of January, 1991, by and between the TAHOE REGIONAL PLANNING AGENCY (TRPA), through its Executive Director as authorized by the Governing Board, and the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (IVGID), by and through its General Manager.

All activities described in this Memorandum of Understanding (MOU) shall be in accordance with the Regional Plan package of TRPA as adopted by Ordinance No. 87-9, as amended from time to time. Activities exempt under this MOU shall not result in the creation of additional land coverage, relocation of existing coverage, or an increase in vehicle trips in excess of that otherwise exempt pursuant to Subsection 4.3.B of the TRPA Code. All activities undertaken by the IVGID pursuant to this MOU shall comply with applicable Best Management Practices (BMPs), and all provisions of the TRPA Code of Ordinances (Code), as it may be amended from time to time, except for the procedural provisions replaced by this MOU, and such guidelines as may be adopted by TRPA.

I. EXEMPT ACTIVITIES

The following activities of IVGID, in addition to those exempt pursuant to Section 4.2. of the TRPA Code, are not subject to review and approval by TRPA provided any related excavation or backfilling work does not exceed 10 cubic yards (unless modified below), occurs during the grading season (May 1 to October 15) in land capability districts 4 through 7 and/or within an existing paved area, and the site is stabilized and revegetated within 72 hours to prevent erosion.

A. WATER SUPPLY ACTIVITIES

1. Repair and replacement of existing waterworks equipment such as pumps, valves, motors, compressors, generators, electrical systems, control systems, alarm systems, fire hydrants, pipes, screens, wells, water meters, service connections, service boxes, water tanks, and treatment facilities provided there is no increase in size or capacity and the replacement facilities are similar in type and function.
2. Install new service connections for TRPA-approved projects.
3. Prune vegetation around water facilities and within easement areas provided no plants are removed.
4. Install new valves and fire hydrants along existing water lines within existing roadways and easements provided there is no increase in capacity.
5. Locate existing underground lines and appurtenances.
6. Install observation wells for groundwater monitoring, soil

investigation, or pilot hole investigation.

7. Patch, seal, overlay and stripe existing paved surfaces.

B. WASTEWATER COLLECTION ACTIVITIES

1. Repair and replace wastewater collection system related equipment such as pumps, valves, motors, compressors, generators, electrical systems, control systems, alarm systems, pipes, service connections, odor control facilities, pumping stations, meters, and wet wells provided there is no increase in size or capacity and replacement facilities are similar in type and function.
2. Grouting, sealing and pressure testing of sewer lines, service laterals, and appurtenances.
3. Prune vegetation around existing sewer facilities and within easement areas involving no removal of plants.
4. Locate underground lines and manholes.
5. Install new service lines and connections for TRPA-approved projects.
6. Patch, seal, overlay and stripe existing paved surfaces.

C. RECREATION ACTIVITIES

1. Repair and replace existing accessory structures associated with public recreation facilities such as picnic tables, playground equipment, barbeques, bicycle and pedestrian trail auto barriers and bollards.
2. Clean existing trails and related drainage facilities.
3. Repair, restore and maintain existing earthen in-fields.
4. Patch, seal, overlay, and stripe existing paved surfaces.
5. Landscape and revegetate with TRPA-approved species including installation, repair and replacement of irrigation systems.
6. Annual replacement of sand in existing playground areas.
7. Pruning of vegetation to maintain adequate site distance, removal of hazardous limbs, and maintaining two foot shoulder clearance on bike, golf cart and pedestrian trails.

D. GOLF COURSE ACTIVITIES

1. Those activities listed under Section C, Recreation Activities.
2. Repair and replace existing accessory structures such as auto and

golf cart barriers, and golf course equipment such as benches, ball washers, and other related equipment.

3. Maintenance of sand in bunkers.

E. SKI AREA ACTIVITIES

1. Those activities listed under Section C, Recreation Activities.
2. Clean existing drainage facilities such as culverts and drop inlets.

F. SIGNS

1. Installation of roadside warning signs related to construction/maintenance activities or needed for safety purposes, provided signs are removed within 10 business days following completion of the activities, or within 10 business days of the removal of the safety hazard.

G. STRUCTURES

1. Demolition of structures provided the structure is not designated, or pending designation on the TRPA Historic Resource Map, as amended from time to time.
2. Structural repair or remodeling less than \$5,000 per year which does not result in an increase in the dimensions of a structure (including height), a change of use, an increase in commercial floor area, or an increase in density.

H. EROSION CONTROL AND RESTORATION ACTIVITIES

1. Installation of erosion control devices such as:
  - a. Sediment basins not exceeding 150 square feet in size.
  - b. Swales
  - c. Rock slope protection not visible from any TRPA-designated scenic roadway or shorezone unit, class I bike paths, or recreation area.
  - d. Rock-lined ditches.
  - e. Willow wattling.
  - f. Access barriers, i.e., bollards and split-rail fencing.
2. Restoration of disturbed areas of one acre or less provided scarification does not exceed 6" in depth and excavation and filling does not exceed 20 cubic yards.

I. BOAT LAUNCHING FACILITIES

1. Repair and replace existing pier decking, railings and steps provided no increase in height, width or length.
2. Annual boatramp maintenance consisting of concrete crack repairs and removal of obstructions providing no dredging occurs.

J. MISCELLANEOUS ACTIVITIES

1. Land surveys, corner recovery, remonumentation and land-line posting.
2. Use of portable instruments for research and monitoring of sewer and water systems, and park visitor use.

II. QUALIFIED EXEMPT ACTIVITIES

The following activities of IVGID are not subject to review and approval by TRPA, provided IVGID certifies, on a form provided by TRPA, that the activity does not result in the creation of additional land coverage or relocation of land coverage, excavation and backfilling does not exceed 25 cubic yards (unless modified below), occurs during the grading season (May 1 to October 15) in land capability districts 4-7 and/or within an existing paved area or compacted road shoulder, and the site is stabilized and revegetated within 72 hours to prevent erosion, and the activity is in conformance with the applicable provisions of the TRPA Code. The statement shall be filed with TRPA at least five working days before the activity commences. For those activities involving in excess of 25 cubic yards of excavation (as provided below), IVGID shall submit the statement to TRPA at least 30 days before the activity commences. The following activities are in addition to those activities deemed "Qualified Exempt" pursuant to Section 4.3 of the TRPA Code.

A. WATER SUPPLY ACTIVITIES

1. Replace existing water lines and service connections for a distance of not more than 2,000 lineal feet, provided all excavation is within an existing road right-of-way or easement, there is no increase in capacity (except when required to meet minimum fire safety standards and documentation from the applicable fire district is provided), there is no relocation of main lines outside of existing paved areas, compacted road shoulders, or land capability districts 4-7, the amount of excavation is the minimum necessary, and all stockpiling of spoil material is accomplished in accordance with TRPA BMPs.
2. Repair or replace existing water intake lines, vertical wells, horizontal wells, and infiltration galleries with facilities of similar type and function, and no increase in size or capacity.
3. Install new water lines for a distance of not more than 750 lineal feet to intertie existing facilities or extend service to TRPA-approved projects provided all excavation is within an existing road right-of-way, there is no increase in capacity, the amount of excavation is the minimum necessary, and all

stockpiling of spoil material is accomplished in accordance with TRPA BMPs.

B. WASTE WATER COLLECTION ACTIVITIES

1. Replace existing sewer lines, manholes, and service connections for a distance of not more than 750 lineal feet, provided all excavation is within an existing road right-of-way or easement, there is no increase in capacity, there is no relocation of main lines outside of paved areas, compacted road shoulders, or land capability districts 4-7, the amount of excavation is the minimum necessary, and all stockpiling of spoil material is accomplished in accordance with TRPA BMPs.
2. Install new sewer lines for a distance of not more than 750 lineal feet to intertie existing facilities or extend service to TRPA-approved projects provided all excavation is within an existing road right-of-way, there is no increase in capacity, the amount of excavation is the minimum necessary, and all stockpiling of spoil material is accomplished in accordance with TRPA BMPs.

C. RECREATION ACTIVITIES

1. Replacement of existing fences, provided there is no increase in height, and the fence is consistent with the TRPA Design Review Guidelines.
2. Tree removal for public health and safety pursuant to Section 71.4.E(2) of the TRPA Code.
3. Install directional and informational signs in IVGID-operated recreation areas, provided the signs are consistent with Section 26.6.A(2)(a), (b), and (c) of the TRPA Code, and an inventory of existing signage is completed prior to the installation of any new signs.

D. GOLF COURSE ACTIVITIES

1. Repair and replace irrigation system equipment such as pumps, valves, motors, controllers, pipes, connections, meters, and heads, provided there is no increase in size or capacity and replacement facilities are similar in type and function.
2. Those activities listed under Section C, Recreation Activities.

E. ROADS, TRAILS AND PARKING LOTS

1. Reconstruction, resurfacing or overlaying of existing pavement provided that BMPs are in place, including dust control measures.
2. Replacing existing bridge rails provided there is no increase in height, and there is no deterioration of scenic views.

3. Maintenance or repair of existing bridge structures provided there is no change in width or length of the existing structure.

F. EROSION CONTROL AND RESTORATION ACTIVITIES

1. Installation of retaining walls not exceeding 200 feet in length and 3 feet in height, provided that if located within a TRPA-designated scenic roadway or shoreline unit, the wall design is consistent with the TRPA Design Review Guidelines (Chapter 1, Section C(7) and Section 30.13.C(2) of the TRPA Code, and an inventory of existing retaining walls is completed prior to the installation of any new walls.
2. Restoration of disturbed areas not exceeding 2 acres, provided scarification does not exceed 6" in depth.

III. TREATMENT AND ACCOUNTING OF COVERAGE

It is understood by the IVGID and TRPA that the activities set forth herein may result in a requirement to mitigate existing excess coverage. Further, many of the activities involve removal of existing land coverage or restoration of disturbed lands.

Chapter 38 of the Code provides for the accounting, tracking, and banking of coverage in conjunction with Chapter 20. The IVGID shall report to the Executive Director of TRPA annually on the status of compliance with all excess coverage mitigation, coverage removal and restoration requirements as related to all activities undertaken pursuant to this MOU.

IV. LOSS OF EXEMPTION

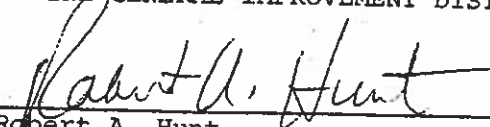
Any exempt activity set forth herein shall be considered a project requiring TRPA review if the Executive Director determines that, because of unusual circumstances, the activity may have a substantial effect on the land, air, water, space, or any other natural resource in the Region.

V. TERMINATION

This MOU may be terminated by either party upon sixty (60) days notice in writing.

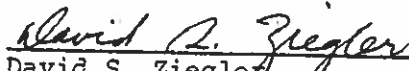
INCLINE GENERAL IMPROVEMENT DISTRICT

DATED: February 14, 1991

  
Robert A. Hunt  
General Manager

TAHOE REGIONAL PLANNING AGENCY

DATED: January 29, 1991

  
David S. Ziegler  
Executive Director

## ADDENDUM NO. 1

### Request for Proposals (RFP) for Professional Engineering Services for the Watermain Replacement – Crystal Peak Project

January 19, 2022

**Owner**

Incline Village G. I. D.  
Public Works Department  
1220 Sweetwater Road  
Incline Village, Nevada 89451  
775-832-1267

**Engineer/Designer**

tbc

#### **PART 1 - GENERAL**

##### **1.1 SCOPE**

This Addendum forms a portion of the Request for Proposal and modifies the document as described below.

##### **1.2 ACKNOWLEDGMENT**

Acknowledge receipt of this Addendum in the Section 1 Scope of Work description to be included in the completed and submitted Proposal documentation.

#### **PART 2 - REVISIONS TO DOCUMENTS**

##### **2.1 INFORMATION AVAILABLE (RFP pg. 2)**

DELETE TRPA MOU (date *Amended 1/23/91*); this version of the MOU has been revised and should not be considered in a Proposal submittal.

INSERT the TRPA MOU with the current version appended to this Addendum (date March 7, 2012)

##### **2.2 SCHEDULE (RFP pg. 3)**

DELETE Design Phase Schedule:

|                                       |                   |
|---------------------------------------|-------------------|
| Begin Project Design                  | February 14, 2022 |
| Design Submittal to Washoe County     | March 14, 2022    |
| Design Complete and Ready for Bidding | May 2, 2022       |
| Anticipated Start of Construction     | July 5, 2022      |

INSERT Revised Design Phase Schedule as follows:

|                                       |                   |
|---------------------------------------|-------------------|
| Begin Project Design                  | March 30, 2022    |
| Design Submittal to Washoe County     | August 1, 2022    |
| Design Complete and Ready for Bidding | December 16, 2022 |
| Anticipated Start of Construction     | May 1, 2023       |

**2.3 SELECTION OF CONSULTANT (RFP pgs. 3-4)**

DELETE the fifth bullet point from the proposal rating criteria on page 4 of 4 of the RFP:

- *“Cost (may be considered if no clear decision is reached after consideration of the Technical Proposal*

**END OF ADDENDUM 1**





March 7, 2012

To: Tahoe Basin Public Works Entities  
From: Jae Hill, MOU Coordinator  
Re: Standard Memorandum of Understanding for Public Works Entities

The Tahoe Regional Planning Agency (TRPA) is pleased to present our standard Memorandum of Understanding (MOU) for local public works entities to undertake certain exempt and qualified exempt projects without the need to apply for a TRPA permit. This partnership gives your agency much more flexibility in completing projects without the need for TRPA review, but also requires much more responsibility in independently maintaining the high standards of environmental protection that our unique region requires.

Attached is the MOU with two copies of the signature page, "Attachment A", signed by the TRPA Executive Director and fully executable by action of your governing authority. Please sign both of them, and return one copy to TRPA with the required MOU application fee, no later than April 18<sup>th</sup>. TRPA also requests you attend a meeting from 9am to 11am on April 18<sup>th</sup> at the TRPA Office to clarify any questions regarding the MOU text, discuss the responsibilities of all parties to the MOU, and to bring a list of your anticipated upcoming exempt and qualified exempt projects for review. Our goal is to have the process complete and any potential issues worked out so that all parties can begin work by the May 1<sup>st</sup> construction season. Should you have any questions regarding your MOU or projects related to it, please contact the appropriate staff member listed below.

|                                  |                 |                                                          |              |
|----------------------------------|-----------------|----------------------------------------------------------|--------------|
| MOU Content, Fees, and Reporting | Jae Hill        | <a href="mailto:jhill@trpa.org">jhill@trpa.org</a>       | 775.589.5274 |
| Best Management Practices        | Jessica Schwing | <a href="mailto:jscwhing@trpa.org">jscwhing@trpa.org</a> | 775.589.5264 |
| Inspections                      | Steve Sweet     | <a href="mailto:ssweet@trpa.org">ssweet@trpa.org</a>     | 775.589.5250 |

Thank you for your cooperation, and your interest in pursuing a new partnership with TRPA to better serve the public while better protecting our environment.

Sincerely,

Jae Hill  
TRPA MOU Coordinator

**MEMORANDUM OF UNDERSTANDING  
for  
PUBLIC WORKS PROVIDERS**

This Memorandum of Understanding (MOU) is entered between the Tahoe Regional Planning Agency (TRPA) and the public works provider(s) listed in Attachment "A," herein referred to as "MOU Partner." TRPA's authority to enter into this MOU with local governmental authorities rests in Article VI (m) of the TRPA Compact (Public Law 96-551) and Section 2.6 of the TRPA Code of Ordinances ("Code"). The authority of the MOU Partner to enter into this MOU is described in Attachment "A." This MOU shall become part of the TRPA Code under Section 2.6 upon signing by TRPA and the MOU Partner.

**PART 1 – GENERAL PROVISIONS**

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>COMMON OBJECTIVES</b>               | TRPA and the MOU Partner (the "Parties") have a common objective to wisely use and conserve the waters and resources in the Lake Tahoe Region, and enhance the effectiveness of government through the efficient implementation of the TRPA Regional Plan.                                                                                                                                                                                                                                                              |
| <b>TERM OF AGREEMENT</b>               | This MOU is effective upon the signing of Attachment "A" by the Parties and shall remain in effect until terminated by either party following a 60-day notice in writing.                                                                                                                                                                                                                                                                                                                                               |
| <b>DEFINITION OF TERMS</b>             | Terms in this MOU shall be defined in accordance with the TRPA Code.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>INTERPRETATION AND SEVERABILITY</b> | The provisions of this MOU are subject to the interpretation and severability provisions of Section 1.6 of the TRPA Code.                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>DISTRIBUTION OF FUNCTIONS</b>       | Activities authorized by TRPA under this MOU are described in Attachment B (Table of Exempt (E) and Qualified Exempt (QE) Activities). These activities are designated as either "Exempt" or "Qualified Exempt." Attachment B modifies the scope of Exempt and Qualified Exempt activities otherwise allowed in Section 2.3 of the TRPA Code. Activities that are not Exempt or Qualified Exempt are subject to the project review requirements of Section 2.2 of the Code and are subject to TRPA review and approval. |
| <b>LOSS OF EXEMPTION</b>               | Any "exempt" or "qualified exempt" activity set forth herein shall be considered a "project" outside the scope and authorities granted under this MOU if the TRPA Executive Director, or his/her designee, determines that the activity may have a substantial effect on natural resources in the TRPA Region as defined in the TRPA Code.                                                                                                                                                                              |

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>COMMUNICATION</b>                     | The Parties shall each designate a liaison for direct communication of matters related to this MOU. The MOU Partner liaison and the TRPA MOU Coordinator shall meet at least once per year to review this MOU and to establish policy directives, training needs, and renew communications.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>TRAINING</b>                          | TRPA shall provide initial training to the MOU Partner regarding the provisions of this MOU. Subsequent training shall be provided for matters affecting this MOU, including but not limited to: changes to the TRPA Code or other provisions of the Regional Plan; policy or procedural changes; and training needed for corrective actions or to clarify MOU provisions.                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>EXAMINATION OF RECORDS</b>            | Every record of activity under this MOU shall be open for examination in accordance with Article VI (o) of the TRPA Compact.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>PROCEDURES FOR RESOLVING DISPUTES</b> | In the event of a dispute, difference of interpretation, or appeal of a decision regarding the terms or conditions of this MOU, settlement shall first be pursued by the MOU liaisons, and if the liaisons are unable to resolve the dispute then by the executive officers of the Parties. If the executive officers are unable to resolve a dispute, the TRPA Executive Director may terminate the MOU or recommend that the matter be heard by the TRPA Governing Board.                                                                                                                                                                                                                                                                                                                                              |
| <b>EMERGENCIES</b>                       | TRPA may issue an emergency permit for a situation or circumstance which poses immediate danger to life, property or the environment and demands immediate action in order to comply with the Compact, Regional Plan, Code and/or Rules of Procedure. Emergency permit requests may be made by letter, if time allows, or by telephone or in person, if time does not allow. Requests shall include a description of the nature and location of the emergency and the work to be performed. Upon TRPA determination that an emergency does exist, initial permit approval may be given orally. In the event an emergency exists and the TRPA offices are closed, or a means of communication is not readily available, the MOU Partner may proceed to take necessary action while diligently continuing to contact TRPA. |
| <b>ENVIRONMENTAL DOCUMENTATION</b>       | The MOU Partner shall certify that a Qualified Exempt Activity allowed under this MOU shall not have a negative impact on the environment by completing a TRPA Initial Environmental Checklist (IEC) for the activity. Activities requiring a TRPA Environmental Assessment (EA) or Environmental Impact Statement (EIS) are not covered by this MOU.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>RECORD KEEPING AND REPORTING</b>      | The MOU Partner shall keep records of Exempt activities commenced pursuant to this MOU for a period of thirteen months following the cessation of the activity. The MOU Partner shall also report Qualified Exempt (QE) activities to the TRPA MOU Coordinator on a TRPA reporting form at least three business days prior to commencement of the activity. Activities allowed under this MOU may be subject to an annual audit by TRPA.                                                                                                                                                                                                                                                                                                                                                                                 |

|            |                                                                                                                                                                                                                                                                            |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AMENDMENT  | This MOU may be amended from time to time by mutual agreement of the Parties in writing. Proposed amendments shall be presented to the liaisons (for approval by their respective agencies) as soon as possible to facilitate timely consideration of proposed amendments. |
| ASSIGNMENT | None of the authorities, duties or responsibilities set forth in this MOU shall be assigned, transferred or subcontracted to a party other than that named in Attachment A, without written consent by TRPA.                                                               |

## PART 2 – PERFORMANCE STANDARDS

The following standards shall apply to activities authorized under this MOU. The Parties shall consult with each other regarding any uncertainties about these standards. Alternative standards may be approved by the TRPA MOU Coordinator when the results are determined to be equal or superior to these standards.

### GENERAL STANDARDS

#### 1. Project Area

Project area shall be calculated for Qualified Exempt activities in accordance with Subparagraph 30.4.1.C.2 of the TRPA Code. Project areas shall not overlap except for activities that do not involve land coverage or land use.

#### 2. Land Coverage

The following land coverage calculations shall be made for Qualified Exempt activities subject to the land coverage provisions of Chapter 30 of the TRPA Code:

- Project Area
- Allowable land coverage by project area and land capability district
- Existing land coverage by project area and land capability district
- Existing excess land coverage by project area and land capability district
- Relocated land coverage by project area and land capability district
- New land coverage by project area and land capability district
- Transferred land coverage by project area and land capability district

#### 3. Findings

The MOU Partner shall keep, as part of their Exempt Activity records, all written findings required in the TRPA Code for the activities allowed under this MOU.

#### 4. Work in State and Federal Highways

Activities requiring the closure of a traffic lane or intersection of a state or federal highway for more than one hour, or the closure of U.S. Highway 50 at any point between the South Wye and Kingsbury Grade for any period of time are not exempt under this MOU.

### **CONSTRUCTION AND GRADING STANDARDS**

#### 1. Sediment and Erosion Control

Appropriate measures shall be taken to control sediment and prevent erosion from graded or unstable ground. Erosion control structures shall be installed and maintained in an operable condition for ground disturbing activities. Sediment and erosion control measures shall, at minimum, conform to the following provisions of the TRPA Code of Ordinances:

- Chapter 33, Grading and Construction
- Section 60.1, Water Quality Control
- Section 60.3, Source Water Protection
- Section 60.4, Best Management Practice Requirements

Erosion control structures shall be installed before activities commence and shall remain in place until disturbed sites are stabilized or winterized (see Subparagraph 33.3.1D of the TRPA Code for winterization requirements). Erosion control measures shall include revegetation with TRPA approved plant species and soil mulching with composted organic materials when necessary to increase soil moisture holding capacity of soils. Revegetated areas shall be protected from future disturbance and irrigated as necessary to ensure plant growth during the first growing season.

#### 2. Vegetation Protection

Vegetation within, or adjacent to, construction areas shall be protected in accordance with Chapter 61 and other applicable provisions of the TRPA Code. All trees and native vegetation to remain on or adjacent to a construction site shall be fenced for protection in accordance with all applicable provisions of the TRPA Regional Plan, including but not limited to Section 33.8 of the TRPA Code. No equipment shall enter into, and no materials shall be placed within, areas protected by fencing.

#### 3. Dust Control

Appropriate measures shall be taken to prevent the transport of fugitive dust from ground disturbing activities in accordance with all applicable provisions of the TRPA Regional Plan, including but not limited to Subsection 33.3.3 of the TRPA Code. These measures shall be employed when activities commence and shall continue until disturbed sites are stabilized.

#### 4. Noise and Hours of Operation

Construction, maintenance, and demolition activities creating noise in excess of the TRPA single event noise or community noise level standards in Section 68.9 of the TRPA Code shall be considered exempt provided that such work is conducted between the hours of 8:00 a.m. and 6:30 p.m. Emergency work to protect life or property is also exempt from the TRPA noise standards.

MEMORANDUM OF UNDERSTANDING  
for  
PUBLIC WORKS PROVIDERS

ATTACHMENT "A"

Between Tahoe Regional Planning Agency  
and Incline Village General Improvement District

TRPA's authority to enter into this Memorandum of Understanding (MOU) with local entities rests in Article VI (m) of the TRPA Compact (Public Law 96-551) and Section 2.6 of the TRPA Code of Ordinances. The authority of the MOU Partner to enter into this MOU rests in NRS 318.

This MOU shall become effective when signed by the parties listed below.


TAHOE REGIONAL PLANNING AGENCY

Date: 3/7/2012

  
By: Joanne Marchetta  
Executive Director

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Date: 3/28/2012

  
By: Theodore J. Fuller  
Chairman of the Board of Trustees

MEMORANDUM OF UNDERSTANDING  
for  
PUBLIC UTILITY DISTRICTS

ATTACHMENT "B"

Table of Exempt (E) and Qualified Exempt (QE) Activities

Note: The activities described in this table expand upon the Exempt (E) and Qualified Exempt (QE) activities otherwise allowed in Subsection 2.3 and Subparagraph 2.3.7 of the TRPA Code of Ordinances, provided the activities are consistent with Part 1 (General Provisions) and Part 2 (Performance Standards) of this Memorandum of Understanding.

| Line No.                                                    | Activity Level | Activity                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Roadways, Trails, Sidewalks &amp; Parking Facilities</b> |                |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1                                                           | E              | <b>Routine non-structural maintenance</b> provided the activities do not modify the shape or location of the facility, create or relocate land coverage, add new structural appurtenances or modify existing drainage.                                                                                                                                                                                                                       |
| 2                                                           | E              | <b>Structural maintenance, repair and replacement</b> of existing facilities (such as pavement, curb and gutter, compacted shoulders, culverts, pipes, vaults, and similar structures), provided no new land coverage is created and any relocated land coverage and/or disturbance is limited to 120 square feet in low capability land (Classes 1a, 1b, 1c, 2, and 3) and 500 square feet in high capability land (Classes 4, 5, 6 and 7). |
| 3                                                           | E              | <b>Installation of vehicle barriers</b> (such as bollards, fencing and boulders) along travel ways provided the barriers conform to applicable highway standards and boulders are placed partially in the ground to prevent rolling and to give a natural appearance.                                                                                                                                                                        |
| 4                                                           | QE             | <b>Modifications</b> to existing facilities to improve public safety and/or environmental protection provided any new or relocated land coverage or disturbance is limited to 240 square feet in low capability land (Classes 1a, 1b, 1c, 2, and 3) and 1,000 square feet in high capability land (Classes 4, 5, 6 and 7).                                                                                                                   |

| <b>Erosion Control &amp; Water Quality Protection Facilities</b>               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>5</b>                                                                       | <b>E</b>  | <b>Routine non-structural maintenance</b> of existing storm water treatment facilities (such as dry wells, infiltration trenches, drop inlets, and vaults), including removal of sediment, vegetative overgrowth and organic material, without limit on material volume or land capability, provided removed materials are deposited outside of the Tahoe Basin or at a TRPA-approved disposal site.                                                                                                   |
| <b>6</b>                                                                       | <b>E</b>  | <b>Structural maintenance, repair, and in-kind replacement</b> of existing facilities, provided no new land coverage is created and relocated land coverage or disturbance is limited to 120 square feet in low capability land (Classes 1a, 1b, 1c, 2, and 3) and 500 square feet in high capability land (Classes 4, 5, 6 and 7).                                                                                                                                                                    |
| <b>7</b>                                                                       | <b>QE</b> | <b>Modifications to existing facilities</b> to improve effectiveness, meet new regulatory standards, or correct system inefficiencies, provided new structures such as rock slope protection and retaining walls are not visible from any TRPA-designated scenic roadway or shorezone travel unit, Class I bicycle paths, or recreation areas designated in the TRPA Scenic Quality Improvement Program (SQIP).                                                                                        |
| <b>Water Distribution and Wastewater Collection &amp; Treatment Facilities</b> |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>8</b>                                                                       | <b>E</b>  | <b>Testing, locating, and maintenance</b> of existing facilities (such as mechanical and electrical equipment, piping and plumbing, pumps and similar devices).                                                                                                                                                                                                                                                                                                                                        |
| <b>9</b>                                                                       | <b>E</b>  | <b>Structural maintenance, repair, in-kind replacement</b> of facilities, provided excavation is limited to areas under existing pavement, road shoulder, or compacted soil; no new land coverage is created, and relocated land coverage or disturbance is limited to 120 square feet in low capability land (Classes 1a, 1b, 1c, 2, and 3) and 500 square feet in high capability land (Classes 4, 5, 6 and 7).                                                                                      |
| <b>10</b>                                                                      | <b>QE</b> | <b>Modifications to existing facilities</b> provided the modifications do not result in any increases in water or sewer treatment capacity or growth inducing activity, and any new or relocated land coverage or disturbance is limited to 240 square feet in low capability land (Classes 1a, 1b, 1c, 2 or 3) and 1,000 square feet in high capability land (Classes 4, 5, 6 and 7).                                                                                                                 |
| <b>Public Service and Recreation Buildings</b>                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>11</b>                                                                      | <b>E</b>  | <b>Interior remodeling</b> of existing buildings in accordance with Subparagraph 2.3.2.A of the TRPA Code, except that the allowable structural cost of the remodel allowed is increased to \$80,000.                                                                                                                                                                                                                                                                                                  |
| <b>12</b>                                                                      | <b>E</b>  | <b>Demolition</b> of structures, improvements or facilities <b>less than 50 years of age</b> in accordance with Subparagraph 2.3.2.G of the TRPA Code, except that the excavation and backfill limits are increased to the grading limits in this MOU.                                                                                                                                                                                                                                                 |
| <b>13</b>                                                                      | <b>QE</b> | <b>Demolition</b> of structures, improvements or facilities <b>greater than 50 years of age</b> that are not designated, or pending designation, on the TRPA Historic Resource Map in accordance with Subparagraph 2.3.7.A.6 of the TRPA Code if the MOU Partner determines that the structure does not qualify for historic protection in accordance with Chapter 67 based on a report prepared by a qualified professional acceptable to the appropriate State Historic Preservation Officer (SHPO). |
| <b>Public Service and Recreation Buildings (continued)</b>                     |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |



Attachment B - Public Utility Districts MOU

|                                                                           |    |                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14                                                                        | QE | <b>Structural repair</b> to existing buildings in accordance with Subparagraph 2.3.7.A of the TRPA Code, except that the structural repair cost in 2.3.7.A.1 is increased to \$42,000 per year and excavation and backfilling limits in 2.3.7.A.1.a are increased to the grading limits in this MOU.                                 |
| 15                                                                        | QE | <b>Structural modifications</b> to existing buildings in accordance with Subparagraph 2.3.7.A.2 of the TRPA Code, except that the grading limits in 2.3.7.A.2.c (i) are increased to the grading limits of this MOU.                                                                                                                 |
| 16                                                                        | QE | <b>Structural remodeling or additions</b> to existing buildings in accordance with Subparagraph 2.3.7.A.3 of the TRPA Code, except that the grading limits in 2.3.7.A.3.a (i) are increased to the limits of this MOU, and the BMP retrofit plan required in 2.3.7.A.a (b) is consistent with the requirements of this MOU.          |
| <b>Vegetation Management and Soil Preparation for Vegetation Planting</b> |    |                                                                                                                                                                                                                                                                                                                                      |
| 17                                                                        | E  | <b>Pruning of vegetation</b> , including hazardous tree limb removal, beyond the limits allowed in Subparagraph 2.3.2.H of the TRPA Code to maintain adequate sight distance along roadways and other travel routes.                                                                                                                 |
| 18                                                                        | QE | <b>Scarification of disturbed high capability soils</b> (Classes 4, 5, 6 and 7) as preparation for revegetation with native plant species in accordance with Subparagraph 2.3.2.H of the TRPA Code provided the scarification is less than one acre in area and does not exceed six inches in depth.                                 |
| 19                                                                        | QE | <b>Hazardous tree removal</b> around MOU Partner facilities in accordance with Subparagraph 61.1.7.A of the TRPA Code, except that TRPA approval is not required unless the tree was planted as a scenic mitigation measure pursuant to a TRPA permit (including permits issued by local government in accordance with Section 2.5). |
| <b>Grading (Including Grading in Combination with Other Activities)</b>   |    |                                                                                                                                                                                                                                                                                                                                      |
| 20                                                                        | E  | <b>Excavations under existing hard land coverage</b> to an amount that can be backfilled, stabilized and swept clean within a 24-hour period.                                                                                                                                                                                        |
| 21                                                                        | E  | <b>Excavations otherwise allowed in Subparagraph 2.3.2.D of the TRPA Code</b> , except that the volume limit of the excavation is increased to 15 cubic yards in all land capability districts.                                                                                                                                      |
| 22                                                                        | QE | <b>Excavations otherwise allowed in Subparagraph 2.3.7.A.5 of the TRPA Code</b> , except that the volume limit of the excavation is increased to 50 cubic yards.                                                                                                                                                                     |

**ADDENDUM NO. 2**

**Request for Proposals (RFP) for Professional Engineering Services  
for the Watermain Replacement – Crystal Peak Project**

*January 21, 2022*

**Owner**

Incline Village G. I. D.  
Public Works Department  
1220 Sweetwater Road  
Incline Village, Nevada 89451  
775-832-1267

**Engineer/Designer**

tbc

**PART 1 - GENERAL**

**1.1 SCOPE**

This Addendum forms a portion of the Request for Proposal and modifies the document as described below.

**PART 2 - REVISIONS TO DOCUMENTS**

**2.1 SCHEDULE (RFP pg. 2)**

DELETE the following date from the RFP Phase schedule

RFP Submittals Due                      January 26, 2022

INSERT

RFP Submittals Due                      January 28, 2022

**END OF ADDENDUM No. 2**



## Project Summary

|                        |                                               |
|------------------------|-----------------------------------------------|
| <b>Project Number:</b> | 2299WS1705                                    |
| <b>Title:</b>          | Watermain Replacement - Crystal Peak Road     |
| <b>Project Type:</b>   | D - Capital Improvement - Existing Facilities |
| <b>Division:</b>       | 21 - Supply & Distribution                    |
| <b>Budget Year:</b>    | 2022                                          |
| <b>Finance Option:</b> |                                               |
| <b>Asset Type:</b>     | DI - Distribution Infrastructure              |
| <b>Active:</b>         | Yes                                           |

**Project Description**

Project area Crystal Peak Road only. This project is a continuation of the multi-year program to replace 1960's era thin-wall steel watermains and other deficient watermains. Replacement criteria is twofold: Replace those watermains with the most leaks and in streets with aging pavement. Since our water loss is now less than 6%, our main objective is to work closely with the Washoe County Road Department to replace watermains just prior to the County's repaving the street. We also work closely with the North Lake Tahoe Fire Protection District to determine areas of low fire flow, which may indicate a need for increased capacity in that area. There is approximately 6 miles of old steel watermains remaining in the system.

Our watermain replacement strategy involves meeting with Washoe County prior to each budget year and jointly agreeing on streets to be paved and watermains to be replaced. This project budgets to replace approx. 6 miles of pipeline in 15 years at \$1,500,000 per mile. Without additional escalators, that is \$9,000,000 in 15 years or \$600,000 per year. Adjustments have been made to allow for the trend of a high year then low year of work scheduled.

**Project Internal Staff**

Engineering will perform Design, Engineering, Bidding, Contract Administration and Inspection tasks. Outside contractor to do the work. IVGID resources remain available for ongoing maintenance activities and emergency response.

**Project Justification**

Our overall goal is to replace deficient watermains to keep our unaccounted for water loss to under 6% and to avoid costly pavement patch penalties imposed by Washoe County. The original watermains installed in much of Incline Village in the 1960's were thin-walled steel. These pipes are now failing repeatedly and need replacement. Washoe County has high pavement penalty costs for replacing watermains in newly paved streets. Replacing watermains in newly paved streets or streets with an excellent pavement condition could increase project costs by up to 50% due to pavement cut penalties.

| <b>Forecast</b>                          |                      |                      |                   |
|------------------------------------------|----------------------|----------------------|-------------------|
| <b>Budget Year</b>                       | <b>Total Expense</b> | <b>Total Revenue</b> | <b>Difference</b> |
| 2022                                     |                      |                      |                   |
| Internal Planning & Design               | 50,000               | 0                    | 50,000            |
| Year Total                               | 50,000               | 0                    | 50,000            |
| 2023                                     |                      |                      |                   |
| Construction Inspection & Testing        | 60,000               | 0                    | 60,000            |
| Crystal Peak Road Watermain Construction | 851,000              | 0                    | 851,000           |
| Internal Planning & Design               | 25,000               | 0                    | 25,000            |
| Washoe Co Street Repair and Penalties    | 50,000               | 0                    | 50,000            |
| Year Total                               | 986,000              | 0                    | 986,000           |
|                                          | <b>1,036,000</b>     | <b>0</b>             | <b>1,036,000</b>  |

| <b>Year Identified</b> | <b>Start Date</b> | <b>Est. Completion Date</b> | <b>Manager</b>  | <b>Project Partner</b> |
|------------------------|-------------------|-----------------------------|-----------------|------------------------|
| 2017                   | Jul 1, 2021       | Jun 30, 2023                | Senior Engineer |                        |

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Authorize payment to Granite Construction, Inc. for +/- 1,530 SF asphalt pavement damaged by an effluent pipeline leak on Highway 28; Fund: Utility; Division: Sewer; Vendor: Granite Construction, Inc., in the amount up to \$80,000.

