

# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **Wednesday, July 13, 2021** in the Chateau at 955 Fairway Boulevard, Incline Village, Nevada.

- 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. DISTRICT GENERAL MANAGER UPDATE *(for possible action)* – **pages 4 - 15**
- F. REVIEW OF THE LONG RANGE CALENDAR *(for possible action)* – **page 16**
- G. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
1. Treasurer's Report – Checks issued by the District over \$10,000 (Requesting Trustee: Treasurer Michaela Tonking) – **page 17**
  2. Final report regarding the District's utilities management review and asset assessment submitted by Raftelis Financial Consultants, Inc. representative Seth Garrison and Rebekka Hosken (Requesting Staff Member: District General Manager Indra Winquest) – **pages 18 - 70**
  3. Review, discuss and provide guidance on Golf Cart Capital Improvement Project #3141LV1898 Championship Golf Carts for 2021/2022 (Requesting Staff Member: Director of Community Services/Golf Darren Howard) – **pages 71 - 73**
  4. Audit Committee Report presented by Audit Committee Chairman Ray Tulloch
- H. CONSENT CALENDAR *(for possible action)* (In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the Consent Calendar and that the matter shall be removed and addressed in the General Business section of the meeting. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)
1. Review, discuss and possibly approve the Tahoe Truckee Area Agreement for Mutual Emergency Aid (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 74 - 88**

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## Incline Village General Improvement District

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

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

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

# NOTICE OF MEETING

Agenda for the Board Meeting of July 13, 2021 - Page 2

2. Review, discuss and possibly award a professional services contract for the Lakeview ski lift gear reducer service and rebuild; 2021/2022 Capital Improvement Project: Fund: Community Services; Program: Ski; Project # 3462HE1702; Vendor: Artec Machine Systems, Inc. in the amount of \$72,617 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin) – **pages 89 - 116**
  3. Review, discuss and possibly approve a Sole Source Finding, **and** review, discuss, and possibly authorize a Procurement Contract for a Replacement PistenBully Snow Grooming Vehicle – 2021/2022 Capital Improvement Project; Fund: Community Services; Division: Ski; Project # 3463HE1728; Vendor: Kassbohrer All Terrain Vehicles, Inc. in the amount of \$400,000 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin) – **pages 117 - 146**
  4. Review, discuss, and possibly approve the District's pay grade(s)/salary matrix, and hourly pay rates, in accordance with Nevada Revised Statutes 318.185 (Requesting Staff Members: Director of Human Resources Erin Feore, Director of Finance Paul Navazio, and District General Counsel Joshua Nelson) – **pages 147 - 158**
  5. Review, discuss, and possibly authorize a Professional Services Agreement for the Sewer Pump Station No.1 Improvements Project – 2599DI1703 – Fund: Utility; Division: Sewer; Vendor: Jacobs Engineering, Inc., in the amount of \$49,660 for the Sewage Pump Station No.1 Electrical Improvements Bid Documents Revisions and Bid Phase Services (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 159 - 171**
  6. Review, discuss, and possibly authorize Staff to execute SHI Quote #20696904 for the one-time purchase of a Microsoft Windows Server Data Center License in the amount of \$56,546.64 to be expensed in approved FY21/22 budget (Requesting Staff Member: Director of Information Technology Mike Gove) – **pages 172 - 174**
- I. GENERAL BUSINESS (*for possible action*)
1. Review, discuss, and provide direction on cost savings options for the Recreation Center Men's and Women's Locker Room Remodel Project: 4899FF1202 – Fund: Community Services; Division: Recreation (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 175 - 178**
  2. Review, discuss, and possibly authorize critical repairs **and** review, discuss, and possibly authorize the use of alternative storage ponds: Effluent Pipeline and Pond Lining Projects (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 179 - 185**
  3. A. Review, discuss and possibly approve the District's Form 4410LGF - Indebtedness Report, as of June 30, 2021, for filing with the Nevada Department of Taxation and the Washoe County Debt Commission **and**
  - B. Review, discuss and possibly approve the District's Form 4411LGF - Five-Year Capital Improvement Plan, to include the IVGID-prepared Five Year Capital Plan Summary for fiscal years 2021-22 through 2026-27 and FY2020-21 Carryforward Schedule, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau
- (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 186 - 229**

# NOTICE OF MEETING

Agenda for the Board Meeting of July 13, 2021 - Page 3

4. Review, discuss and provide direction on possible revisions to Board Policy 15.1.0 – Audit Committee (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 230 - 246**
  5. Review, discuss and possibly approve the appointment of Mr. Chris Nolet as an Audit Committee At-Large Member, to approve modifications to Policy 15.1.0 to permit Mr. Nolet’s appointment **and** to defer further review and possible modifications of Policy 15.1.0 (Requesting Audit Committee Member: Audit Committee Chairman Raymond Tulloch) – **pages 247 - 248**
  6. Review, discuss and possibly approve the District’s Strategic Plan for 2021-2023 (Requesting Staff Member: District General Manager Indra Winquest) – **pages 249 - 302**
- J. MEETING MINUTES *(for possible action)*
1. Meeting Minutes of May 12, 2021 – **pages 303 - 339**
  2. Meeting Minutes of May 26, 2021 – **pages 340 - 427**
  3. Meeting Minutes of June 9, 2021 – **pages 428 - 560**
- K. FINAL PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.
- L. ADJOURNMENT *(for possible action)*

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, July 8, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of July 13, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID’s agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

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

**/s/ Susan A. Herron, CMC**

Susan A. Herron, CMC

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

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

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

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

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

**SUBJECT:** Review, discuss, and provide direction on cost savings options for the Recreation Center Men's and Women's Locker Room Remodel Project: 4899FF1202 – Fund: Community Services; Division: Recreation

**DATE:** July 13, 2021

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### **I. RECOMMENDATION**

That the Board of Trustees moves to:

- **Option 1:** Approve the current design with the small functional changes;

**-OR-**

- **Option 2:** Approve Updating the Plans and Specifications with the Design Element Bid Alternatives;

for the Recreation Center Men's and Women's Locker Room Remodel Project #4899FF1202.