**DATE:** March 1, 2022

---

### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to:

1. Authorize payment to Granite Construction, Inc. for replacing +/-1,530 square feet (SF) of asphalt pavement damaged by an effluent pipeline leak. Fund: Utility; Division: Sewer Distribution (200-25-240-7520); Vendor: Granite Construction, Inc. in the amount up to \$80,000.
2. Authorize Staff to pay the invoice upon receipt and verification of work.

### **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 venues, facilities and services.

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District's workforce.

### **III. BACKGROUND**

On February 8, 2022, Public Works staff received a low discharge pressure alarm from the Spooner Pump Station (SPS-16). Public Works Water Resource Recovery Facility staff responded to SPS-16 and immediately shut the pump station off and started the back draining process. Public Works Pipeline staff repaired the leak and temporarily patched the asphalt pavement. Nevada Department of Transportation (NDOT) and the Nevada Division of Environmental Protection (NDEP) were notified of the leak. NDOT authorized the placement of a temporary patch for overnight. The effluent pipeline leak was caused by a large hole in the pipe which caused the base material to fail underneath a large section of asphalt pavement, causing significant damage to the NDOT roadway. The damage to the roadway is in the south-bound travel lane, and required immediate repair to the roadway.

The extent of the repair was completed in accordance with NDOT requirements. The work included saw cutting, removal of existing asphalt, and 6" of subgrade material, installation of 6" Type II base material, and the site was repaved with asphalt concrete in 2-4" lifts. The work has been completed and Granite Construction, Inc. will invoice the District and the District will pay the invoice upon receipt. Staff has verified that the work was completed as described above.

In working with NDOT, IVGID contacted companies that are authorized and capable of working in the NDOT Right of Way. Granite Construction, Inc. was the only company that could meet the timeframe requirement to complete the work per NDOT requirements. As this was an emergency situation, staff authorized Granite to perform the work.

This item is placed on the Consent Calendar in accordance with Policy 3.1.0 (Consent Calendar).

### **IV. BID RESULTS**

There are no bid results as this work was in response to an emergency.

### **V. FINANCIAL IMPACT AND BUDGET**

The cost to have Granite Construction, Inc. install the permanent roadway patch is estimated to be up to \$80,000. At this time, Staff is recommending utilizing existing repair and maintenance funds included in the approved FY2021/22 budget (Utility

Review, Discuss, and Possibly Authorize -3-  
Payment to Granite Construction, Inc. for replacement of  
+/-1,530 SF asphalt pavement damaged by a  
effluent line leak. Fund: Utility; Division: Sewer;  
Vendor: Granite Construction, Inc.  
in the amount up to \$80,000.

March 1, 2022

Fund: Sewer Distribution Repair and Maintenance – Corrective, 200-25-240-7520). As this road repair work was not specifically anticipated at the time of development of the budget, this funding recommendation will significantly deplete available Sewer Division repair and maintenance funding.

As an alternative, Staff considered recommending a budget augmentation from available reserve funding to support this work. As it is anticipated that more R&M work will need to take place over the next 4 months, staff will be monitoring the overall sewer utility operating budget to determine when (or whether) a supplemental budget augmentation may be needed.

## **VI. ALTERNATIVES**

This was an unforeseen event that is not covered by our insurance and must be completed to repair the NDOT roadway; therefore, there are no alternatives.

## **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.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Paul Navazio.  
Director Finance

**SUBJECT:** Board Practice for Approval – Budgeting and Fiscal Management, Community Services and Beach Pricing for Products and Services - Practice 6.2.0

**DATE:** March 1, 2022

---

### **I. RECOMMENDATION**

Review, discuss and possibly take action to approve the new Board Practice 6.2.0, related to Community Services and Beach pricing for products and services.

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

#### Long Range Principal #3 - Finance

Budgeted Initiative B - Work with the Board of Trustees to implement District-wide pricing policy, to ensure desired cost recovery and policy-driven differential pricing for parcel owners and customers

### **III. BACKGROUND**

This agenda item has been prepared in order for the Board to consider adoption of a formal District-wide pricing policy, as new Practice 6.2.0.

Current Board Policy 6.1.0, Section 2.2 states that, “*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.*” In addition, the District’s 2021-2023 Strategic Plan, (Long-Range Principle #3 – Finance), includes an initiative related to establishment of a district-wide pricing policy/practice.

At their meeting of November 10, 2021 the Board of Trustees received a presentation and provided feedback on a framework for establishing a formal pricing policy. The objective of a formal pricing policy is to ensure consistency across the District’s Community Services and Beach venues in order to meet District-wide and venue-specific revenue and cost-recovery targets established through the annual budget process.

Informed by feedback provided by the Board of Trustees at the November meeting, a draft of new Board Practice 6.2.0 was presented to the Board at their meeting of December 10, 2021, for additional feedback.

The Board Practice 6.2.0 has been drafted to include sections covering: scope, definitions, District-wide pricing considerations, venue-specific pricing considerations and administration of the practice.

At the Board meeting of January 26<sup>th</sup>, direction was provided to staff to work with Trustee Schmitz to review suggestions aimed at clarifying specific language, application of consistent terminology, and organization of the draft Practice. The majority of suggested edits have been now incorporated into the draft presented via this agenda item for Board consideration and approval.

Included as attachments to this agenda item are: a) a “clean” copy of the updated draft Board Practice 6.2.0, and b) a “redline” version of the document reflecting edits incorporated into the draft presented to the Board at their January 26<sup>th</sup> meeting.

#### **IV. DISCUSSION**

As noted, per direction provided by the Board at their meeting of January 26<sup>th</sup>, staff met with Trustee Schmitz to review her comments and revisions to Practice 6.2.0. Following a meeting, additional suggested revisions were forwarded to staff for consideration of inclusion in a revised, updated Practice 6.2.0 document for Board consideration.

The majority of the suggested revisions proposed by Trustee Schmitz have been incorporated into the draft document and include:

- Renaming the Board Practice to “Community Services and Beach” pricing rather than “District-wide” pricing. (The practice does not cover utility fees and charges).
- Use of consistent terminology for IVGID Picture Pass Holder, Guest and Others (Non-IVGID Picture Pass Holders (replacing Residents and Non-Residents)).
- Separating out Beaches from within Venue-Specific Community-Services pricing guidelines. (This recognizes that the Beach Access charge for Guests at the Beaches is priced differently than guest pricing at Community Services venues).
- Other non-substantive language and formatting changes. (See redline document provided as Attachment B).

In addition to the suggested revisions incorporated by staff, additional comments and potential revisions were suggested that may alter the basic pricing framework and prior draft of the Practice, and thus these were not incorporated into the updated document without further discussion amongst the Board. The Board may choose to discuss these items and provide direction to staff for possible additional revisions prior to adoption of the Practice. These suggested revisions would include:



- Aligning terminology with terms that “tie to the budget” – staff has attempted to apply consistent terminology; however, there are terms used (and defined) in the document that are more appropriately cost-accounting terms rather than budget terms.
- Expanding the Definitions (Section 2.0) to include additional terms, such as: Qualified groups, Cost Center, Profit Center, Venues, Programs, Services, Special Events.
- Adding a Section to discuss pricing for Youth and Senior Rates
- Under Golf Course Fees, including policy language related to Couples rates, Professional Courtesy discounts, etc.
- Incorporating “Pricing Pyramid” pricing guidelines for venue-specific programs beyond recreation and tennis (ie. for programs of community benefit provided at golf and ski venues).
- Expanding guidelines for discounts provided to IVGID Picture-Pass holders for rental of District facilities
- Consider adding language related to food and beverage discounts for IVGID Picture-Pass holders, and other groups (ie Incliners, Republican Women, etc,).
- Parks, Recreation and Tennis:
  - suggestion to expand language related to pricing for Senior programs and add language related to Hunt Club fees.
  - Establish how discounts are determined for Couples, Kids, Seniors
- Beaches – language currently provides that Guest access fees are established annually through the budget process. Suggestion to reference Ordinance 7 in establishing Beach Guest access charges.
- Administration – draft language currently identifies Key Rates to be approved annually by the Board. Suggestion to expand to include:
  - Golf programs, ski programs, Recreation and Tennis programs
- Administration – draft language currently provides authority to the General Manager to approve daily and group rates recommended by venue managers, providing consistency with pricing policies. Suggestion to incorporate additional language for a report to be presented to the Board when modifications are necessary to the practice.

## **V. FINANCIAL IMPACT AND BUDGET**

There is no direct fiscal impact in considering approval of this agenda item. However, the proposed Board Practice 6.2.0 will serve to ensure that Charges and Services established

by the District's Community Services and Beach venues meet both revenue targets established through the annual budget process as well as cost-recovery targets for non-resident, parcel owner and guest access to facilities and programs. Collectively, these charted for services generate approximately \$19.0 million in revenues supporting District programs, services and facilities.

#### Attachments

- A) Board Practice 6.2.0 – (clean version)
- B) Board Practice 6.2.0 – (redline version)

# CLEAN VERSION

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

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

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

**1.0 Scope:**

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

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

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

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

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

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

**3.0 Community Services Pricing**

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

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

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

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

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

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

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

3.2 Guests:

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

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

3.3 IVGID Picture Pass holders:

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

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

3.4 Discounts

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

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

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

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

**3.5 Venue-Specific Pricing**

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

**3.5.1 Golf Course Fees**

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

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

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

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Enterprise Fund established through the budget process.

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

3.5.3 Ski

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

3.5.4 Parks, Recreation, and Tennis Center

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



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

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

**4.0 Beach Pricing**

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

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

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

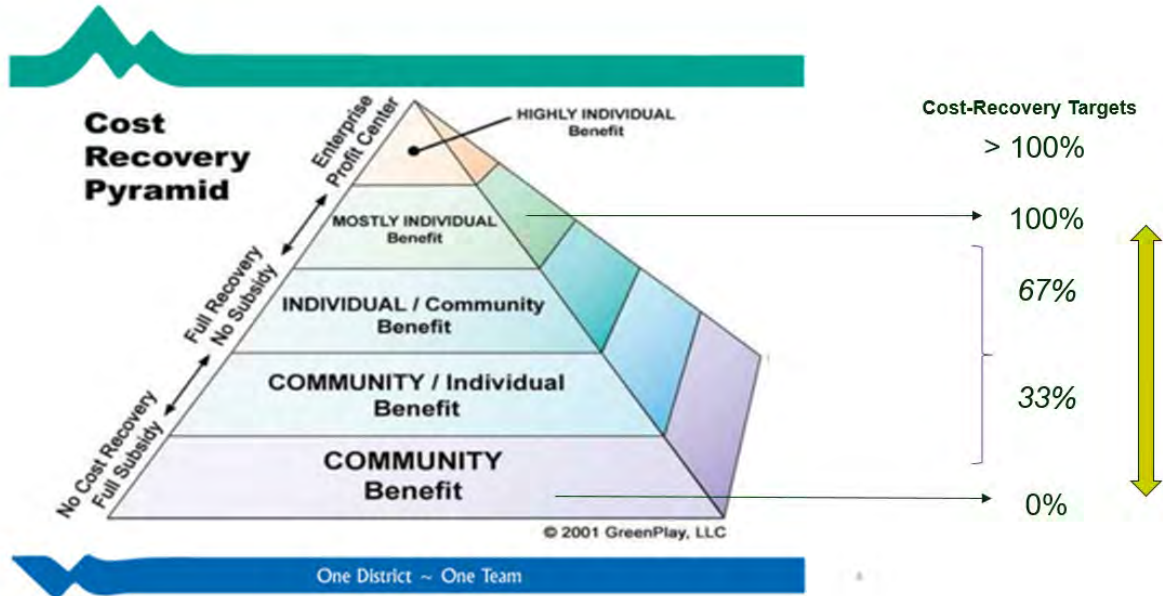
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

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

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

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



# REDLINE VERSION

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

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

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

**1.0 Scope:**

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

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

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

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

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

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

**3.0 District Community Services -wide Pricing**

The District ~~operates~~provides recreational facilities, amenities-venues, services and programs. ~~In addition, a~~Access to District-owned beaches is restricted to residents and their guests. To support the District Community Services facilities, venues, services, facilities and activities~~programs~~, the District establishes, through the annual budget process, a Recreation Facility Fee ~~and Beach Facility Fee which are~~ assessed on parcels and/or dwelling units within the District.

~~As a result of the assessed Facility Fees, pricing established for access by District Picture Pass holders and their guests are discounted from the pricing established for non-resident customers, as follows~~Pricing for IVGID Picture Pass holders and others is defined as follows:

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

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

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

3.1.3 As it applies to daily rates charged ~~to Customers~~ for venue rental, venue access, programs, and services, management is authorized to utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a "floor" such as no lower than the IVGID Picture Pass-holder rate).

3.1.3

3.2 Guests:

**3.2.1** Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to ~~District venues, and or programs,~~

3.2.2 Where Guest Rates are established, ~~the Guest to access the discounted rates a Guest must either~~ be accompanied by an IVGID Picture-Pass holder, ~~or provide a District-issued Punch Card. The latter can be used to pay down the Guest Rate to the Resident Rate.~~

3.3 ~~Parcel Owners~~ (IVGID Picture Pass holders):

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Facility Recreation Facility Fees assessed ~~on parcels within the District.~~

~~3.3.2~~ Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process are insufficient to cover the cost of annual Capital Costs and Debt Costs).

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3.4 Discounts

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

3.4.2 Community Focused Non-Profits – Access or rental of to District facilities and venues, participation in programs and/or services by to cCommunity-based focused nNon-pProfits, as defined (Resolution 1701) ~~may can~~ be provided at a discount ~~at, and should be~~ no less than the Direct Costs of providing venue access/rental, program or service.

3.4.3 The annual budget ~~should could~~ provide ~~for~~ a funding allocation from the District’s General Fund to be used to offset discounts anticipated to be provided to cCommunity focused nNon-pProfit organizations. This funding is to be allocated to venues, programs or services based on utilization by cCommunity focused nNon-pProfits in order ~~for~~ mitigate the impact of Community Non-Profit use on overall financial performance of the venue, program or service, of District venues.

~~3.4.3~~ A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

**4.03.5 Venue-Specific Pricing**

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

4.13.5.1 Golf Course Fees

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~~4.1.13.5.2~~ Fees charged to IVGID Picture-pass holders ~~their,~~ gGuests and ~~Non-Residents~~others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.

~~4.1.23.5.3~~ Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.

~~4.1.33.5.4~~ In doing so, ~~M~~management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets, ~~for Picture Pass holders, Guests, Non-Residents and Play Pass rounds sold.~~

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~~4.2.3.6~~ Chateau & Aspen Grove Rentals~~Facilities/~~Special Events

~~4.2.13.6.1~~ Fees set for Facility rentals and Special Events ~~will~~should be based on cost-recovery targets for the Facilities Enterprise Fund established through the budget process.

~~4.2.23.6.2~~ Rental fees for use of facilities by non-IVGID Picture Pass holders~~Non-Residents~~ ~~will~~should take into account the historical utilization rates ~~of rental facilities by and~~ incorporating a mark-up required to achieve overall cost-recovery targets.

~~4.2.33.6.3~~ Rentals provided to IVGID Picture-Pass holders ~~will~~should incorporate discounts, as appropriate.

~~4.2.43.6.4~~ Fees charged for catered (Food and Beverage service) events ~~will~~should be set to cover the ~~F~~full~~C~~direct cost of staff, operations and food and beverage, plus mark-up based on market conditions.

~~4.2.53.6.5~~ Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

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~~4.3.3.7~~ Ski

~~4.3.13.7.1~~ Rates charged to non-IVGID Picture Pass holders ~~Non-Residents~~ for daily tickets and season passes ~~should~~will be set so as to remain competitive within the market.

~~4.3.23.7.2~~ Rates charged ~~for~~ to non-IVGID Picture Pass holders ~~Non-Resident~~ for daily tickets shall be no less than the ~~F~~full~~C~~cost of access to the ski venue.

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~~4.3-33.7.3~~ Rates charged ~~to~~for IVGID Picture Pass holders ~~for~~ daily tickets and season passes shall be set at a discount – to the extent that revenues from ~~Non-Resident~~ tickets and passes are sufficient to meet overall net revenue targets for the season.

~~4.3-43.7.4~~ ~~Rates~~Fees charged may vary based on peak periods, day of the week, and full-day versus half-day passes.

~~3.7.5~~ The Ski Rental Shop and Ski Lessons operate as ~~P~~profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

~~4.3-53.7.6~~

**4.4.3.8** Parks, Recreation, and Tennis Center

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

~~3.8.1~~ Program pricing is based on industry-standard "Cost-Recovery Pyramid" which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

~~4.4.2~~ **3.8.2** Programs and memberships are provided to IVGID Picture-Pass holders at a discount.

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~~4.4.3~~ Program pricing is based on industry standard "Cost Recovery Pyramid" which provides for increasing levels of cost recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

~~4.4.4~~ **3.8.3** Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).

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~~4.4.5~~ Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

**4.0 Beach Pricings**

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

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~~4.5-14.1.1~~ Beach access is restricted ~~for~~ use by IVGID Picture Pass holders with beach access~~picture-pass holders~~ and their guests.

~~4.5-24.1.2~~ Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on ~~parcels~~properties and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.

~~4.5-34.1.3~~ ~~Guests, whether accompanied by a Picture Pass holder or in possession of a District Punch Card, are charged a daily beach access fee.~~ The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.

~~4.5.4~~ The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily ~~guest~~ rates for the season to ensure that pricing policy and beach revenue targets are met.

**5.0 Administration of District's Community Services and Beach Pricing Policy**

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

5.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:

5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and ~~others~~non-resident Customers.

5.2.2 IVGID Picture-Pass holder and ~~non-resident customer~~others Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.

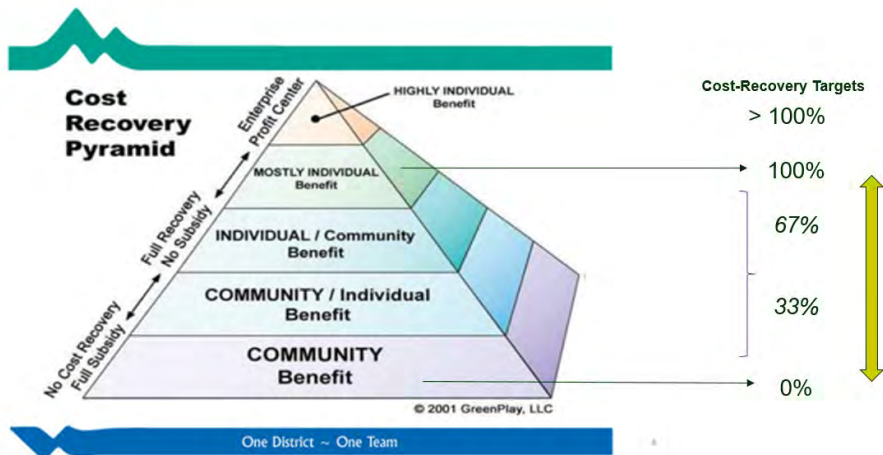
5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates.

5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.

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

- 5.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

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



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** FY2022/2023 Budget Workshop #3

**DATE:** March 1, 2021

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### Introduction

The Board of Trustees has scheduled a series of budget workshops to inform development of the District's FY2022/2023 budget.

The first budget workshop, held on December 14, 2021, reviewed existing Board Fiscal and Budget Policies as well as a discussion Internal Service Funds and Central Services Overhead Allocation methodology. The second budget workshop, held on February 3, 2022, focused on a review of key budget assumptions being applied to the budget development process as well as a preview of initial baseline budgets, issues and priorities for each of the district major funds and venues.

Tonight's budget workshop (originally scheduled for February 23<sup>rd</sup>) is designed to focus on the draft update of the District's Multi-Year Capital Improvement Plan covering FY2023/3 through FY2026/27. Specifically, the workshop will cover:

- Board Policies
  - Capital Planning (12.1.0)
  - Capital Budgeting (13.1.0)
  - Capitalization of Fixed Assets (8.1.0)
  
- Draft Multi-Year Capital Improvement Plan Update
  - Board Priority Projects
  - General Fund projects
  - Utility Fund Projects
  - Community Services Projects
  - Beach Projects

- Fleet Replacement Projects
- Capital Maintenance ad Expense Items
- Draft CIP Financing Plan – discussion of financing opportunities to support capital plan.

*Updating the District's Multi-Year Capital Plan*

As discussed at the Board's February budget workshop, the starting point for update of the District's Multi-Year Capital Plan for FY2022/23 through F2026/27 is the Board approved Capital Plan approved on May 26, 2021, concurrent with adoption of the District's FY2021/22 budget, and filed with the State of Nevada.

Updating the Multi-Year Capital Plan consists of the following:

- Projects reflected in years 2 through 5 of the existing five-year plan, plus that addition of FY2026/27 projects.
- Updating cost estimates and schedule (timing) for existing projects, as needed.
- The addition of new projects identified as needed to address new and emerging needs
- Deletion of projects that are no longer deemed required
- Any updates needed to reflect specific Board action and direction since the adoption of the current Multi-Year Capital Plan

*Draft Update – FY2022/2- FY2026/27 Multi-Year Capital Plan*

The following summarizes the funding requirements being included in the draft Multi-Year Capital Plan update, in comparison to the plan approved by the Board in May of 2021:

| PLAN PROJECT SUMMARY                           | Approved 2023        | Updated 2023         | Approved 2024       | Updated 2024         | Approved 2025       | Updated 2025         | Approved 2026        | Updated 2026         | Plan 2027            | Updated 2027        | Approved Total       | Updated Total         |
|------------------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| General Fund                                   | \$ 534,000           | \$ 556,400           | \$ 265,000          | \$ 350,000           | \$ 480,000          | \$ 490,000           | \$ 212,000           | \$ 245,000           | \$ 258,200           | \$ 297,500          | \$ 1,749,200         | \$ 1,938,900          |
| Utility Fund                                   |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Shared                                         | 871,000              | 962,000              | 399,500             | 557,500              | 877,320             | 748,000              | 928,700              | 1,090,700            | 728,500              | 1,052,820           | 3,805,020            | 4,411,020             |
| Water                                          | 1,656,000            | 1,795,000            | 941,000             | 1,276,000            | 1,195,000           | 1,370,000            | 2,505,000            | 2,625,000            | 1,100,000            | 1,645,000           | 7,397,000            | 8,711,000             |
| Sewer                                          | 2,347,500            | 13,935,000           | 2,675,000           | 11,120,000           | 2,990,000           | 10,945,000           | 3,773,000            | 12,228,000           | 230,000              | 800,000             | 12,015,500           | 49,028,000            |
| Sub-Total Utility Fund                         | \$ 4,874,500         | \$ 16,692,000        | \$ 4,015,500        | \$ 12,953,500        | \$ 5,062,320        | \$ 13,063,000        | \$ 7,206,700         | \$ 15,943,700        | \$ 2,058,500         | \$ 3,497,820        | \$ 23,217,500        | \$ 62,150,020         |
| Community Services Fund                        |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Golf - Championship                            | 286,700              | 374,700              | 1,257,900           | 474,900              | 910,300             | 954,300              | 1,164,880            | 559,880              | 418,270              | 610,270             | 4,038,050            | 2,974,050             |
| Golf - Mountain                                | 620,500              | 1,158,500            | 689,500             | 745,700              | 890,200             | 405,000              | 35,000               | 35,000               | 437,500              | 437,500             | 2,672,700            | 2,781,700             |
| Facilities                                     | 138,500              | 100,000              | 104,000             | 80,000               | 91,620              | 75,000               | 27,175               | 80,875               | 105,420              | 137,120             | 466,715              | 472,995               |
| Sk                                             | 4,477,800            | 1,075,342            | 656,900             | 2,301,400            | 707,500             | 5,421,000            | 2,913,798            | 5,719,900            | 6,548,099            | 681,300             | 15,304,097           | 15,198,342            |
| Recreation                                     | 428,500              | 678,500              | 610,720             | 12,593,000           | 364,700             | 13,507,200           | 163,100              | 180,820              | 79,000               | 279,000             | 1,646,020            | 27,238,520            |
| CS Admin                                       | -                    | -                    | 64,000              | 64,000               | -                   | -                    | -                    | -                    | -                    | -                   | 64,000               | 64,000                |
| Parks                                          | 395,500              | 295,500              | 435,000             | 1,796,000            | 563,500             | 552,500              | 121,900              | 289,000              | 207,100              | 490,000             | 1,746,500            | 3,423,000             |
| Tennis                                         | 5,000                | 5,000                | 33,000              | 70,000               | 32,500              | 32,500               | 35,000               | 5,000                | 41,000               | 41,000              | 146,500              | 153,500               |
| Sub-Total Community Services Fund              | \$ 6,352,500         | \$ 3,687,542         | \$ 3,851,020        | \$ 18,125,000        | \$ 3,560,320        | \$ 20,947,500        | \$ 4,460,853         | \$ 6,870,475         | \$ 7,836,389         | \$ 2,676,190        | \$ 26,084,582        | \$ 52,306,707         |
| Beaches                                        | 349,000              | 786,500              | 449,500             | 2,635,000            | 283,100             | 3,546,500            | 1,757,700            | 1,202,500            | 2,351,000            | 82,300              | 5,190,300            | 8,253,000             |
| Internal Services                              |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Fleet                                          | 30,000               | -                    | 12,000              | 12,000               | 28,000              | 42,000               | -                    | 18,000               | -                    | -                   | 70,000               | 72,000                |
| Buildings                                      | -                    | -                    | -                   | -                    | 21,200              | 21,200               | 45,000               | 45,000               | -                    | -                   | 66,200               | 66,200                |
| Sub-Total Internal Services Fund               | \$ 30,000            | \$ -                 | \$ 12,000           | \$ 12,000            | \$ 49,200           | \$ 63,200            | \$ 45,000            | \$ 63,000            | \$ -                 | \$ -                | \$ 136,200           | \$ 138,200            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 12,140,000</b> | <b>\$ 21,722,442</b> | <b>\$ 8,593,020</b> | <b>\$ 34,075,500</b> | <b>\$ 9,434,940</b> | <b>\$ 38,110,200</b> | <b>\$ 13,682,253</b> | <b>\$ 24,324,675</b> | <b>\$ 12,504,089</b> | <b>\$ 6,554,010</b> | <b>\$ 56,377,802</b> | <b>\$ 124,786,827</b> |

The draft update of the Multi-Year Capital Plan includes projects totaling \$127.8 million over the next five-year planning horizon, and represents an increase of \$68.4 million over the funding levels included in the last Board-approved Multi-Year Plan.

The overall increase in the multi-year capital plan stems primarily from the following:

- Effluent Pipeline Project – the draft multi-year capital plan includes \$40.0 million in funding estimated to be required to complete the project. Past plans have not reflected the estimated cost of the project; rather, they have merely included \$2.0 million per year in “funding contributions” toward this priority project. This project accounts for \$32.0 million of the overall increase in the draft multi-year capital plan.
- Effluent Pond-Lining Project - \$3.0 million in new appropriations is included to support this project. The project was only funded via an initial carry-over appropriation in FY2021/22, but otherwise was not previously reflected in the District’s multi-year capital plan.
- Recreation Center Expansion Project – the draft plan now includes \$25.5 million as a preliminary cost estimate for the planned expansion of the District’s Recreation Center. This project is proposed to be funded through an emerging grant opportunity, and was not included in previous capital improvement plans.
- Additional new projects and updated cost estimates have also been include in the draft update, including funding to support the Community Dog Park, Skate Park Enhancement Project and improvements at Snowflake Lodge at Diamond Peak.

#### Changes to Multi-Year Capital Plan (Proposed)

The draft update to the District’s Multi-Year Capital Plan included as an attachment to this report has been formatted to facilitate comparison with the prior year’s Board-approved plan, and highlights changes made to the plan.

For each project included in the draft plan, the project summary reflects the funding included in the FY2021/22 plan update and the funding proposed in the FY2022/23 plan update. *Any funding amounts that have been updated are reflected in **RED** for ease of comparison.*

Similarly, if the timing of an existing project has been updated, the fiscal year where the funding is proposed has been updated. *Modifications to the timing of existing projects are also shown in RED for ease of comparison.*

The draft Multi-Year Capital Plan also includes several new projects, some projects that are proposed for deletion, as well as selected project where scope change has impacted the proposed level of funding, or the timing of the project. *All of these modifications are also reflected in RED for ease of comparison.*

### Board Priority Projects

A major focus of the workshop will cover the funding and schedule proposed for Board priority projects. These include:

- Effluent Pipeline Project
- Effluent Pond-Lining Project
- Mountain Golf Course Path Replacement Project – Phase II
- RFID System – Diamond Peak
- Snowflake Lodge Improvements
- Community Dog Park
- Skate Park Enhancements
- Recreation Center Expansion Project
- Incline Beach House Renovation Project
- Ski Beach Boat Ramp Project
- Beaches Access/Egress Improvement Project

### Board Policy 12.1.0 – Multi-Year Capital Planning

Existing Board Policy 12.1.0, “Multi-Year Capital Planning” establishes specific categories of projects to be included in the multi-year capital plan, as well as establishing priorities to be applied to each category.

The following table summarizes the proposed funding included in the draft update of the Multi-Year Capital Plan, by Board-specified categories:

| Priority (Board Policy 13.1.0)                | Updated 2023 | Updated 2024  | Updated 2025  | Updated 2026  | Updated 2027  | Updated Total |                |
|-----------------------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------|
| A - Major Projects - New Initiatives          | 2,3,4        | 600,000       | 13,750,000    | 17,000,000    | -             | -             | 31,350,000     |
| B - Major Projects - Existing Facilities      | 1,2          | 13,000,000    | 10,250,000    | 13,165,000    | 13,600,000    | -             | 50,015,000     |
| C - Capital Improvement - New Initiatives     | 2,3,4        | -             | -             | 20,000        | -             | 150,000       | 170,000        |
| D - Capital Improvement - Existing Facilities | 1,2          | 4,110,000     | 4,340,000     | 1,600,000     | 1,685,000     | 1,129,320     | 12,864,320     |
| E - Capital Maintenance                       | 1            | 673,042       | 1,468,500     | 2,772,000     | 4,875,000     | 1,753,300     | 11,541,842     |
| F - Rolling Stock                             | 1            | 682,500       | 1,941,500     | 1,189,500     | 2,366,400     | 1,423,900     | 7,603,800      |
| G - Equipment & Software                      | 1            | 1,071,400     | 963,000       | 1,185,200     | 533,775       | 428,090       | 4,181,465      |
| H - Capital Maintenance - Expense             | 1            | 1,010,500     | 1,212,500     | 1,043,500     | 974,500       | 1,534,400     | 5,775,400      |
| I - Equipment & Software - Expense            | 1            | 75,000        | 150,000       | 135,000       | 290,000       | 135,000       | 785,000        |
| J - Capital Improvement Expense               |              | 500,000       | -             | -             | -             | -             | 500,000        |
|                                               |              | \$ 21,722,442 | \$ 34,075,500 | \$ 38,110,200 | \$ 24,324,675 | \$ 6,554,010  | \$ 124,786,827 |



Board policy also highlights the need to develop a comprehensive financing plan to support the projects and funding requirements included in the plan. Development and adoption of a companion financing plan is critical to ensuring that the District has the funding capacity to support the overall plan requirements, as well as to identify the extent to which the capital plan is supported by available fund balances, anticipated current revenues, outside grants or debt funding. The financing plan also assists in identifying the level to which proposed project funding remains “unfunded” (limited to the out-years of the multi-year plan).

The following table provides a draft financing plan for the level of projects and funding included in the draft update:

**DRAFT CIP FINANCING PLAN**

|                                   | Prior Year | Updated 2023 | Updated 2024 | Updated 2025 | Updated 2026 | Updated 2027 | Updated 5-YR Total |
|-----------------------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| <b>General Fund</b>               |            |              |              |              |              |              |                    |
| Current Revenues                  |            | \$ 80,000    | \$ 155,000   | \$ 140,000   | \$ 140,000   | \$ 140,000   | \$ 155,000         |
| Fund Balance                      |            | 576,400      | 345,000      | 350,000      | 105,000      | 157,500      | 1,533,900          |
| Grants                            |            |              |              |              |              |              | -                  |
| Debt                              |            |              |              |              |              |              | -                  |
| Transfer In / (Out)               |            | (100,000)    | (150,000)    |              |              |              | (250,000)          |
| Sub-Total General Fund            |            | \$ 556,400   | \$ 350,000   | \$ 490,000   | \$ 245,000   | \$ 297,500   | \$ 1,938,900       |
| <b>Utility Fund</b>               |            |              |              |              |              |              |                    |
| Current Revenues                  | 2,000,000  | \$ 1,934,759 | \$ 1,153,500 | \$ 863,000   | \$ 2,943,700 | \$ 3,497,820 | \$ 10,392,779      |
| Fund Balance                      | 1,137,500  | 11,382,241   | 1,000,000    |              |              |              | 12,382,241         |
| Grants                            |            | 3,375,000    |              |              |              |              | 3,375,000          |
| Debt                              |            |              | 10,800,000   | 12,200,000   | 13,000,000   |              | 36,000,000         |
| Sub-Total Utility Fund            |            | \$16,692,000 | \$12,953,500 | \$13,063,000 | \$15,943,700 | \$ 3,497,820 | \$ 62,150,020      |
| <b>Community Services Fund</b>    |            |              |              |              |              |              |                    |
| Current Revenues / Facility Fees  |            | \$ 1,285,042 | \$ 2,089,300 | \$ 3,942,500 | \$ 3,265,475 | \$ 2,671,190 | \$ 13,253,507      |
| Fund Balance                      |            | 1,760,000    | 2,844,200    |              |              |              | 4,604,200          |
| Operating Grants                  |            | 42,500       | 41,500       | 5,000        | 5,000        | 5,000        | 99,000             |
| Grants                            |            | 500,000      | 13,000,000   | 12,500,000   |              |              | 26,000,000         |
| Debt                              |            |              |              |              |              |              | -                  |
| Transfer In / (Out)               |            | 100,000      | 150,000      |              |              |              | 250,000            |
| Ununded                           |            |              |              | 4,500,000    | 3,600,000    |              | 8,100,000          |
| Sub-Total Community Services Fund |            | \$ 3,687,542 | \$18,125,000 | \$20,947,500 | \$ 6,870,475 | \$ 2,676,190 | \$ 52,306,707      |
| <b>Beach Fund</b>                 |            |              |              |              |              |              |                    |
| Current Revenues / Facility Fees  |            | \$ 216,500   | \$ 335,000   | \$ 546,500   | \$ 1,202,500 | \$ 82,500    | \$ 2,383,000       |
| Fund Balance                      |            | 570,000      | 800,000      |              |              |              | 1,370,000          |
| Grants                            |            |              |              |              |              |              | -                  |
| Debt                              |            |              | 1,500,000    | 3,000,000    |              |              | 4,500,000          |
| Sub-Total Beach Fund Fund         |            | \$ 786,500   | \$ 2,635,000 | \$ 3,546,500 | \$ 1,202,500 | \$ 82,500    | \$ 8,253,000       |
| <b>Internal Service Fund(s)</b>   |            |              |              |              |              |              |                    |
| Current Revenues                  |            | \$ -         | \$ 12,000    | \$ 63,200    | \$ 63,000    | \$ -         | \$ 138,200         |
| Fund Balance                      |            |              |              |              |              |              | -                  |
| Grants                            |            |              |              |              |              |              | -                  |
| Debt                              |            |              |              |              |              |              | -                  |
| Sub-Total Internal Service Fund   |            | \$ -         | \$ 12,000    | \$ 63,200    | \$ 63,000    | \$ -         | \$ 138,200         |
| <b>Distr-Wide - All Funds</b>     |            |              |              |              |              |              |                    |
| Current Revenues                  |            | \$ 3,516,301 | \$ 3,744,800 | \$ 5,555,200 | \$ 7,614,675 | \$ 6,391,510 | \$ 26,822,486      |
| Fund Balance                      |            | 14,288,641   | 4,989,200    | 350,000      | 105,000      | 157,500      | 19,890,341         |
| Operating Grants                  |            | 42,500       | 41,500       | 5,000        | 5,000        | 5,000        | 99,000             |
| Grants                            |            | 3,875,000    | 13,000,000   | 12,500,000   | -            | -            | 29,375,000         |
| Debt                              |            | -            | 12,300,000   | 15,200,000   | 13,000,000   | -            | 40,500,000         |
| Ununded                           |            |              |              | 4,500,000    | 3,600,000    |              | 8,100,000          |
| Transfer In / (Out)               |            |              |              |              |              |              | -                  |
| Total District-wide - All Funds   |            | \$21,722,442 | \$34,075,500 | \$38,110,200 | \$24,324,675 | \$ 6,554,010 | \$ 124,786,827     |

The draft financing plan reflects anticipated use of \$19.9 in available fund balance, \$29.4 million in outside grants and \$40.5 million in debt financing over the next five

years. In addition, a total of \$8.1 million in project costs are currently “unfunded” (Snowflake Lodge Improvements and Ski Way Road Reconstruction).

### *Next Steps*

Following feedback provided by the Board of Trustees, staff will refine and adjust the draft multi-year capital plan, and return to the Board in late March with a draft FY2022/23 Tentative Budget, to include operating and capital budgets for FY2022/23 as well as updated Multi-Year Capital Plan.

The Board is scheduled to approve the FY2022/23 Tentative Budget by April 15<sup>th</sup>, and the FY2022/23 Final Budget by June 1<sup>st</sup>. The final approved Multi-Year Capital Plan is required to be filed with the State of Nevada by August 1<sup>st</sup>.

### *Attachments:*

- DRAFT Five-Year Capital Plan Update
  - Project Summary
  - Draft Financing Plan
- Board Priority Capital Projects
- DRAFT Multi-Year Capital Plan Update
  - General Fund Projects
  - Utility Projects
  - Community Services Projects
  - Beach Projects
  - Fleet Replacement Projects – Extract
  - Capital Maintenance / Operating Expenses – Extract
- Board Policies and Practices:
  - 12.1.0 – Multi-Year Capital Project Planning
  - 13.1.0 – Capital Budgeting
  - 8.1.0 – Capitalization of Fixed Assets

# **FY2022/23 Budget Workshop #3**

**Board of Trustees  
March 1, 2022**



# Budget Workshop #3 Outline

- Multi-Year Capital Improvement Plan Update
  - Board Policies
    - Capital Planning
    - Capital Budgeting
    - Capitalization of Fixed Assets
  - Draft Five-Year Plan Update
    - Board Priority Projects
    - General Fund Projects
    - Utility Projects
    - Community Services Projects
    - Beach Projects
    - Fleet Replacement Projects
    - Capital Maintenance

# BOARD POLICIES & PRACTICES

Policy 12.1.0 – Multi-Year Capital Planning

Policy 13.1.0 - Capital Project Budgeting

Practice 13.2.0 –Capital Expenditures

Practice 8.1.0 – Capitalization of Fixed Assets

# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

**1.0 Identify 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.*

**2.0 Determine Costs** - *The full extent of project costs should be determined when developing the multi-year capital plan*

- *2.3 – For projects programmed beyond the first year, the District should consider cost projections based on anticipated inflation.*

# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

**3.0 Prioritize capital requests** – *The district faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process.*

- **3.1.1 Major Projects:** > \$1M & 25+ year useful life
- **3.1.2 Capital Improvements:** Non-recurring project < \$1M
- **3.1.3 Capital Maintenance:** Recurring project at existing facility < \$1M
- **3.1.4 Rolling Stock:** Replacement of vehicles, tractors, mowers, etc.
- **3.1.5 Equipment & Software:** Ongoing replacement of non-building system equipment, information technology hardware and software

# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

### 3.0 Prioritize capital requests –

- **3.2.1 Priority 1** – Projects addressing existing facilities or replace existing Assets via Capital Maintenance, Rolling Stock or Equipment and Software
- **3.2.2 Priority 2** – New Initiative projects, existing facilities, expand existing programming, operations or capacities
- **3.2.3 Priority 3** – New Initiatives that create new amenities funded by new sources
- **3.2.4 Priority 4** - New Initiatives that create new amenities funded by existing sources





# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

### 4.0 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.*

# Board Policies & Practices

## Policy 13.1.0 – Capital Project Budgeting

*Policy Statement: The District will prepare and adopt a formal capital budget as part of their annual budget process.*

- 1.0 Preparing and Adopting the Capital Budget
  - 1.1 – A definition of capital expenditure for the District
  - 1.2 – Summary information of capital projects by fund, function, venue/service or activity.
  - 1.3 – A schedule for completion of the project
  - 1.4 – Descriptions of the general scope of the project
  - 1.6 – Estimated costs
  - 1.7 – Funding sources
  - 1.8 – Funding authority – Estimated project cost or project cost by FY
  
- 2.0 Reporting on the Capital Budget – The District recognized the importance of timely and accurate reporting on projects adopted in the capital budget. Periodic reports will be issued routinely on all on going capital projects.

# Board Practice 13.2.0

## Capital Planning / Capital Expenditures

- 1.0 – Authority
- 2.0 Capital Project Financing
- 3.0 Project Life-Cycle
  - Definition
  - Planning
  - Feasibility
  - Scheduling
  - Funding
  - Design/Specification
  - Construction / Acquisition

All projects may not be subject to all phases or be phased in the same order. However, all projects shall be defined, scheduled and have funding identified prior to design/specification.

# Board Policy 8.1.0

## Capitalization of Fixed Assets

**2.0 Capitalization Thresholds.** The District's capitalization threshold shall be as follows:

| <u>ASSET CLASS</u>            | <u>CAPITALIZATION THRESHOLD</u> |
|-------------------------------|---------------------------------|
| Land .....                    | All                             |
| Right to Use .....            | All                             |
| Building and Structures ..... | \$ 25,000                       |
| Venue Improvements .....      | \$ 10,000                       |
| Service Infrastructure.....   | \$ 25,000                       |
| Equipment and Vehicles .....  | \$ 10,000                       |

### 5.0 Criteria for Capitalization of Fixed Assets

5.1 Capital projects will be capitalized if they meet one of the following criteria:

- The project is creating a new asset for the District
- The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
- Significantly increases the service capacity of the asset

# Board Policy 8.1.0

## Capitalization of Fixed Assets

5.3 Expenditures that simply maintain a given level of service or repair an item to its intended function should be expensed.

5.4. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:

- Capital Improvements
- Capital Replacement
- Capital Maintenance

### **6.0 Capital Project Phases.**

Major capital projects, as defined in Board Policy 12.1.0, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction



**PRELIMINARY UPDATE:**

**FY2022/23 CAPITAL BUDGET  
FIVE-YEAR CAPITAL PLAN**

# Updating Five-Year Capital Improvement Plan

- Board approved current Five-Year Capital Improvement Plan concurrent with adoption of FY2021/22 budget on 5/26/21
  - Amended by Board action(s) since beginning of fiscal year
  
- Steps for updating approved multi-year Capital Improvement Plan
  - New five-year plan FY2022/23 through FY2026/27
  - Starts with Year 2 through Year 5 of CURRENT PLAN, plus addition of FY2026/27
  - Review / Updates to projects to update
    - Cost Estimates
    - Schedule
  - Consideration of New Projects (for addition to the CIP)



# DRAFT 2023 Capital Improvement Project Summary Report

Run Date: 2/24/2022

| PLAN PROJECT SUMMARY                           | Approved 2023        | Updated 2023         | Approved 2024       | Updated 2024         | Approved 2025       | Updated 2025         | Approved 2026        | Updated 2026         | Plan 2027            | Updated 2027        | Approved Total       | Updated Total         |
|------------------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| General Fund                                   | \$ 534,000           | \$ 556,400           | \$ 265,000          | \$ 350,000           | \$ 480,000          | \$ 490,000           | \$ 212,000           | \$ 245,000           | \$ 258,200           | \$ 297,500          | \$ 1,749,200         | \$ 1,938,900          |
| Utility Fund                                   |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Shared                                         | 871,000              | 962,000              | 399,500             | 557,500              | 877,320             | 748,000              | 928,700              | 1,090,700            | 728,500              | 1,052,820           | 3,805,020            | 4,411,020             |
| Water                                          | 1,656,000            | 1,795,000            | 941,000             | 1,276,000            | 1,195,000           | 1,370,000            | 2,505,000            | 2,625,000            | 1,100,000            | 1,645,000           | 7,397,000            | 8,711,000             |
| Sewer                                          | 2,347,500            | 13,935,000           | 2,675,000           | 11,120,000           | 2,990,000           | 10,945,000           | 3,773,000            | 12,228,000           | 230,000              | 800,000             | 12,015,500           | 49,028,000            |
| Sub-Total Utility Fund                         | \$ 4,874,500         | \$ 16,692,000        | \$ 4,015,500        | \$ 12,953,500        | \$ 5,062,320        | \$ 13,063,000        | \$ 7,206,700         | \$ 15,943,700        | \$ 2,058,500         | \$ 3,497,820        | \$ 23,217,520        | \$ 62,150,020         |
| Community Services Fund                        |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Golf - Championship                            | 286,700              | 374,700              | 1,257,900           | 474,900              | 910,300             | 954,300              | 1,164,880            | 559,880              | 418,270              | 610,270             | 4,038,050            | 2,974,050             |
| Golf - Mountain                                | 620,500              | 1,158,500            | 689,500             | 745,700              | 890,200             | 405,000              | 35,000               | 35,000               | 437,500              | 437,500             | 2,672,700            | 2,781,700             |
| Facilities                                     | 138,500              | 100,000              | 104,000             | 80,000               | 91,620              | 75,000               | 27,175               | 80,875               | 105,420              | 137,120             | 466,715              | 472,995               |
| Ski                                            | 4,477,800            | 1,075,342            | 656,900             | 2,301,400            | 707,500             | 5,421,000            | 2,913,798            | 5,719,900            | 6,548,099            | 681,300             | 15,304,097           | 15,198,942            |
| Recreation                                     | 428,500              | 678,500              | 610,720             | 12,593,000           | 364,700             | 13,507,200           | 163,100              | 180,820              | 79,000               | 279,000             | 1,646,020            | 27,238,520            |
| CS Admin                                       | -                    | -                    | 64,000              | 64,000               | -                   | -                    | -                    | -                    | -                    | -                   | 64,000               | 64,000                |
| Parks                                          | 395,500              | 295,500              | 435,000             | 1,796,000            | 563,500             | 552,500              | 121,900              | 289,000              | 207,100              | 490,000             | 1,746,500            | 3,423,000             |
| Tennis                                         | 5,000                | 5,000                | 33,000              | 70,000               | 32,500              | 32,500               | 35,000               | 5,000                | 41,000               | 41,000              | 146,500              | 153,500               |
| Sub-Total Community Services Fund              | \$ 6,352,500         | \$ 3,687,542         | \$ 3,851,020        | \$ 18,125,000        | \$ 3,560,320        | \$ 20,947,500        | \$ 4,460,853         | \$ 6,870,475         | \$ 7,836,389         | \$ 2,676,190        | \$ 26,084,582        | \$ 52,306,707         |
| Beaches                                        | 349,000              | 786,500              | 449,500             | 2,635,000            | 283,100             | 3,546,500            | 1,757,700            | 1,202,500            | 2,351,000            | 82,500              | 5,190,300            | 8,253,000             |
| Internal Services                              |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Fleet                                          | 30,000               | -                    | 12,000              | 12,000               | 28,000              | 42,000               | -                    | 18,000               | -                    | -                   | 70,000               | 72,000                |
| Buildings                                      | -                    | -                    | -                   | -                    | 21,200              | 21,200               | 45,000               | 45,000               | -                    | -                   | 66,200               | 66,200                |
| Sub-Total Internal Services Fund               | \$ 30,000            | \$ -                 | \$ 12,000           | \$ 12,000            | \$ 49,200           | \$ 63,200            | \$ 45,000            | \$ 63,000            | \$ -                 | \$ -                | \$ 136,200           | \$ 138,200            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 12,140,000</b> | <b>\$ 21,722,442</b> | <b>\$ 8,593,020</b> | <b>\$ 34,075,500</b> | <b>\$ 9,434,940</b> | <b>\$ 38,110,200</b> | <b>\$ 13,682,253</b> | <b>\$ 24,324,675</b> | <b>\$ 12,504,089</b> | <b>\$ 6,554,010</b> | <b>\$ 56,377,802</b> | <b>\$ 124,786,827</b> |





# DRAFT 2023 Capital Improvement Project Summary Report

Run Date: 2/24/2022

| Priority (Board Policy 13.1.0)                |       | Updated 2023         | Updated 2024         | Updated 2025         | Updated 2026         | Updated 2027        | Updated Total         |
|-----------------------------------------------|-------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| A - Major Projects - New Initiatives          | 2,3,4 | 600,000              | 13,750,000           | 17,000,000           | -                    | -                   | 31,350,000            |
| B - Major Projects - Existing Facilities      | 1,2   | 13,000,000           | 10,250,000           | 13,165,000           | 13,600,000           | -                   | 50,015,000            |
| C - Capital Improvement - New Initiatives     | 2,3,4 | -                    | -                    | 20,000               | -                    | 150,000             | 170,000               |
| D - Capital Improvement - Existing Facilities | 1,2   | 4,110,000            | 4,340,000            | 1,600,000            | 1,685,000            | 1,129,320           | 12,864,320            |
| E - Capital Maintenance                       | 1     | 673,042              | 1,468,500            | 2,772,000            | 4,875,000            | 1,753,300           | 11,541,842            |
| F - Rolling Stock                             | 1     | 682,500              | 1,941,500            | 1,189,500            | 2,366,400            | 1,423,900           | 7,603,800             |
| G - Equipment & Software                      | 1     | 1,071,400            | 963,000              | 1,185,200            | 533,775              | 428,090             | 4,181,465             |
| H - Capital Maintenance - Expense             | 1     | 1,010,500            | 1,212,500            | 1,043,500            | 974,500              | 1,534,400           | 5,775,400             |
| I - Equipment & Software - Expense            | 1     | 75,000               | 150,000              | 135,000              | 290,000              | 135,000             | 785,000               |
| J - Capital Improvement Expense               |       | 500,000              | -                    | -                    | -                    | -                   | 500,000               |
|                                               |       | <b>\$ 21,722,442</b> | <b>\$ 34,075,500</b> | <b>\$ 38,110,200</b> | <b>\$ 24,324,675</b> | <b>\$ 6,554,010</b> | <b>\$ 124,786,827</b> |

## DRAFT CIP FINANCING PLAN

| Prior Year                        | Updated<br>2023 | Updated<br>2024 | Updated<br>2025 | Updated<br>2026 | Updated<br>2027 | Updated<br>5-YR Total |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
| <b>General Fund</b>               |                 |                 |                 |                 |                 |                       |
| Current Revenues                  | \$ 80,000       | \$ 155,000      | \$ 140,000      | \$ 140,000      | \$ 140,000      | \$ 155,000            |
| Fund Balance                      | 576,400         | 345,000         | 350,000         | 105,000         | 157,500         | 1,533,900             |
| Grants                            |                 |                 |                 |                 |                 | -                     |
| Debt                              |                 |                 |                 |                 |                 | -                     |
| Transfer In / (Out)               | (100,000)       | (150,000)       |                 |                 |                 | (250,000)             |
| Sub-Total General Fund            | \$ 556,400      | \$ 350,000      | \$ 490,000      | \$ 245,000      | \$ 297,500      | \$ 1,938,900          |
| <b>Utility Fund</b>               |                 |                 |                 |                 |                 |                       |
| Current Revenues                  | 2,000,000       | \$ 1,934,759    | \$ 1,153,500    | \$ 863,000      | \$ 2,943,700    | \$ 3,497,820          |
| Fund Balance                      | 1,137,500       | 11,382,241      | 1,000,000       |                 |                 | 12,382,241            |
| Grants                            |                 | 3,375,000       |                 |                 |                 | 3,375,000             |
| Debt                              |                 |                 | 10,800,000      | 12,200,000      | 13,000,000      | 36,000,000            |
| Sub-Total Utility Fund            | \$ 16,692,000   | \$ 12,953,500   | \$ 13,063,000   | \$ 15,943,700   | \$ 3,497,820    | \$ 62,150,020         |
| <b>Community Services Fund</b>    |                 |                 |                 |                 |                 |                       |
| Current Revenues / Facility Fees  | \$ 1,285,042    | \$ 2,089,300    | \$ 3,942,500    | \$ 3,265,475    | \$ 2,671,190    | \$ 13,253,507         |
| Fund Balance                      | 1,760,000       | 2,844,200       |                 |                 |                 | 4,604,200             |
| Operating Grants                  | 42,500          | 41,500          | 5,000           | 5,000           | 5,000           | 99,000                |
| Grants                            | 500,000         | 13,000,000      | 12,500,000      |                 |                 | 26,000,000            |
| Debt                              |                 |                 |                 |                 |                 | -                     |
| Transfer In / (Out)               | 100,000         | 150,000         |                 |                 |                 | 250,000               |
| Ununded                           |                 |                 | 4,500,000       | 3,600,000       |                 | 8,100,000             |
| Sub-Total Community Services Fund | \$ 3,687,542    | \$ 18,125,000   | \$ 20,947,500   | \$ 6,870,475    | \$ 2,676,190    | \$ 52,306,707         |
| <b>Beach Fund</b>                 |                 |                 |                 |                 |                 |                       |
| Current Revenues / Facility Fees  | \$ 216,500      | \$ 335,000      | \$ 546,500      | \$ 1,202,500    | \$ 82,500       | \$ 2,383,000          |
| Fund Balance                      | 570,000         | 800,000         |                 |                 |                 | 1,370,000             |
| Grants                            |                 |                 |                 |                 |                 | -                     |
| Debt                              |                 | 1,500,000       | 3,000,000       |                 |                 | 4,500,000             |
| Sub-Total Beach Fund Fund         | \$ 786,500      | \$ 2,635,000    | \$ 3,546,500    | \$ 1,202,500    | \$ 82,500       | \$ 8,253,000          |
| <b>Internal Service Fund(s)</b>   |                 |                 |                 |                 |                 |                       |
| Current Revenues                  | \$ -            | \$ 12,000       | \$ 63,200       | \$ 63,000       | \$ -            | \$ 138,200            |
| Fund Balance                      |                 |                 |                 |                 |                 | -                     |
| Grants                            |                 |                 |                 |                 |                 | -                     |
| Debt                              |                 |                 |                 |                 |                 | -                     |
| Sub-Total Internal Service Fund   | \$ -            | \$ 12,000       | \$ 63,200       | \$ 63,000       | \$ -            | \$ 138,200            |
| <b>Distrt-Wide - All Funds</b>    |                 |                 |                 |                 |                 |                       |
| Current Revenues                  | \$ 3,516,301    | \$ 3,744,800    | \$ 5,555,200    | \$ 7,614,675    | \$ 6,391,510    | \$ 26,822,486         |
| Fund Balance                      | 14,288,641      | 4,989,200       | 350,000         | 105,000         | 157,500         | 19,890,341            |
| Opearaitng Grants                 | 42,500          | 41,500          | 5,000           | 5,000           | 5,000           | 99,000                |
| Grants                            | 3,875,000       | 13,000,000      | 12,500,000      | -               | -               | 29,375,000            |
| Debt                              | -               | 12,300,000      | 15,200,000      | 13,000,000      | -               | 40,500,000            |
| Ununded                           |                 |                 | 4,500,000       | 3,600,000       |                 | 8,100,000             |
| Transfer In / (Out)               | -               | -               | -               | -               | -               | -                     |
| Total District-wide - All Funds   | \$ 21,722,442   | \$ 34,075,500   | \$ 38,110,200   | \$ 24,324,675   | \$ 6,554,010    | \$ 124,786,827        |



# **BOARD PRIORITY PROJECTS**

# Board Priority Projects



## 2023 Capital Improvement Project Summary Report - Board Priority Projects

Run Date: 2/24/2022

| Department Description | Project #  | Project Title                                                                     | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type                                  |
|------------------------|------------|-----------------------------------------------------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-----------------------------------------------|
| Sewer                  | 2524SS1010 | Effluent Pipeline Project                                                         | 2,339,210  | 2,000,000     | 10,000,000   | 2,000,000     | 10,000,000   | 2,000,000     | 10,000,000   | 2,000,000     | 10,000,000   | -         | -            | 8,000,000           | 40,000,000         | B - Major Projects - Existing Facilities      |
|                        | 2599SS2010 | Effluent Pond Lining                                                              | 1,550,000  |               | 3,000,000    |               |              |               |              |               |              |           |              |                     | 3,000,000          | B - Major Projects - Existing Facilities      |
| Golf                   | 3241LI2001 | Mountain Golf Cart Path Replacement - Phase II                                    |            | 550,000       | 1,100,000    | 550,000       | -            | -             | -            | -             | -            | -         | -            | 1,100,000           | 1,100,000          | D - Capital Improvement - Existing Facilities |
| Ski                    | NEW        | Installation RFID - Software and Gantries                                         |            |               | 410,000      |               |              |               |              |               |              |           |              |                     | 410,000            | G - Equipment & Software                      |
| Ski Master Plan        | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities |            |               |              |               | 250,000      |               | 4,500,000    | 242,898       |              | 5,896,859 |              | 6,139,757           | 4,750,000          | A - Major Projects - New Initiatives          |
| Parks                  | 4378LI2104 | IVGID Community Dog Park                                                          | 75,000     |               | 100,000      |               | 1,000,000    |               |              |               |              |           |              |                     | 1,100,000          | A - Major Projects - New Initiatives          |
|                        | NEW        | Skate Park Enhancement                                                            |            |               | 10,000       |               | 150,000      |               | 20,000       |               | 10,000       |           |              |                     | 190,000            | D - Capital Improvement - Existing Facilities |
| Recreation Center      | NEW        | Recreation Center Expansion Project                                               |            |               | 500,000      |               | 12,500,000   |               | 12,500,000   |               |              |           |              |                     | 25,500,000         | A - Major Projects - New Initiatives          |
| Beaches                | 3973LI1302 | Incline Beach Facility Replacement                                                | 100,000    |               |              |               | 250,000      |               | 3,000,000    |               |              |           |              |                     |                    | B - Major Projects - Existing Facilities      |
|                        | 3972BD2101 | Ski Beach Boat Ramp Improvement Project                                           |            |               | 250,000      |               | 1,500,000    | 20,000        |              | 715,000       |              |           |              | 735,000             | 1,750,000          | D - Capital Improvement - Existing Facilities |
|                        | 3972BD2102 | Beach Access Improvements                                                         | 45,000     |               | 200,000      |               | 200,000      |               | 200,000      |               |              |           |              |                     | 600,000            | D - Capital Improvement - Existing            |

### CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

|                                                | Approved 2023       | Updated 2023         | Approved 2024       | Updated 2024         | Approved 2025       | Updated 2025         | Approved 2026       | Updated 2026         | Plan 2027           | Updated 2027 | Approved Total       | Updated Total        |
|------------------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|--------------|----------------------|----------------------|
| General Fund                                   | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -         | \$ -                 | \$ -                 |
| Utility Fund                                   |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Shared                                         |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Water                                          |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Sewer                                          | 2,000,000           | 13,000,000           | 2,000,000           | 10,000,000           | 2,000,000           | 10,000,000           | 2,000,000           | 10,000,000           | -                   | -            | 8,000,000            | 43,000,000           |
| Sub-Total Utility Fund                         | \$ 2,000,000        | \$ 13,000,000        | \$ 2,000,000        | \$ 10,000,000        | \$ 2,000,000        | \$ 10,000,000        | \$ 2,000,000        | \$ 10,000,000        | \$ -                | \$ -         | \$ 8,000,000         | \$ 43,000,000        |
| Community Services Fund                        |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Golf - Championship                            |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Golf - Mountain Facilities                     | 550,000             | 1,100,000            | 550,000             | -                    | -                   | -                    | -                   | -                    | -                   | -            | 1,100,000            | 1,100,000            |
| Ski                                            | -                   | 410,000              | -                   | 250,000              | -                   | 4,500,000            | 242,898             | -                    | 5,896,859           | -            | 6,139,757            | 5,160,000            |
| Recreation                                     | -                   | 500,000              | -                   | 12,500,000           | -                   | 12,500,000           | -                   | -                    | -                   | -            | -                    | 25,500,000           |
| CS Admin                                       | -                   | -                    | -                   | -                    | -                   | -                    | -                   | -                    | -                   | -            | -                    | -                    |
| Parks                                          | -                   | 110,000              | -                   | 1,150,000            | -                   | 20,000               | -                   | 10,000               | -                   | -            | -                    | 1,290,000            |
| Tennis                                         | -                   | -                    | -                   | -                    | -                   | -                    | -                   | -                    | -                   | -            | -                    | -                    |
| Sub-Total Community Services Fund              | \$ 550,000          | \$ 2,120,000         | \$ 550,000          | \$ 13,900,000        | \$ -                | \$ 17,020,000        | \$ 242,898          | \$ 10,000            | \$ 5,896,859        | \$ -         | \$ 7,239,757         | \$ 33,050,000        |
| Beaches                                        | -                   | 250,000              | -                   | 1,750,000            | 20,000              | 3,000,000            | 715,000             | -                    | -                   | -            | 735,000              | 5,000,000            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 2,550,000</b> | <b>\$ 15,370,000</b> | <b>\$ 2,550,000</b> | <b>\$ 25,650,000</b> | <b>\$ 2,020,000</b> | <b>\$ 30,020,000</b> | <b>\$ 2,957,898</b> | <b>\$ 10,010,000</b> | <b>\$ 5,896,859</b> | <b>\$ -</b>  | <b>\$ 15,974,757</b> | <b>\$ 81,050,000</b> |

# Effluent Pipeline Project

- Current Status – HDR completed Basis of Design document and nearing 30% design documents.
- Next Steps – Work towards 100% Design, Environmental Documentation, Confirmation for use of Pond #2 for temporary storage.
- Next Board Action – Contract Amendment with HDR for 100% design documents. Contract Amendment with Granite.
- Schedule – Design in FY2022/23, target Construction FY2023/24. Multi-year project.
- Project Cost Estimate: \$42.3 million
- Funding Status: \$14.2 million fund balance reserved  
\$2.3 million appropriated FY2022/23

## Funding Sources:

Identified for Potential (partial) Debt Financing - (Utility Fund)  
Seeking Federal/State funding support  
Potential for low-interest State Revolving Fund Loan

# Effluent Pond Lining Project

- Current Status – Jacobs, Granite and IVGID staff have completed preliminary evaluation of Pond #1 storage alternatives.
- Next Steps – Complete 30% Design for 3 storage alternatives, Confer with TRPA on Land Coverage requirements and costs.
- Next Board Action – Contract Amendment with Jacobs for 30% design. Contract Amendment with Granite.
- Schedule – Design in FY2022/23, target Construction FY2023/24.
- Project Cost Estimate: \$4.55 million
- Funding Status: \$1,55 million appropriated FY2021/22  
\$3.0 million proposed for FY2022/23
- Funding Source:  
Pursuing 75% funding contribution through Army Corps of Engineers

# Mountain Course Cart Path Replacement

- Current Status – Phase 1 Construction – completed. Design of Phase 2 nearing completion.
- Next Steps – Complete Bid documents, Bidding process.
- Next Board Action – Award of Construction Contract.
- Schedule – Initially scheduled as 3 year construction phasing revised to 2 years. Phase 2 - Construction FY 2023/24.
- Project Cost Estimate: \$1,816,395
- Funding Status: FY2021/22 - \$627,500 appropriated  
FY2022/23 – proposed \$1,100,000
  
- Funding Source: Community Services Fund (Fund Balance)

# RFID Software and Gantries / Diamond Peak

- Current Status – New Project
- Schedule –
  - Design – Currently in process
  - Gantries, gates, point of entry construction FY2022/23
  - Installation of point of sale, communications, peripheral equipment  
FY2022/23
- Project Cost Estimate: \$410,000
- Funding Status: FY2022/23 – proposed \$410,000
- Funding Source: Community Services Fund – (Fund Balance)



# Snowflake Lodge Improvements

- Current Status – Ski Master Plan Project – Advanced
- Schedule – Design FY2023/24  
Construction FY2024/25
- Project Cost Estimate: \$4,750,000
- Funding Status: Proposed FY2023/24 \$250,000
- Funding Source: Design - \$250,000 – Community Services Fund  
Construction - \$4,500,000 (UNFUNDED)

# Incline Village Community Dog Park

- Current Status – Working with the Forest Service on a Special Use Permit for utilization of the Parcel across from Incline High School
- Next Steps – Determine appropriate means to obtain rights to United States Forest Service parcel across from Incline High School. Additionally, creating a advisory committee to determine overall vision as well as be prepared to evaluate other site opportunities in case the special use permit is not granted.
- Next Board Action – To be determined.
- Schedule – Schedule is dependent on Special Use Permit and/or State Legislation
- Project Cost Estimate: \$1,175,000
- Funding Status: FY2022/23 - \$75,000 appropriated (Planning)  
FY2023/34 - \$100,000 proposed (Design)
- Funding Source: Proposed \$100,000 General Fund Contribution (Design)  
Propose community contributions for 50% of Construction Cost

# Skate Park Enhancement

- Current Status – New Project
- Next Steps – Create community advisory committee to develop vision for enhancements to inform design.
- Next Board Action – Award contract to Design Consultant late Fall 2022
- Schedule – 2022/23 visioning and design consultant recommendations. Potential Construction in 2023/24.
- Project Cost Estimate: \$190,000 (high level estimate)
- Funding Status: FY2022/23 - \$10,000 proposed (design)  
FY2023/24 - \$150,000 proposed (construction)  
FY2025 & FY2026 - \$30,000 proposed (construction)
- Funding Source: Parks Fund, General Fund??

# Recreation Center Expansion Project

- Current Status – New Project
- Next Steps – Complete Conceptual Phase to include Visioning and Schematic Design
- Next Board Action – Late Spring 2022 to potentially approve a formal project
- Schedule – Final Design 2022-23, Construction 2023/24
- Project Cost Estimate: \$25.5 million
- Funding Status: FY2022/23 - \$500,000 proposed (design)  
FY2023/24 - \$12.5 million proposed (construction)  
FY2024/25 -- \$12.5 million proposed (construction)
- Funding Source: Donor/Grant funded project

# Incline Beach House Improvement Project

- Current Status – Multiple alternatives of Incline Beach House Project were discussed at January 22, 2020 Board of Trustees Meeting.
- Next Steps – Assemble Community Group to determine scope of project.
- Next Board Action – TBD
- Schedule – Target Assembling Community Group in Spring/Summer 2022.
- Project Cost Estimate: \$3,250,000
- Funding Status: \$100,000 planning funds in FY2021/22 CIP
  - FY2023/24 - \$250,000 proposed (design)
  - FY2024/25 - \$3,000,000 proposed (construction)
- Funding Source:
  - Identified for Potential Debt Financing - (Beach Fund)

# Ski Beach Boat Ramp Improvement Project

- Current Status – New Project
- Next Steps – Design Consultant Selection
- Next Board Action – Approve Design Contract
- Schedule – Design FY2022/23, Construction FY2023/24
- Project Cost Estimate: \$1,750,000
- Funding Status: FY2023/24 - \$250,000 proposed (design)  
FY2024/25 - \$1,500,000 proposed (construction)
- Funding Source: Parks Fund  
Identified for Potential Debt Financing - (Beach Fund)

# Beach Access Improvement Project

- Current Status – New Project
- Next Steps – Engage consultant to evaluate ingress/egress, RFID or other technology and recommendations for improvements
- Next Board Action – TBD
- Schedule – TBD
- Project Cost Estimate: \$190,000
- Funding Status: FY2021/22 - \$45,000 appropriated  
FY2022/23 - \$200,000 proposed  
FY2023/24 – \$200,000 proposed  
FY2025/26 - \$200,000 proposed
- Funding Source: Beach Fund



# **MULTI-YEAR CIP PLAN DRAFT FY2022/23 UPDATE**

**GENERAL FUND**

**UTILITY FUND**

**COMMUNITY SERVICES FUND**

**BEACH FUND**



# General Fund

| Department Description         | Project #                 | Project Title                                                            | Approved 2023     | Updated 2023   | Approved 2024  | Updated 2024   | Approved 2025  | Updated 2025   | Approved 2026  | Updated 2026   | Plan 2027      | Updated 2027   | Approved 5-YR Total | Updated 5-YR Total |
|--------------------------------|---------------------------|--------------------------------------------------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|
| <b>General Fund</b>            |                           |                                                                          |                   |                |                |                |                |                |                |                |                |                |                     |                    |
| Accounting/Information Systems | 1213LV1721                | IS&T Pick-up Truck and Cargo Unit                                        | 31,000            | -              | -              | -              | -              | -              | -              | 33,000         | -              | -              | 31,000              | 33,000             |
|                                | 1213BD210                 | Network Closet Updates (HVAC)                                            | 15,000            | 15,000         | 15,000         | 25,000         | -              | 25,000         | -              | -              | -              | -              | 30,000              | 65,000             |
|                                | 1213CE150                 | Wireless Controller Upgrade                                              | -                 | -              | -              | -              | -              | -              | 72,000         | 72,000         | -              | -              | 72,000              | 72,000             |
|                                | 1213CE210                 | Power Infrastructure Improvements                                        | 38,000            | 38,000         | 75,000         | 75,000         | -              | -              | -              | -              | 27,500         | 27,500         | 140,500             | 140,500            |
|                                | 1213CE210                 | Network Upgrades - Switches,                                             | 125,000           | 210,000        | 95,000         | 95,000         | 50,000         | 50,000         | -              | -              | 95,000         | 95,000         | 365,000             | 450,000            |
|                                | 1213CE210                 | Fiber Installation/Replacement                                           | 20,000            | 25,000         | -              | -              | -              | -              | -              | -              | -              | -              | 20,000              | 25,000             |
|                                | 1213CE210                 | Security Cameras                                                         | 100,000           | 100,000        | -              | -              | -              | -              | -              | -              | -              | -              | 100,000             | 100,000            |
|                                | 1213CO150                 | Server Storage and Computing                                             | -                 | -              | -              | -              | 275,000        | 275,000        | -              | -              | -              | -              | 275,000             | 275,000            |
|                                | 1213CO1803                | Microsoft Office Licenses                                                | -                 | -              | -              | -              | -              | -              | -              | -              | 10,800         | -              | 10,800              | -                  |
|                                | 1213CO1804                | Windows Server Operating System                                          | -                 | -              | -              | -              | -              | -              | -              | -              | 16,500         | -              | 16,500              | -                  |
|                                | 1212OE1701                | Accounting Printer Replacement                                           | -                 | 8,400          | -              | -              | -              | -              | -              | -              | 8,400          | -              | 8,400               | 8,400              |
|                                | 1213CE2103                | Email - Microsoft Office 365 (Hosted)                                    | -                 | -              | -              | 75,000         | 75,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 195,000             | 255,000            |
|                                | 1213CO1703                | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers    | 75,000            | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | -              | 75,000         | 300,000             | 375,000            |
|                                | <b>Total</b>              |                                                                          | <b>404,000</b>    | <b>471,400</b> | <b>260,000</b> | <b>345,000</b> | <b>475,000</b> | <b>485,000</b> | <b>207,000</b> | <b>240,000</b> | <b>218,200</b> | <b>257,500</b> | <b>1,564,200</b>    | <b>1,798,900</b>   |
| General                        | 1099BD1701                | Administration Services Building                                         | 50,000            | -              | -              | -              | -              | -              | -              | -              | -              | -              | 50,000              | -                  |
|                                | <del>1099BD1602</del>     | <del>Upgrade Public Bathrooms at Administration for ADA Compliance</del> | <del>75,000</del> | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>75,000</del>   | <del>-</del>       |
|                                | 1099OE1401                | Admin Printer Copier Replacement - 893 Southwood Administration          | -                 | -              | -              | -              | -              | -              | -              | -              | 35,000         | 35,000         | 35,000              | 35,000             |
|                                | <b>NEW</b>                | <b>Board Meeting - Technology</b>                                        | -                 | 80,000         | -              | -              | -              | -              | -              | -              | -              | -              | -                   | 80,000             |
|                                | 1099LI1705                | Pavement Maintenance - Administration Building                           | 5,000             | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 25,000              | 25,000             |
|                                | <b>Total</b>              |                                                                          | <b>130,000</b>    | <b>85,000</b>  | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>40,000</b>  | <b>40,000</b>  | <b>185,000</b>      | <b>140,000</b>     |
|                                | <b>Total General Fund</b> |                                                                          | <b>534,000</b>    | <b>556,400</b> | <b>265,000</b> | <b>350,000</b> | <b>480,000</b> | <b>490,000</b> | <b>212,000</b> | <b>245,000</b> | <b>258,200</b> | <b>297,500</b> | <b>1,749,200</b>    | <b>1,938,900</b>   |

## DRAFT CIP FINANCING PLAN

|                               | Approved 2023 | Updated 2023      | Approved 2024 | Updated 2024      | Approved 2025 | Updated 2025      | Approved 2026 | Updated 2026      | Plan 2027 | Updated 2027      | Approved 5-YR Total | Updated 5-YR Total  |
|-------------------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|-----------|-------------------|---------------------|---------------------|
| <b>General Fund</b>           |               |                   |               |                   |               |                   |               |                   |           |                   |                     |                     |
| Current Revenues              |               | \$ 80,000         |               | \$ 155,000        |               | \$ 140,000        |               | \$ 140,000        |           | \$ 140,000        |                     | \$ 155,000          |
| Fund Balance                  |               | 576,400           |               | 345,000           |               | 350,000           |               | 105,000           |           | 157,500           |                     | 1,533,900           |
| Grants                        |               |                   |               |                   |               |                   |               |                   |           |                   |                     | -                   |
| Debt                          |               |                   |               |                   |               |                   |               |                   |           |                   |                     | -                   |
| Transfer In / (Out)           |               | (100,000)         |               | (150,000)         |               |                   |               |                   |           |                   |                     | (250,000)           |
| <b>Sub-Total General Fund</b> |               | <b>\$ 556,400</b> |               | <b>\$ 350,000</b> |               | <b>\$ 490,000</b> |               | <b>\$ 245,000</b> |           | <b>\$ 297,500</b> |                     | <b>\$ 1,938,900</b> |

# General Fund CIP Update – Highlights

- Board Meeting Technology Upgrades – (NEW) \$80,000
  - “Hybrid” Zoom Meeting Hardware and Software – Based on Location/Usage feedback from Board
- Update of Information Technology infrastructure and capital equipment plan
  - Network Hardware Replacements:
    - Core Routing Switches, Wireless Access Points, Access and Edge Switches are End of Life
  - Power system replacements and upgrades (uninterruptable power supply)
  - Update to replacement schedules and cost estimates
- Administration Bldg.
  - Pending environmental assessment / potential mitigation measures

# Utility Fund

## CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

|                        | Approved<br>2023 | Updated<br>2023 | Approved<br>2024 | Updated<br>2024 | Approved<br>2025 | Updated<br>2025 | Approved<br>2026 | Updated<br>2026 | Plan<br>2027 | Updated<br>2027 | Approved<br>Total | Updated<br>Total |
|------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|-------------------|------------------|
| Utility Fund           |                  |                 |                  |                 |                  |                 |                  |                 |              |                 |                   |                  |
| Shared                 | 871,000          | 962,000         | 399,500          | 557,500         | 877,320          | 748,000         | 928,700          | 1,090,700       | 728,500      | 1,052,820       | 3,805,020         | 4,411,020        |
| Water                  | 1,656,000        | 1,795,000       | 941,000          | 1,276,000       | 1,195,000        | 1,370,000       | 2,505,000        | 2,625,000       | 1,100,000    | 1,645,000       | 7,397,000         | 8,711,000        |
| Sewer                  | 2,347,500        | 13,935,000      | 2,675,000        | 11,120,000      | 2,990,000        | 10,945,000      | 3,773,000        | 12,228,000      | 230,000      | 800,000         | 12,015,500        | 49,028,000       |
| Sub-Total Utility Fund | \$ 4,874,500     | \$ 16,692,000   | \$ 4,015,500     | \$ 12,953,500   | \$ 5,062,320     | \$ 13,063,000   | \$ 7,206,700     | \$ 15,943,700   | \$ 2,058,500 | \$ 3,497,820    | \$ 23,217,520     | \$ 62,150,020    |

## DRAFT CIP FINANCING PLAN

|                        | Approved<br>2023 | Updated<br>2023 | Approved<br>2024 | Updated<br>2024 | Approved<br>2025 | Updated<br>2025 | Approved<br>2026 | Updated<br>2026 | Plan<br>2027 | Updated<br>2027 | Approved<br>5-YR Total | Updated<br>5-YR Total |
|------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|------------------------|-----------------------|
| Utility Fund           |                  |                 |                  |                 |                  |                 |                  |                 |              |                 |                        |                       |
| Current Revenues       | 2,000,000        | \$ 1,934,759    |                  | \$ 1,153,500    |                  | \$ 863,000      |                  | \$ 2,943,700    |              | \$ 3,497,820    |                        | \$ 10,392,779         |
| Fund Balance           | 1,137,500        | 11,382,241      |                  | 1,000,000       |                  |                 |                  |                 |              |                 |                        | 12,382,241            |
| Grants                 |                  | 3,375,000       |                  |                 |                  |                 |                  |                 |              |                 |                        | 3,375,000             |
| Debt                   |                  |                 |                  | 10,800,000      |                  | 12,200,000      |                  | 13,000,000      |              |                 |                        | 36,000,000            |
| Sub-Total Utility Fund |                  | \$ 16,692,000   |                  | \$ 12,953,500   |                  | \$ 13,063,000   |                  | \$ 15,943,700   |              | \$ 3,497,820    |                        | \$ 62,150,020         |

# Utility Fund CIP Update – Modified Projects

- **Effluent Pipeline Project** – Funds increased by \$8M to \$10M annually for 4 years beginning in FY 2023 to reflect planned construction schedule.
- **Effluent Pond Lining** – Funds in the amount of \$3M added to FY 2023 to reflect planned construction schedule.
- **Public Works Billing Software** – There are funds currently budgeted to prepare and RFP. Budget for implementation has been combined into one year (FY 2024) rather than multiple years. (\$200,000)
- **Water Pump Station 2-1 Improvements** – Funds moved out one year to FY 2024 to accommodate other CIP needs in FY 2023.
- **Watermain Replacement Crystal Peak Road** – Funds increased by \$514,000 to accommodate anticipated cost increases in materials and construction and to cover Washoe County Pavement fees.
- **Sewer Pump Station #1 Improvements** – Funds added to the project in the amount of \$500,000 FY 2023 to accommodate anticipated cost increases in materials and construction.