### **II. BACKGROUND**

At the Board of Trustees meeting on June 9, 2021, the Board approved additional design work to be performed by Ward-Young Architecture, including preparing design boards representing three different qualities of materials (such as tile, lockers, partitions, etc.) to review.

Trustee Schmitz, Design Team Members, Recreation, and Engineering Staff reviewed the design materials that were provided and the group reviewed the locker room plans in detail. This exercise provided the group with a deeper understanding of the design.

### **Option 1:**

The collaborative effort helped to develop a handful of thoughtful changes that will provide greater function within the space using the current design. These changes include adding full length mirrors to both the men's and women's locker rooms, relocation of the baby changing station within the women's locker room, adding a few more electrical receptacles, and specifying receptacles with integral USB ports, if possible. These changes would be incorporated into the current design, which has a higher material cost for the design elements specified for construction.

### **Option 2:**

This process also identified some design elements which were possible areas to reduce the design material costs by eliminating some design features. This option may increase design contract costs, but would reduce construction material costs.

The following design items would be eliminated from the current design:

- Penny tile between mirrors at the sink and vanity locations
- Individually framed mirrors at the sink and vanity locations
- Sconces on either side of the individual framed mirrors
- Sconces at the end of the lockers (located in 2 areas women's locker room)

The alternate cost saving changes proposed within these areas would be:

- Wall-to-wall mirrors, in place of penny tile and individually framed mirrors at the sink and vanity locations
- General-purpose lighting in place of sconces
- Eliminating sconces at the end of the lockers in the women's locker rooms, since electrical is currently not available in these areas

The Recreation Staff has concerns with starting construction after September since the use numbers increase at the end of summer. Recreation and Engineering Staff recommends that the construction of the project begin in April/May 2022 to avoid higher use of the facility during September through March. An addendum has been issued to cancel the bid at this time, and re-bid the project in January 2022.

### **III. BID RESULTS**

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute 332.115.

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

The Recreation Center Locker Rooms Remodel (CIP #4899FF1202) is included in the 2021-22 CIP Budget that was approved by the Board of Trustees on May 26, 2021. The 2021-2022 CIP construction project budget allocated \$800,000 and the FY20/21 design budget of \$60,000 provides a total project budget of \$860,000 (Attachment A-CIP Data Sheet).

The table below presents the total budgeted amount for the Recreation Center Locker Rooms Remodel project budget.

<b>Task</b>	<b>Cost</b>
Design/Internal Staff (FY20/21)	\$60,000
Construction Management	\$65,000
Construction Reserves	\$65,000
Construction	\$670,000
<b>Total</b>	<b>\$860,000</b>

Construction reserves are listed at 9.7% to account for unforeseen conditions during construction such as a need to replace rotten framing, as an example.

#### **V. ALTERNATIVES**

Not move forward with the Recreation Center Locker Rooms Remodel project.

#### **VI. 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.



**Project Summary**

<b>Project Number:</b>	4899FF1202
<b>Title:</b>	Rec Center Locker Room Improvements
<b>Project Type:</b>	D - Capital Improvement - Existing Facilities
<b>Division:</b>	99 - Rec. Admin.
<b>Budget Year:</b>	2021/2022
<b>Finance Option:</b>	
<b>Asset Type:</b>	FF - Furniture and Fixtures
<b>Active:</b>	Yes

<b>Project Description</b>				
Renovate men's and women's locker rooms at the Rec Center. Improvements include new tile, plumbing fixtures, partitions, light fixtures, lockers, ceiling tile, drains, as wells as ADA improvements.				
<b>Project Internal Staff</b>				
Engineering staff will select an Architect to prepare construction documents for proposed improvements. During design, Rec Center staff will provide feedback on proposed designs. Construction to be completed by a licensed contractor. Construction management to be provided by Architect and IVGID staff.				
<b>Project Justification</b>				
The locker rooms are showing their age and have fallen below IVGID's standard of service. Lockers to be replaced by modern units with an integrated security system for safety and ease of use. The new material should be designed to last many years, be easier to clean, and prevent rusting and mold/smell in the facility. The built-in locking/security system advantage is that it prevents vandalism and theft of members/guests' personal items as they do not have to remember their own lock. New tile and fixtures will help modernize the facility. Potential funding source: included in annual budget depreciation that sets user fees and Rec Fee allotment.				
<b>Forecast</b>				
<b>Budget Year</b>	<b>Total Expense</b>	<b>Total Revenue</b>	<b>Difference</b>	
2021				
Design	60,000	0	60,000	
Year Total	60,000	0	60,000	
2022				
Construction Management	65,000	0	65,000	
Construction Reserves	65,000	0	65,000	
Construction	670,000	0	670,000	
Year Total	800,000	0	800,000	
	<b>860,000</b>	<b>0</b>	<b>860,000</b>	
<b>Year Identified</b>	<b>Start Date</b>	<b>Est. Completion Date</b>	<b>Manager</b>	<b>Project Partner</b>
2021			Engineering Manager	

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Brad Underwood  
Director of Public Works

**SUBJECT:** Effluent Pipeline and Pond Lining Projects – Update

**DATE:** July 13, 2021

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### **I. RECOMMENDATION**

That the Board of Trustees receive an update and review, discuss, and possibly authorize:

1. Do not proceed with Effluent Pipeline critical repairs and authorize Staff to enter into a no cost contract amendment with HDR to revise the scope of work.
2. Approve utilization of Mill Creek Pond #2 for Effluent Storage and authorize staff to enter into a no cost contract amendment with Jacobs to revise the scope of work.

### **II. BACKGROUND**

The District has contracted with HDR for design of the pipeline replacement project to include early critical repairs, has contracted with Jacobs for design of the pond lining project, and has contracted with Granite Construction as the CMAR for both projects. Partnering sessions were recently held with the various parties working on each project to provide an opportunity for introducing teams, reviewing project background and early planning. Key external partners being NDEP, NDOT and TRPA attended one or both sessions.