# Utility Fund CIP Update – New Projects

- **Utility Infrastructure Masterplan** - Preparation of a complete Utility Infrastructure Masterplan to include water and sewer treatment, distribution and collection. Plan will investigate conditions of facilities, infrastructure, SCADA Systems, mechanical and electrical systems and provide recommendations for upgrades/repair/replacement over the next 20-year period. (\$500,000)
- **Building C Improvements** – Installation of heat tape, rain gutters, drainage improvements, retaining wall retrofit, and garage door openers. This project will stop erosion occurring from roof runoff. (\$100,000)
- **Laboratory Information Management System (LIMS)** - This software program that will track, monitor and build reports for our laboratory data, operational data, regulatory data, and sampling schedules. Our current way to manage laboratory data is through notebooks, Excel, etc. (\$55,000)
- **Effluent Pipeline Repairs** - Repair existing effluent pipeline leaks as they occur. (\$100,000)

# Community Services Fund

## CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

|                                   | Approved<br>2023 | Updated<br>2023 | Approved<br>2024 | Updated<br>2024 | Approved<br>2025 | Updated<br>2025 | Approved<br>2026 | Updated<br>2026 | Plan<br>2027 | Updated<br>2027 | Approved<br>Total | Updated<br>Total |
|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|-------------------|------------------|
| Community Services Fund           |                  |                 |                  |                 |                  |                 |                  |                 |              |                 |                   |                  |
| Golf - Championship               | 286,700          | 374,700         | 1,257,900        | 474,900         | 910,300          | 954,300         | 1,164,880        | 559,880         | 418,270      | 610,270         | 4,038,050         | 2,974,050        |
| Golf - Mountain                   | 620,500          | 1,158,500       | 689,500          | 745,700         | 890,200          | 405,000         | 35,000           | 35,000          | 437,500      | 437,500         | 2,672,700         | 2,781,700        |
| Facilities                        | 138,500          | 100,000         | 104,000          | 80,000          | 91,620           | 75,000          | 27,175           | 80,875          | 105,420      | 137,120         | 466,715           | 472,995          |
| Ski                               | 4,477,800        | 1,075,342       | 656,900          | 2,301,400       | 707,500          | 5,421,000       | 2,913,798        | 5,719,900       | 6,548,099    | 681,300         | 15,304,097        | 15,198,942       |
| Recreation                        | 428,500          | 678,500         | 610,720          | 12,593,000      | 364,700          | 13,507,200      | 163,100          | 180,820         | 79,000       | 279,000         | 1,646,020         | 27,238,520       |
| CS Admin                          | -                | -               | 64,000           | 64,000          | -                | -               | -                | -               | -            | -               | 64,000            | 64,000           |
| Parks                             | 395,500          | 295,500         | 435,000          | 1,796,000       | 563,500          | 552,500         | 121,900          | 289,000         | 207,100      | 490,000         | 1,746,500         | 3,423,000        |
| Tennis                            | 5,000            | 5,000           | 33,000           | 70,000          | 32,500           | 32,500          | 35,000           | 5,000           | 41,000       | 41,000          | 146,500           | 153,500          |
| Sub-Total Community Services Fund | \$ 6,352,500     | \$ 3,687,542    | \$ 3,851,020     | \$ 18,125,000   | \$ 3,560,320     | \$ 20,947,500   | \$ 4,460,853     | \$ 6,870,475    | \$ 7,836,389 | \$ 2,676,190    | \$ 26,084,582     | \$ 52,306,707    |

## DRAFT CIP FINANCING PLAN

|                                   | Approved<br>2023 | Updated<br>2023 | Approved<br>2024 | Updated<br>2024 | Approved<br>2025 | Updated<br>2025 | Approved<br>2026 | Updated<br>2026 | Plan<br>2027 | Updated<br>2027 | Approved<br>5-YR Total | Updated<br>5-YR Total |
|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|------------------------|-----------------------|
| Community Services Fund           |                  |                 |                  |                 |                  |                 |                  |                 |              |                 |                        |                       |
| Current Revenues / Facility Fees  |                  | \$ 1,285,042    |                  | \$ 2,089,300    |                  | \$ 3,942,500    |                  | \$ 3,265,475    |              | \$ 2,671,190    |                        | \$ 13,253,507         |
| Fund Balance                      |                  | 1,760,000       |                  | 2,844,200       |                  |                 |                  |                 |              |                 |                        | 4,604,200             |
| Operating Grants                  |                  | 42,500          |                  | 41,500          |                  | 5,000           |                  | 5,000           |              | 5,000           |                        | 99,000                |
| Grants                            |                  | 500,000         |                  | 13,000,000      |                  | 12,500,000      |                  |                 |              |                 |                        | 26,000,000            |
| Debt                              |                  |                 |                  |                 |                  |                 |                  |                 |              |                 |                        | -                     |
| Transfer In / (Out)               |                  | 100,000         |                  | 150,000         |                  |                 |                  |                 |              |                 |                        | 250,000               |
| Ununded                           |                  |                 |                  |                 |                  | 4,500,000       |                  | 3,600,000       |              |                 |                        | 8,100,000             |
| Sub-Total Community Services Fund |                  | \$ 3,687,542    |                  | \$ 18,125,000   |                  | \$ 20,947,500   |                  | \$ 6,870,475    |              | \$ 2,676,190    |                        | \$ 52,306,707         |

# Community Services CIP Update

- **Mountain Golf Cart Path Replacement** – Proposed funding increased by \$550,000 in FY 2022/23 to accommodate construction in one year rather than construct over 2 years.
- **Ski Base Lodge Walk-in Cooler and Food Prep (Kitchen)**  
Reconfiguration – Funds have been adjusted in FY 2023 for design and increased in FY 2024 for construction. Kitchen reconfiguration will include relocating the walk in freezers to free up space to improve the prep and dishwashing area for a more efficient and safe operation.
- **Ski Replace 2010 Shuttle Bus #636** – Replace shuttle bus with two (2) 14-passenger vans.
- **Ski Snowflake Lodge Replacement** – Funds have been moved up 1 year to facilitate design (\$250,000) in FY 2024 and construction (\$4.5M) in FY 2025.
- **Parks IVGID Community Dog Park** – Funds added for design FY 2023 (\$100,000) and for construction FY 2024 (\$1M).

# Community Services CIP Update – New Projects

- **Mountain Golf Maintenance Building Torch Down Roof Replacement -** The existing roofs (torch down and 3-tab composite) have outlived their useful life and are due to be replaced. (\$100,000 FY 2023).
- **Parks Toolcat with bucket and snowblower –** (\$70,000 FY 2023).
- **Recreation Center Expansion Project -** Donor funded expansion to the existing Recreation Center to include a new gym with space for gymnastics, new programming opportunities, and teen center. (Design \$?? FY 2023, Construction \$12.5M each year FY 2024 and FY 2025).
- **Recreation Center Exterior Wall Waterproofing & French Drain -** The wall to the west of the entrance as well as the gym wall that extends north need waterproofing as well as the installation of a French Drain. (\$100,000 FY 2023).



# Beach Fund

|         | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|---------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|----------------|---------------|
| Beaches | 349,000       | 786,500      | 449,500       | 2,635,000    | 283,100       | 3,546,500    | 1,757,700     | 1,202,500    | 2,351,000 | 82,500       | 5,190,300      | 8,253,000     |

## DRAFT CIP FINANCING PLAN

|                                  | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total |
|----------------------------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|
| <b>Beach Fund</b>                |               |              |               |              |               |              |               |              |           |              |                     |                    |
| Current Revenues / Facility Fees |               | \$ 216,500   |               | \$ 335,000   |               | \$ 546,500   |               | \$ 1,202,500 |           | \$ 82,500    |                     | \$ 2,383,000       |
| Fund Balance                     |               | 570,000      |               | 800,000      |               |              |               |              |           |              |                     | 1,370,000          |
| Grants                           |               |              |               |              |               |              |               |              |           |              |                     | -                  |
| Debt                             |               |              |               | 1,500,000    |               | 3,000,000    |               |              |           |              |                     | 4,500,000          |
| Sub-Total Beach Fund Fund        |               | \$ 786,500   |               | \$ 2,635,000 |               | \$ 3,546,500 |               | \$ 1,202,500 |           | \$ 82,500    |                     | \$ 8,253,000       |

# Beaches CIP Update

- **Incline Beach Facility Replacement** – Funds added for Design in FY 2024 (\$250,000).
- **Ski Beach Boat Ramp Improvement Project** – Funds have been moved up 2 years and increased. (Design \$250,000 FY 2023 and Construction \$1.5M FY 2024).
- **Pavement Maintenance Incline Beach** – Funds increased in FY 2024 to accommodate a larger rehabilitation project (Kate is this for slurry seal? Also is this meant to be at Burnt Cedar?)

# Fleet Replacement Plan

| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY       | Approved<br>2023  | Updated<br>2023   | Approved<br>2024    | Updated<br>2024     | Approved<br>2025    | Updated<br>2025     | Approved<br>2026    | Updated<br>2026     | Plan<br>2027        | Updated<br>2027     | Approved<br>Total   | Updated<br>Total    |
|------------------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund                                   | \$ 31,000         | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 33,000           | \$ -                | \$ -                | \$ 31,000           | \$ 33,000           |
| Utility Fund                                   |                   |                   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Shared                                         | 345,000           | 32,000            | 198,000             | 198,000             | 428,000             | 428,000             | 608,700             | 741,700             | 656,000             | 901,000             | 2,235,700           | 2,300,700           |
| Water                                          | -                 | -                 | 31,000              | 31,000              | -                   | -                   | -                   | -                   | -                   | -                   | 31,000              | 31,000              |
| Sewer                                          | -                 | -                 | 165,000             | 165,000             | -                   | -                   | 198,000             | 198,000             | -                   | -                   | 363,000             | 363,000             |
| Sub-Total Utility Fund                         | \$ 345,000        | \$ 32,000         | \$ 394,000          | \$ 394,000          | \$ 428,000          | \$ 428,000          | \$ 806,700          | \$ 939,700          | \$ 656,000          | \$ 901,000          | \$ 2,629,700        | \$ 2,694,700        |
| Community Services Fund                        |                   |                   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Golf - Championship                            | 102,000           | 230,000           | 281,900             | 281,900             | 209,300             | 209,300             | 185,000             | 185,000             | 270,800             | 282,800             | 1,049,000           | 1,189,000           |
| Golf - Mountain                                | 10,000            | 20,000            | 22,000              | 513,200             | 789,700             | 310,500             | -                   | -                   | -                   | -                   | 821,700             | 843,700             |
| Facilities                                     | 38,500            | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 40,000              | 38,500              | 40,000              |
| Ski                                            | 36,000            | 286,000           | 616,900             | 649,900             | 17,500              | 17,500              | 1,187,900           | 1,117,900           | 18,000              | 18,000              | 1,876,300           | 2,089,300           |
| Recreation                                     | -                 | -                 | -                   | -                   | -                   | -                   | 45,800              | 45,800              | 35,000              | 35,000              | 80,800              | 80,800              |
| CS Admin                                       | -                 | -                 | 64,000              | 64,000              | -                   | -                   | -                   | -                   | -                   | -                   | 64,000              | 64,000              |
| Parks                                          | 44,500            | 114,500           | 26,500              | 26,500              | 149,000             | 149,000             | -                   | -                   | 147,100             | 147,100             | 367,100             | 437,100             |
| Tennis                                         | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Sub-Total Community Services Fund              | \$ 231,000        | \$ 650,500        | \$ 1,011,300        | \$ 1,535,500        | \$ 1,165,500        | \$ 686,300          | \$ 1,418,700        | \$ 1,348,700        | \$ 470,900          | \$ 522,900          | \$ 4,297,400        | \$ 4,743,900        |
| Beaches                                        | -                 | -                 | -                   | -                   | 54,000              | 54,000              | -                   | -                   | -                   | -                   | 54,000              | 54,000              |
| Internal Services                              |                   |                   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Fleet                                          | -                 | -                 | 12,000              | 12,000              | -                   | -                   | -                   | -                   | -                   | -                   | 12,000              | 12,000              |
| Buildings                                      | -                 | -                 | -                   | -                   | 21,200              | 21,200              | 45,000              | 45,000              | -                   | -                   | 66,200              | 66,200              |
| Sub-Total Internal Services Fund               | \$ -              | \$ -              | \$ 12,000           | \$ 12,000           | \$ 21,200           | \$ 21,200           | \$ 45,000           | \$ 45,000           | \$ -                | \$ -                | \$ 78,200           | \$ 78,200           |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 607,000</b> | <b>\$ 682,500</b> | <b>\$ 1,417,300</b> | <b>\$ 1,941,500</b> | <b>\$ 1,668,700</b> | <b>\$ 1,189,500</b> | <b>\$ 2,270,400</b> | <b>\$ 2,366,400</b> | <b>\$ 1,126,900</b> | <b>\$ 1,423,900</b> | <b>\$ 7,090,300</b> | <b>\$ 7,603,800</b> |

# Fleet Replacement Projects – District Wide

- Fleet / Rolling Stock Replacement Plan
  - Totals \$7.6 million over five-years (FY2023 – FY2027)
  - FY2022/23 Fleet Replacement requirement = \$682,000 (All Funds)
    - Increased by \$75,000
  
- Fleet Replacement Plan is informed by Useful Life of individual vehicles and equipment
  
- Decision on procurement vs deferral reviewed on a case-by-case basis
  - Not all vehicles are replaced solely on years in service
  
- Future consideration –
  - Establish CIP project for Vehicle Replacement by Fund/Venue
  - Informed by detailed Fleet/vehicle replacement plan
  - Board authorizes annual appropriations by fund/venue rather than vehicle.

# Capital Maintenance Projects

|                                                 | Prior Year          | Updated 2023        | Approved 2024       | Updated 2024        | Approved 2025       | Updated 2025        | Approved 2026       | Updated 2026        | Plan 2027           | Updated 2027        | Approved Total      | Updated Total       |
|-------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY</b> |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| General Fund                                    | \$ 80,000           | \$ 80,000           | \$ 80,000           | \$ 80,000           | \$ 155,000          | \$ 80,000           | \$ 140,000          | \$ 80,000           | \$ 100,700          | \$ 80,000           | \$ 555,700          | \$ 663,400          |
| Utility Fund                                    |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Shared                                          | 336,000             | 840,000             | 72,500              | 159,500             | 320,000             | 320,000             | 320,000             | 320,000             | 72,500              | 72,500              | 1,121,000           | 1,712,000           |
| Water                                           | 100,000             | 100,000             | 250,000             | 250,000             | 325,000             | 375,000             | 355,000             | 355,000             | 500,000             | 675,000             | 1,530,000           | 1,755,000           |
| Sewer                                           | 85,000              | 85,000              | 105,000             | 105,000             | 55,000              | 55,000              | 55,000              | 55,000              | 55,000              | 55,000              | 355,000             | 355,000             |
| Sub-Total Utility Fund                          | \$ 521,000          | \$ 1,025,000        | \$ 427,500          | \$ 514,500          | \$ 700,000          | \$ 750,000          | \$ 730,000          | \$ 730,000          | \$ 627,500          | \$ 802,500          | \$ 3,006,000        | \$ 3,822,000        |
| Community Services Fund                         |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Golf - Championship                             | 80,000              | 40,000              | 635,000             | 25,000              | 32,000              | 25,000              | 5,000               | 5,000               | 35,000              | 35,000              | 787,000             | 130,000             |
| Golf - Mountain                                 | 20,500              | 20,500              | 22,500              | 22,500              | 88,500              | 82,500              | 35,000              | 35,000              | 437,500             | 437,500             | 604,000             | 598,000             |
| Facilities                                      | 90,000              | 90,000              | 68,000              | 68,000              | -                   | -                   | -                   | -                   | 55,500              | 55,500              | 213,500             | 213,500             |
| Ski                                             | 20,000              | 95,000              | 20,000              | 32,500              | 73,000              | 87,500              | 222,000             | 212,000             | -                   | 12,500              | 335,000             | 439,500             |
| Recreation                                      | 7,500               | 7,500               | 23,000              | 23,000              | 7,500               | -                   | 41,000              | 41,000              | 6,000               | 6,000               | 85,000              | 77,500              |
| CS Admin                                        | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Parks                                           | 141,000             | 71,000              | 63,500              | 112,500             | 48,000              | 53,500              | 121,900             | 79,000              | 40,000              | 127,900             | 414,400             | 443,900             |
| Tennis                                          | 5,000               | 5,000               | 10,000              | 10,000              | 22,500              | 22,500              | 35,000              | 5,000               | 5,000               | 5,000               | 77,500              | 47,500              |
| Sub-Total Community Services Fund               | \$ 364,000          | \$ 329,000          | \$ 842,000          | \$ 293,500          | \$ 271,500          | \$ 271,000          | \$ 459,900          | \$ 377,000          | \$ 579,000          | \$ 679,400          | \$ 2,516,400        | \$ 1,949,900        |
| Beaches                                         | 166,500             | 151,500             | 25,000              | 362,500             | 54,100              | 17,500              | 18,500              | 17,500              | 351,000             | 47,500              | 615,100             | 596,500             |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b>  | <b>\$ 1,131,500</b> | <b>\$ 1,585,500</b> | <b>\$ 1,374,500</b> | <b>\$ 1,250,500</b> | <b>\$ 1,180,600</b> | <b>\$ 1,118,500</b> | <b>\$ 1,348,400</b> | <b>\$ 1,204,500</b> | <b>\$ 1,658,200</b> | <b>\$ 1,609,400</b> | <b>\$ 6,693,200</b> | <b>\$ 7,031,800</b> |

Projects not meeting the District's capitalization criteria will be budgeted and recorded as operating expenditures in the fiscal year incurred.

# Cost of Borrowing

| Sample Cost of Borrowing<br>(Excludes Cost of Issuance) |              |              |              |              |              |              |  |
|---------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| Interest Rate<br>Amortization Period                    | 3.0%         |              | 4.0%         |              | 5.0%         |              |  |
|                                                         | 20           | 30           | 20           | 30           | 20           | 30           |  |
| <b>Loan Amount</b>                                      |              |              |              |              |              |              |  |
| \$ 1,000,000                                            | \$ 67,216    | \$ 51,019    | \$ 73,582    | \$ 57,830    | \$ 80,243    | \$ 65,051    |  |
| \$ 5,000,000                                            | \$ 336,080   | \$ 255,095   | \$ 367,910   | \$ 289,150   | \$ 401,215   | \$ 325,255   |  |
| \$ 10,000,000                                           | \$ 672,160   | \$ 510,190   | \$ 735,820   | \$ 578,300   | \$ 802,430   | \$ 650,510   |  |
| \$ 20,000,000                                           | \$ 1,344,320 | \$ 1,020,380 | \$ 1,471,640 | \$ 1,156,600 | \$ 1,604,860 | \$ 1,301,020 |  |

| Estimated Annual Facility Fee Impact |        | 3.0% |     | 4.0% |     | 5.0% |     |
|--------------------------------------|--------|------|-----|------|-----|------|-----|
|                                      |        | 20   | 30  | 20   | 30  | 20   | 30  |
| Community Services                   | \$1.0M | 8    | 6   | 9    | 7   | 10   | 8   |
| Beach                                |        | 9    | 7   | 9    | 7   | 10   | 8   |
| Community Services                   | \$5.0M | 41   | 31  | 45   | 35  | 49   | 40  |
| Beach                                |        | 43   | 33  | 47   | 37  | 52   | 42  |
| Community Services                   | \$10M  | 82   | 62  | 90   | 70  | 98   | 79  |
| Beach                                |        | 87   | 66  | 95   | 75  | 104  | 84  |
| Community Services                   | \$20M  | 164  | 124 | 179  | 141 | 196  | 159 |
| Beach                                |        | 174  | 132 | 190  | 149 | 207  | 168 |

# Next Steps

- Refinement of Capital Improvement Plan
  - FY2022/23
  - Five-Year Plan
  
- DRAFT Tentative Budget – March 30<sup>th</sup>
  - FY2022/23 Operating Budgets
  - FY2022/23 Capital Improvement Plan
  - Facility Fee Allocations
  
- Tentative Budget (April 14<sup>th</sup>)
  
- Final Budget Adoption – May 26<sup>th</sup>
  
- Filing of Updated Five-Year Capital Plan with Department of Taxation  
(July / August)

**CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY**

|                                                | Approved<br>2023     | Updated<br>2023      | Approved<br>2024    | Updated<br>2024      | Approved<br>2025    | Updated<br>2025      | Approved<br>2026     | Updated<br>2026      | Plan<br>2027         | Updated<br>2027     | Approved<br>Total    | Updated<br>Total      |
|------------------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| General Fund                                   | \$ 534,000           | \$ 556,400           | \$ 265,000          | \$ 350,000           | \$ 480,000          | \$ 490,000           | \$ 212,000           | \$ 245,000           | \$ 258,200           | \$ 297,500          | \$ 1,749,200         | \$ 1,938,900          |
| Utility Fund                                   |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Shared                                         | 871,000              | 962,000              | 399,500             | 557,500              | 877,320             | 748,000              | 928,700              | 1,090,700            | 728,500              | 1,052,820           | 3,805,020            | 4,411,020             |
| Water                                          | 1,656,000            | 1,795,000            | 941,000             | 1,276,000            | 1,195,000           | 1,370,000            | 2,505,000            | 2,625,000            | 1,100,000            | 1,645,000           | 7,397,000            | 8,711,000             |
| Sewer                                          | 2,347,500            | 13,935,000           | 2,675,000           | 11,120,000           | 2,990,000           | 10,945,000           | 3,773,000            | 12,228,000           | 230,000              | 800,000             | 12,015,500           | 49,028,000            |
| Sub-Total Utility Fund                         | \$ 4,874,500         | \$ 16,692,000        | \$ 4,015,500        | \$ 12,953,500        | \$ 5,062,320        | \$ 13,063,000        | \$ 7,206,700         | \$ 15,943,700        | \$ 2,058,500         | \$ 3,497,820        | \$ 23,217,520        | \$ 62,150,020         |
| Community Services Fund                        |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Golf - Championship                            | 286,700              | 374,700              | 1,257,900           | 474,900              | 910,300             | 954,300              | 1,164,880            | 559,880              | 418,270              | 610,270             | 4,038,050            | 2,974,050             |
| Golf - Mountain                                | 620,500              | 1,158,500            | 689,500             | 745,700              | 890,200             | 405,000              | 35,000               | 35,000               | 437,500              | 437,500             | 2,672,700            | 2,781,700             |
| Facilities                                     | 138,500              | 100,000              | 104,000             | 80,000               | 91,620              | 75,000               | 27,175               | 80,875               | 105,420              | 137,120             | 466,715              | 472,995               |
| Ski                                            | 4,477,800            | 1,075,342            | 656,900             | 2,301,400            | 707,500             | 5,421,000            | 2,913,798            | 5,719,900            | 6,548,099            | 681,300             | 15,304,097           | 15,198,942            |
| Recreation                                     | 428,500              | 678,500              | 610,720             | 12,593,000           | 364,700             | 13,507,200           | 163,100              | 180,820              | 79,000               | 279,000             | 1,646,020            | 27,238,520            |
| CS Admin                                       | -                    | -                    | 64,000              | 64,000               | -                   | -                    | -                    | -                    | -                    | -                   | 64,000               | 64,000                |
| Parks                                          | 395,500              | 295,500              | 435,000             | 1,796,000            | 563,500             | 552,500              | 121,900              | 289,000              | 207,100              | 490,000             | 1,746,500            | 3,423,000             |
| Tennis                                         | 5,000                | 5,000                | 33,000              | 70,000               | 32,500              | 32,500               | 35,000               | 5,000                | 41,000               | 41,000              | 146,500              | 153,500               |
| Sub-Total Community Services Fund              | \$ 6,352,500         | \$ 3,687,542         | \$ 3,851,020        | \$ 18,125,000        | \$ 3,560,320        | \$ 20,947,500        | \$ 4,460,853         | \$ 6,870,475         | \$ 7,836,389         | \$ 2,676,190        | \$ 26,084,582        | \$ 52,306,707         |
| Beaches                                        | 349,000              | 786,500              | 449,500             | 2,635,000            | 283,100             | 3,546,500            | 1,757,700            | 1,202,500            | 2,351,000            | 82,500              | 5,190,300            | 8,253,000             |
| Internal Services                              |                      |                      |                     |                      |                     |                      |                      |                      |                      |                     |                      |                       |
| Fleet                                          | 30,000               | -                    | 12,000              | 12,000               | 28,000              | 42,000               | -                    | 18,000               | -                    | -                   | 70,000               | 72,000                |
| Buildings                                      | -                    | -                    | -                   | -                    | 21,200              | 21,200               | 45,000               | 45,000               | -                    | -                   | 66,200               | 66,200                |
| Sub-Total Internal Services Fund               | \$ 30,000            | \$ -                 | \$ 12,000           | \$ 12,000            | \$ 49,200           | \$ 63,200            | \$ 45,000            | \$ 63,000            | \$ -                 | \$ -                | \$ 136,200           | \$ 138,200            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 12,140,000</b> | <b>\$ 21,722,442</b> | <b>\$ 8,593,020</b> | <b>\$ 34,075,500</b> | <b>\$ 9,434,940</b> | <b>\$ 38,110,200</b> | <b>\$ 13,682,253</b> | <b>\$ 24,324,675</b> | <b>\$ 12,504,089</b> | <b>\$ 6,554,010</b> | <b>\$ 56,377,802</b> | <b>\$ 124,786,827</b> |





## 2023 Capital Improvement Project Summary - DRAFT FINANCING PLAN

Run Date: 1/13/2022

| Q                               | Project # | Project Title                     | Prior Year | Updated 2023  | Updated 2024  | Updated 2025  | Updated 2026  | Updated 2027 | Updated 5-YR Total |
|---------------------------------|-----------|-----------------------------------|------------|---------------|---------------|---------------|---------------|--------------|--------------------|
| <b>General Fund</b>             |           |                                   |            |               |               |               |               |              |                    |
|                                 |           | Current Revenues                  |            | \$ 80,000     | \$ 155,000    | \$ 140,000    | \$ 140,000    | \$ 140,000   | \$ 155,000         |
|                                 |           | Fund Balance                      |            | 576,400       | 345,000       | 350,000       | 105,000       | 157,500      | 1,533,900          |
|                                 |           | Grants                            |            |               |               |               |               |              | -                  |
|                                 |           | Debt                              |            |               |               |               |               |              | -                  |
|                                 |           | Transfer In / (Out)               |            | (100,000)     | (150,000)     |               |               |              | (250,000)          |
|                                 |           | Sub-Total General Fund            |            | \$ 556,400    | \$ 350,000    | \$ 490,000    | \$ 245,000    | \$ 297,500   | \$ 1,938,900       |
| <b>Utility Fund</b>             |           |                                   |            |               |               |               |               |              |                    |
|                                 |           | Current Revenues                  | 2,000,000  | \$ 1,934,759  | \$ 1,153,500  | \$ 863,000    | \$ 2,943,700  | \$ 3,497,820 | \$ 10,392,779      |
|                                 |           | Fund Balance                      | 1,137,500  | 11,382,241    | 1,000,000     |               |               |              | 12,382,241         |
|                                 |           | Grants                            |            | 3,375,000     |               |               |               |              | 3,375,000          |
|                                 |           | Debt                              |            |               | 10,800,000    | 12,200,000    | 13,000,000    |              | 36,000,000         |
|                                 |           | Sub-Total Utility Fund            |            | \$ 16,692,000 | \$ 12,953,500 | \$ 13,063,000 | \$ 15,943,700 | \$ 3,497,820 | \$ 62,150,020      |
| <b>Community Services Fund</b>  |           |                                   |            |               |               |               |               |              |                    |
|                                 |           | Current Revenues / Facility Fees  |            | \$ 1,285,042  | \$ 2,089,300  | \$ 8,442,500  | \$ 6,865,475  | \$ 2,671,190 | \$ 21,353,507      |
|                                 |           | Fund Balance                      |            | 1,760,000     | 2,844,200     |               |               |              | 4,604,200          |
|                                 |           | Operating Grants                  |            | 42,500        | 41,500        | 5,000         | 5,000         | 5,000        | 99,000             |
|                                 |           | Grants                            |            | 500,000       | 13,000,000    | 12,500,000    |               |              | 26,000,000         |
|                                 |           | Debt                              |            |               |               |               |               |              | -                  |
|                                 |           | Transfer In / (Out)               |            | 100,000       | 150,000       |               |               |              | 250,000            |
|                                 |           | Sub-Total Community Services Fund |            | \$ 3,687,542  | \$ 18,125,000 | \$ 20,947,500 | \$ 6,870,475  | \$ 2,676,190 | \$ 52,306,707      |
| <b>Beach Fund</b>               |           |                                   |            |               |               |               |               |              |                    |
|                                 |           | Current Revenues / Facility Fees  |            | \$ 216,500    | \$ 335,000    | \$ 546,500    | \$ 1,202,500  | \$ 82,500    | \$ 2,383,000       |
|                                 |           | Fund Balance                      |            | 570,000       | 800,000       |               |               |              | 1,370,000          |
|                                 |           | Grants                            |            |               |               |               |               |              | -                  |
|                                 |           | Debt                              |            |               | 1,500,000     | 3,000,000     |               |              | 4,500,000          |
|                                 |           | Sub-Total Beach Fund Fund         |            | \$ 786,500    | \$ 2,635,000  | \$ 3,546,500  | \$ 1,202,500  | \$ 82,500    | \$ 8,253,000       |
| <b>Internal Service Fund(s)</b> |           |                                   |            |               |               |               |               |              |                    |
|                                 |           | Current Revenues                  |            | \$ -          | \$ 12,000     | \$ 63,200     | \$ 63,000     | \$ -         | \$ 138,200         |
|                                 |           | Fund Balance                      |            |               |               |               |               |              | -                  |
|                                 |           | Grants                            |            |               |               |               |               |              | -                  |
|                                 |           | Debt                              |            |               |               |               |               |              | -                  |
|                                 |           | Sub-Total Internal Service Fund   |            | \$ -          | \$ 12,000     | \$ 63,200     | \$ 63,000     | \$ -         | \$ 138,200         |
| <b>Distrt-Wide - All Funds</b>  |           |                                   |            |               |               |               |               |              |                    |
|                                 |           | Current Revenues                  |            | \$ 3,516,301  | \$ 3,744,800  | \$ 10,055,200 | \$ 11,214,675 | \$ 6,391,510 | \$ 34,922,486      |
|                                 |           | Fund Balance                      |            | 14,288,641    | 4,989,200     | 350,000       | 105,000       | 157,500      | 19,890,341         |
|                                 |           | Opearaitng Grants                 |            | 42,500        | 41,500        | 5,000         | 5,000         | 5,000        | 99,000             |
|                                 |           | Grants                            |            | 3,875,000     | 13,000,000    | 12,500,000    | -             | -            | 29,375,000         |
|                                 |           | Debt                              |            | -             | 12,300,000    | 15,200,000    | 13,000,000    | -            | 40,500,000         |
|                                 |           | Transfer In / (Out)               |            | -             | -             | -             | -             | -            | -                  |
|                                 |           | Total District-wide - All Funds   |            | \$ 21,722,442 | \$ 34,075,500 | \$ 38,110,200 | \$ 24,324,675 | \$ 6,554,010 | \$ 124,786,827     |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department        | Q | Project #  | Project Title                                                                     | Project Manager                       | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type                                  |
|-------------------|---|------------|-----------------------------------------------------------------------------------|---------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-----------------------------------------------|
| Sewer             |   | 2524SS1010 | Effluent Pipeline Project                                                         | Engineering Manager                   | 2,339,210  | 2,000,000     | 10,000,000   | 2,000,000     | 10,000,000   | 2,000,000     | 10,000,000   | 2,000,000     | 10,000,000   | -         | -            | 8,000,000           | 40,000,000         | B - Major Projects - Existing Facilities      |
|                   |   | 2599SS2010 | Effluent Pond Lining                                                              | Engineering Manager                   | 1,550,000  |               | 3,000,000    |               |              |               |              |               |              |           |              |                     | 3,000,000          | B - Major Projects - Existing Facilities      |
| Golf              |   | 3241LI2001 | Mountain Golf Cart Path Replacement - Phase II                                    | Senior Engineer                       |            | 550,000       | 1,100,000    | 550,000       | -            | -             | -            | -             | -            | -         | -            | 1,100,000           | 1,100,000          | D - Capital Improvement - Existing Facilities |
| Ski               |   | NEW        | Installation RFID - Software and Gantries                                         | Ski Resrt Generam Manager             |            |               | 410,000      |               |              |               |              |               |              |           |              |                     | 410,000            | G - Equipment & Software                      |
| Ski Master Plan   |   | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities | Ski Resort General Manager            |            | -             |              | -             | 250,000      | -             | 4,500,000    | 242,898       | -            | 5,896,859 | -            | 6,139,757           | 4,750,000          | A - Major Projects - New Initiatives          |
| Parks             |   | 4378LI2104 | IVGID Community Dog Park                                                          |                                       | 75,000     |               | 100,000      |               | 1,000,000    |               |              |               |              |           |              |                     | 1,100,000          | A - Major Projects - New Initiatives          |
|                   |   | NEW        | Skate Park Enhancement                                                            | Parks Superintendent                  |            |               | 10,000       |               | 150,000      |               | 20,000       |               | 10,000       |           |              |                     | 190,000            | D - Capital Improvement - Existing Facilities |
| Recreation Center |   | NEW        | Recreation Center Expansion Project                                               | General Manager / Engineering Manager |            |               | 500,000      |               | 12,500,000   |               | 12,500,000   |               |              |           |              |                     | 25,500,000         | A - Major Projects - New Initiatives          |
| Beaches           |   | 3973LI1302 | Incline Beach Facility Replacement                                                | Senior Engineer                       | 100,000    |               |              |               | 250,000      |               | 3,000,000    |               |              |           |              |                     | 3,250,000          | B - Major Projects - Existing Facilities      |
|                   |   | 3972BD2101 | Ski Beach Boat Ramp Improvement Project                                           | Engineering Manager                   |            | -             | 250,000      | -             | 1,500,000    | 20,000        |              | 715,000       |              |           |              | 735,000             | 1,750,000          | D - Capital Improvement - Existing Facilities |
|                   |   | 3972BD2102 | Beach Access Improvements                                                         | Senior Engineer                       | 45,000     |               | 200,000      |               | 200,000      |               | 200,000      |               |              |           |              |                     | 600,000            | D - Capital Improvement - Existing            |

**CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY**

|                                                | Approved 2023       | Updated 2023         | Approved 2024       | Updated 2024         | Approved 2025       | Updated 2025         | Approved 2026       | Updated 2026         | Plan 2027           | Updated 2027 | Approved Total       | Updated Total        |
|------------------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|--------------|----------------------|----------------------|
| General Fund                                   | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -         | \$ -                 | \$ -                 |
| Utility Fund                                   |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Shared Water                                   |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Sewer                                          | 2,000,000           | 13,000,000           | 2,000,000           | 10,000,000           | 2,000,000           | 10,000,000           | 2,000,000           | 10,000,000           | -                   | -            | 8,000,000            | 43,000,000           |
| Sub-Total Utility Fund                         | \$ 2,000,000        | \$ 13,000,000        | \$ 2,000,000        | \$ 10,000,000        | \$ 2,000,000        | \$ 10,000,000        | \$ 2,000,000        | \$ 10,000,000        | \$ -                | \$ -         | \$ 8,000,000         | \$ 43,000,000        |
| Community Services Fund                        |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Golf - Championship                            |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Golf - Mountain Facilities                     | 550,000             | 1,100,000            | 550,000             | -                    | -                   | -                    | -                   | -                    | -                   | -            | 1,100,000            | 1,100,000            |
| Ski                                            | -                   | 410,000              | -                   | 250,000              | -                   | 4,500,000            | 242,898             | -                    | 5,896,859           | -            | 6,139,757            | 5,160,000            |
| Recreation                                     | -                   | 500,000              | -                   | 12,500,000           | -                   | 12,500,000           | -                   | -                    | -                   | -            | -                    | 25,500,000           |
| CS Admin                                       |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Parks                                          | -                   | 110,000              | -                   | 1,150,000            | -                   | 20,000               | -                   | 10,000               | -                   | -            | -                    | 1,290,000            |
| Tennis                                         |                     |                      |                     |                      |                     |                      |                     |                      |                     |              |                      |                      |
| Sub-Total Community Services Fund              | \$ 550,000          | \$ 2,120,000         | \$ 550,000          | \$ 13,900,000        | \$ -                | \$ 17,020,000        | \$ 242,898          | \$ 10,000            | \$ 5,896,859        | \$ -         | \$ 7,239,757         | \$ 33,050,000        |
| Beaches                                        | -                   | 250,000              | -                   | 1,750,000            | 20,000              | 3,000,000            | 715,000             | -                    | -                   | -            | 735,000              | 5,000,000            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 2,550,000</b> | <b>\$ 15,370,000</b> | <b>\$ 2,550,000</b> | <b>\$ 25,650,000</b> | <b>\$ 2,020,000</b> | <b>\$ 30,020,000</b> | <b>\$ 2,957,898</b> | <b>\$ 10,010,000</b> | <b>\$ 5,896,859</b> | <b>\$ -</b>  | <b>\$ 15,974,757</b> | <b>\$ 81,050,000</b> |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department                     | Q | Project #                 | Project Title                                                            | Project Manager                     | Prior Year | Approved 2023     | Updated 2023      | Approved 2024  | Updated 2024   | Approved 2025  | Updated 2025   | Approved 2026  | Updated 2026   | Plan 2027      | Updated 2027   | Approved 5-YR Total | Updated 5-YR Total | Project Type                                             |
|--------------------------------|---|---------------------------|--------------------------------------------------------------------------|-------------------------------------|------------|-------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|----------------------------------------------------------|
| <b>General Fund</b>            |   |                           |                                                                          |                                     |            |                   |                   |                |                |                |                |                |                |                |                |                     |                    |                                                          |
| Accounting/Information Systems |   | 1213LV1721                | IS&T Pick-up Truck and Cargo Unit                                        | Fleet Superintendent                |            | 31,000            | -                 | -              | -              | -              | -              | -              | 33,000         | -              | -              | 31,000              | 33,000             | F - Rolling Stock                                        |
|                                |   | 1213BD2106                | Network Closet Updates (HVAC)                                            | Buildings Superintendent            |            | 15,000            | 15,000            | 15,000         | 25,000         | -              | 25,000         | -              | -              | -              | -              | 30,000              | 65,000             | G - Equipment & Software                                 |
|                                |   | 1213CE1501                | Wireless Controller Upgrade                                              | Director of IT                      |            | -                 | -                 | -              | -              | -              | -              | 72,000         | 72,000         | -              | -              | 72,000              | 72,000             | G - Equipment & Software                                 |
|                                |   | 1213CE2101                | Power Infrastructure Improvements                                        | Director of IT                      |            | 38,000            | 38,000            | 75,000         | 75,000         | -              | -              | -              | -              | 27,500         | 27,500         | 140,500             | 140,500            | G - Equipment & Software                                 |
|                                |   | 1213CE2102                | Network Upgrades - Switches, Controllers, WAP                            | Director of IT                      |            | 125,000           | 210,000           | 95,000         | 95,000         | 50,000         | 50,000         | -              | -              | 95,000         | 95,000         | 365,000             | 450,000            | G - Equipment & Software                                 |
|                                |   | 1213CE2104                | Fiber Installation/Replacement                                           | Director of IT                      |            | 20,000            | 25,000            | -              | -              | -              | -              | -              | -              | -              | -              | 20,000              | 25,000             | G - Equipment & Software                                 |
|                                |   | 1213CE2105                | Security Cameras                                                         | Director of IT                      |            | 100,000           | 100,000           | -              | -              | -              | -              | -              | -              | -              | -              | 100,000             | 100,000            | G - Equipment & Software                                 |
|                                |   | 1213CO1505                | Server Storage and Computing Hardware                                    | Director of IT                      |            | -                 | -                 | -              | -              | 275,000        | 275,000        | -              | -              | -              | -              | 275,000             | 275,000            | G - Equipment & Software                                 |
|                                |   | 1213CO1803                | Microsoft Office Licenses                                                | Director of IT                      |            | -                 | -                 | -              | -              | -              | -              | -              | -              | 10,800         | -              | 10,800              | -                  | I - Equipment & Software - Expense                       |
|                                |   | 1213CO1804                | Windows Server Operating System                                          | Director of IT                      |            | -                 | -                 | -              | -              | -              | -              | -              | -              | 16,500         | -              | 16,500              | -                  | I - Equipment & Software - Expense                       |
|                                |   | 1212OE1701                | Accounting Printer Replacement                                           | Director of Finance                 |            | -                 | 8,400             | -              | -              | -              | -              | -              | -              | 8,400          | -              | 8,400               | 8,400              | I - Equipment & Software - Expense                       |
|                                |   | 1213CE2103                | Email - Microsoft Office 365 (Hosted)                                    | Director of IT                      |            | -                 | -                 | -              | 75,000         | 75,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 195,000             | 255,000            | I - Equipment & Software - Expense                       |
|                                |   | 1213CO1703                | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers    | IT Technician                       |            | 75,000            | 75,000            | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | -              | 75,000         | 300,000             | 375,000            | I - Equipment & Software - Expense                       |
|                                |   | <b>Total</b>              |                                                                          |                                     |            | 404,000           | 471,400           | 260,000        | 345,000        | 475,000        | 485,000        | 207,000        | 240,000        | 218,200        | 257,500        | 1,564,200           | 1,798,900          |                                                          |
| General                        |   | 1099BD1701                | Administration Services Building                                         | Engineering Manager                 |            | 50,000            | -                 | -              | -              | -              | -              | -              | -              | -              | -              | 50,000              | -                  | B - Major Projects - Existing Facilities                 |
|                                |   | <del>1099BD1502</del>     | <del>Upgrade Public Bathrooms at Administration for ADA Compliance</del> | <del>Buildings Superintendent</del> |            | <del>75,000</del> | <del>-</del>      | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>75,000</del>   | <del>-</del>       | <del>D - Capital Improvement - Existing Facilities</del> |
|                                |   | 1099OE1401                | Admin Printer Copier Replacement - 893 Southwood Administration Building | District Clerk                      |            | -                 | -                 | -              | -              | -              | -              | -              | -              | 35,000         | 35,000         | 35,000              | 35,000             | G - Equipment & Software                                 |
|                                |   | <del>NEW</del>            | <del>Board Meeting - Technology Upgrades</del>                           | <del>Director of IT</del>           |            | <del>-</del>      | <del>80,000</del> | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>   | <del>-</del>        | <del>80,000</del>  | <del>G - Equipment &amp; Software</del>                  |
|                                |   | 1099LI1705                | Pavement Maintenance - Administration Building                           | Senior Engineer                     |            | 5,000             | 5,000             | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 25,000              | 25,000             | H - Capital Maintenance - Expense                        |
|                                |   | <b>Total</b>              |                                                                          |                                     |            | 130,000           | 85,000            | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 40,000         | 40,000         | 185,000             | 140,000            |                                                          |
|                                |   | <b>Total General Fund</b> |                                                                          |                                     |            | <b>534,000</b>    | <b>556,400</b>    | <b>265,000</b> | <b>350,000</b> | <b>480,000</b> | <b>490,000</b> | <b>212,000</b> | <b>245,000</b> | <b>258,200</b> | <b>297,500</b> | <b>1,749,200</b>    | <b>1,938,900</b>   |                                                          |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department          | Q | Project #  | Project Title                                                         | Project Manager                     | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type                                  |
|---------------------|---|------------|-----------------------------------------------------------------------|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-----------------------------------------------|
| Utilities           |   |            |                                                                       |                                     |            |               |              |               |              |               |              |               |              |           |              |                     |                    |                                               |
| Public Works Shared |   | 2097BD1702 | Replace Public Works Front Security Gate                              | Buildings Superintendent            |            | -             | -            | -             | -            | 79,320        | -            | -             | -            | -         | 79,320       | 79,320              | 79,320             | D - Capital Improvement - Existing Facilities |
|                     |   | 2097LI1701 | Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1                       | Senior Engineer                     |            | 90,000        | 90,000       | -             | -            | -             | -            | -             | -            | -         | -            | 90,000              | 90,000             | D - Capital Improvement - Existing Facilities |
|                     |   | 2097HE1725 | Loader Tire Chains - 2 Sets                                           | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 20,700        | 20,700       | -         | -            | 20,700              | 20,700             | F - Rolling Stock                             |
|                     |   | 2097HE1731 | 2018 MultiHog MX120 Snowblower #783                                   | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 176,000       | 176,000      | -         | -            | 176,000             | 176,000            | F - Rolling Stock                             |
|                     |   | 2097HE1750 | 1997 Forklift #315                                                    | Fleet Superintendent                |            | -             | -            | 36,000        | 36,000       | -             | -            | -             | -            | -         | -            | 36,000              | 36,000             | F - Rolling Stock                             |
|                     |   | 2097HE1751 | 2013 Trackless Snowblower #687                                        | Fleet Superintendent                |            | 175,000       | -            | -             | -            | -             | -            | -             | -            | -         | 180,000      | 175,000             | 180,000            | F - Rolling Stock                             |
|                     |   | 2097HE1752 | 2001 105KW Mobile Generator #313                                      | Fleet Superintendent                |            | 50,000        | -            | -             | -            | -             | -            | -             | -            | -         | 65,000       | 50,000              | 65,000             | F - Rolling Stock                             |
|                     |   | 2097HV1732 | 2020 Vac-Con Truck #807                                               | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 475,000   | 475,000      | 475,000             | 475,000            | F - Rolling Stock                             |
|                     |   | 2097HV1753 | 2004 Freightliner Vactor Truck #534                                   | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 380,000       | 380,000      | -         | -            | 380,000             | 380,000            | F - Rolling Stock                             |
|                     |   | 2097HV1755 | 2001 Peterbilt Bin Truck #468                                         | Fleet Superintendent                |            | -             | -            | 190,000       | 190,000      | -             | -            | -             | -            | -         | -            | 190,000             | 190,000            | F - Rolling Stock                             |
|                     |   | 2097LE1722 | Slurry Liquidator #326                                                | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 41,000    | 41,000       | 41,000              | 41,000             | F - Rolling Stock                             |
|                     |   | 2097LE1724 | 2019 Sander/Spreader #808                                             | Fleet Superintendent                |            | -             | -            | 10,000        | 10,000       | -             | -            | -             | -            | -         | -            | 10,000              | 10,000             | F - Rolling Stock                             |
|                     |   | 2097LE1727 | 2012 Snowplow #669B                                                   | Fleet Superintendent                |            | -             | -            | 72,000        | 72,000       | -             | -            | -             | -            | -         | -            | 72,000              | 72,000             | F - Rolling Stock                             |
|                     |   | 2097LE1728 | 2017 Caterpillar 420F2 Backhoe #755                                   | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 140,000   | 140,000      | 140,000             | 140,000            | F - Rolling Stock                             |
|                     |   | 2097LV1710 | 2013 Chevy Equinox #691                                               | Fleet Superintendent                |            | -             | -            | 37,000        | 37,000       | -             | -            | -             | -            | -         | -            | 37,000              | 37,000             | F - Rolling Stock                             |
|                     |   | 2097LV1734 | 2013 1/2 Ton Pick-Up #677 Treatment                                   | Fleet Superintendent                |            | -             | -            | 37,000        | 37,000       | -             | -            | -             | -            | -         | -            | 37,000              | 37,000             | F - Rolling Stock                             |
|                     |   | 2097LV1735 | 2003 GMC 3/4-Ton Pick-up #702                                         | Fleet Superintendent                |            | -             | -            | -             | -            | 34,000        | 34,000       | -             | -            | -         | -            | 34,000              | 34,000             | F - Rolling Stock                             |
|                     |   | 2097LV1736 | 2005 Chevy 1/2-Ton Pick-up #553                                       | Fleet Superintendent                |            | -             | -            | -             | -            | 32,000        | 32,000       | -             | -            | -         | -            | 32,000              | 32,000             | F - Rolling Stock                             |
|                     |   | 2097LV1738 | 2009 Chevrolet 1/2 Ton Pick-up Truck #631                             | Fleet Superintendent                |            | -             | -            | -             | -            | 32,000        | 32,000       | -             | -            | -         | -            | 32,000              | 32,000             | F - Rolling Stock                             |
|                     |   | 2097LV1739 | 2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.           | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 32,000        | 32,000       | -         | -            | 32,000              | 32,000             | F - Rolling Stock                             |
|                     |   | 2097LV1740 | 2012 Extend-A-Cab Pick-up #678 Pipeline Dept.                         | Fleet Superintendent                |            | 32,000        | -            | -             | -            | -             | -            | -             | 37,000       | -         | -            | 32,000              | 37,000             | F - Rolling Stock                             |
|                     |   | 2097LV1741 | 2004 3/4-Ton Service Truck w/liftgate & crane #703                    | Fleet Superintendent                |            | -             | -            | -             | -            | 58,000        | 58,000       | -             | -            | -         | -            | 58,000              | 58,000             | F - Rolling Stock                             |
|                     |   | 2097LV1743 | 2013 1-Ton Flatbed #679 Pipeline Dept.                                | Fleet Superintendent                |            | -             | -            | 44,000        | 44,000       | -             | -            | -             | -            | -         | -            | 44,000              | 44,000             | F - Rolling Stock                             |
|                     |   | 2097LV1744 | 2012 1-Ton Service Truck w/ Liftgate #668 Treatment                   | Fleet Superintendent                |            | 43,000        | -            | -             | -            | -             | -            | -             | 47,000       | -         | -            | 43,000              | 47,000             | F - Rolling Stock                             |
|                     |   | 2097LV1745 | 2013 1-Ton Service Truck #680 Utilities Electrician                   | Fleet Superintendent                |            | -             | -            | 44,000        | 44,000       | -             | -            | -             | -            | -         | -            | 44,000              | 44,000             | F - Rolling Stock                             |
|                     |   | 2097LV1748 | 2008 Chevrolet Service Truck #680                                     | Fleet Superintendent                |            | 45,000        | -            | -             | -            | -             | -            | -             | 49,000       | -         | -            | 45,000              | 49,000             | F - Rolling Stock                             |
|                     |   | NEW        | Chevy 1/2-Ton Pick-up Truck                                           |                                     |            | -             | 32,000       | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 32,000             | F - Rolling Stock                             |
|                     |   | 2097CO2101 | Public Works Billing Software Replacement                             | Public Works Administrative Manager |            | 100,000       | -            | 100,000       | 200,000      | 50,000        | -            | -             | -            | -         | -            | 250,000             | 200,000            | G - Equipment & Software                      |
|                     |   | 2097OE1205 | Large Format Printer Replacement                                      | Public Works Contract Administrator |            | -             | -            | 29,000        | -            | -             | -            | -             | 29,000       | -         | -            | 29,000              | 29,000             | G - Equipment & Software                      |
|                     |   | 2097BD1202 | Paint Interior Building #A                                            | Buildings Superintendent            |            | 49,000        | -            | -             | 40,000       | -             | -            | -             | -            | -         | -            | 49,000              | 40,000             | H - Capital Maintenance - Expense             |
|                     |   | 2097BD1204 | New Carpet Building #A                                                | Buildings Superintendent            |            | 47,000        | -            | -             | 47,000       | -             | -            | -             | -            | -         | -            | 47,000              | 47,000             | H - Capital Maintenance - Expense             |
|                     |   | 2097DH1401 | Adjust Utility Facilities in NDOT/Washoe County Right of Way          | Senior Engineer                     |            | 60,000        | 60,000       | 60,000        | 60,000       | 60,000        | 60,000       | 60,000        | 60,000       | 60,000    | 60,000       | 300,000             | 300,000            | H - Capital Maintenance - Expense             |
|                     |   | 2097LI1401 | Pavement Maintenance, Utility Facilities                              | Senior Engineer                     |            | 180,000       | 180,000      | 12,500        | 12,500       | 260,000       | 260,000      | 260,000       | 260,000      | 12,500    | 12,500       | 725,000             | 725,000            | H - Capital Maintenance - Expense             |
|                     |   | NEW        | Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C | District Project Manager            |            | -             | 100,000      | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 100,000            | H - Capital Maintenance - Expense             |
|                     |   | NEW        | Utility Infrastructure Masterplan                                     | Engineering Manager                 |            | -             | 500,000      | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 500,000            | J - Capital Improvement - Expense             |
|                     |   | Total      |                                                                       |                                     |            | 871,000       | 962,000      | 399,500       | 557,500      | 877,320       | 748,000      | 928,700       | 1,090,700    | 728,500   | 1,052,820    | 3,805,020           | 4,411,020          |                                               |
| Water               |   | 2299DI1702 | Water Pump Station 2-1 Improvements                                   | Engineering Manager                 |            | 320,000       | -            | -             | 320,000      | -             | -            | -             | -            | -         | -            | 320,000             | 320,000            | D - Capital Improvement - Existing Facilities |
|                     |   | 2299WS1705 | Watermain Replacement - Crystal Peak Road                             | Senior Engineer                     |            | 986,000       | 1,500,000    | -             | -            | -             | -            | -             | -            | -         | -            | 986,000             | 1,500,000          | D - Capital Improvement - Existing Facilities |
|                     |   | 2299WS1802 | Watermain Replacement - Alder Avenue                                  | Senior Engineer                     |            | 50,000        | 65,000       | 535,000       | 535,000      | -             | -            | -             | -            | -         | -            | 585,000             | 600,000            | D - Capital Improvement - Existing Facilities |
|                     |   | 2299WS1803 | Watermain Replacement - Future                                        | Senior Engineer                     |            | -             | -            | 50,000        | 65,000       | 600,000       | 600,000      | 600,000       | 600,000      | 600,000   | 600,000      | 1,850,000           | 1,865,000          | D - Capital Improvement - Existing Facilities |
|                     |   | 2299WS1804 | R6-1 Tank Road Construction                                           | Senior Engineer                     |            | 125,000       | -            | -             | -            | -             | 125,000      | -             | -            | -         | -            | 125,000             | 125,000            | D - Capital Improvement - Existing Facilities |
|                     |   | 2299DI1102 | Water Pumping Station Improvements                                    | Engineering Manager                 |            | 50,000        | 50,000       | 50,000        | 50,000       | 50,000        | 50,000       | 50,000        | 50,000       | -         | 70,000       | 200,000             | 270,000            | E - Capital Maintenance                       |
|                     |   | 2299DI1401 | Burnt Cedar Water Disinfection Plant Improvements                     | Engineering Manager                 |            | 25,000        | 25,000       | 25,000        | 25,000       | 150,000       | 150,000      | 1,500,000     | 1,500,000    | -         | -            | 1,700,000           | 1,700,000          | E - Capital Maintenance                       |
|                     |   | 2299LV1720 | 2013 Mid Size Truck #630 Compliance                                   | Fleet Superintendent                |            | -             | -            | 31,000        | 31,000       | -             | -            | -             | -            | -         | -            | 31,000              | 31,000             | F - Rolling Stock                             |
|                     |   | 2299CO2101 | SCADA Management Servers/Network - BCDP                               | Director of IT                      |            | -             | -            | -             | -            | 70,000        | 70,000       | -             | -            | -         | -            | 70,000              | 70,000             | G - Equipment & Software                      |
|                     |   | NEW        | LIMS Software                                                         | Lab Manager                         |            | -             | 55,000       | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 55,000             | G - Equipment & Software                      |
|                     |   | 2299DI1103 | Replace Commercial Water Meters, Vaults and Lids                      | Collection/Distribution Supervisor  |            | 40,000        | 40,000       | 20,000        | 20,000       | 20,000        | 20,000       | 20,000        | 20,000       | -         | 40,000       | 100,000             | 140,000            | H - Capital Maintenance - Expense             |