#### Pond Lining

One of the key aspects discussed during these sessions was the need to provide an efficient construction schedule. In order to provide maximum efficiency during pipeline construction it is important to allow effluent storage for a full work week for the contractor to perform the work. This could be accomplished by providing a four-day work week which would then require effluent storage for these four days. In addition, the team recommends providing additional storage capacity beyond the four-day requirement to accommodate unplanned construction complications that may occur. The current average daily flow at the WRRF is approximately 1.1 million gallons during summer months, which is when the work is able to be completed. Currently, Staff can utilize



existing facilities for approximately 24 hours of storage to allow work on the effluent pipeline, which has been adequate when making emergency repairs. Preliminary review of Mill Creek Pond #1 has an estimated capacity of 1.1 million gallons which will allow for an additional 24 hours of effluent storage, but would not provide for a four-day work week. The use of Mill Creek Pond #2 would provide enough capacity for effluent storage allowing for a four-day work week. Staff has preliminarily identified a need for approximately 6 million gallons of storage to provide for the ideal construction time and some additional storage capacity. Lining Mill Creek Pond #2 will provide greater effluent storage volume, but will add to the cost of the project as there would also be a need for some operational improvements. However, providing the efficiency of a full work week to the CMAR contractor will result in efficiencies that likely produce cost savings for the pipeline construction. By utilizing Mill Creek Pond #2 there will no longer be the need to construct a decant facility which will result in some cost savings. The various costs will be further identified and evaluated as the analysis and design efforts proceed.

In conversations with NDEP Staff, there is no requirement to line a specific pond location, but that IVGID have a lined pond for use in emergency situations.

### Effluent Pipeline

A pre-design meeting for the critical pipeline repairs was held with Staff from Public Works, Granite Construction and HDR. There are a total of 16 recommended locations based upon the data received from the PICA survey completed in 2018. These locations are characterized as being currently deficient or an estimated number of years (see attached table) before they are deficient. Deficient is identified as a corrosion defect location with insufficient remaining pipe wall to hold the maximum expected pipe pressure at that location (with an allowance for surge pressure). However, since the data was obtained there have not been any leaks at the locations identified as deficient. There have been six leaks at other locations (mostly at pipeline joints) on the effluent export pipeline from 2017 through the present time.

The primary risk to completing the repairs is financial. The last effluent export pipeline critical repair project performed by Granite Construction in 2017 at 13 locations cost a total of nearly \$1,100,000. It is currently unknown whether these repaired segments will remain in place with the overall pipeline replacement project, as design has not progressed to the point where construction approaches have been identified on the various pipeline segments. From an operational standpoint there is concern of pipeline integrity or creating an inherent weak point in by leaving the couplers in place that are used in making the repair segment connections. Construction can be done to reduce the amount of couplers, but there will be at least one coupler between the repaired segments and the new line. The design team will be reviewing the couplers that were used and determine if there is any negative affect on the life expectancy of the overall pipeline should these couplers remain. The design may determine that lining in a segment with repairs is the appropriate construction approach and in this case the repairs would remain in place. Considering inflation and material cost (up 50%+) increases since 2017 it is likely the 16 locations recommended for repair would exceed the previous \$1.1M. Depending on the design approach this could result in significant funds expended for a

short term benefit as the pipeline replacement project is scheduled to begin in 2023. Due to the leaks that have occurred at the joints it is not recommended to extend the replacement work on the segments of effluent pipeline past the current estimated start date of the 2023 construction season. In contrast, the total cost to perform point repairs in lieu of segment repairs (or pipeline replacement of 50' to 100') at six leak locations that occurred from 2017 (a 4.5-year period) was approximately \$85,000. We would anticipate a similar number of leaks and cost to repair over a similar time period.

The primary risk to not completing the repairs is the occurrence of a catastrophic leak. This could result in major work, significant cost to repair and clean up, and potentially fines from regulatory agencies. As an example, in August 2009 there was a substantial leak due to failure of the effluent export pipeline which resulted in a collapsed section of State Route 28. Granite Construction was contracted to perform the work which was completed within 2½ days. The cost for Granite to perform this work was \$225,000. It was determined that the pipeline leak of chlorinated treated wastewater effluent did not reach a watercourse, meadow or Lake Tahoe and no violations were received from the regulatory agencies. However, it is important to note that even if repairs at these 16 locations were to occur there is no guarantee that the pipeline will not leak or have catastrophic failure at a different location.

Public Works Staff requests the Board of Trustees consider whether to proceed with design efforts for lining of Mill Creek Pond #2, as well as whether to proceed with critical repairs on the pipeline. There is a lead time on materials of up to 10 weeks so a decision must be made if construction of the identified segments is to begin this Fall. It is important to note that there are risks associated with completing or not completing these repairs.

Part of the Staff recommendation is to authorize Staff to enter into contract amendments with both HDR and Jacobs who respectively are the designers on the pipeline and pond lining projects. Should the Board approve the Staff recommendation for the pipeline and pond lining projects, the scope of work for both these companies needs to be revised to align with the new direction. This will allow design work to continue to meet critical deadlines for permitting and construction targets.

### **III. BID RESULTS**

This item is not subject to competitive bidding within the meaning of the Nevada Revised Statutes 332.115.

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

Lining Mill Creek Pond #2 will result in additional cost due to lining a larger area for effluent storage and providing for operational improvements. However, in doing so it will provide the CMAR contractor a full work week on the pipeline project creating efficiencies and potential cost and schedule savings, along with savings from not constructing the previously proposed decant facility.

Not completing the critical repairs to the effluent pipeline will result in a cost savings in excess of \$1.1M. This cost savings may be offset by minor costs to repair leaks in the line if/when they should occur, potential fines and emergency contracts until the entire pipeline was replaced or rehabilitated.

## V. ALTERNATIVES

Pond Lining – Proceed with lining Mill Creek Pond #1 as was originally planned, with the risk of not providing enough effluent storage volume for the effluent pipeline work to occur efficiently.

-OR-

Revise initial plans to now line Mill Creek Pond #2 and increase the volume of effluent storage capacity to accommodate construction efficiencies for the pipeline work, with the risk of greater cost for the pond lining project and additional infrastructure for operational requirements.