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|------------|---|-----------------------|--------------------------------------------------------------------------------|------------------------------------|------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|---------------------|-----------------------------------------------|----------------------------------------------------------|
|            |   | 2299DI1204            | Water Reservoir Coatings and Site Improvements                                 | Utility Maintenance Specialist     |            | 60,000            | 60,000            | 80,000           | 80,000            | 55,000           | 55,000            | 85,000           | 85,000            | -                | 60,000           | 280,000             | 340,000                                       | H - Capital Maintenance - Expense                        |
|            |   | 2299DI2603            | Residential meter and electronics replacement                                  | Collection/Distribution Supervisor |            | -                 | -                 | 150,000          | 150,000           | 250,000          | 250,000           | 250,000          | 250,000           | 500,000          | 500,000          | 1,150,000           | 1,150,000                                     | H - Capital Maintenance - Expense                        |
|            |   | NEW                   | WPS Generator Fuel Tank Protection                                             | Utility Maintenance Specialist     |            |                   |                   |                  |                   |                  |                   |                  |                   |                  | 75,000           | -                   | 75,000                                        | H - Capital Maintenance - Expense                        |
|            |   | NEW                   | R2-1 Reservoir Roof Replacement                                                | District Project Manager           |            |                   |                   |                  |                   |                  |                   |                  |                   |                  | 300,000          | -                   | 300,000                                       | D - Capital Improvement - Existing Facilities            |
|            |   | NEW                   | R-2 Interior Tank Rehabilitation                                               | District Project Manager           |            |                   |                   |                  |                   |                  |                   |                  |                   | 120,000          | -                | 120,000             | D - Capital Improvement - Existing Facilities |                                                          |
|            |   | NEW                   | BCWDP Production Meter 24"                                                     | Engineering Manager                |            |                   |                   |                  |                   |                  | 50,000            |                  |                   |                  | -                | -                   | 50,000                                        | H - Capital Maintenance - Expense                        |
|            |   | <b>Total</b>          |                                                                                |                                    |            | 1,656,000         | 1,795,000         | 941,000          | 1,276,000         | 1,195,000        | 1,370,000         | 2,505,000        | 2,625,000         | 1,100,000        | 1,645,000        | 7,397,000           | 8,711,000                                     |                                                          |
| Sewer      |   | 2524SS1010            | Effluent Pipeline Project                                                      | Engineering Manager                | 2,339,210  | 2,000,000         | 10,000,000        | 2,000,000        | 10,000,000        | 2,000,000        | 10,000,000        | 2,000,000        | 10,000,000        | -                | -                | 8,000,000           | 40,000,000                                    | B - Major Projects - Existing Facilities                 |
|            |   | 2599SS2010            | Effluent Pond Lining                                                           | Engineering Manager                | 1,550,000  |                   | 3,000,000         |                  |                   |                  |                   |                  |                   |                  |                  |                     | 3,000,000                                     | B - Major Projects - Existing Facilities                 |
|            |   | 2599DI1703            | Sewer Pump Station #1 Improvements                                             | Senior Engineer                    |            |                   | 500,000           |                  |                   |                  |                   |                  |                   |                  |                  |                     | 500,000                                       | D - Capital Improvement - Existing Facilities            |
|            |   | 2599SS1702            | WRRF Biosolids Bins                                                            | Utility Superintendent             |            | -                 | -                 | -                | -                 | -                | -                 | 100,000          | 100,000           | -                | -                | 100,000             | 100,000                                       | D - Capital Improvement - Existing Facilities            |
|            |   | <del>2599SS1901</del> | <del>Wastewater Resource Recovery Facility (WRRF)- Drainage Improvements</del> | <del>Senior Engineer</del>         |            | <del>12,500</del> | <del>-</del>      | <del>-</del>     | <del>-</del>      | <del>-</del>     | <del>-</del>      | <del>-</del>     | <del>-</del>      | <del>-</del>     | <del>-</del>     | <del>12,500</del>   | <del>-</del>                                  | <del>D - Capital Improvement - Existing Facilities</del> |
|            |   | 2599BD1105            | Roof Replacement Water Resource Recovery Facility                              | Utility Superintendent             |            | -                 | -                 | 50,000           | 325,000           | 275,000          | -                 | -                | -                 | -                | -                | 325,000             | 325,000                                       | E - Capital Maintenance                                  |
|            |   | 2599DI1104            | Sewer Pumping Station Improvements                                             | Engineering Manager                |            | 50,000            | 50,000            | 50,000           | 50,000            | 50,000           | 50,000            | 200,000          | 200,000           | -                | 70,000           | 350,000             | 420,000                                       | E - Capital Maintenance                                  |
|            |   | 2599DI1701            | Sewer Pumping Station 14 Improvements                                          | Engineering Manager                |            | -                 | -                 | 30,000           | -                 | 85,000           | 115,000           | 200,000          | 300,000           | -                | -                | 315,000             | 415,000                                       | E - Capital Maintenance                                  |
|            |   | 2599SS1102            | Water Resource Recovery Facility Improvements                                  | Utility Superintendent             |            | 100,000           | 100,000           | 175,000          | 175,000           | 475,000          | 475,000           | 400,000          | 400,000           | 175,000          | 175,000          | 1,325,000           | 1,325,000                                     | E - Capital Maintenance                                  |
|            |   | 2599SS1103            | Wetlands Effluent Disposal Facility Improvements                               | Utility Maintenance Specialist     |            | 100,000           | 100,000           | 100,000          | 100,000           | 50,000           | 50,000            | 50,000           | 50,000            | -                | 200,000          | 300,000             | 500,000                                       | E - Capital Maintenance                                  |
|            |   | 2599SS1203            | Sewer Main Rehabilitation                                                      | Senior Engineer                    |            | -                 | -                 | -                | 100,000           | -                | 100,000           | 500,000          | 500,000           | -                | 300,000          | 500,000             | 1,000,000                                     | E - Capital Maintenance                                  |
|            |   | NEW                   | Effluent Pipeline Repairs                                                      | Utility Superintendent             |            | -                 | 100,000           | -                | 100,000           | -                | 100,000           | 500,000          | 500,000           | -                | 300,000          | 500,000             | 1,000,000                                     | E - Capital Maintenance                                  |
|            |   | 2523HE1723            | 2001 Sellick Forklift #499                                                     | Fleet Superintendent               |            | -                 | -                 | 65,000           | 65,000            | -                | -                 | -                | -                 | -                | -                | 65,000              | 65,000                                        | F - Rolling Stock                                        |
|            |   | 2523HV1721            | 2006 Kenworth T800 Bin truck #587                                              | Fleet Superintendent               |            | -                 | -                 | -                | -                 | -                | -                 | 198,000          | 198,000           | -                | -                | 198,000             | 198,000                                       | F - Rolling Stock                                        |
|            |   | 2523LE1720            | 2018 Flail Mower #784                                                          | Fleet Superintendent               |            | -                 | -                 | 15,000           | 15,000            | -                | -                 | -                | -                 | -                | -                | 15,000              | 15,000                                        | F - Rolling Stock                                        |
|            |   | 2524HE1725            | 2008 Chevrolet Camera Truck #615                                               | Fleet Superintendent               |            | -                 | -                 | 85,000           | 85,000            | -                | -                 | -                | -                 | -                | -                | 85,000              | 85,000                                        | F - Rolling Stock                                        |
|            |   | 2599CO2105            | SCADA Management Servers/Network - WRRF                                        | Director of IT                     |            | -                 | -                 | -                | -                 | -                | -                 | 70,000           | 70,000            | -                | -                | 70,000              | 70,000                                        | G - Equipment & Software                                 |
|            |   | 2599BD1105X           | Building Upgrades Water Resource Recovery Facility                             | Utility Superintendent             |            | 30,000            | 30,000            | -                | -                 | -                | -                 | -                | -                 | -                | -                | 30,000              | 30,000                                        | H - Capital Maintenance - Expense                        |
|            |   | 2599SS1203X           | Replace & Reline Sewer Mains, Manholes and Appurtenances                       | Senior Engineer                    |            | 55,000            | 55,000            | 105,000          | 105,000           | 55,000           | 55,000            | 55,000           | 55,000            | 55,000           | 55,000           | 325,000             | 325,000                                       | H - Capital Maintenance - Expense                        |
|            |   | NEW                   | SPS#1 Pump Station & Generator Bldg Roof Replacement                           | District Project Manager           |            |                   |                   |                  |                   |                  |                   |                  | 255,000           | -                | -                | -                   | 255,000                                       | D - Capital Improvement - Existing Facilities            |
|            |   | <b>Total</b>          | <b>Total Utilities</b>                                                         |                                    |            | 2,347,500         | 13,935,000        | 2,675,000        | 11,120,000        | 2,990,000        | 10,945,000        | 3,773,000        | 12,228,000        | 230,000          | 800,000          | 12,015,500          | 49,028,000                                    |                                                          |
|            |   |                       |                                                                                |                                    |            | <b>4,874,500</b>  | <b>16,692,000</b> | <b>4,015,500</b> | <b>12,953,500</b> | <b>5,062,320</b> | <b>13,063,000</b> | <b>7,206,700</b> | <b>15,943,700</b> | <b>2,058,500</b> | <b>3,497,820</b> | <b>23,217,520</b>   | <b>62,150,020</b>                             |                                                          |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department       | Description | Q | Project #                     | Project Title                                        | Project Manager      | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024  | Approved 2025 | Updated 2025  | Approved 2026 | Updated 2026  | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type             |
|------------------|-------------|---|-------------------------------|------------------------------------------------------|----------------------|------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|--------------|---------------------|--------------------|--------------------------|
| Internal Service |             |   |                               |                                                      |                      |            |               |              |               |               |               |               |               |               |           |              |                     |                    |                          |
| Fleet            |             |   | 5197LE1720                    | Replace 2007 Vehicle/Equipment Trailer #629          | Fleet Superintendent |            | -             | -            | 12,000        | 12,000        | -             | -             | -             | -             | -         | -            | 12,000              | 12,000             | F - Rolling Stock        |
|                  |             |   | 5190ME1201                    | Replacement Shop Tools and Equipment                 | Fleet Superintendent |            | 16,000        | -            | -             | -             | -             | -             | -             | 18,000        | -         | -            | 16,000              | 18,000             | G - Equipment & Software |
|                  |             |   | 5197CO1501                    | Fuel Management Program                              | Fleet Superintendent |            | -             | -            | -             | -             | 28,000        | 28,000        | -             | -             | -         | -            | 28,000              | 28,000             | G - Equipment & Software |
|                  |             |   | 5197CO1801                    | Fleet Software upgrade - manages rolling stock/equip | Fleet Superintendent |            | 14,000        | -            | -             | -             | -             | 14,000        | -             | -             | -         | -            | 14,000              | 14,000             | G - Equipment & Software |
|                  |             |   | Total                         |                                                      |                      |            | 30,000        | -            | 12,000        | 12,000        | 28,000        | 42,000        | -             | 18,000        | -         | -            | 70,000              | 72,000             |                          |
| Buildings        |             |   | 5394LE1723                    | 2003 Genie Scissor Lift                              | Fleet Superintendent |            | -             | -            | -             | -             | 16,000        | 16,000        | -             | -             | -         | -            | 16,000              | 16,000             | F - Rolling Stock        |
|                  |             |   | 5394LE1724                    | 2004 Equipment Trailer (Tilt)                        | Fleet Superintendent |            | -             | -            | -             | -             | 5,200         | 5,200         | -             | -             | -         | -            | 5,200               | 5,200              | F - Rolling Stock        |
|                  |             |   | 5394LV1720                    | Replace 2005 Service Truck 4X4 (1-ton) #555          | Fleet Superintendent |            | -             | -            | -             | -             | -             | -             | 45,000        | 45,000        | -         | -            | 45,000              | 45,000             | F - Rolling Stock        |
|                  |             |   | Total                         |                                                      |                      |            | -             | -            | -             | -             | 21,200        | 21,200        | 45,000        | 45,000        | -         | -            | 66,200              | 66,200             |                          |
|                  |             |   | <b>Total Internal Service</b> |                                                      |                      |            | <b>30,000</b> | <b>-</b>     | <b>12,000</b> | <b>12,000</b> | <b>49,200</b> | <b>63,200</b> | <b>45,000</b> | <b>63,000</b> | <b>-</b>  | <b>-</b>     | <b>136,200</b>      | <b>138,200</b>     |                          |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department         | Description       | Q | Project #  | Project Title                                        | Project Manager                     | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type                                  |                   |
|--------------------|-------------------|---|------------|------------------------------------------------------|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-----------------------------------------------|-------------------|
| Community Services | Championship Golf |   | 3144BD2101 | Championship Golf Cart Barn Siding Replacement       | Engineering Manager                 |            | -             | -            | 18,000        | -            | 144,000       | 165,000      | -             | -            | -         | -            | 162,000             | 165,000            | B - Major Projects - Existing Facilities      |                   |
|                    |                   |   | 3141GC1901 | Practice Green Expansion                             | Grounds Superintendent Golf Courses |            | -             | -            | 40,000        | 30,000       | 180,000       | 200,000      | -             | -            | -         | -            | 220,000             | 230,000            | D - Capital Improvement - Existing Facilities |                   |
|                    |                   |   | 3141GC1202 | Championship Course Bunkers                          | Grounds Superintendent Golf Courses |            | -             | -            | 145,000       | -            | 150,000       | 160,000      | 155,000       | 170,000      | -         | 180,000      | 450,000             | 510,000            | E - Capital Maintenance                       |                   |
|                    |                   |   | 3141LL1202 | Cart Path Replacement - Champ Course                 | Senior Engineer                     |            | 55,000        | 55,000       | 55,000        | 55,000       | 195,000       | 195,000      | 187,500       | 187,500      | 55,000    | 55,000       | 547,500             | 547,500            | E - Capital Maintenance                       |                   |
|                    |                   |   | 3143GC1202 | Driving Range Improvements                           | Grounds Superintendent Golf Courses |            | -             | -            | 34,000        | 34,000       | -             | -            | -             | -            | -         | -            | 34,000              | 34,000             | E - Capital Maintenance                       |                   |
|                    |                   |   | 3153BD2001 | Recoat Chateau F&B Grill and Catering Kitchen Floors | Buildings Superintendent            |            | 39,700        | 39,700       | -             | -            | -             | -            | -             | -            | 45,500    | 45,500       | 85,200              | 85,200             | E - Capital Maintenance                       |                   |
| Push to 2028/29    |                   |   | 3144LV1898 | Championship Golf Course Electric Cart Fleet and GPS | Director of Golf/Community-Services |            | -             | -            | -             | -            | -             | -            | 620,000       | -            | -         | -            | 620,000             | -                  | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1722 | 2001 Shattertine Aerifier #500                       | Fleet Superintendent                |            | -             | -            | 8,000         | 8,000        | -             | -            | -             | -            | -         | -            | 8,000               | 8,000              | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1723 | 2017 Toro Force Debris Blower #742                   | Fleet Superintendent                |            | 10,000        | -            | -             | -            | -             | -            | -             | -            | -         | 12,000       | 10,000              | 12,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1725 | 2015 Carryall Club Car #720                          | Fleet Superintendent                |            | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1726 | 2015 Carryall Club Car #721                          | Fleet Superintendent                |            | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1727 | 2017 Carryall Club Car #736                          | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,300    | 15,300       | 15,300              | 15,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1728 | 2017 Carryall Club Car #737                          | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,300    | 15,300       | 15,300              | 15,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1729 | 2017 Carryall Club Car #738                          | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,300    | 15,300       | 15,300              | 15,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1730 | 2017 Carryall Club Car #739                          | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,300    | 15,300       | 15,300              | 15,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1731 | 2017 Carryall Club Car #740                          | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,300    | 15,300       | 15,300              | 15,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1732 | 2017 Carryall Club Car #741                          | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,300    | 15,300       | 15,300              | 15,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1741 | 2016 Bar Cart #724                                   | Fleet Superintendent                | CFWD       | -             | 20,000       | -             | -            | -             | -            | -             | -            | -         | -            | CFWD                | 20,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1742 | 2016 Bar Cart #725                                   | Fleet Superintendent                | CFWD       | -             | 20,000       | -             | -            | -             | -            | -             | -            | -         | -            | -                   | CFWD               | 20,000                                        | F - Rolling Stock |
|                    |                   |   | 3142LE1743 | 2017 Toro Sand Pro 3020 #744                         | Fleet Superintendent                |            | -             | -            | 22,000        | 22,000       | -             | -            | -             | -            | -         | -            | 22,000              | 22,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1748 | 2015 Toro Greensmaster 1600 #711                     | Fleet Superintendent                |            | -             | -            | 11,300        | 11,300       | -             | -            | -             | -            | -         | -            | 11,300              | 11,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1749 | 2015 Toro Greensmaster 1600 #712                     | Fleet Superintendent                |            | -             | -            | 11,300        | 11,300       | -             | -            | -             | -            | -         | -            | 11,300              | 11,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1750 | 2013 JD 3235 Fairway Mower #685                      | Fleet Superintendent                |            | 92,000        | 98,000       | -             | -            | -             | -            | -             | -            | -         | -            | 92,000              | 98,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1753 | 2019 Toro Greensmaster 2120 #797                     | Fleet Superintendent                |            | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1754 | 2019 Toro Greensmaster 2120 #798                     | Fleet Superintendent                |            | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1755 | 2019 Toro Greensmaster 2120 #799                     | Fleet Superintendent                |            | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1756 | 2019 Toro Greensmaster 2120 #800                     | Fleet Superintendent                |            | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1757 | 2019 Toro Greensmaster 2120 #801                     | Fleet Superintendent                |            | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1758 | 2019 Toro Greensmaster 2120 #802                     | Fleet Superintendent                |            | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1760 | Replacement of 2010 John Deere 8500 #641             | Fleet Superintendent                | CFWD       | -             | 92,000       | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 92,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3142LE1861 | Toro Greensmaster 1600 #796                          | Fleet Superintendent                |            | -             | -            | 11,300        | 11,300       | -             | -            | -             | -            | -         | -            | 11,300              | 11,300             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1721 | 2017 Toro Aerator #754                               | Fleet Superintendent                |            | -             | -            | -             | -            | 28,000        | 28,000       | -             | -            | -         | -            | 28,000              | 28,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1722 | 2018 Toro Multi-Pro Sprayer #781                     | Fleet Superintendent                |            | -             | -            | 75,000        | 75,000       | -             | -            | -             | -            | -         | -            | 75,000              | 75,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1726 | 2001 Spiker/Seeder #477                              | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 12,000        | 12,000       | -         | -            | 12,000              | 12,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1728 | 2013 Toro Top Dresser #686                           | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 15,000    | 15,000       | 15,000              | 15,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1729 | 2017 Toro Multi-Pro Spray Rig #746                   | Fleet Superintendent                |            | -             | -            | 41,000        | 41,000       | -             | -            | -             | -            | -         | -            | 41,000              | 41,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1731 | 2008 Planetair HD50 #616                             | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 39,000    | 39,000       | 39,000              | 39,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1732 | 2015 John Deere 1500 Fairway Aerator #716            | Fleet Superintendent                |            | -             | -            | -             | -            | 32,500        | 32,500       | -             | -            | -         | -            | 32,500              | 32,500             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1733 | 2008 JD TC125 Core Harvester #621                    | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 14,500        | 14,500       | -         | -            | 14,500              | 14,500             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1734 | 2008 Bandit Brush Chipper #625                       | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 45,000    | 45,000       | 45,000              | 45,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1735 | 2017 TORO Procore 864 Aerator #747                   | Fleet Superintendent                |            | -             | -            | -             | -            | 32,500        | 32,500       | -             | -            | -         | -            | 32,500              | 32,500             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1736 | 2017 John Deere Pro Gator #734                       | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 38,000    | 38,000       | 38,000              | 38,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1741 | 2015 Greens Roller #812                              | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 20,000        | 20,000       | -         | -            | 20,000              | 20,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1742 | 2014 Vibratory Greens Roller #811                    | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 20,000        | 20,000       | -         | -            | 20,000              | 20,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1744 | 2017 John Deere 5075E Tractor #761                   | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | -             | -            | 42,000    | 42,000       | 42,000              | 42,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1747 | John Deer 5075E Tractor #697                         | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 50,000        | 50,000       | -         | -            | 50,000              | 50,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1752 | 2017 Deep Tine Aerator #763                          | Fleet Superintendent                |            | -             | -            | 27,800        | 27,800       | -             | -            | -             | -            | -         | -            | 27,800              | 27,800             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE1902 | Graden Sand Injection Verticutter #827               | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 20,000        | 20,000       | -         | -            | 20,000              | 20,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE2003 | JD TC125 Core Harvester #661                         | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 14,500        | 14,500       | -         | -            | 14,500              | 14,500             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE2004 | 2017 TORO PROCORE 864 AERATOR #756                   | Fleet Superintendent                |            | -             | -            | 32,500        | 32,500       | -             | -            | -             | -            | -         | -            | 32,500              | 32,500             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE2020 | 2010 JD 4120 Tractor #643                            | Fleet Superintendent                |            | -             | -            | -             | -            | -             | -            | 34,000        | 34,000       | -         | -            | 34,000              | 34,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3197LE2022 | 2017 Toro Core Processor #758                        | Fleet Superintendent                |            | -             | -            | 26,000        | 26,000       | -             | -            | -             | -            | -         | -            | 26,000              | 26,000             | F - Rolling Stock                             |                   |
|                    |                   |   | 3144FF1702 | Replace Icemaker Championship Golf Course Cart Barn  | Buildings Superintendent            |            | -             | -            | -             | -            | -             | -            | -             | -            | 11,970    | 11,970       | 11,970              | 11,970             | G - Equipment & Software                      |                   |
|                    |                   |   | 3153FF2604 | Grille Patio Table and Chairs                        | Sales and Events Coordinator        |            | -             | -            | -             | -            | -             | -            | 12,380        | 12,380       | -         | -            | 12,380              | 12,380             | G - Equipment & Software                      |                   |
|                    |                   |   | 3197LE1748 | Replace Blade Grinding Equipment                     | Fleet Superintendent                |            | -             | -            | 49,000        | 49,000       | -             | -            | -             | -            | -         | -            | 49,000              | 49,000             | G - Equipment & Software                      |                   |
|                    |                   |   | 3199OE1501 | Championship Golf Printer Copier Replacement 955     | Director of IT                      |            | 10,000        | 10,000       | -             | -            | -             | -            | -             | -            | -         | -            | 10,000              | 10,000             | G - Equipment & Software                      |                   |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department Description | Q | Project #    | Project Title                                                     | Project Manager                      | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type                                             |
|------------------------|---|--------------|-------------------------------------------------------------------|--------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|----------------------------------------------------------|
|                        |   | 3141GC1103   | Irrigation Improvements                                           | Grounds Superintendent Golf Courses  |            | 15,000        | 15,000       | 20,000        | 20,000       | 27,000        | 20,000       | -             | -            | 15,000    | 15,000       | 77,000              | 70,000             | H - Capital Maintenance - Expense                        |
|                        |   | 3141LI1201   | Pavement Maintenance of Parking Lots - Champ Course & Chateau     | Senior Engineer                      |            | 65,000        | 25,000       | 615,000       | 5,000        | 5,000         | 5,000        | 5,000         | 5,000        | 20,000    | 20,000       | 710,000             | 60,000             | H - Capital Maintenance - Expense                        |
|                        |   | <b>Total</b> |                                                                   |                                      |            | 286,700       | 374,700      | 1,257,900     | 474,900      | 910,300       | 954,300      | 1,164,880     | 559,880      | 418,270   | 610,270      | 4,038,050           | 2,974,050          |                                                          |
| Mountain Golf          |   | 3241GC1502   | Wash Pad Improvements                                             | Engineering Manager                  |            | 10,000        | -            | 85,000        | 100,000      | -             | -            | -             | -            | -         | -            | 95,000              | 100,000            | D - Capital Improvement - Existing Facilities            |
|                        |   | 3241LI2001   | Mountain Golf Cart Path Replacement - Phase II                    | Senior Engineer                      |            | 550,000       | 1,100,000    | 550,000       | -            | -             | -            | -             | -            | -         | -            | 1,100,000           | 1,100,000          | D - Capital Improvement - Existing Facilities            |
|                        |   | <b>NEW</b>   | <b>Maintenance Bldg. / Torch Down Roof Replacement</b>            | <b>Buildings Superintendent</b>      |            | -             | -            | -             | 100,000      | -             | -            | -             | -            | -         | -            | -                   | 100,000            | D - Capital Improvement - Existing Facilities            |
|                        |   | 3241GC1404   | Irrigation Improvements                                           | Grounds Superintendent Golf Courses  |            | 30,000        | 18,000       | 10,000        | 10,000       | 12,000        | 12,000       | -             | -            | -         | -            | 52,000              | 40,000             | E - Capital Maintenance                                  |
|                        |   | 3241LV1899   | Mountain Course 58 Cart Fleet                                     | Director of Golf/Community Services  |            | -             | -            | -             | 491,200      | 491,200       | -            | -             | -            | -         | -            | 491,200             | 491,200            | F - Rolling Stock                                        |
|                        |   | 3242LE1720   | 2018 Toro Force Blower #777                                       | Fleet Superintendent                 |            | 10,000        | -            | -             | -            | -             | 12,000       | -             | -            | -         | -            | 10,000              | 12,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1721   | 2015 Carryall Club Car #713                                       | Fleet Superintendent                 |            | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1722   | 2015 Carryall Club Car #714                                       | Fleet Superintendent                 |            | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1723   | 2015 Carryall Club Car #718                                       | Fleet Superintendent                 |            | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1724   | 2015 Carryall Club Car #719                                       | Fleet Superintendent                 |            | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1726   | 2016 Bar Cart #726                                                | Fleet Superintendent                 |            | CFWD          | 20,000       | -             | -            | -             | -            | -             | -            | -         | -            | 20,000              | 20,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1729   | 2015 JD 3235 Fairway Mower #717                                   | Fleet Superintendent                 |            | -             | -            | -             | -            | 93,000        | 93,000       | -             | -            | -         | -            | 93,000              | 93,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1730   | 2018 Toro Tri-Plex 3250D Mower #779                               | Fleet Superintendent                 |            | -             | -            | -             | -            | 45,500        | 45,500       | -             | -            | -         | -            | 45,500              | 45,500             | F - Rolling Stock                                        |
|                        |   | 3242LE1731   | 2017 Toro Sand Pro #745                                           | Fleet Superintendent                 |            | -             | -            | 22,000        | 22,000       | -             | -            | -             | -            | -         | -            | 22,000              | 22,000             | F - Rolling Stock                                        |
|                        |   | 3242LE1732   | 2018 Toro Tri-Plex Mower #780                                     | Fleet Superintendent                 |            | -             | -            | -             | -            | 60,000        | 60,000       | -             | -            | -         | -            | 60,000              | 60,000             | F - Rolling Stock                                        |
|                        |   | 3242E2002    | 2019 Toro Tri-Plex Mower #795                                     | Fleet Superintendent                 |            | -             | -            | -             | -            | 40,000        | 40,000       | -             | -            | -         | -            | 40,000              | 40,000             | F - Rolling Stock                                        |
|                        |   | 3241GC1101   | Mountain Course Greens, Tees and Bunkers                          | Grounds Superintendent Golf Courses  |            | 8,000         | 8,000        | -             | -            | 30,000        | 30,000       | 30,000        | 30,000       | 30,000    | 30,000       | 98,000              | 98,000             | H - Capital Maintenance - Expense                        |
|                        |   | 3242LI1204   | Pavement Maintenance of Parking Lot - Mountain Golf Course        | Senior Engineer                      |            | 12,500        | 12,500       | 22,500        | 22,500       | 27,500        | 27,500       | 5,000         | 5,000        | 407,500   | 407,500      | 475,000             | 475,000            | H - Capital Maintenance - Expense                        |
|                        |   | 3299BD1705   | Paint Exterior of Mountain Golf Clubhouse                         | Buildings Superintendent             |            | -             | -            | -             | -            | 31,000        | 25,000       | -             | -            | -         | -            | 31,000              | 25,000             | H - Capital Maintenance - Expense                        |
|                        |   | <b>Total</b> |                                                                   |                                      |            | 620,500       | 1,158,500    | 689,500       | 745,700      | 890,200       | 405,000      | 35,000        | 35,000       | 437,500   | 437,500      | 2,672,700           | 2,781,700          |                                                          |
| Facilities             |   | 3350BD1302   | Resurface Patio Deck - Chateau                                    | Buildings Superintendent             |            | -             | -            | -             | -            | -             | -            | -             | 27,500       | 35,400    | -            | 35,400              | 27,500             | E - Capital Maintenance                                  |
|                        |   | 3350BD1808   | Chateau Community Room Ceiling and Beam Refurbishing              | Buildings Superintendent             |            | -             | -            | 25,000        | -            | -             | -            | -             | 25,000       | -         | -            | 25,000              | 25,000             | E - Capital Maintenance                                  |
|                        |   | 3351BD1703   | Aspen Grove Outdoor Seating BBQ and Landscaping                   | Parks Superintendent                 |            | 10,000        | 10,000       | -             | -            | -             | -            | -             | -            | -         | -            | 10,000              | 10,000             | E - Capital Maintenance                                  |
|                        |   | 3352LV1720   | Replace 2013 Cargo Truck #690                                     | Fleet Superintendent                 |            | 38,500        | -            | -             | -            | -             | -            | -             | -            | -         | 40,000       | 38,500              | 40,000             | F - Rolling Stock                                        |
|                        |   | 3350BD1702   | Upgrade Chateau Community Room Lighting Control Module            | Buildings Superintendent             |            | -             | -            | -             | -            | 25,620        | -            | -             | -            | -         | 25,620       | 25,620              | 25,620             | G - Equipment & Software                                 |
|                        |   | 3350FF1603   | Portable Bars                                                     | Sales and Events Coordinator         |            | -             | -            | -             | -            | -             | -            | 18,375        | 18,375       | -         | -            | 18,375              | 18,375             | G - Equipment & Software                                 |
|                        |   | 3352FF1003   | Catering Ceremony Chairs                                          | Sales and Events Coordinator         |            | -             | -            | -             | -            | -             | -            | -             | -            | 14,520    | 16,000       | 14,520              | 16,000             | G - Equipment & Software                                 |
|                        |   | 3352FF1104   | Replace Banquet Serviceware                                       | Sales and Events Coordinator         |            | -             | -            | 11,000        | 12,000       | 66,000        | 75,000       | -             | -            | -         | -            | 77,000              | 87,000             | G - Equipment & Software                                 |
|                        |   | 3352FF1704   | Banquet Tables                                                    | Sales and Events Coordinator         |            | -             | -            | -             | -            | -             | -            | 8,800         | 10,000       | -         | -            | 8,800               | 10,000             | G - Equipment & Software                                 |
|                        |   | 3350BD1103   | Chateau - Replace Carpet                                          | Buildings Superintendent             |            | 49,500        | 49,500       | 68,000        | 68,000       | -             | -            | -             | -            | 55,500    | 55,500       | 173,000             | 173,000            | H - Capital Maintenance - Expense                        |
|                        |   | 3350BD1505   | Paint Interior of Chateau                                         | Buildings Superintendent             |            | 40,500        | 40,500       | -             | -            | -             | -            | -             | -            | -         | -            | 40,500              | 40,500             | H - Capital Maintenance - Expense                        |
|                        |   | <b>Total</b> |                                                                   |                                      |            | 138,500       | 100,000      | 104,000       | 80,000       | 91,620        | 75,000       | 27,175        | 80,875       | 105,420   | 137,120      | 466,715             | 472,995            |                                                          |
| Ski                    |   | 3469LI1805   | Ski Way and Diamond Peak Parking Lot Reconstruction               | Engineering Manager                  |            | 3,600,000     | -            | -             | -            | -             | -            | -             | 3,600,000    | -         | -            | 3,600,000           | 3,600,000          | B - Major Projects - Existing Facilities                 |
| Up-scoped              |   | 3453BD1806   | Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration | Engineering Manager                  |            | 240,000       | 110,000      | -             | 800,000      | -             | -            | -             | -            | -         | -            | 240,000             | 910,000            | D - Capital Improvement - Existing Facilities            |
|                        |   | 3462CE1902   | Diamond Peak Fiber Network to Lifts                               | Director of IT                       |            | -             | -            | -             | -            | -             | -            | 68,000        | -            | -         | 75,000       | 68,000              | 75,000             | D - Capital Improvement - Existing Facilities            |
|                        |   | 3464ME1802   | Diamond Peak Fuel Storage Facility                                | Fleet Superintendent                 |            | -             | -            | -             | -            | 20,000        | 20,000       | 400,000       | 400,000      | -         | -            | 420,000             | 420,000            | D - Capital Improvement - Existing Facilities            |
|                        |   | 3464SH1104   | <del>Snowmaking Infrastructure Evaluation and Enhancement</del>   | <del>Slope Maintenance Manager</del> |            | -             | -            | -             | -            | -             | -            | -             | -            | 56,240    | -            | 56,240              | -                  | <del>D - Capital Improvement - Existing Facilities</del> |
|                        |   | 3462HE1502   | Crystal Express Ski Lift Maintenance and Improvements             | Mountain Operations Manager          |            | 145,000       | 32,342       | -             | 80,000       | -             | -            | 180,000       | 180,000      | 92,000    | 40,000       | 417,000             | 332,342            | E - Capital Maintenance                                  |





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| Department Description  | Q | Project #  | Project Title                                                                     | Project Manager             | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type                                  |
|-------------------------|---|------------|-----------------------------------------------------------------------------------|-----------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-----------------------------------------------|
|                         |   | 3462HE1702 | Lakeview Ski Lift Maintenance and Improvements                                    | Mountain Operations Manager |            | 17,000        |              |               |              | 41,000        |              | 192,000       |              |           | 190,900      | 250,000             | 190,900            | E - Capital Maintenance                       |
|                         |   | 3462HE1711 | Lodgepole Ski Lift Maintenance and Improvements                                   | Mountain Operations Manager |            |               | 18,000       |               |              | 205,000       | 205,000      | 166,000       |              |           | 144,900      | 371,000             | 367,900            | E - Capital Maintenance                       |
|                         |   | 3462HE1712 | Red Fox Ski Lift Maintenance and Improvements                                     | Ski Resort General Manager  |            | 127,800       | 75,000       | 20,000        | 64,000       |               |              |               |              |           |              | 147,800             | 139,000            | E - Capital Maintenance                       |
|                         |   | 3464BD1302 | Vehicle Shop/ Snowmaking Pumphouse Improvements                                   | Mountain Operations Manager |            |               |              |               |              |               |              | 45,000        |              |           |              | 45,000              |                    | E - Capital Maintenance                       |
|                         |   | 3462LE1720 | 2016 Polaris Ranger Crew #728                                                     | Fleet Superintendent        |            |               |              | 19,000        | 19,000       |               |              |               |              |           |              | 19,000              | 19,000             | F - Rolling Stock                             |
|                         |   | 3463HE1721 | 2013 Snow blower #689                                                             | Fleet Superintendent        |            |               |              | 165,900       | 165,900      |               |              |               |              |           |              | 165,900             | 165,900            | F - Rolling Stock                             |
|                         |   | 3463HE1722 | Loader Tire Chains (1-Set)                                                        | Fleet Superintendent        |            |               |              |               |              |               |              | 10,000        | 10,000       |           |              | 10,000              | 10,000             | F - Rolling Stock                             |
|                         |   | 3463HE1724 | Replace 2014 Winch Cat Grooming vehicle # 699                                     | Fleet Superintendent        |            |               |              |               |              |               |              | 415,000       | 415,000      |           |              | 415,000             | 415,000            | F - Rolling Stock                             |
|                         |   | 3463HE1725 | Replace 2014 Grooming vehicle # 700                                               | Fleet Superintendent        |            |               |              | 415,000       | 448,000      |               |              |               |              |           |              | 415,000             | 448,000            | F - Rolling Stock                             |
|                         |   | 3464HE1908 | 1983 Case 855C Track Backhoe # 348                                                | Fleet Superintendent        |            |               |              |               |              |               |              | 282,000       | 282,000      |           |              | 282,000             | 282,000            | F - Rolling Stock                             |
|                         |   | 3464LE1601 | Ski Resort Snowmobile Fleet Replacement                                           | Fleet Superintendent        |            | 17,000        | 17,000       | 17,000        | 17,000       | 17,500        | 17,500       | 17,500        | 17,500       | 18,000    | 18,000       | 87,000              | 87,000             | F - Rolling Stock                             |
|                         |   | 3464LE1734 | 2016 Polaris Ranger Crew #723                                                     | Fleet Superintendent        |            | 19,000        | 19,000       |               |              |               |              |               |              |           |              | 19,000              | 19,000             | F - Rolling Stock                             |
|                         |   | 3464LV1731 | 2012 Yamaha ATV #683                                                              | Fleet Superintendent        |            |               |              |               |              |               |              | 18,000        | 18,000       |           |              | 18,000              | 18,000             | F - Rolling Stock                             |
|                         |   | 3469HE1739 | Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2)                             | Fleet Superintendent        |            |               |              |               |              |               |              | 160,000       | 250,000      |           |              | 160,000             | 250,000            | F - Rolling Stock                             |
|                         |   | 3469HE1740 | Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)                             | Fleet Superintendent        |            |               | 250,000      |               |              |               |              | 160,000       |              |           |              | 160,000             | 250,000            | F - Rolling Stock                             |
|                         |   | 3469LV1735 | 2007 Chevy 1-Ton Pick-Up #596                                                     | Fleet Superintendent        |            |               |              |               |              |               |              | 40,000        | 40,000       |           |              | 40,000              | 40,000             | F - Rolling Stock                             |
|                         |   | 3469LV1736 | 2007 Chevy 1-Ton Pick-Up #597                                                     | Fleet Superintendent        |            |               |              |               |              |               |              | 40,000        | 40,000       |           |              | 40,000              | 40,000             | F - Rolling Stock                             |
|                         |   | 3469LV1737 | 1991 Ski Passenger Tram #267                                                      | Fleet Superintendent        |            |               |              |               |              |               |              | 22,700        | 22,700       |           |              | 22,700              | 22,700             | F - Rolling Stock                             |
|                         |   | 3469LV1738 | 1993 Ski Passenger Tram #283                                                      | Fleet Superintendent        |            |               |              |               |              |               |              | 22,700        | 22,700       |           |              | 22,700              | 22,700             | F - Rolling Stock                             |
|                         |   | 3453FF1706 | Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures                  | Food and Beverage Manager   |            | 49,000        | 49,000       |               |              |               |              |               |              |           |              | 49,000              | 49,000             | G - Equipment & Software                      |
|                         |   | 3453FF1707 | Replacement of Main and Snowflake Lodge Kitchen Equipment                         | Food and Beverage Manager   |            | 53,000        |              |               |              | 11,000        | 11,000       |               |              |           |              | 64,000              | 11,000             | G - Equipment & Software                      |
|                         |   | 3464HE1904 | Snowmaking Compressor House (C45)                                                 | Mountain Operations Manager |            |               |              |               |              |               |              |               |              | 485,000   |              | 485,000             |                    | G - Equipment & Software                      |
|                         |   | 3464SI1002 | Snowmaking Infrastructure Replacement                                             | Mountain Operations Manager |            | 150,000       |              |               | 425,000      |               | 200,000      |               |              |           | 200,000      | 150,000             | 825,000            | G - Equipment & Software                      |
|                         |   | 3468RE0002 | Replace Ski Rental Equipment                                                      | Director of Skier Services  |            |               |              |               |              | 340,000       | 340,000      | 210,000       | 210,000      |           |              | 550,000             | 550,000            | G - Equipment & Software                      |
|                         |   | 3468RE1609 | Replace Ski Rental Machinery                                                      | Director of Skier Services  |            | 40,000        |              |               |              |               | 40,000       |               |              |           |              | 40,000              | 40,000             | G - Equipment & Software                      |
|                         |   | NEW        | Installation RFID - Software and Gantries                                         | Ski Resrt Generam Manager   |            |               | 410,000      |               |              |               |              |               |              |           |              |                     | 410,000            | G - Equipment & Software                      |
|                         |   | 3464BD1403 | Resurface Main Lodge Decks                                                        | Buildings Superintendent    |            |               |              |               |              | 65,000        | 75,000       |               |              |           |              | 65,000              | 75,000             | H - Capital Maintenance - Expense             |
|                         |   | 3469LI1105 | Pavement Maintenance, Diamond Peak and Ski Way                                    | Senior Engineer             |            |               | 75,000       |               | 12,500       |               | 12,500       | 10,000        |              |           | 12,500       | 10,000              | 112,500            | H - Capital Maintenance - Expense             |
|                         |   | 3499BD1710 | Diamond Peak Facilities Flooring Material Replacement                             | Mountain Operations Manager |            | 20,000        | 20,000       | 20,000        | 20,000       | 8,000         |              | 57,000        | 57,000       |           |              | 105,000             | 97,000             | H - Capital Maintenance - Expense             |
|                         |   | 3499OE1205 | Replace Staff Uniforms                                                            | Ski Resort General Manager  |            |               |              |               |              |               |              | 155,000       | 155,000      |           |              | 155,000             | 155,000            | I - Equipment & Software - Expense            |
|                         |   | Total      |                                                                                   |                             |            | 4,477,800     | 1,075,342    | 656,900       | 2,051,400    | 707,500       | 921,000      | 2,670,900     | 5,719,900    | 651,240   | 681,300      | 9,164,340           | 10,448,942         |                                               |
| Ski Master Plan         |   | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities | Ski Resort General Manager  |            |               |              |               |              |               | 250,000      | 242,898       |              | 5,896,859 |              | 6,139,757           | 4,750,000          | A - Major Projects - New Initiatives          |
|                         |   | Total      |                                                                                   |                             |            |               |              |               | 250,000      |               | 4,500,000    | 242,898       |              | 5,896,859 |              | 6,139,757           | 4,750,000          |                                               |
| Parks                   |   | 4378LI2104 | IVGID Community Dog Park                                                          |                             | 75,000     |               | 100,000      |               | 1,000,000    |               |              |               |              |           |              |                     | 1,100,000          | A - Major Projects - New Initiatives          |
|                         |   | 4378RS1501 | Replace Playground - Incline Park                                                 | Parks Superintendent        |            | 20,000        |              | 100,000       |              |               | 20,000       |               |              |           | 150,000      | 120,000             | 170,000            | C - Capital Improvement - New Initiatives     |
|                         |   | 4378BD1605 | Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement              | Parks Superintendent        |            | 145,000       |              | 105,000       |              |               | 250,000      |               |              |           |              | 250,000             | 250,000            | D - Capital Improvement - Existing Facilities |
|                         |   | 4378BD1701 | Dumpster enclosure - Incline Park                                                 | Parks Superintendent        |            | 45,000        |              |               | 45,000       |               |              |               |              |           |              | 45,000              | 45,000             | D - Capital Improvement - Existing Facilities |
|                         |   | 4378BD1710 | Storage Container replacement                                                     | Parks Superintendent        |            |               |              |               |              |               |              |               |              | 20,000    | 20,000       | 20,000              | 20,000             | D - Capital Improvement - Existing Facilities |
|                         |   | 4378BD1801 | Preston Field Retaining Wall Replacement                                          | Engineering Manager         |            |               |              | 40,000        | 430,000      | 390,000       |              |               |              |           |              | 430,000             | 430,000            | D - Capital Improvement - Existing Facilities |
|                         |   | NEW        | Incline Park 2 bleacher replacement                                               | Parks Superintendent        |            |               |              |               |              |               |              |               |              |           | 45,000       |                     | 45,000             | D - Capital Improvement - Existing Facilities |
| PW vs Parks - Esitmates |   | NEW        | Skate Park Enhancement                                                            | Parks Superintendent        |            |               | 10,000       |               | 150,000      |               | 20,000       |               | 10,000       |           |              |                     | 190,000            | D - Capital Improvement - Existing Facilities |
|                         |   | NEW        | Central Irrigation Controller Upgrade                                             | Parks Superintendent        |            |               |              |               |              |               | 60,000       |               |              |           |              |                     | 60,000             | D - Capital Improvement - Existing Facilities |
|                         |   | 4378RS1601 | Replace Playgrounds - Preston                                                     | Senior Engineer             |            |               |              | 100,000       | 20,000       |               |              |               | 200,000      |           |              | 100,000             | 220,000            | E - Capital Maintenance                       |
|                         |   | 4378HV1738 | 2013 1-Ton Dump Truck #692                                                        | Fleet Superintendent        |            |               |              |               |              | 43,000        | 43,000       |               |              |           |              | 43,000              | 43,000             | F - Rolling Stock                             |



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| Department           | Q           | Project #                           | Project Title                                                                  | Project Manager                        | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total                | Project Type                                  |                                   |
|----------------------|-------------|-------------------------------------|--------------------------------------------------------------------------------|----------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|-----------------------------------|-----------------------------------------------|-----------------------------------|
| Washoe Reimbursement |             | 4378LE1720                          | 2013 Surf Rake #684                                                            | Fleet Superintendent                   |            | -             |              | 26,500        | 26,500       | -             |              | -             |              | -         |              | 26,500              | 26,500                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1722                          | 2017 Toro Rake-O-Vac #735                                                      | Fleet Superintendent                   |            | -             |              | -             | -            | -             | -            | -             | -            | 37,100    | 37,100       | 37,100              | 37,100                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1725                          | 2008 Landpride Overseeder #622                                                 | Fleet Superintendent                   |            | -             |              | -             | -            | 17,000        | 17,000       | -             | -            | -         | -            | 17,000              | 17,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1726                          | 2018 John Deere UTV #771                                                       | Fleet Superintendent                   |            | -             |              | -             | -            | 20,000        | 20,000       | -             | -            | -         | -            | 20,000              | 20,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1727                          | 2015 John Deere Pro Gator #722                                                 | Fleet Superintendent                   |            | -             |              | -             | -            | 32,000        | 32,000       | -             | -            | -         | -            | 32,000              | 32,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1739                          | 2013 Ball Field Groomer #809                                                   | Fleet Superintendent                   |            | -             |              | -             | -            | -             | -            | -             | -            | 25,000    | 25,000       | 25,000              | 25,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1740                          | 2013 Ball Field Mower / Toro 3500D Groundsmaster                               | Fleet Superintendent                   |            | -             |              | -             | -            | -             | -            | -             | -            | 39,000    | 39,000       | 39,000              | 39,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE1743                          | 2019 Toro 3500D Rotary Mower #792                                              | Fleet Superintendent                   |            | -             |              | -             | -            | 37,000        | 37,000       | -             | -            | -         | -            | 37,000              | 37,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LE2220                          | Toolcat with Bucket and Snowblower                                             | Fleet Superintendent                   |            | -             |              | 70,000        | -            | -             | -            | -             | -            | -         | -            | -                   | 70,000                            | 70,000                                        | F - Rolling Stock                 |
|                      |             | 4378LV1732                          | 2016 Pick-up Truck 4x4 (1-Ton) #730                                            | Fleet Superintendent                   |            | -             |              | -             | -            | -             | -            | -             | -            | 46,000    | 46,000       | 46,000              | 46,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4378LV1734                          | 2011 Pick-Up with Lift gate #646                                               | Fleet Superintendent                   |            | 44,500        | 44,500       | -             | -            | -             | -            | -             | -            | -         | -            | 44,500              | 44,500                            | F - Rolling Stock                             |                                   |
|                      |             | NEW                                 | GPS Field Stripper                                                             | Parks Superintendent                   |            | -             | -            | -             | 12,000       | -             | -            | -             | -            | -         | -            | -                   | -                                 | 12,000                                        | G - Equipment & Software          |
|                      |             | 4378BD1603                          | Resurface and Coat Incline Park Bathroom Floors                                | Buildings Superintendent               |            | -             | -            | -             | -            | -             | 14,500       | -             | -            | -         | -            | 14,500              | 14,500                            | 14,500                                        | H - Capital Maintenance - Expense |
|                      |             | 4378BD1604                          | Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors | Buildings Superintendent               |            | -             | -            | -             | -            | -             | -            | -             | 63,400       | -         | -            | 63,400              | 63,400                            | 63,400                                        | H - Capital Maintenance - Expense |
|                      |             | 4378LI1207                          | Maintenance, East & West End Parks                                             | Senior Engineer                        |            | 42,500        | 42,500       | 41,500        | 41,500       | 5,000         | 5,000        | 5,000         | 5,000        | 5,000     | 5,000        | 99,000              | 99,000                            | H - Capital Maintenance - Expense             |                                   |
|                      |             | 4378LI1303                          | Pavement Maintenance, Village Green Parking                                    | Senior Engineer                        |            | 32,500        | 5,000        | 5,000         | 5,000        | 5,000         | 5,000        | 12,500        | 33,000       | 12,500    | 5,000        | 67,500              | 53,000                            | H - Capital Maintenance - Expense             |                                   |
|                      |             | 4378LI1403                          | Pavement Maintenance, Preston Field                                            | Senior Engineer                        |            | 27,500        | 5,000        | 6,000         | 6,000        | 7,500         | 7,500        | 6,000         | 6,000        | 12,500    | 30,000       | 59,500              | 54,500                            | H - Capital Maintenance - Expense             |                                   |
|                      |             | 4378LI1602                          | Pavement Maintenance, Overflow Parking Lot                                     | Senior Engineer                        |            | 27,500        | 5,000        | 5,000         | 5,000        | 10,000        | 30,000       | 5,000         | 5,000        | 5,000     | 5,000        | 52,500              | 50,000                            | H - Capital Maintenance - Expense             |                                   |
|                      | 4378LI1802  | Pavement Maintenance - Incline Park | Senior Engineer                                                                |                                        | 3,500      | 6,000         | 6,000        | 35,000        | 6,000        | 6,000         | 30,000       | 30,000        | 5,000        | 5,000     | 50,500       | 82,000              | H - Capital Maintenance - Expense |                                               |                                   |
|                      | 4378RS1601X | Playground Repairs - Preston        | Parks Superintendent                                                           |                                        | 7,500      | 7,500         | -            | -             | -            | -             | -            | -             | -            | -         | 7,500        | 7,500               | H - Capital Maintenance - Expense |                                               |                                   |
|                      | NEW         | Incline Parks Fencing Refurbishment | Parks Superintendent                                                           |                                        | -          | -             | -            | 20,000        | -            | -             | -            | -             | -            | -         | -            | -                   | 20,000                            | H - Capital Maintenance - Expense             |                                   |
|                      | Total       |                                     |                                                                                |                                        |            | 395,500       | 295,500      | 435,000       | 1,796,000    | 563,500       | 552,500      | 121,900       | 289,000      | 207,100   | 490,000      | 1,746,500           | 3,423,000                         |                                               |                                   |
| Tennis               |             | 4588RS1401                          | Resurface Tennis Courts 8-9-10-11                                              | Superintendent of Parks and Recreation |            | -             | -            | -             | -            | -             | -            | -             | -            | 19,000    | 19,000       | 19,000              | 19,000                            | E - Capital Maintenance                       |                                   |
|                      |             | 4588RS1402                          | Resurface Tennis Courts 3 thru 7                                               | Superintendent of Parks and Recreation |            | -             | -            | 23,000        | 23,000       | -             | -            | -             | -            | -         | -            | 23,000              | 23,000                            | E - Capital Maintenance                       |                                   |
|                      |             | 4588RS1501                          | Resurface Tennis Courts 1 and 2                                                | Superintendent of Parks and Recreation |            | -             | -            | -             | -            | 10,000        | 10,000       | -             | -            | -         | -            | 10,000              | 10,000                            | E - Capital Maintenance                       |                                   |
|                      |             | 4588ME1701                          | Ball Machines for Tennis Center                                                | Superintendent of Parks and Recreation |            | -             | -            | -             | -            | -             | -            | -             | -            | 17,000    | 17,000       | 17,000              | 17,000                            | G - Equipment & Software                      |                                   |
|                      |             | 4588BD1602                          | Paint All Court Fences and Light Poles                                         | Buildings Superintendent               |            | -             | -            | -             | 37,000       | -             | -            | 30,000        | -            | -         | -            | 30,000              | 37,000                            | H - Capital Maintenance - Expense             |                                   |
|                      |             | 4588LI1201                          | Pavement Maintenance, Tennis Facility                                          | Senior Engineer                        |            | 5,000         | 5,000        | 10,000        | 10,000       | 22,500        | 22,500       | 5,000         | 5,000        | 5,000     | 5,000        | 47,500              | 47,500                            | H - Capital Maintenance - Expense             |                                   |
|                      | Total       |                                     |                                                                                |                                        |            | 5,000         | 5,000        | 33,000        | 70,000       | 32,500        | 32,500       | 35,000        | 5,000        | 41,000    | 41,000       | 146,500             | 153,500                           |                                               |                                   |
| Recreation Center    |             | NEW                                 | Recreation Center Expansion Project                                            | General Manager / Engineering Manager  |            | -             | 500,000      | -             | 12,500,000   | -             | 12,500,000   | -             | -            | -         | -            | -                   | 25,500,000                        | A - Major Projects - New Initiatives          |                                   |
|                      |             | NEW                                 | Rec Center Exterior Wall Waterproofing & French Drain                          | District Project Manager               |            | -             | 100,000      | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 100,000                           | D - Capital Improvement - Existing Facilities |                                   |
|                      |             | 4884LI1102                          | Recreation Center Parking Lot Reconstruction                                   | Senior Engineer                        |            | 350,000       | -            | 300,000       | -            | 300,000       | 950,000      | -             | -            | -         | -            | 950,000             | 950,000                           | E - Capital Maintenance                       |                                   |
|                      |             | 4884RS1503                          | Replaster Recreation Center Pool                                               | Buildings Superintendent               |            | -             | -            | 200,000       | -            | -             | -            | -             | -            | 200,000   | 200,000      | 200,000             | 200,000                           | E - Capital Maintenance                       |                                   |
|                      |             | 4885BD1606                          | Pool Facility Deck/Floor Re-coat                                               | Buildings Superintendent               |            | -             | -            | -             | -            | -             | -            | -             | -            | 38,000    | 38,000       | 38,000              | 38,000                            | E - Capital Maintenance                       |                                   |
|                      |             | 4899LV1721                          | 2012 15-Passenger Van #667                                                     | Fleet Superintendent                   |            | -             | -            | -             | -            | -             | -            | 45,800        | 45,800       | -         | -            | 45,800              | 45,800                            | F - Rolling Stock                             |                                   |
|                      |             | 4899LV1723                          | 2017 Chevy Compact SUV #751                                                    | Fleet Superintendent                   |            | -             | -            | -             | -            | -             | -            | -             | -            | 35,000    | 35,000       | 35,000              | 35,000                            | F - Rolling Stock                             |                                   |
|                      |             | 4884BD1702                          | Replace Bird Netting                                                           | Buildings Superintendent               |            | -             | -            | 17,720        | -            | -             | -            | -             | 17,720       | -         | 17,720       | 17,720              | G - Equipment & Software          |                                               |                                   |
|                      |             | 4884BD1804                          | Chemtrol System for Recreation Center Pool                                     | Buildings Superintendent               |            | 22,000        | 22,000       | -             | -            | -             | -            | -             | -            | -         | -            | 22,000              | 22,000                            | G - Equipment & Software                      |                                   |
|                      |             | 4886LE0001                          | Fitness Equipment                                                              | Recreation Center Manager              |            | 49,000        | 49,000       | 70,000        | 70,000       | 57,200        | 57,200       | 51,300        | 51,300       | -         | -            | 227,500             | 227,500                           | G - Equipment & Software                      |                                   |
|                      |             | 4899OE1607                          | Recreation Center Printer Copier Replacement 980 Incline Way                   | Director of IT                         |            | -             | -            | -             | -            | -             | -            | 25,000        | 25,000       | -         | -            | 25,000              | 25,000                            | G - Equipment & Software                      |                                   |
|                      |             | 4884FF1501                          | Resurface Recreation Center Patio Deck                                         | Buildings Superintendent               |            | -             | -            | -             | -            | -             | -            | 35,000        | 35,000       | -         | -            | 35,000              | 35,000                            | H - Capital Maintenance - Expense             |                                   |
|                      |             | 4884LI1102X                         | Pavement Maintenance, Recreation Center Area                                   | Senior Engineer                        |            | 7,500         | 7,500        | 7,500         | 7,500        | 7,500         | -            | 6,000         | 6,000        | 6,000     | 6,000        | 34,500              | 27,000                            | H - Capital Maintenance - Expense             |                                   |
|                      |             | 4899BD1305                          | Paint Interior of Recreation Center                                            | Buildings Superintendent               |            | -             | -            | 15,500        | 15,500       | -             | -            | -             | -            | -         | -            | 15,500              | 15,500                            | H - Capital Maintenance - Expense             |                                   |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department Description    | Q | Project #  | Project Title                   | Project Manager      | Prior Year | Approved 2023    | Updated 2023     | Approved 2024    | Updated 2024      | Approved 2025    | Updated 2025      | Approved 2026    | Updated 2026     | Plan 2027        | Updated 2027     | Approved 5-YR Total | Updated 5-YR Total | Project Type      |
|---------------------------|---|------------|---------------------------------|----------------------|------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|-------------------|
|                           |   | Total      |                                 |                      |            | 428,500          | 678,500          | 610,720          | 12,593,000        | 364,700          | 13,507,200        | 163,100          | 180,820          | 79,000           | 279,000          | 1,646,020           | 27,238,520         |                   |
| Community Services Shared |   | 4999LV1802 | 2017 Dodge Caravan ADA #769     | Fleet Superintendent |            | -                | -                | 64,000           | 64,000            | -                | -                 | -                | -                | -                | -                | 64,000              | 64,000             | F - Rolling Stock |
|                           |   | Total      |                                 |                      |            | -                | -                | 64,000           | 64,000            | -                | -                 | -                | -                | -                | -                | 64,000              | 64,000             |                   |
|                           |   |            | <b>Total Community Services</b> |                      |            | <b>6,352,500</b> | <b>3,687,542</b> | <b>3,851,020</b> | <b>18,125,000</b> | <b>3,560,320</b> | <b>20,947,500</b> | <b>4,460,853</b> | <b>6,870,475</b> | <b>7,836,389</b> | <b>2,676,190</b> | <b>26,084,582</b>   | <b>52,306,707</b>  |                   |