Effluent Pipeline - Proceed with making critical repairs to the effluent pipeline with the intent to begin the work Fall of 2021, expending funds on these repairs when the overall pipeline work is planned to begin in 2023. To receive the materials in time to perform the work in the Fall of 2021, authorize staff to enter into an agreement with Granite Construction in an amount not to exceed \$300,000 for the procurement of materials.

-OR-

Reduce the number of critical repairs to be made based on the location and/or severity of the identified repair needed. To receive the materials in time to perform the work in the Fall of 2021, authorize Staff to enter into an agreement with Granite Construction in an amount not to exceed \$300,000 for the procurement of materials.

-OR-

Do not proceed with making critical repairs to the effluent pipeline and rely on replacement work to take place beginning in 2023, with the risk of continued failures needing repair or even catastrophic failure which could potentially result in fines from regulatory agencies. This alternative has a potential cost savings in excess of \$1.1 million.

## VI. 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:

Location Map of Ponds

Table of Critical Segments and Repairs

Table of PICA data



MILL CREEK POND #1 & #2 LOCATION MAP

NOT TO SCALE



NO.	REVISION	DATE	BY

Project No. \_\_\_\_\_  
 DATE: JULY 8, 2021  
 DRAWN: SJA  
 CHECKED: SJA  
 APPROVED: DMTL

SHEET 1 OF 1

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
 893 Southwood Boulevard; Incline Village, Nevada 89451 Phone 775-832-1203

**EFFLUENT POND LINING PROJECT #2599SS2010**  
**MILL CREEK POND #1 & #2 LOCATIONS**



**TABLE OF CRITICAL SEGMENTS AND REPAIRS**

<b>2018 Replaced Segments</b>	<b>Length (ft.)</b>	<b>2021 Proposed Segments</b>	<b>Length (ft.)</b>	<b>IVGID Repairs 2017 ~ Current</b>
385+44 ~ 386+25	80'	253+68.05 ~ 254+08.05	40'	250+47/05-11-2021
392+39 ~ 393+19	80'	360+96.98 ~ 361+37.05	40'	370+60/09-27-2019
395+33 ~ 395+83.34	50	388+05.77 ~ 388+45.77	40'	370+70/12-16-2020
399+23.65 ~ 400+03.65	80'	405+91.66 ~ 406+51.58	60'	380+70.5/06-08-2017
414+03.80 ~ 414+83.80	80'	408+26.19 ~ 408+86.12	60'	380+00/12-27-2019
419+24.22 ~ 420+04.22	80'	409+46.14 ~ 410+26.14	80'	475+40/11-03-2019
421+36.86 ~ 422+16.86	80'	410+66.21 ~ 411+26.23	60'	
433+31 ~ 434+15.5	84.5'	411+69.00 ~ 412+09.06	40'	
435+96 ~ 436+59.88	63'	415+51.35 ~ 416+11.35	60'	
449+48.89 ~ 450+28.89	80'	424+42.90 ~ 424+82.90	40'	
460+77.75 ~ 461+57.75	80'	427+19.43 ~ 427+79.43	60'	
467+25.60 ~ 468+08.00	82'	428+49.03 ~ 429+09.03	60'	
489+05.80 ~ 490+04.80	99'	432+28.69 ~ 432+68.69	40'	
		443+36.82 ~ 443+96.82	60'	
		478+20.76 ~ 478+60.76	40'	
		485+84.10 ~ 486+44.10	60'	

**Locations to Excavate and Replace for Severe Mid-Body (MB) Defects**

	<b>Begin STA</b>	<b>End STA</b>	<b>Length (ft)</b>	<b>Pipe #</b>	<b>Joint Upstream</b>	<b>Joint Downstream</b>	<b>Defect 1 STA</b>	<b>Remaining Life (yr)</b>
1	253+68.05	254+08.05	40	1670	253+51.82	253+91.93	253+88.60	Deficient
2	360+96.98	361+37.05	40	4770	361+11.89	361+32.05	361+21.58	0
3	388+05.77	388+45.77	40	5960	387+97.05	388+37.11	388+35.28	Deficient
4	405+91.66	406+51.58	60	6640	405+96.66	406+36.58	406+35.79	Deficient
5	408+26.19	408+86.12	60	6710	408+36.19	408+76.12	408+55.91	2.46
6	409+46.14	410+26.14	80	6740	409+56.09	409+96.08	409+69.18	Deficient
				6750	409+96.08	410+36.16	409+97.22	0
7	410+66.21	411+26.23	60	6770	410+76.21	411+16.23	410+77.23	2.05
							411+15.51	Deficient
8	411+69.06	412+09.06	40	6790	411+56.21	411+96.23	411+89.44	Deficient
9	415+51.35	416+11.35	60	6930	415+56.35	415+96.17	415+64.57	Deficient
10	424+42.90	424+82.90	40	7150	424+35.00	424+74.88	424+62.90	2.49
11	427+19.43	427+79.43	60	7230	427+24.43	427+64.32	427+26.53	Deficient
12	428+49.03	429+09.03	60	7270	428+54.03	428+94.11	428+61.61	0
							428+88.01	1.67
13	432+28.69	432+68.69	40	7380	432+23.69	432+63.58	432+42.44	1.64
14	443+36.82	443+96.82	60	7770	443+41.95	443+51.85	443+51.45	7.06
				7780	443+51.85	443+91.82	443+63.84	4.15
15	478+20.76	478+60.76	40	8850	478+26.58	478+66.39	478+50.98	Deficient
16	485+84.10	486+44.10	60	9080	485+93.92	486+33.76	486+14.32	2.20

Remaining life of "0" means that the defect was not shown as deficient at the time of inspection in 2018, but according to the corrosion pitting model, could be deficient as of 2021.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Approval of the District's Form 4410LGF - Indebtedness Report, as of June 30, 2021, for filing with the Nevada Department of Taxation and the Washoe County Debt Commission.

Approval of the District's Form 4411LGF - Five-Year Capital Improvement Plan, to include the IVGID-prepared Five Year Capital Plan Summary for fiscal years 2021-22 through 2026-27 and FY2020-21 Carryforward Schedule, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau.