**2023 Capital Improvement Project Summary Report**

Run Date: 1/13/2022

| Department Description | Q | Project #             | Project Title                                                    | Project Manager                        | Prior Year | Approved 2023     | Updated 2023      | Approved 2024    | Updated 2024      | Approved 2025    | Updated 2025      | Approved 2026     | Updated 2026      | Plan 2027         | Updated 2027     | Approved 5-YR Total | Updated 5-YR Total | Project Type                                  |
|------------------------|---|-----------------------|------------------------------------------------------------------|----------------------------------------|------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|--------------------|-----------------------------------------------|
| Beaches                |   |                       |                                                                  |                                        |            |                   |                   |                  |                   |                  |                   |                   |                   |                   |                  |                     |                    |                                               |
|                        |   | 3+Q304+C304-C304-R304 | Burnt Cedar Pool Replacement Timing to be Determined             | Superintendent of Parks and Recreation |            |                   |                   |                  |                   |                  |                   |                   |                   | -2,000,000        |                  | -2,000,000          |                    | B - Major Projects - Existing Facilities      |
|                        |   | 3973LI1302            | Incline Beach Facility Replacement                               | Senior Engineer                        | 100,000    |                   |                   |                  | 250,000           |                  | 3,000,000         |                   |                   |                   |                  |                     | 3,250,000          | B - Major Projects - Existing Facilities      |
|                        |   | 3972BD1501            | Beaches Flatscape and Retaining Wall Enhancement and Replacement | Senior Engineer                        |            | 55,000            | 55,000            | 55,000           | 55,000            | 55,000           | 55,000            |                   |                   |                   |                  | 165,000             | 165,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD2101            | Ski Beach Boat Ramp Improvement Project                          | Engineering Manager                    |            |                   | 250,000           |                  | 1,500,000         | 20,000           |                   | 715,000           |                   |                   |                  | 735,000             | 1,750,000          | D - Capital Improvement - Existing Facilities |
|                        |   | 3999BD1708            | Ski Beach Bridge Replacement                                     | Senior Engineer                        |            | 120,000           | 120,000           |                  |                   |                  |                   |                   |                   |                   |                  | 120,000             | 120,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3999LI1902            | Burnt Cedar Beach Eastern Stormwater Improvements                | Senior Engineer                        |            |                   |                   |                  |                   |                  |                   | 189,200           | 190,000           |                   |                  | 189,200             | 190,000            | D - Capital Improvement - Existing Facilities |
|                        |   | NEW                   | Beach Furnishings                                                | Parks Superintendent                   |            |                   | 10,000            |                  | 10,000            |                  |                   |                   | 10,000            |                   | 10,000           |                     | 50,000             | D - Capital Improvement - Existing Facilities |
|                        |   | NEW                   | Central Irrigation Controller Upgrade                            | Parks Superintendent                   |            |                   |                   |                  |                   |                  | 30,000            |                   |                   |                   |                  |                     | 30,000             | D - Capital Improvement - Existing Facilities |
|                        |   | NEW                   | Third Creek Fence Redesign and Replacement                       | Parks Superintendent                   |            |                   |                   |                  |                   |                  | 15,000            |                   |                   |                   |                  |                     | 15,000             | D - Capital Improvement - Existing Facilities |
|                        |   | NEW                   | Ski and Incline Beach Landscape Enhancement                      | Parks Superintendent                   |            |                   |                   |                  |                   |                  | 15,000            |                   |                   |                   |                  |                     | 15,000             | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD2102            | Beach Access Improvements                                        | Senior Engineer                        | 45,000     |                   | 200,000           |                  | 200,000           |                  | 200,000           |                   |                   |                   |                  |                     | 600,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD1301            | Reconstruct Pavement - Ski Beach                                 | Senior Engineer                        |            |                   |                   | 250,000          | 250,000           |                  |                   |                   |                   |                   |                  | 250,000             | 250,000            | E - Capital Maintenance                       |
|                        |   | 3972LI1202            | Pavement Reconstruction - Burnt Cedar Beach                      | Senior Engineer                        |            |                   |                   |                  |                   |                  |                   | 835,000           | 835,000           |                   |                  | 835,000             | 835,000            | E - Capital Maintenance                       |
|                        |   | 3972RS1701            | Replace Playgrounds - Beaches                                    | Senior Engineer                        |            | 7,500             |                   | 100,000          | 7,500             | 100,000          | 150,000           |                   | 150,000           |                   |                  | 207,500             | 307,500            | E - Capital Maintenance                       |
|                        |   | 3999BD1703            | Replace Ski Beach Entrance Gate                                  | Buildings Superintendent               |            |                   |                   | 19,500           |                   |                  |                   |                   |                   |                   | 25,000           | 19,500              | 25,000             | E - Capital Maintenance                       |
|                        |   | 3972LE1720            | 2014 John Deere 5075E Tractor #698                               | Fleet Superintendent                   |            |                   |                   |                  |                   | 54,000           | 54,000            |                   |                   |                   |                  | 54,000              | 54,000             | F - Rolling Stock                             |
|                        |   | 3972BD1301X           | Pavement Maintenance, Ski Beach                                  | Senior Engineer                        |            | 15,000            | 15,000            | 6,000            |                   | 6,000            | 6,000             | 6,000             | 6,000             | 6,000             | 6,000            | 39,000              | 33,000             | H - Capital Maintenance - Expense             |
|                        |   | 3972LI1201            | Pavement Maintenance, Incline Beach                              | Senior Engineer                        |            | 31,500            | 6,500             | 6,500            | 350,000           | 6,500            | 6,500             | 12,500            | 6,500             | 340,000           | 6,500            | 397,000             | 376,000            | H - Capital Maintenance - Expense             |
|                        |   | 3972LI1202X           | Pavement Maintenance, Burnt Cedar Beach                          | Senior Engineer                        |            | 67,500            | 67,500            | 12,500           | 12,500            | 12,500           | 5,000             |                   | 5,000             | 5,000             | 5,000            | 97,500              | 95,000             | H - Capital Maintenance - Expense             |
|                        |   | 3972RS1701X           | Playground Repairs - Beaches                                     | Parks Superintendent                   |            | 7,500             | 7,500             |                  |                   |                  |                   |                   |                   |                   |                  | 7,500               | 7,500              | H - Capital Maintenance - Expense             |
|                        |   | 3999BD1702            | Resurface Burnt Cedar Pool Patio Deck                            | Buildings Superintendent               |            |                   |                   |                  |                   | 29,100           |                   |                   |                   |                   | 30,000           | 29,100              | 30,000             | H - Capital Maintenance - Expense             |
|                        |   | 3999DH1706            | Burnt Cedar Beach Backflow Device Replacement                    | Engineering Manager                    |            | 45,000            | 55,000            |                  |                   |                  |                   |                   |                   |                   |                  | 45,000              | 55,000             | H - Capital Maintenance - Expense             |
|                        |   | Total                 |                                                                  |                                        |            | 349,000           | 786,500           | 449,500          | 2,635,000         | 283,100          | 3,546,500         | 1,757,700         | 1,202,500         | 2,351,000         | 82,500           | 5,190,300           | 8,253,000          |                                               |
| <b>Grand Total</b>     |   |                       |                                                                  |                                        |            | <b>12,140,000</b> | <b>21,722,442</b> | <b>8,593,020</b> | <b>34,075,500</b> | <b>9,434,940</b> | <b>38,110,200</b> | <b>13,682,253</b> | <b>24,324,675</b> | <b>12,504,089</b> | <b>6,554,010</b> | <b>56,377,802</b>   | <b>124,786,827</b> |                                               |



**2023 Capital Improvement Project Summary Report - FLEET REPLACEMENT PROJECTS**

Run Date: 1/13/2022

| Department                     | Q | Project #  | Project Title                                               | Project Manager                     | Prior Year | Approved 2023  | Updated 2023  | Approved 2024  | Updated 2024   | Approved 2025  | Updated 2025   | Approved 2026  | Updated 2026   | Plan 2027      | Updated 2027   | Approved 5-YR Total | Updated 5-YR Total | Project Type      |
|--------------------------------|---|------------|-------------------------------------------------------------|-------------------------------------|------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|-------------------|
| <b>General Fund</b>            |   |            |                                                             |                                     |            |                |               |                |                |                |                |                |                |                |                |                     |                    |                   |
| Accounting/Information Systems |   | 1213LV1721 | IS&T Pick-up Truck and Cargo Unit                           | Fleet Superintendent                |            | 31,000         | -             | -              | -              | -              | -              | -              | 33,000         | -              | -              | 31,000              | 33,000             | F - Rolling Stock |
|                                |   | Total      |                                                             |                                     |            | 31,000         | -             | -              | -              | -              | -              | -              | 33,000         | -              | -              | 31,000              | 33,000             |                   |
|                                |   | Total      |                                                             |                                     |            | 31,000         | -             | -              | -              | -              | -              | -              | 33,000         | -              | -              | 31,000              | 33,000             |                   |
|                                |   |            | <b>Total General Fund</b>                                   |                                     |            | <b>31,000</b>  | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>33,000</b>  | <b>-</b>       | <b>-</b>       | <b>31,000</b>       | <b>33,000</b>      |                   |
| <b>Utilities</b>               |   |            |                                                             |                                     |            |                |               |                |                |                |                |                |                |                |                |                     |                    |                   |
|                                |   | 2097HE1725 | Loader Tire Chains - 2 Sets                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | 20,700         | 20,700         | -              | -              | 20,700              | 20,700             | F - Rolling Stock |
|                                |   | 2097HE1731 | 2018 MultiHog MX120 Snowblower #783                         | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | 176,000        | 176,000        | -              | -              | 176,000             | 176,000            | F - Rolling Stock |
|                                |   | 2097HE1750 | 1997 Forklift #315                                          | Fleet Superintendent                |            | -              | -             | 36,000         | 36,000         | -              | -              | -              | -              | -              | -              | 36,000              | 36,000             | F - Rolling Stock |
|                                |   | 2097HE1751 | 2013 Trackless Snowblower #687                              | Fleet Superintendent                |            | 175,000        | -             | -              | -              | -              | -              | -              | -              | -              | 180,000        | 175,000             | 180,000            | F - Rolling Stock |
|                                |   | 2097HE1752 | 2001 105KW Mobile Generator #313                            | Fleet Superintendent                |            | 50,000         | -             | -              | -              | -              | -              | -              | -              | -              | 65,000         | 50,000              | 65,000             | F - Rolling Stock |
|                                |   | 2097HV1732 | 2020 Vac-Con Truck #807                                     | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 475,000        | 475,000        | 475,000             | 475,000            | F - Rolling Stock |
|                                |   | 2097HV1753 | 2004 Freightliner Vactor Truck #534                         | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | 380,000        | 380,000        | -              | -              | 380,000             | 380,000            | F - Rolling Stock |
|                                |   | 2097HV1755 | 2001 Peterbilt Bin Truck #468                               | Fleet Superintendent                |            | -              | -             | 190,000        | 190,000        | -              | -              | -              | -              | -              | -              | 190,000             | 190,000            | F - Rolling Stock |
|                                |   | 2097LE1722 | Slurry Liquidator #326                                      | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 41,000         | 41,000         | 41,000              | 41,000             | F - Rolling Stock |
|                                |   | 2097LE1724 | 2019 Sander/Spreader #808                                   | Fleet Superintendent                |            | -              | -             | 10,000         | 10,000         | -              | -              | -              | -              | -              | -              | 10,000              | 10,000             | F - Rolling Stock |
|                                |   | 2097LE1727 | 2012 Snowplow #669B                                         | Fleet Superintendent                |            | -              | -             | 72,000         | 72,000         | -              | -              | -              | -              | -              | -              | 72,000              | 72,000             | F - Rolling Stock |
|                                |   | 2097LE1728 | 2017 Caterpillar 420F2 Backhoe #755                         | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 140,000        | 140,000        | 140,000             | 140,000            | F - Rolling Stock |
|                                |   | 2097LV1710 | 2013 Chevy Equinox #691                                     | Fleet Superintendent                |            | -              | -             | 37,000         | 37,000         | -              | -              | -              | -              | -              | -              | 37,000              | 37,000             | F - Rolling Stock |
|                                |   | 2097LV1734 | 2013 1/2 Ton Pick-Up #677 Treatment                         | Fleet Superintendent                |            | -              | -             | 37,000         | 37,000         | -              | -              | -              | -              | -              | -              | 37,000              | 37,000             | F - Rolling Stock |
|                                |   | 2097LV1735 | 2003 GMC 3/4-Ton Pick-up #702                               | Fleet Superintendent                |            | -              | -             | -              | -              | 34,000         | 34,000         | -              | -              | -              | -              | 34,000              | 34,000             | F - Rolling Stock |
|                                |   | 2097LV1736 | 2005 Chevy 1/2-Ton Pick-up #553                             | Fleet Superintendent                |            | -              | -             | -              | -              | 32,000         | 32,000         | -              | -              | -              | -              | 32,000              | 32,000             | F - Rolling Stock |
|                                |   | 2097LV1738 | 2009 Chevrolet 1/2 Ton Pick-up Truck #631                   | Fleet Superintendent                |            | -              | -             | -              | -              | 32,000         | 32,000         | -              | -              | -              | -              | 32,000              | 32,000             | F - Rolling Stock |
|                                |   | 2097LV1739 | 2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept. | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | 32,000         | 32,000         | -              | -              | 32,000              | 32,000             | F - Rolling Stock |
|                                |   | 2097LV1740 | 2012 Extend-A-Cab Pick-up #678 Pipeline Dept.               | Fleet Superintendent                |            | 32,000         | -             | -              | -              | -              | -              | -              | -              | -              | 37,000         | 32,000              | 37,000             | F - Rolling Stock |
|                                |   | 2097LV1741 | 2004 3/4-Ton Service Truck w/liftgate and crane #703        | Fleet Superintendent                |            | -              | -             | -              | -              | 58,000         | 58,000         | -              | -              | -              | -              | 58,000              | 58,000             | F - Rolling Stock |
|                                |   | 2097LV1743 | 2013 1-Ton Flatbed #679 Pipeline Dept.                      | Fleet Superintendent                |            | -              | -             | 44,000         | 44,000         | -              | -              | -              | -              | -              | -              | 44,000              | 44,000             | F - Rolling Stock |
|                                |   | 2097LV1744 | 2012 1-Ton Service Truck w/ Liftgate #668 Treatment         | Fleet Superintendent                |            | 43,000         | -             | -              | -              | -              | -              | -              | -              | -              | 47,000         | 43,000              | 47,000             | F - Rolling Stock |
|                                |   | 2097LV1745 | 2013 1-Ton Service Truck #680 Utilities Electrician         | Fleet Superintendent                |            | -              | -             | 44,000         | 44,000         | -              | -              | -              | -              | -              | -              | 44,000              | 44,000             | F - Rolling Stock |
|                                |   | 2097LV1748 | 2008 Chevrolet Service Truck #680                           | Fleet Superintendent                |            | 45,000         | -             | -              | -              | -              | -              | -              | -              | -              | 49,000         | 45,000              | 49,000             | F - Rolling Stock |
|                                |   | NEW        | Chevy 1/2-Ton Pick-up Truck                                 |                                     |            | -              | 32,000        | -              | -              | -              | -              | -              | -              | -              | -              | -                   | 32,000             | F - Rolling Stock |
|                                |   | Total      |                                                             |                                     |            | 345,000        | 32,000        | 198,000        | 198,000        | 428,000        | 428,000        | 608,700        | 741,700        | 656,000        | 901,000        | 2,235,700           | 2,300,700          |                   |
|                                |   | 2299LV1720 | 2013 Mid Size Truck #630 Compliance                         | Fleet Superintendent                |            | -              | -             | 31,000         | 31,000         | -              | -              | -              | -              | -              | -              | 31,000              | 31,000             | F - Rolling Stock |
|                                |   | Total      |                                                             |                                     |            | -              | -             | 31,000         | 31,000         | -              | -              | -              | -              | -              | -              | 31,000              | 31,000             |                   |
|                                |   | 2523HE1723 | 2001 Sellick Forklift #499                                  | Fleet Superintendent                |            | -              | -             | 65,000         | 65,000         | -              | -              | -              | -              | -              | -              | 65,000              | 65,000             | F - Rolling Stock |
|                                |   | 2523HV1721 | 2006 Kenworth T800 Bin truck #587                           | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | 198,000        | 198,000        | -              | -              | 198,000             | 198,000            | F - Rolling Stock |
|                                |   | 2523LE1720 | 2018 Flail Mower #784                                       | Fleet Superintendent                |            | -              | -             | 15,000         | 15,000         | -              | -              | -              | -              | -              | -              | 15,000              | 15,000             | F - Rolling Stock |
|                                |   | 2524HE1725 | 2008 Chevrolet Camera Truck #615                            | Fleet Superintendent                |            | -              | -             | 85,000         | 85,000         | -              | -              | -              | -              | -              | -              | 85,000              | 85,000             | F - Rolling Stock |
|                                |   | Total      |                                                             |                                     |            | -              | -             | 165,000        | 165,000        | -              | -              | 198,000        | 198,000        | -              | -              | 363,000             | 363,000            |                   |
|                                |   |            | <b>Total Utilities</b>                                      |                                     |            | <b>345,000</b> | <b>32,000</b> | <b>394,000</b> | <b>394,000</b> | <b>428,000</b> | <b>428,000</b> | <b>806,700</b> | <b>939,700</b> | <b>656,000</b> | <b>901,000</b> | <b>2,629,700</b>    | <b>2,694,700</b>   |                   |
| <b>Internal Service</b>        |   |            |                                                             |                                     |            |                |               |                |                |                |                |                |                |                |                |                     |                    |                   |
| Fleet                          |   | 5197LE1720 | Replace 2007 Vehicle/Equipment Trailer #629                 | Fleet Superintendent                |            | -              | -             | 12,000         | 12,000         | -              | -              | -              | -              | -              | -              | 12,000              | 12,000             | F - Rolling Stock |
|                                |   | Total      |                                                             |                                     |            | -              | -             | 12,000         | 12,000         | -              | -              | -              | -              | -              | -              | 12,000              | 12,000             |                   |
| Buildings                      |   | 5394LE1723 | 2003 Genie Scissor Lift                                     | Fleet Superintendent                |            | -              | -             | -              | -              | 16,000         | 16,000         | -              | -              | -              | -              | 16,000              | 16,000             | F - Rolling Stock |
|                                |   | 5394LE1724 | 2004 Equipment Trailer (Tilt)                               | Fleet Superintendent                |            | -              | -             | -              | -              | 5,200          | 5,200          | -              | -              | -              | -              | 5,200               | 5,200              | F - Rolling Stock |
|                                |   | 5394LV1720 | Replace 2005 Service Truck 4X4 (1-ton) #555                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | 45,000         | 45,000         | -              | -              | 45,000              | 45,000             | F - Rolling Stock |
|                                |   | Total      |                                                             |                                     |            | -              | -             | -              | -              | 21,200         | 21,200         | 45,000         | 45,000         | -              | -              | 66,200              | 66,200             |                   |
|                                |   |            | <b>Total Internal Service</b>                               |                                     |            | -              | -             | <b>12,000</b>  | <b>12,000</b>  | <b>21,200</b>  | <b>21,200</b>  | <b>45,000</b>  | <b>45,000</b>  | -              | -              | <b>78,200</b>       | <b>78,200</b>      |                   |
| <b>Community Services</b>      |   |            |                                                             |                                     |            |                |               |                |                |                |                |                |                |                |                |                     |                    |                   |
| Push to 2028/29                |   | 3141LV1898 | Championship Golf Course Electric Cart Fleet and GPS        | Director of Golf/Community Services |            | -              | -             | -              | -              | -              | -              | -              | -              | -              | -              | -                   | -                  | F - Rolling Stock |
|                                |   | 3142LE1722 | 2001 Shattertine Aerifier #500                              | Fleet Superintendent                |            | -              | -             | 8,000          | 8,000          | -              | -              | -              | -              | -              | -              | 8,000               | 8,000              | F - Rolling Stock |
|                                |   | 3142LE1723 | 2017 Toro Force Debris Blower #742                          | Fleet Superintendent                |            | 10,000         | -             | -              | -              | -              | -              | -              | -              | -              | 12,000         | 10,000              | 12,000             | F - Rolling Stock |
|                                |   | 3142LE1725 | 2015 Carryall Club Car #720                                 | Fleet Superintendent                |            | -              | -             | -              | -              | 15,000         | 15,000         | -              | -              | -              | -              | 15,000              | 15,000             | F - Rolling Stock |
|                                |   | 3142LE1726 | 2015 Carryall Club Car #721                                 | Fleet Superintendent                |            | -              | -             | -              | -              | 15,000         | 15,000         | -              | -              | -              | -              | 15,000              | 15,000             | F - Rolling Stock |
|                                |   | 3142LE1727 | 2017 Carryall Club Car #736                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 15,300         | 15,300         | 15,300              | 15,300             | F - Rolling Stock |
|                                |   | 3142LE1728 | 2017 Carryall Club Car #737                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 15,300         | 15,300         | 15,300              | 15,300             | F - Rolling Stock |
|                                |   | 3142LE1729 | 2017 Carryall Club Car #738                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 15,300         | 15,300         | 15,300              | 15,300             | F - Rolling Stock |
|                                |   | 3142LE1730 | 2017 Carryall Club Car #739                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 15,300         | 15,300         | 15,300              | 15,300             | F - Rolling Stock |
|                                |   | 3142LE1731 | 2017 Carryall Club Car #740                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 15,300         | 15,300         | 15,300              | 15,300             | F - Rolling Stock |
|                                |   | 3142LE1732 | 2017 Carryall Club Car #741                                 | Fleet Superintendent                |            | -              | -             | -              | -              | -              | -              | -              | -              | 15,300         | 15,300         | 15,300              | 15,300             | F - Rolling Stock |



**2023 Capital Improvement Project Summary Report - FLEET REPLACEMENT PROJECTS**

Run Date: 1/13/2022

| Department | Q | Project #  | Project Title                                         | Project Manager                     | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type      |
|------------|---|------------|-------------------------------------------------------|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-------------------|
|            |   | 3142LE1741 | 2016 Bar Cart #724                                    | Fleet Superintendent                | CFWD       | -             | 20,000       | -             | -            | -             | -            | -             | -            | -         | -            | CFWD                | 20,000             | F - Rolling Stock |
|            |   | 3142LE1742 | 2016 Bar Cart #725                                    | Fleet Superintendent                | CFWD       | -             | 20,000       | -             | -            | -             | -            | -             | -            | -         | -            | CFWD                | 20,000             | F - Rolling Stock |
|            |   | 3142LE1743 | 2017 Toro Sand Pro 3020 #744                          | Fleet Superintendent                | -          | -             | -            | 22,000        | 22,000       | -             | -            | -             | -            | -         | -            | 22,000              | 22,000             | F - Rolling Stock |
|            |   | 3142LE1748 | 2015 Toro Greensmaster 1600 #711                      | Fleet Superintendent                | -          | -             | -            | 11,300        | 11,300       | -             | -            | -             | -            | -         | -            | 11,300              | 11,300             | F - Rolling Stock |
|            |   | 3142LE1749 | 2015 Toro Greensmaster 1600 #712                      | Fleet Superintendent                | -          | -             | -            | 11,300        | 11,300       | -             | -            | -             | -            | -         | -            | 11,300              | 11,300             | F - Rolling Stock |
|            |   | 3142LE1750 | 2013 JD 3235 Fairway Mower #685                       | Fleet Superintendent                | -          | 92,000        | 98,000       | -             | -            | -             | -            | -             | -            | -         | -            | 92,000              | 98,000             | F - Rolling Stock |
|            |   | 3142LE1753 | 2019 Toro Greensmaster 2120 #797                      | Fleet Superintendent                | -          | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock |
|            |   | 3142LE1754 | 2019 Toro Greensmaster 2120 #798                      | Fleet Superintendent                | -          | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock |
|            |   | 3142LE1755 | 2019 Toro Greensmaster 2120 #799                      | Fleet Superintendent                | -          | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock |
|            |   | 3142LE1756 | 2019 Toro Greensmaster 2120 #800                      | Fleet Superintendent                | -          | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock |
|            |   | 3142LE1757 | 2019 Toro Greensmaster 2120 #801                      | Fleet Superintendent                | -          | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock |
|            |   | 3142LE1758 | 2019 Toro Greensmaster 2120 #802                      | Fleet Superintendent                | -          | -             | -            | 17,000        | 17,000       | -             | -            | -             | -            | -         | -            | 17,000              | 17,000             | F - Rolling Stock |
|            |   | 3142LE1760 | Replacement of 2010 John Deere 8500 #641              | Fleet Superintendent                | CFWD       | -             | 92,000       | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 92,000             | F - Rolling Stock |
|            |   | 3142LE1861 | Toro Greensmaster 1600 #796                           | Fleet Superintendent                | -          | -             | -            | 11,300        | 11,300       | -             | -            | -             | -            | -         | -            | 11,300              | 11,300             | F - Rolling Stock |
|            |   | 3197LE1721 | 2017 Toro Aerator #754                                | Fleet Superintendent                | -          | -             | -            | -             | -            | 28,000        | 28,000       | -             | -            | -         | -            | 28,000              | 28,000             | F - Rolling Stock |
|            |   | 3197LE1722 | 2018 Toro Multi-Pro Sprayer #781                      | Fleet Superintendent                | -          | -             | -            | 75,000        | 75,000       | -             | -            | -             | -            | -         | -            | 75,000              | 75,000             | F - Rolling Stock |
|            |   | 3197LE1726 | 2001 Spiker/Seeder #477                               | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 12,000        | 12,000       | -         | -            | 12,000              | 12,000             | F - Rolling Stock |
|            |   | 3197LE1728 | 2013 Toro Top Dresser #686                            | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | -             | -            | 15,000    | 15,000       | 15,000              | 15,000             | F - Rolling Stock |
|            |   | 3197LE1729 | 2017 Toro Multi-Pro Spray Rig #746                    | Fleet Superintendent                | -          | -             | -            | 41,000        | 41,000       | -             | -            | -             | -            | -         | -            | 41,000              | 41,000             | F - Rolling Stock |
|            |   | 3197LE1731 | 2008 Planetair HD50 #616                              | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | -             | -            | 39,000    | 39,000       | 39,000              | 39,000             | F - Rolling Stock |
|            |   | 3197LE1732 | 2015 John Deere 1500 Fairway Aerator #716             | Fleet Superintendent                | -          | -             | -            | -             | -            | 32,500        | 32,500       | -             | -            | -         | -            | 32,500              | 32,500             | F - Rolling Stock |
|            |   | 3197LE1733 | 2008 JD TC125 Core Harvester #621                     | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 14,500        | 14,500       | -         | -            | 14,500              | 14,500             | F - Rolling Stock |
|            |   | 3197LE1734 | 2008 Bandit Brush Chipper #625                        | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | -             | -            | 45,000    | 45,000       | 45,000              | 45,000             | F - Rolling Stock |
|            |   | 3197LE1735 | 2017 TORO Procure 864 Aerator #747                    | Fleet Superintendent                | -          | -             | -            | -             | -            | 32,500        | 32,500       | -             | -            | -         | -            | 32,500              | 32,500             | F - Rolling Stock |
|            |   | 3197LE1736 | 2017 John Deere Pro Gator #734                        | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | -             | -            | 38,000    | 38,000       | 38,000              | 38,000             | F - Rolling Stock |
|            |   | 3197LE1741 | 2015 Greens Roller #812                               | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 20,000        | 20,000       | -         | -            | 20,000              | 20,000             | F - Rolling Stock |
|            |   | 3197LE1742 | 2014 Vibratory Greens Roller #811                     | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 20,000        | 20,000       | -         | -            | 20,000              | 20,000             | F - Rolling Stock |
|            |   | 3197LE1744 | 2017 John Deere 5075E Tractor #761                    | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | -             | -            | 42,000    | 42,000       | 42,000              | 42,000             | F - Rolling Stock |
|            |   | 3197LE1747 | John Deer 5075E Tractor #697                          | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 50,000        | 50,000       | -         | -            | 50,000              | 50,000             | F - Rolling Stock |
|            |   | 3197LE1752 | 2017 Deep Tine Aerator #763                           | Fleet Superintendent                | -          | -             | -            | -             | -            | 27,800        | 27,800       | -             | -            | -         | -            | 27,800              | 27,800             | F - Rolling Stock |
|            |   | 3197LE1902 | Graden Sand Injection Verticutter #827                | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 20,000        | 20,000       | -         | -            | 20,000              | 20,000             | F - Rolling Stock |
|            |   | 3197LE2003 | JD TC125 Core Harvester #661                          | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 14,500        | 14,500       | -         | -            | 14,500              | 14,500             | F - Rolling Stock |
|            |   | 3197LE2004 | 2017 TORO PROCORE 864 AERATOR #756                    | Fleet Superintendent                | -          | -             | -            | -             | -            | 32,500        | 32,500       | -             | -            | -         | -            | 32,500              | 32,500             | F - Rolling Stock |
|            |   | 3197LE2020 | 2010 JD 4120 Tractor #643                             | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 34,000        | 34,000       | -         | -            | 34,000              | 34,000             | F - Rolling Stock |
|            |   | 3197LE2022 | 2017 Toro Core Processor #758                         | Fleet Superintendent                | -          | -             | -            | -             | -            | 26,000        | 26,000       | -             | -            | -         | -            | 26,000              | 26,000             | F - Rolling Stock |
|            |   | Total      |                                                       |                                     |            | 102,000       | 230,000      | 281,900       | 281,900      | 209,300       | 209,300      | 185,000       | 185,000      | 270,800   | 282,800      | 1,049,000           | 1,189,000          |                   |
|            |   | 3241LV1899 | Mountain Course 58 Cart Fleet                         | Director of Golf/Community Services | -          | -             | -            | -             | 491,200      | 491,200       | -            | -             | -            | -         | -            | 491,200             | 491,200            | F - Rolling Stock |
|            |   | 3242LE1720 | 2018 Toro Force Blower #777                           | Fleet Superintendent                | -          | 10,000        | -            | -             | -            | -             | 12,000       | -             | -            | -         | -            | 10,000              | 12,000             | F - Rolling Stock |
|            |   | 3242LE1721 | 2015 Carryall Club Car #713                           | Fleet Superintendent                | -          | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock |
|            |   | 3242LE1722 | 2015 Carryall Club Car #714                           | Fleet Superintendent                | -          | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock |
|            |   | 3242LE1723 | 2015 Carryall Club Car #718                           | Fleet Superintendent                | -          | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock |
|            |   | 3242LE1724 | 2015 Carryall Club Car #719                           | Fleet Superintendent                | -          | -             | -            | -             | -            | 15,000        | 15,000       | -             | -            | -         | -            | 15,000              | 15,000             | F - Rolling Stock |
|            |   | 3242LE1726 | 2016 Bar Cart #726                                    | Fleet Superintendent                | CFWD       | -             | 20,000       | -             | -            | -             | -            | -             | -            | -         | -            | -                   | 20,000             | F - Rolling Stock |
|            |   | 3242LE1729 | 2015 JD 3235 Fairway Mower #717                       | Fleet Superintendent                | -          | -             | -            | -             | -            | 93,000        | 93,000       | -             | -            | -         | -            | 93,000              | 93,000             | F - Rolling Stock |
|            |   | 3242LE1730 | 2018 Toro Tri-Plex 3250D Mower #779                   | Fleet Superintendent                | -          | -             | -            | -             | -            | 45,500        | 45,500       | -             | -            | -         | -            | 45,500              | 45,500             | F - Rolling Stock |
|            |   | 3242LE1731 | 2017 Toro Sand Pro #745                               | Fleet Superintendent                | -          | -             | -            | 22,000        | 22,000       | -             | -            | -             | -            | -         | -            | 22,000              | 22,000             | F - Rolling Stock |
|            |   | 3242LE1732 | 2018 Toro Tri-Plex Mower #780                         | Fleet Superintendent                | -          | -             | -            | -             | -            | 60,000        | 60,000       | -             | -            | -         | -            | 60,000              | 60,000             | F - Rolling Stock |
|            |   | 3242LE2002 | 2019 Toro Tri-Plex Mower #795                         | Fleet Superintendent                | -          | -             | -            | -             | -            | 40,000        | 40,000       | -             | -            | -         | -            | 40,000              | 40,000             | F - Rolling Stock |
|            |   | Total      |                                                       |                                     |            | 10,000        | 20,000       | 22,000        | 513,200      | 789,700       | 310,500      | -             | -            | -         | -            | 821,700             | 843,700            |                   |
|            |   | 3352LV1720 | Replace 2013 Cargo Truck #690                         | Fleet Superintendent                | -          | 38,500        | -            | -             | -            | -             | -            | -             | -            | -         | 40,000       | 38,500              | 40,000             | F - Rolling Stock |
|            |   | Total      |                                                       |                                     |            | 38,500        | -            | -             | -            | -             | -            | -             | -            | -         | 40,000       | 38,500              | 40,000             |                   |
|            |   | 3462LE1720 | 2016 Polaris Ranger Crew #728                         | Fleet Superintendent                | -          | -             | -            | 19,000        | 19,000       | -             | -            | -             | -            | -         | -            | 19,000              | 19,000             | F - Rolling Stock |
|            |   | 3463HE1721 | 2013 Snow blower #689                                 | Fleet Superintendent                | -          | -             | -            | 165,900       | 165,900      | -             | -            | -             | -            | -         | -            | 165,900             | 165,900            | F - Rolling Stock |
|            |   | 3463HE1722 | Loader Tire Chains (1-Set)                            | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 10,000        | 10,000       | -         | -            | 10,000              | 10,000             | F - Rolling Stock |
|            |   | 3463HE1724 | Replace 2014 Winch Cat Grooming vehicle # 699         | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 415,000       | 415,000      | -         | -            | 415,000             | 415,000            | F - Rolling Stock |
|            |   | 3463HE1725 | Replace 2014 Grooming vehicle # 700                   | Fleet Superintendent                | -          | -             | -            | 415,000       | 448,000      | -             | -            | -             | -            | -         | -            | 415,000             | 448,000            | F - Rolling Stock |
|            |   | 3464HE1908 | 1983 Case 855C Track Backhoe # 348                    | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 282,000       | 282,000      | -         | -            | 282,000             | 282,000            | F - Rolling Stock |
|            |   | 3464LE1601 | Ski Resort Snowmobile Fleet Replacement               | Fleet Superintendent                | -          | 17,000        | 17,000       | 17,000        | 17,000       | 17,500        | 17,500       | 17,500        | 17,500       | 18,000    | 18,000       | 87,000              | 87,000             | F - Rolling Stock |
|            |   | 3464LE1734 | 2016 Polaris Ranger Crew #723                         | Fleet Superintendent                | -          | 19,000        | 19,000       | -             | -            | -             | -            | -             | -            | -         | -            | 19,000              | 19,000             | F - Rolling Stock |
|            |   | 3464LV1731 | 2012 Yamaha ATV #683                                  | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 18,000        | 18,000       | -         | -            | 18,000              | 18,000             | F - Rolling Stock |
|            |   | 3469HE1739 | Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2) | Fleet Superintendent                | -          | -             | -            | -             | -            | -             | -            | 160,000       | 250,000      | -         | -            | 160,000             | 250,000            | F - Rolling Stock |