**DATE:** July 10, 2021

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### **I. RECOMMENDATIONS**

That the Board of Trustees make a motion to:

Approve the District's Form 4410LGF Indebtedness Report, as of June 30, 2021, and direct Staff to file the documents with the State of Nevada Department of Taxation and Washoe County Debt Commission by August 1, 2021.

That the Board of Trustees make a motion to:

Approve the District's Form 4411LGF Five Year Capital Improvement Plan, as of July 1, 2021, the related IVGID-prepared Five Year Capital Plan Summary, and the Carryforward Schedule, for the fiscal years starting July 1, 2021 for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau by August 1, 2021.

### **II. BACKGROUND**

#### Overview

This is an annual filing pursuant to the requirements of NRS 350.013. The required reports and related forms (4410LGF and 4411LGF) are due to the State

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

### Form 4410LGF - Indebtedness Report

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

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

As of the fiscal year ending June 30, 2021, the District has outstanding debt totaling \$4,403,901 including \$3,593,734 of general obligation bond debt, \$721,497 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$88,670 outstanding debt on a medium-term capital equipment lease. The \$3.59 million in general obligation bond debt is comprised of \$769,000 of general obligation recreation revenue debt outstanding, and \$2,824,734 in utility general obligation revenue debt. No new debt was incurred during the fiscal year ending June 30, 2021.

The District presently has a statutory debt limit of \$954,316,325 based on the final 2020-21 Redbook Assessed Valuation of \$1,902,632,649. Of this statutory debt limit, the District's overall debt as of June 30, 2021 results in \$949,912,424 (99.5%) of remaining statutory debt limit.

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

The internal limit set through Board Practice 14.2.1 establishes minimum debt service coverage ratio of 1.75 x coverage for "utility" (water and sewer) related debt service, and 1.5 x coverage for "non-utility" debt service. The Practice further



states that while it is acceptable for this standard to be met, on average, over the life of the debt issue, the coverage ratio should not fall below 1.0 in any one year.

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

	FY2021/22 Budget	Policy Level	Minimum Level
Community Services Fund	0.48	1.50	1.0
Beach Fund	674.33	1.50	1.0
Utility Fund	6.04	1.75	1.0

The debt coverage ratio for the Community Services Fund for FY2021/22 falls below the policy target level and minimal annual level as a result of the Board’s action to draw down available fund balance to support both capital and operating expenses supported by this fund. It should be noted, however, that the Facility Fee established for support of Community Services debt service (\$410,000), by itself, provides sufficient coverage to meet the minimum required coverage.

Staff recommends that as part of the review and update of Board Policies and Practices related to Debt Management, consideration be given to including language to address the scenario where annual operations and depreciation are intended to be supported through use of fund balance.

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

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

Form 4411LGF – Five-Year Capital Plan

A companion filing to the Form4410LGF Indebtedness Report is the required reporting related to the District’s Five-Year Capital Improvement Plan as of July 1, 2021. During the FY2021-22 budget development process, staff presented to the Board the preliminary capital budget and update Five-Year capital plan, along with the five-year projection supporting capital improvement project expenditures and the possible role of debt financing to support planned for future projects. Following Board discussion, including as part of the Board’s Budget Workshops held on March 24, 2021 and May 19, 2021, the Board approved the District’s FY2020-21 budget on May 26, 2021. The approved budget includes capital project funding and carryforward appropriations supporting projects included in Year 1 of the Five-Year Capital Plan.

The Five-Year Capital Plan is a flexible planning document and will continue to be updated based on Board and community priorities, funding availability and ongoing review of available financing options. The Five-Year Capital Plan, as of July 1, 2021 includes one or more projects that may be financed through future debt obligations (ex. Effluent Pipeline Project, Ski Way and Diamond Peak Parking Lot Reconstruction). In addition, the Board has acknowledged that the Five-Year Capital Plan does not fully incorporate priority projects identified in the Community Services Master Plan (ex. Incline Beach House and, Community Dog Park).

Approval of the capital plan documents to be filed with Forms 4410LGF and 4411LGF does not commit the District, nor does it represent Board authorization for projects beyond those included and funded as part of the FY2021-22 approved budget.

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

This memorandum discusses required filings related to the District's debt obligations as of June 30, 2021 and the District's Five-Year Capital Plan as of July 1, 2021. As the information provided in these documents is consistent with FY2021-22 adopted budget, there is no direct fiscal or budget implication related to the Board action requested with this item. The reports include additional disclosures related to planned debt for the next five years as well as individual bond/debt amortization schedules, as required by the form set.

The Executive Summary of the Indebtedness Report is to serve notice if any bond issues are contemplated for the immediate succeeding fiscal year. The District has identified possible debt financing as potential sources for projects occurring after June 30, 2022, and has made this distinction in the Executive Summary that no bond issues are intended for the fiscal year ending June 30, 2022.

The Indebtedness Report for the Nevada Department of Taxation, Local Government Finance, prescribes required disclosure of the Five Year Capital Improvement Plan on Form 4411LGF is supported by the IVGID-prepared Capital Project Summary reviewed with the Board of Trustees leading up to the approval of the Operating Budget on May 26, 2021. The report approved for the purposes of filing the Form 4411LGF relates to the entire project list for five years beginning with 2021-22. The amounts included for 2021-2022 are consistent with the information reported on Form 4404LGF adopted by the Board of Trustees on May 26, 2021.

As reported on Form 4410LGF, for the fiscal year ending June 30, 2021, the District has outstanding debt totaling \$4,403,901, including \$3,593,743 of general obligation bond debt, \$721,497 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$88,670 in outstanding debt on a medium-term capital equipment lease. The \$3.59 million in general obligation bond debt is comprised of \$769,000 of general obligation recreation

revenue debt outstanding, and \$2,824,734 in utility general obligation revenue debt.

Form 4411LGF as of July 1, 2021, includes the District's Five Year Capital Plan (\$49,681,341) and the 2020-21 Carryforward List (\$1,625,000) for a combined total of \$51,306,341.

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

#### **IV. ALTERNATIVES**

The Board of Trustees can modify either form set 4410LGF or 4411LGF and the related Indebtedness Report, if there are statements they wish to have included beyond those presented. However, the District's filing of these forms must occur with the State of Nevada and the Washoe County Clerk by July 31.

#### **V. COMMENTS**

It should be noted the Five Year Capital Improvement Plan is only a plan, and as such no action or authority to act, especially beyond June 30, 2021, is implied with approval of Form 4410LGF, Form 4411LGF or companion summaries and schedules.

Staff also anticipates a review of the District's Debt Policy and Practices over the course of the current fiscal year in conjunction with ongoing review and implementation of the District's Five-Year Capital Plan as well as in relation to the overall review of Financial Management policies, practices and internal controls.

#### **VI. BUSINESS IMPACT**

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

#### Attachments:

Debt Coverage Ration Calculations

IVGID Indebtedness Report for the Fiscal Year June 30, 2021

Form 4410LGF

Form 4411LGF

IVGID Five-Year Capital Improvement Plan Summary – As of 5/26/21

FY2021-22 Capital Improvement Projects Budget (with Carryforwards) (2pages)

FY2020-21 Capital Improvement Projects Carryforward estimates (2 pages)

Reconciliation of Five-Year Capital Plan and Carryforward Funding to State of Nevada Form 4411LGF as of July 1, 2021 (1 page)

Provided for reference only – will not be included in the report submitted to any of the agencies listed – NRS and Board Policies/Practices

**Debt Coverage Ratio (Board Practice 14.2.1)**  
*Per Form 4404LGF - Final Budget*

	<b>Community Services</b>	<b>Beach Fund</b>	<b>Utilities Fund</b>
Operating Revenues	19,128,693	6,161,140	13,069,076
Plus Other Available Revenues	224,380	5,625	74,000
	19,353,073	6,166,765	13,143,076
Operating Expenses	22,595,934	2,170,394	13,033,030
Less Depreciation	(3,415,427)	(249,000)	(3,682,900)
Less Interest	(12,840)	(210)	(89,291)
	19,167,667	1,921,184	9,260,839
	185,406	4,245,581	3,882,237
Debt Service	386,629	6,296	643,129
Debt Coverage Ratio	0.48	674.33	6.04
<hr/>			
Facility Fee - DEBT	410,000	7,748	
Debt Service	386,629	6,296	
Facility Fee / Debt Service Ratio	1.06	1.23	

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

**Indebtedness Report  
For the Fiscal Year June 30, 2021**

**Approved by the Board of Trustees  
July 13, 2021**

**Filed with State of Nevada and Washoe  
County July 2021**



**EXECUTIVE SUMMARY**

This Indebtedness Report has been prepared to fulfill the requirements of NRS 350.013 for the year ended June 30, 2021. The Incline Village General Improvement District (the District) is generally limited in the bonds it can issue by its statutory debt limit and the amount of revenue available to pay debt service on bonds. This report presents the outstanding and proposed debt of the District, its ability to afford such debt, and other items relating to the issuance of the debt by the District.

As of the fiscal year ending June 30, 2021, the District has outstanding debt totaling \$4,403,901 including \$3,593,734 of general obligation bond debt, \$721,497 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$88,670 outstanding debt on a medium-term capital equipment lease. The \$3.59 million in general obligation bond debt is comprised of \$769,000 of general obligation recreation revenue debt outstanding, and \$2,824,734 in utility general obligation revenue debt.

The District presently has a statutory debt limit of \$954,316,325, based on the final 2021-22 Redbook Assessed Valuation of \$1,902,632,649. Of this statutory debt limit, the District's overall debt as of June 30, 2021 results in \$949,912,424 (99.5%) of remaining statutory debt limit.

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

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

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

	FY2021/22 Budget	Policy Level	Minimum Level
Community Services Fund	0.48	1.50	1.0
Beach Fund	674.33	1.50	1.0
Utility Fund	6.04	1.75	1.0

The debt coverage ratio for the Community Services Fund for FY2021/22 falls below the policy target level and minimal annual level as a result of the Board's action to draw down available fund balance to support both capital an operating expenses supported by this

**EXECUTIVE SUMMARY**

fund. It should be noted, however, that the Facility Fee established for support of Community Services debt service (\$410,000), by itself, provides sufficient coverage to meet the minimum required coverage.

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

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

**The budget for the fiscal year ending June 30, 2022, adopted on May 26, 2021, does not contemplate the issuance of any bonds in that fiscal year.**

Form 4411LGF as of July 1, 2021, includes the District's Five Year Capital Plan (\$49,681,341) and the 2020-21 Carryforward List (\$1,625,000) for a combined total of \$51,306,341.

While securing additional bond debt is contemplated in future years of the District's Five-Year Capital Plan neither those projects nor any related bond is either budgeted or authorized to be issued for the fiscal year ending June 30, 2022. Further consideration and action by the Board of Trustees is required before any bond will be authorized or issued.

IVGID Indebtedness Report for the Fiscal Year June 30, 2021  
 Approved by the IVGID Board of Trustees July 13, 2021

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State of Nevada Form 4411LGF Reporting Five-Year Capital  
 Improvement Plan (CIP), with 5 Year Project Summary and  
 Capital Improvement Projects Carry Over Schedule..... Attached

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



IVGID Indebtedness Report - Overview

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

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

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

**General Obligation Debt Limit Statutory Reference**

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

**General Obligation Debt Comparisons**

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

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Affording the District's Existing General Obligation Bond Indebtedness

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

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

IVGID Indebtedness Report for the Fiscal Year June 30, 2021  
Approved by the IVGID Board of Trustees July 13, 2021

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

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

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

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

The 5 Year Capital Project Summary presented May 26, 2021 for the period July 1, 2021 through June 30, 2026 includes projects that may be financed, in part, through a future bond issue. The Board of Trustees has discussed the possibility of issuing new debt for selected priority projects, including Ski Way and Diamond Peak Parking Lot Reconstruction, renovation of the Incline Beach House. The projects that are potentially to be supported by new debt are contemplated within the five-year planning horizon, but have not yet been formally approved or scheduled. Any potential bond issue would not significantly affect the District's Debt Limit.