**2023 Capital Improvement Project Summary Report - FLEET REPLACEMENT PROJECTS**

Run Date: 1/13/2022

| Department         | Q                         | Project #                       | Project Title                                         | Project Manager            | Prior Year           | Approved 2023  | Updated 2023   | Approved 2024    | Updated 2024     | Approved 2025    | Updated 2025     | Approved 2026    | Updated 2026     | Plan 2027        | Updated 2027     | Approved 5-YR Total | Updated 5-YR Total | Project Type      |                   |
|--------------------|---------------------------|---------------------------------|-------------------------------------------------------|----------------------------|----------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|-------------------|-------------------|
|                    |                           | 3469HE1740                      | Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2) | Fleet Superintendent       |                      |                | 250,000        |                  |                  |                  |                  | 160,000          |                  |                  |                  | 160,000             | 250,000            | F - Rolling Stock |                   |
|                    |                           | 3469LV1735                      | 2007 Chevy 1-Ton Pick-Up #596                         | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  | 40,000           | 40,000           |                  |                  | 40,000              | 40,000             | F - Rolling Stock |                   |
|                    |                           | 3469LV1736                      | 2007 Chevy 1-Ton Pick-Up #597                         | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  | 40,000           | 40,000           |                  |                  | 40,000              | 40,000             | F - Rolling Stock |                   |
|                    |                           | 3469LV1737                      | 1991 Ski Passenger Tram #267                          | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  | 22,700           | 22,700           |                  |                  | 22,700              | 22,700             | F - Rolling Stock |                   |
|                    |                           | 3469LV1738                      | 1993 Ski Passenger Tram #283                          | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  | 22,700           | 22,700           |                  |                  | 22,700              | 22,700             | F - Rolling Stock |                   |
|                    |                           | Total                           |                                                       |                            |                      |                | 36,000         | 286,000          | 616,900          | 649,900          | 17,500           | 17,500           | 1,187,900        | 1,117,900        | 18,000           | 18,000              | 1,876,300          | 2,089,300         |                   |
|                    |                           | 4378HV1738                      | 2013 1-Ton Dump Truck #692                            | Fleet Superintendent       |                      |                |                |                  |                  | 43,000           | 43,000           |                  |                  |                  |                  | 43,000              | 43,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE1720                      | 2013 Surf Rake #684                                   | Fleet Superintendent       |                      |                |                | 26,500           | 26,500           |                  |                  |                  |                  |                  |                  | 26,500              | 26,500             | F - Rolling Stock |                   |
|                    |                           | 4378LE1722                      | 2017 Toro Rake-O-Vac #735                             | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  |                  |                  | 37,100           | 37,100           | 37,100              | 37,100             | F - Rolling Stock |                   |
|                    |                           | 4378LE1725                      | 2008 Landpride Overseeder #622                        | Fleet Superintendent       |                      |                |                |                  |                  | 17,000           | 17,000           |                  |                  |                  |                  | 17,000              | 17,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE1726                      | 2018 John Deere UTV #771                              | Fleet Superintendent       |                      |                |                |                  |                  | 20,000           | 20,000           |                  |                  |                  |                  | 20,000              | 20,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE1727                      | 2015 John Deere Pro Gator #722                        | Fleet Superintendent       |                      |                |                |                  |                  | 32,000           | 32,000           |                  |                  |                  |                  | 32,000              | 32,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE1739                      | 2013 Ball Field Groomer #809                          | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  |                  |                  | 25,000           | 25,000           | 25,000              | 25,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE1740                      | 2013 Ball Field Mower / Toro 3500D Groundsmaster      | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  |                  |                  | 39,000           | 39,000           | 39,000              | 39,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE1743                      | 2019 Toro 3500D Rotary Mower #792                     | Fleet Superintendent       |                      |                |                |                  |                  |                  | 37,000           | 37,000           |                  |                  |                  | 37,000              | 37,000             | F - Rolling Stock |                   |
|                    |                           | 4378LE2220                      | Toolcat with Bucket and Snowblower                    | Fleet Superintendent       |                      |                |                | 70,000           |                  |                  |                  |                  |                  |                  |                  |                     |                    | 70,000            | F - Rolling Stock |
|                    |                           | 4378LV1732                      | 2016 Pick-up Truck 4x4 (1-Ton) #730                   | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  |                  |                  | 46,000           | 46,000           | 46,000              | 46,000             | F - Rolling Stock |                   |
|                    |                           | 4378LV1734                      | 2011 Pick-Up with Lift gate #646                      | Fleet Superintendent       |                      | 44,500         | 44,500         |                  |                  |                  |                  |                  |                  |                  |                  | 44,500              | 44,500             | F - Rolling Stock |                   |
|                    |                           | Total                           |                                                       |                            |                      | 44,500         | 114,500        | 26,500           | 26,500           | 149,000          | 149,000          |                  |                  | 147,100          | 147,100          | 367,100             | 437,100            |                   |                   |
|                    | Community Services Shared |                                 | 4899LV1721                                            | 2012 15-Passenger Van #667 | Fleet Superintendent |                |                |                  |                  |                  |                  |                  | 45,800           | 45,800           |                  |                     | 45,800             | 45,800            | F - Rolling Stock |
|                    |                           | 4899LV1723                      | 2017 Chevy Compact SUV #751                           | Fleet Superintendent       |                      |                |                |                  |                  |                  |                  |                  |                  | 35,000           | 35,000           | 35,000              | 35,000             | F - Rolling Stock |                   |
|                    |                           | 4999LV1802                      | 2017 Dodge Caravan ADA #769                           | Fleet Superintendent       |                      |                |                | 64,000           | 64,000           |                  |                  |                  |                  |                  |                  | 64,000              | 64,000             | F - Rolling Stock |                   |
|                    |                           | Total                           |                                                       |                            |                      |                |                | 64,000           | 64,000           |                  |                  |                  |                  |                  |                  | 64,000              | 64,000             |                   |                   |
| Beaches            |                           | <b>Total Community Services</b> |                                                       |                            |                      | <b>231,000</b> | <b>650,500</b> | <b>1,011,300</b> | <b>1,535,500</b> | <b>1,165,500</b> | <b>686,300</b>   | <b>1,418,700</b> | <b>1,348,700</b> | <b>470,900</b>   | <b>522,900</b>   | <b>4,297,400</b>    | <b>4,743,900</b>   |                   |                   |
|                    |                           | 3972LE1720                      | 2014 John Deere 5075E Tractor #698                    | Fleet Superintendent       |                      |                |                |                  |                  | 54,000           | 54,000           |                  |                  |                  |                  | 54,000              | 54,000             | F - Rolling Stock |                   |
| <b>Grand Total</b> |                           |                                 |                                                       |                            |                      | <b>607,000</b> | <b>682,500</b> | <b>1,417,300</b> | <b>1,941,500</b> | <b>1,668,700</b> | <b>1,189,500</b> | <b>2,270,400</b> | <b>2,366,400</b> | <b>1,126,900</b> | <b>1,423,900</b> | <b>7,090,300</b>    | <b>7,603,800</b>   |                   |                   |



### 2023 Capital Improvement Project Summary Report - EXPENSE ITEMS

Run Date: 1/13/2022

| Q | Project #    | Project Title                                                                | Prior Year | Approved 2023  | Updated 2023     | Approved 2024  | Updated 2024   | Approved 2025  | Updated 2025   | Approved 2026  | Updated 2026   | Plan 2027      | Updated 2027   | Approved 5-YR Total | Updated 5-YR Total | Project Type                       |
|---|--------------|------------------------------------------------------------------------------|------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|------------------------------------|
|   | 1213CO1803   | Microsoft Office Licenses                                                    |            | -              | -                | -              | -              | -              | -              | -              | -              | 10,800         | -              | 10,800              | -                  | I - Equipment & Software - Expense |
|   | 1213CO1804   | Windows Server Operating System                                              |            | -              | -                | -              | -              | -              | -              | -              | -              | 16,500         | -              | 16,500              | -                  | I - Equipment & Software - Expense |
|   | 1212OE1701   | Accounting Printer Replacement                                               |            | -              | 8,400            | -              | -              | -              | -              | -              | -              | 8,400          | -              | 8,400               | 8,400              | I - Equipment & Software - Expense |
|   | 1213CE2103   | Email - Microsoft Office 365 (Hosted)                                        |            | -              | -                | -              | 75,000         | 75,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 195,000             | 255,000            | I - Equipment & Software - Expense |
|   | 1213CO1703   | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers        |            | 75,000         | 75,000           | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | -              | 75,000         | 300,000             | 375,000            | I - Equipment & Software - Expense |
|   | <b>Total</b> |                                                                              |            | 75,000         | 75,000           | 75,000         | 75,000         | 150,000        | 75,000         | 135,000        | 75,000         | 95,700         | 75,000         | 530,700             | 638,400            |                                    |
|   | 1099LI1705   | Pavement Maintenance - Administration Building                               |            | 5,000          | 5,000            | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 25,000              | 25,000             | H - Capital Maintenance - Expense  |
|   | <b>Total</b> |                                                                              |            | 5,000          | 5,000            | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 25,000              | 25,000             |                                    |
|   |              | <b>Total General Fund</b>                                                    |            | <b>80,000</b>  | <b>80,000</b>    | <b>80,000</b>  | <b>80,000</b>  | <b>155,000</b> | <b>80,000</b>  | <b>140,000</b> | <b>80,000</b>  | <b>100,700</b> | <b>80,000</b>  | <b>555,700</b>      | <b>663,400</b>     |                                    |
|   | 2097BD1202   | Paint Interior Building #A                                                   |            | 49,000         | -                | -              | 40,000         | -              | -              | -              | -              | -              | -              | 49,000              | 40,000             | H - Capital Maintenance - Expense  |
|   | 2097BD1204   | New Carpet Building #A                                                       |            | 47,000         | -                | -              | 47,000         | -              | -              | -              | -              | -              | -              | 47,000              | 47,000             | H - Capital Maintenance - Expense  |
|   | 2097DI1401   | Adjust Utility Facilities in NDOT/Washoe County Right of Way                 |            | 60,000         | 60,000           | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | 300,000             | 300,000            | H - Capital Maintenance - Expense  |
|   | 2097LI1401   | Pavement Maintenance, Utility Facilities                                     |            | 180,000        | 180,000          | 12,500         | 12,500         | 260,000        | 260,000        | 260,000        | 260,000        | 12,500         | 12,500         | 725,000             | 725,000            | H - Capital Maintenance - Expense  |
|   | <b>NEW</b>   | <b>Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C</b> |            | -              | 100,000          | -              | -              | -              | -              | -              | -              | -              | -              | -                   | 100,000            | H - Capital Maintenance - Expense  |
|   | <b>NEW</b>   | <b>Utility Infrastructure Masterplan</b>                                     |            | -              | 500,000          | -              | -              | -              | -              | -              | -              | -              | -              | -                   | 500,000            | J - Capital Improvement - Expense  |
|   | <b>Total</b> |                                                                              |            | 336,000        | 840,000          | 72,500         | 159,500        | 320,000        | 320,000        | 320,000        | 320,000        | 72,500         | 72,500         | 1,121,000           | 1,712,000          |                                    |
|   | 2299DI1103   | Replace Commercial Water Meters, Vaults and Lids                             |            | 40,000         | 40,000           | 20,000         | 20,000         | 20,000         | 20,000         | 20,000         | 20,000         | -              | 40,000         | 100,000             | 140,000            | H - Capital Maintenance - Expense  |
|   | 2299DI1204   | Water Reservoir Coatings and Site Improvements                               |            | 60,000         | 60,000           | 80,000         | 80,000         | 55,000         | 55,000         | 85,000         | 85,000         | -              | 60,000         | 280,000             | 340,000            | H - Capital Maintenance - Expense  |
|   | 2299DI2603   | Residential meter and electronics replacement                                |            | -              | -                | 150,000        | 150,000        | 250,000        | 250,000        | 250,000        | 250,000        | 500,000        | 500,000        | 1,150,000           | 1,150,000          | H - Capital Maintenance - Expense  |
|   | <b>NEW</b>   | <b>WPS Generator Fuel Tank Protection</b>                                    |            | -              | -                | -              | -              | -              | -              | -              | -              | -              | 75,000         | -                   | 75,000             | H - Capital Maintenance - Expense  |
|   | <b>NEW</b>   | <b>BCWDP Production Meter 24"</b>                                            |            | -              | -                | -              | -              | -              | 50,000         | -              | -              | -              | -              | -                   | 50,000             | H - Capital Maintenance - Expense  |
|   | <b>Total</b> |                                                                              |            | 100,000        | 100,000          | 250,000        | 250,000        | 325,000        | 375,000        | 355,000        | 355,000        | 500,000        | 675,000        | 1,530,000           | 1,755,000          |                                    |
|   | 2599BD1105X  | Building Upgrades Water Resource Recovery Facility                           |            | 30,000         | 30,000           | -              | -              | -              | -              | -              | -              | -              | -              | 30,000              | 30,000             | H - Capital Maintenance - Expense  |
|   | 2599SS1203X  | Replace & Reline Sewer Mains, Manholes and Appurtenances                     |            | 55,000         | 55,000           | 105,000        | 105,000        | 55,000         | 55,000         | 55,000         | 55,000         | 55,000         | 55,000         | 325,000             | 325,000            | H - Capital Maintenance - Expense  |
|   | <b>Total</b> |                                                                              |            | 85,000         | 85,000           | 105,000        | 105,000        | 55,000         | 55,000         | 55,000         | 55,000         | 55,000         | 55,000         | 355,000             | 355,000            |                                    |
|   |              | <b>Total Utilities</b>                                                       |            | <b>521,000</b> | <b>1,025,000</b> | <b>427,500</b> | <b>514,500</b> | <b>700,000</b> | <b>750,000</b> | <b>730,000</b> | <b>730,000</b> | <b>627,500</b> | <b>802,500</b> | <b>3,006,000</b>    | <b>3,822,000</b>   |                                    |
|   | <b>Total</b> |                                                                              |            | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                   | -                  |                                    |
|   | <b>Total</b> |                                                                              |            | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                   | -                  |                                    |
|   |              | <b>Total Internal Service</b>                                                |            | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                   | -                  |                                    |
|   | 3141GC1103   | Irrigation Improvements                                                      |            | 15,000         | 15,000           | 20,000         | 20,000         | 27,000         | 20,000         | -              | -              | 15,000         | 15,000         | 77,000              | 70,000             | H - Capital Maintenance - Expense  |
|   | 3141LI1201   | Pavement Maintenance of Parking Lots - Champ Course & Chateau                |            | 65,000         | 25,000           | 615,000        | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 20,000         | 20,000         | 710,000             | 60,000             | H - Capital Maintenance - Expense  |





**2023 Capital Improvement Project Summary Report - EXPENSE ITEMS**

Run Date: 1/13/2022

| Q | Project #   | Project Title                                                                  | Prior Year | Approved 2023  | Updated 2023   | Approved 2024  | Updated 2024   | Approved 2025  | Updated 2025   | Approved 2026  | Updated 2026   | Plan 2027      | Updated 2027   | Approved 5-YR Total | Updated 5-YR Total | Project Type                       |
|---|-------------|--------------------------------------------------------------------------------|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|------------------------------------|
|   | Total       |                                                                                |            | 80,000         | 40,000         | 635,000        | 25,000         | 32,000         | 25,000         | 5,000          | 5,000          | 35,000         | 35,000         | 787,000             | 130,000            |                                    |
|   | 3241GC1101  | Mountain Course Greens, Tees and Bunkers                                       |            | 8,000          | 8,000          | -              | -              | 30,000         | 30,000         | 30,000         | 30,000         | 30,000         | 30,000         | 98,000              | 98,000             | H - Capital Maintenance - Expense  |
|   | 3242LI1204  | Pavement Maintenance of Parking Lot - Mountain Golf Course                     |            | 12,500         | 12,500         | 22,500         | 22,500         | 27,500         | 27,500         | 5,000          | 5,000          | 407,500        | 407,500        | 475,000             | 475,000            | H - Capital Maintenance - Expense  |
|   | 3299BD1705  | Paint Exterior of Mountain Golf Clubhouse                                      |            | -              | -              | -              | -              | 31,000         | 25,000         | -              | -              | -              | -              | 31,000              | 25,000             | H - Capital Maintenance - Expense  |
|   | Total       |                                                                                |            | 20,500         | 20,500         | 22,500         | 22,500         | 88,500         | 82,500         | 35,000         | 35,000         | 437,500        | 437,500        | 604,000             | 598,000            |                                    |
|   | 3350BD1103  | Chateau - Replace Carpet                                                       |            | 49,500         | 49,500         | 68,000         | 68,000         | -              | -              | -              | -              | 55,500         | 55,500         | 173,000             | 173,000            | H - Capital Maintenance - Expense  |
|   | 3350BD1505  | Paint Interior of Chateau                                                      |            | 40,500         | 40,500         | -              | -              | -              | -              | -              | -              | -              | -              | 40,500              | 40,500             | H - Capital Maintenance - Expense  |
|   | Total       |                                                                                |            | 90,000         | 90,000         | 68,000         | 68,000         | -              | -              | -              | -              | 55,500         | 55,500         | 213,500             | 213,500            |                                    |
|   | 3464BD1403  | Resurface Main Lodge Decks                                                     |            | -              | -              | -              | -              | 65,000         | 75,000         | -              | -              | -              | -              | 65,000              | 75,000             | H - Capital Maintenance - Expense  |
|   | 3469LI1105  | Pavement Maintenance, Diamond Peak and Ski Way                                 |            | -              | 75,000         | -              | 12,500         | -              | 12,500         | 10,000         | -              | -              | 12,500         | 10,000              | 112,500            | H - Capital Maintenance - Expense  |
|   | 3499BD1710  | Diamond Peak Facilities Flooring Material Replacement                          |            | 20,000         | 20,000         | 20,000         | 20,000         | 8,000          | -              | 57,000         | 57,000         | -              | -              | 105,000             | 97,000             | H - Capital Maintenance - Expense  |
|   | 3499OE1205  | Replace Staff Uniforms                                                         |            | -              | -              | -              | -              | -              | -              | 155,000        | 155,000        | -              | -              | 155,000             | 155,000            | I - Equipment & Software - Expense |
|   | Total       |                                                                                |            | 20,000         | 95,000         | 20,000         | 32,500         | 73,000         | 87,500         | 222,000        | 212,000        | -              | 12,500         | 335,000             | 439,500            |                                    |
|   | 4378BD1603  | Resurface and Coat Incline Park Bathroom Floors                                |            | -              | -              | -              | -              | 14,500         | -              | -              | -              | -              | 14,500         | 14,500              | 14,500             | H - Capital Maintenance - Expense  |
|   | 4378BD1604  | Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors |            | -              | -              | -              | -              | -              | -              | 63,400         | -              | -              | 63,400         | 63,400              | 63,400             | H - Capital Maintenance - Expense  |
|   | 4378LI1207  | Maintenance, East & West End Parks                                             |            | 42,500         | 42,500         | 41,500         | 41,500         | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 99,000              | 99,000             | H - Capital Maintenance - Expense  |
|   | 4378LI1303  | Pavement Maintenance, Village Green Parking                                    |            | 32,500         | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 12,500         | 33,000         | 12,500         | 5,000          | 67,500              | 53,000             | H - Capital Maintenance - Expense  |
|   | 4378LI1403  | Pavement Maintenance, Preston Field                                            |            | 27,500         | 5,000          | 6,000          | 6,000          | 7,500          | 7,500          | 6,000          | 6,000          | 12,500         | 30,000         | 59,500              | 54,500             | H - Capital Maintenance - Expense  |
|   | 4378LI1602  | Pavement Maintenance, Overflow Parking Lot                                     |            | 27,500         | 5,000          | 5,000          | 5,000          | 10,000         | 30,000         | 5,000          | 5,000          | 5,000          | 5,000          | 52,500              | 50,000             | H - Capital Maintenance - Expense  |
|   | 4378LI1802  | Pavement Maintenance - Incline Park                                            |            | 3,500          | 6,000          | 6,000          | 35,000         | 6,000          | 6,000          | 30,000         | 30,000         | 5,000          | 5,000          | 50,500              | 82,000             | H - Capital Maintenance - Expense  |
|   | 4378RS1601X | Playground Repairs - Preston                                                   |            | 7,500          | 7,500          | -              | -              | -              | -              | -              | -              | -              | -              | 7,500               | 7,500              | H - Capital Maintenance - Expense  |
|   | NEW         | Incline Parks Fencing Refurbishment                                            |            | -              | -              | -              | 20,000         | -              | -              | -              | -              | -              | -              | -                   | 20,000             | H - Capital Maintenance - Expense  |
|   | Total       |                                                                                |            | 141,000        | 71,000         | 63,500         | 112,500        | 48,000         | 53,500         | 121,900        | 79,000         | 40,000         | 127,900        | 414,400             | 443,900            |                                    |
|   | 4588BD1602  | Paint All Court Fences and Light Poles                                         |            | -              | -              | -              | 37,000         | -              | -              | 30,000         | -              | -              | -              | 30,000              | 37,000             | H - Capital Maintenance - Expense  |
|   | 4588LI1201  | Pavement Maintenance, Tennis Facility                                          |            | 5,000          | 5,000          | 10,000         | 10,000         | 22,500         | 22,500         | 5,000          | 5,000          | 5,000          | 5,000          | 47,500              | 47,500             | H - Capital Maintenance - Expense  |
|   | Total       |                                                                                |            | 5,000          | 5,000          | 10,000         | 10,000         | 22,500         | 22,500         | 35,000         | 5,000          | 5,000          | 5,000          | 77,500              | 47,500             |                                    |
|   | 4884FF1501  | Resurface Recreation Center Patio Deck                                         |            | -              | -              | -              | -              | -              | -              | 35,000         | 35,000         | -              | -              | 35,000              | 35,000             | H - Capital Maintenance - Expense  |
|   | 4884LI1102X | Pavement Maintenance, Recreation Center Area                                   |            | 7,500          | 7,500          | 7,500          | 7,500          | 7,500          | -              | 6,000          | 6,000          | 6,000          | 6,000          | 34,500              | 27,000             | H - Capital Maintenance - Expense  |
|   | 4899BD1305  | Paint Interior of Recreation Center                                            |            | -              | -              | 15,500         | 15,500         | -              | -              | -              | -              | -              | -              | 15,500              | 15,500             | H - Capital Maintenance - Expense  |
|   | Total       |                                                                                |            | 7,500          | 7,500          | 23,000         | 23,000         | 7,500          | -              | 41,000         | 41,000         | 6,000          | 6,000          | 85,000              | 77,500             |                                    |
|   | Total       | <b>Total Community Services</b>                                                |            | <b>364,000</b> | <b>329,000</b> | <b>842,000</b> | <b>293,500</b> | <b>271,500</b> | <b>271,000</b> | <b>459,900</b> | <b>377,000</b> | <b>579,000</b> | <b>679,400</b> | <b>2,516,400</b>    | <b>1,949,900</b>   |                                    |



### 2023 Capital Improvement Project Summary Report - EXPENSE ITEMS

Run Date: 1/13/2022

| Q | Project #   | Project Title                                 | Prior Year | Approved 2023    | Updated 2023     | Approved 2024    | Updated 2024     | Approved 2025    | Updated 2025     | Approved 2026    | Updated 2026     | Plan 2027        | Updated 2027     | Approved 5-YR Total | Updated 5-YR Total | Project Type                      |
|---|-------------|-----------------------------------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|-----------------------------------|
|   |             |                                               |            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                     |                    |                                   |
|   | 3972BD1301X | Pavement Maintenance, Ski Beach               |            | 15,000           | 15,000           | 6,000            | -                | 6,000            | 6,000            | 6,000            | 6,000            | 6,000            | 6,000            | 39,000              | 33,000             | H - Capital Maintenance - Expense |
|   | 3972LI1201  | Pavement Maintenance, Incline Beach           |            | 31,500           | 6,500            | 6,500            | 350,000          | 6,500            | 6,500            | 12,500           | 6,500            | 340,000          | 6,500            | 397,000             | 376,000            | H - Capital Maintenance - Expense |
|   | 3972LI1202X | Pavement Maintenance, Burnt Cedar Beach       |            | 67,500           | 67,500           | 12,500           | 12,500           | 12,500           | 5,000            | -                | 5,000            | 5,000            | 5,000            | 97,500              | 95,000             | H - Capital Maintenance - Expense |
|   | 3972RS1701X | Playground Repairs - Beaches                  |            | 7,500            | 7,500            | -                | -                | -                | -                | -                | -                | -                | -                | 7,500               | 7,500              | H - Capital Maintenance - Expense |
|   | 3999BD1702  | Resurface Burnt Cedar Pool Patio Deck         |            | -                | -                | -                | -                | 29,100           | -                | -                | -                | -                | 30,000           | 29,100              | 30,000             | H - Capital Maintenance - Expense |
|   | 3999DI1706  | Burnt Cedar Beach Backflow Device Replacement |            | 45,000           | 55,000           | -                | -                | -                | -                | -                | -                | -                | -                | 45,000              | 55,000             | H - Capital Maintenance - Expense |
|   | Total       |                                               |            | 166,500          | 151,500          | 25,000           | 362,500          | 54,100           | 17,500           | 18,500           | 17,500           | 351,000          | 47,500           | 615,100             | 596,500            |                                   |
|   |             |                                               |            | <b>1,131,500</b> | <b>1,585,500</b> | <b>1,374,500</b> | <b>1,250,500</b> | <b>1,180,600</b> | <b>1,118,500</b> | <b>1,348,400</b> | <b>1,204,500</b> | <b>1,658,200</b> | <b>1,609,400</b> | <b>6,693,200</b>    | <b>7,031,800</b>   |                                   |



## **Capital Planning Multi-Year Capital Planning Policy 12.1.0**

**POLICY.** The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. 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. The capital plan should cover a period of at least five years, preferably ten or more.

**1.0 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:

- 1.1 Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
- 1.2 Infrastructure improvements needed to support new development or redevelopment.
- 1.3 Projects with revenue-generating potential.
- 1.4 Improvements that support economic development.
- 1.5 Changes in policy or community needs.

**2.0 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:

- 2.1 The scope and timing of a planned project should be well defined in the early stages of the planning process.
- 2.2 The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.



## **Capital Planning Multi-Year Capital Planning Policy 12.1.0**

- 2.3 For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
  - 2.4 The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
  - 2.5 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.
  - 2.6 Recognize the non-financial impacts of the project (e.g., environmental) on the community.
- 3.0 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:
- 3.1 Categorize each submittal under Project Types:
    - 3.1.1 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.
    - 3.1.1.1 New Initiatives
      - A project that creates a new amenity or significantly expands an existing facility with new programming, operations or capacities.
    - 3.1.1.2 Existing Facilities
      - A project that maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations or capacities.



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#### 3.1.2 Capital Improvement

- A non-recurring project with some scope and management complexity with a project budget generally less than \$1,000,000.

##### 3.1.2.1 New Initiatives

##### 3.1.2.2 Existing Facilities

#### 3.1.3 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.

#### 3.1.4 Rolling Stock

- On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.

#### 3.1.5 Equipment & Software

- On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, serviceware, etc.), information technology hardware and software.

#### 3.2 Prioritize Projects under these criteria:

3.2.1 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.

3.2.2 Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are



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near the end of useful life in order to expand existing programming, operations, or capacities to meet the community's wants, needs and uses.

- 3.2.3 Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.
- 3.2.4 Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.
- 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider:
  - 3.3.1 Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
  - 3.3.2 Allow venues to provide a prioritization recommendation.
  - 3.3.3 Incorporate input and participation from major stakeholders and the general public.
  - 3.3.4 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.
  - 3.3.5 Adhere to legal and regulatory requirements and/or mandates.
  - 3.3.6 Anticipate the operations and operating budget impacts resulting from capital projects.
  - 3.3.7 Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service,



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payback period, cost-benefit analysis, cash flow modeling).

3.3.8 Re-evaluate capital projects approved in previous multi-year capital plans.

3.3.9 The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.

**4.0 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:

- 4.1 Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
- 4.2 Prepare a flow of resources projection of the amount and timing of the capital financing and expenditure
- 4.3 Continue compliance with all established financial policies.
- 4.4 Recognize appropriate legal constraints.
- 4.5 Consider and estimate funding amounts from all appropriate funding alternatives.
- 4.6 Ensure reliability and stability of identified funding sources.
- 4.7 Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.



## **Capital Planning Capital Project Budgeting Policy 13.1.0**

**POLICY.** The District will prepare and adopt a formal capital budget as part of their annual budget process. The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget. Modifications may be necessary based on changes in project scope, funding requirements, or other issues. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans. 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 will comply with all state and local legal requirements.

- 1.0 Preparing and Adopting the Capital Budget. The capital budget will include the following information:
  - 1.1 A definition of capital expenditure for the District.
  - 1.2 Summary information of capital projects by fund, function, venue/service or activity.
  - 1.3 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.
  - 1.4 Descriptions of the general scope of the project, including expected service and financial benefits to the District.
  - 1.5 A description of any impact the project will have on the current or future operating budget.
  - 1.6 Estimated costs of the project, based on recent and accurate sources of information.
  - 1.7 Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.
  - 1.8 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.





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- 1.9 Any analytical information deemed helpful for setting capital priorities.

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.

- 2.0 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.

**Accounting, Auditing and Financial Reporting**  
**Capitalization of Fixed Assets**

**Policy 8.1.0**

*(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)*

**Policy.** Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and all other tangible or intangible assets that are used in District operations that have initial useful lives of three years or more and meet defined capitalization thresholds.

**1.0 Classification of Capital Assets.** The District classifies capital assets in the following groups for financial reporting:

- Land
- Buildings and structures
- Venue Improvements
- Service Infrastructure
- Equipment and Vehicles
- Right to Use
- Construction in progress

**2.0 Capitalization Thresholds.** The District's capitalization threshold shall be as follows:

| <u>ASSET CLASS</u>            | <u>CAPITALIZATION THRESHOLD</u> |
|-------------------------------|---------------------------------|
| Land .....                    | All                             |
| Right to Use.....             | All                             |
| Building and Structures ..... | \$ 25,000                       |
| Venue Improvements.....       | \$ 10,000                       |
| Service Infrastructure .....  | \$ 25,000                       |
| Equipment and Vehicles .....  | \$ 10,000                       |

2.1 Capitalization thresholds are typically to be applied to individual items. Thresholds may be applied to a network or group of items when:

- 1) Similar types of assets are grouped together as a class (example: golf carts when they are components of a fleet; banquet facility furnishing)
- 2) The items represent components of a system or network (components of a computer/ telephone network; snow-making system)

In cases where any asset is established to be a group of items, rather than being capitalized individually, the District will document justification to support the grouping of the assets.

**3.0 Cost Basis.** Capital assets purchased by the District are recorded at cost, and shall include purchase price, constructions cost, value of donated goods

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*(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)*

and/or services, and ancillary charges.

**3.1** Ancillary charges mean incidental costs necessary to place a capital asset into its intended location, condition, or use. Examples include title fees, attorney or architect fees, freight charges, taxes, and site preparation costs. Ancillary charges are capitalized in addition to the purchase price and/or construction cost of capital assets.

**3.2** Capital assets donated to the District are recorded at fair value on the date accepted.

**4.0 Useful Life of Capital Assets.** Assets should only be capitalized if they have an estimated useful life of three years or more.

**4.1** Capital assets are depreciated using the straight-line method over the following estimated useful life:

| <u>Asset Class</u>      | <u>Years</u> |
|-------------------------|--------------|
| Building and Structures | 10-40        |
| Venue Improvements      | 10-25        |
| Service Infrastructure  | 5-40         |
| Equipment and Vehicles  | 3-20         |

*Note: The Accounting Division will maintain Schedule of Useful Life for specific assets.*

**5.0 Criteria for Capitalization of Fixed Assets**

**5.1.** Capital projects will be capitalized if they meet one of the following criteria:

- o The project is creating a new asset for the District
- o The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
- o Significantly increases the service capacity of the asset

**5.2** Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.

**5.3** Expenditures that simply maintain a given level of service or repair an item to its intended function should be expensed.

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*(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)*

5.4. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:

- Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
- Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets criteria for capitalization (5.1).
- Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:
  - The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
  - The project represents a repair activity that restores an asset to its original function.

**6.0 Capital Project Phases.** Major capital projects, as defined in Board Policy 12.1.0, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction

6.1. Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.

6.2 To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.

**Accounting, Auditing and Financial Reporting**  
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*(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)*

- 6.3 Capital project costs to be capitalized will be reported as Construction-In-Progress until the capital project is completed and the capital asset is placed into service.

**7.0 Responsibility and Roles**

- 7.1 The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.
- 7.2 The Senior Accountant will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.
- 7.3 The Controller is responsible for approving items to be capitalized, modified, or disposed.

*Note: The disposal of capital assets are to be accounted for consistent with the procedures detailed in the District's Policy and Procedures Manual for Accounting and Financial Control (Section IX.5.0)*