General Obligation Debt Limit

State statutes limit the amount of indebtedness to no more than 50% of the District's total assessed valuation. The District presently has a statutory debt limit of \$954,316,325, based on the final 2020-21 Redbook Assessed Valuation of \$1,902,632,649. Of this statutory debt limit, the District's overall debt as of June 30, 2021 results in \$949,912,424 (99.5%) of remaining statutory debt limit.

General Obligation Debt Comparisons

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

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

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

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

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

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

IVGID Indebtedness Report for the Fiscal Year June 30, 2021  
 Approved by the IVGID Board of Trustees July 13, 2021

**Outstanding General Obligation Debt as of June 30, 2021**

Issue	Issue Date	Maturity Date	Amount Issued	Outstanding
<b>General Obligation Revenue Bonds Recreation</b>				
2012 Recreation and Refunding	7/18/2012	9/1/2022	\$ 3,475,000	\$ 769,000
<i>Total Recreation Revenue Supported Debt</i>				<u>\$ 769,000</u>
<b>State of Nevada - State Water Pollution Revolving Fund</b>				
Water Pollution CS32-0404	8/1/2006	1/1/2026	\$ 3,000,000	\$ 963,978
Drinking Water DW1201	3/16/2012	1/1/2032	\$ 3,000,000	\$ 1,860,756
<i>Total GO Revenue Utility Debt</i>				<u>\$ 2,824,734</u>
<b>Total General Obligation Bond Debt</b>				<u><b>\$ 3,593,734</b></u>
<hr/>				
<b>Medium-Term Obligation</b>				
Capital Equipment - Installment Purchase Agreement				
PNC Equipment Finance, LLC (# 9898941)	2/12/2020	5/1/2025	\$ 121,605	\$ 88,670
<b>Total Medium-Term Obligations</b>				<u><b>\$ 88,670</b></u>
<hr/>				
<b>State of Nevada Revolving Funds (Loan Contracts with Utility Revenue Pledge)</b>				
Water Pollution C32-0204	10/28/2002	1/1/2023	\$ 1,720,380	\$ 247,358
Drinking Water IVGID-1	9/9/2004	7/1/2025	\$ 1,687,282	\$ 474,139
<b>Total Loan Contracts with Revenue Pledge</b>				<u><b>\$ 721,497</b></u>
<b>Total Debt Outstanding</b>				<u><b>\$ 4,403,901</b></u>

Method of Sale

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

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

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

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

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

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

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

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

#### Operational Costs of Future Capital Projects

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

The District has prepared a Capital Improvement Plan Summary, which is attached utilizing Form 4411LGF. The plan includes projects which affect general revenues as well as charges for services. These were all considered as a part of the process of developing the District's budget for the year ending June 30, 2021. Only projects scheduled for completion by that date are actually authorized with funding

appropriated in the adopted budget. The remainder of the multi-year plan represents an intention for years 2 through 5. As such the approved projects for the year ending June 30, 2021 do not affect the property tax rate. No projects intended in years 2 through 5 contemplate an effect on the property tax rate to those related years.

Capital Improvement Plan

*NRS 350.013 1.(d) either:*

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

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

Chief Financial Officer of the District

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

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

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



Entity: Incline Village General Improvement District

Date: As of June 30, 2021

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since July 1, 2020? Yes  No

If so, amount: \_\_\_\_\_ Date: \_\_\_\_\_

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2020? Yes  No

If so, amount: \_\_\_\_\_ Date: \_\_\_\_\_

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

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
- B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
- C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
- D. Discuss general obligation debt of your entity as a percentage of assessed valuation of all taxable property within the boundaries of your entity. (REDBOOK FY 2020-2021)
- E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
- F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
- G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

*IVGID's Debt Management Policy is anticipated to be review, for possible update, during the 2021/22 fiscal year.*

4. Has your local government updated its five-year capital improvement plan? Yes  No   
(Required pursuant to NRS 350.013, 354.5945 & 354.5947)

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

**SCHEDULE OF FIVE YEAR DEBT SERVICE REQUIREMENTS**  
 as of June 30, 2021  
 Postmark Deadline 8/1/2021



Entity: Incline Village General Improvement District

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

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
<b><u>General Obligation Bonds</u></b>					
G/O Bonds	\$ 791,958	\$ 796,308	\$ 400,909	\$ 400,909	\$ 400,908
G/O Revenue					
G/O Special Assessment					
<b><u>Medium-Term Obligation</u></b>					
G/O Bonds					
Notes/Bonds					
Leases/ Purchases	\$ 30,401	\$ 30,401	\$ 27,868	\$ -	\$ -
<b><u>Revenue Bonds</u></b>	\$ 242,225	\$ 242,226	\$ 113,648	\$ 113,648	\$ 56,824
<b><u>Other Debt</u></b>					
Other Lease Purchases					
Mortgages					
Warrants					
Special Assessments					
Other Debt					
<b>TOTAL</b>	<b>\$ 1,064,584</b>	<b>\$ 1,068,935</b>	<b>\$ 542,425</b>	<b>\$ 514,557</b>	<b>\$ 457,732</b>



Indebtedness Report as of June 30, 2021

Incline Village General Improvement District  
Recreation Refunding Series 2012

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
09/01/21	\$ 378,000	2.25%	\$ 8,651	386,651	
03/01/22			4,399	4,399	\$ 391,050
09/01/22	391,000	2.25%	4,399	395,399	
					395,399
Total	<u>\$ 769,000</u>		<u>\$ 17,449</u>	<u>\$ 786,449</u>	<u>\$ 786,449</u>

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

Indebtedness Report as of June 30, 2021

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

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/21	\$ 90,634	2.725%	\$ 13,134	103,768	
01/01/22	91,869	2.725%	11,899	103,768	\$ 207,536
07/01/22	93,121	2.725%	10,648	103,769	
01/01/23	94,389	2.725%	9,379	103,768	207,537
07/01/23	95,676	2.725%	8,093	103,769	
01/01/24	96,979	2.725%	6,789	103,768	207,537
07/01/24	98,300	2.725%	5,468	103,768	
01/01/25	99,640	2.725%	4,129	103,769	207,537
07/01/25	100,997	2.725%	2,771	103,768	
01/01/26	102,373	2.725%	1,395	103,768	207,536
<b>Total</b>	<u>\$ 963,978</u>		<u>\$ 73,705</u>	<u>\$ 1,037,683</u>	<u>\$ 1,037,683</u>

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

Indebtedness Report as of June 30, 2021

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

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/21	\$ 74,450	2.390%	\$ 22,236	96,686	
01/01/22	75,340	2.390%	21,346	96,686	\$ 193,372
07/01/22	76,240	2.390%	20,446	96,686	
01/01/23	77,151	2.390%	19,535	96,686	193,372
07/01/23	78,073	2.390%	18,613	96,686	
01/01/24	79,006	2.390%	17,680	96,686	193,372
07/01/24	79,950	2.390%	16,736	96,686	
01/01/25	80,905	2.390%	15,781	96,686	193,372
07/01/25	81,872	2.390%	14,814	96,686	
01/01/26	82,851	2.390%	13,835	96,686	193,372
07/01/26	83,841	2.390%	12,845	96,686	
01/01/27	84,843	2.390%	11,843	96,686	193,372
07/01/27	85,856	2.390%	10,830	96,686	
01/01/28	86,882	2.390%	9,804	96,686	193,372
07/01/28	87,921	2.390%	8,765	96,686	
01/01/29	88,971	2.390%	7,715	96,686	193,372
07/01/29	90,035	2.390%	6,651	96,686	
01/01/30	91,110	2.390%	5,576	96,686	193,372
07/01/30	92,199	2.390%	4,487	96,686	
01/01/31	93,301	2.390%	3,385	96,686	193,372
07/01/31	94,416	2.390%	2,270	96,686	
01/01/32	95,544	2.390%	1,142	96,686	193,372
<b>Total</b>	<b>\$ 1,860,756</b>		<b>\$ 266,334</b>	<b>\$ 2,127,090</b>	<b>\$ 2,127,090</b>

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

Indebtedness Report as of June 30, 2021

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

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

Payment Date	FY 21-22	FY 22-23	FY 23-24
1-Jul	2,533.44	2,533.44	2,533.44
1-Aug	2,533.44	2,533.44	2,533.44
1-Sep	2,533.44	2,533.44	2,533.44
1-Oct	2,533.44	2,533.44	2,533.44
1-Nov	2,533.44	2,533.44	2,533.44
1-Dec	2,533.44	2,533.44	2,533.44
1-Jan	2,533.44	2,533.44	2,533.44
1-Feb	2,533.44	2,533.44	2,533.44
1-Mar	2,533.44	2,533.44	2,533.44
1-Apr	2,533.44	2,533.44	2,533.44
1-May	2,533.44	2,533.44	2,533.44
1-Jun	2,533.44	2,533.44	
<i>Fiscal Year Totals</i>	\$     30,401.28	\$     30,401.28	\$     27,867.84

Indebtedness Report as of June 30, 2021

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

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/21	\$ 60,401	3.14375%	\$ 3,888	64,289	
01/01/22	61,350	3.14375%	2,939	64,289	\$ 128,578
07/01/22	62,315	3.14375%	1,974	64,289	
01/01/23	63,294	3.14375%	995	64,289	128,578
Rounding	(2)				
<b>Total</b>	<b>\$ 247,358</b>		<b>\$ 9,796</b>	<b>\$ 257,156</b>	<b>\$ 257,156</b>

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

Indebtedness Report as of June 30, 2021

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

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/21	\$ 49,517	3.082%	\$ 7,306	56,823	
01/01/22	50,281	3.082%	6,543	56,824	\$ 113,647
07/01/22	51,055	3.082%	5,769	56,824	
01/01/23	51,842	3.082%	4,982	56,824	113,648
07/01/23	52,641	3.082%	4,183	56,824	
01/01/24	53,452	3.082%	3,372	56,824	113,648
07/01/24	54,276	3.082%	2,548	56,824	
01/01/25	55,112	3.082%	1,712	56,824	113,648
07/01/25	55,962	3.082%	862	56,824	56,824
Rounding	1				
<b>Total</b>	<b>\$ 474,139</b>		<b>\$ 37,277</b>	<b>\$ 511,415</b>	<b>\$ 511,415</b>

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



Entity: Incline Village General Improvement District

CONTEMPLATED GENERAL OBLIGATION DEBT

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

SPECIAL ELECTIVE TAX

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
NONE at this time					

FIVE YEAR CAPITAL IMPROVEMENT PLAN  
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets  
Minimum level of expenditure for items classified as capital projects

\$ 5,000  
\$ 10,000

ENTITY: Incline Village GID  
DATE: Period Beginning July 1, 2021

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund:	General Fund					
Capital Improvement:	5-Year Capital Improvement Plan	\$ 366,438	\$ 454,000	\$ 185,000	\$ 325,000	\$ 72,000
	Carry-forward Funding from Prior Year(s)	75,000				
Funding Source:	Property Tax - General Revenues	^^	^^	^^	^^	^^
	Available Fund Balance					
Completion Date:	Within Each Fiscal Year as Scheduled					
Fund Total		\$ 441,438	\$ 454,000	\$ 185,000	\$ 325,000	\$ 72,000

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund:	Utility Fund					
Capital Improvement:	5-Year Capital Improvement Plan	\$ 3,666,500	\$ 4,353,500	\$ 3,588,000	\$ 4,362,320	\$ 6,476,700
	Carry-forward Funding from Prior Year(s)	1,550,000	3,850,000	3,850,000	3,869,357	
Funding Source:	Charges for Services - Utility Rate Revenues	^^	^^	^^	^^	^^
	Available Fund Balance		^^	^^	^^	
Completion Date:	Within Each Fiscal Year as Scheduled					
Fund Total		\$ 5,216,500	\$ 8,203,500	\$ 7,438,000	\$ 8,231,677	\$ 6,476,700

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund:	Internal Services Fund					
Capital Improvement:	5-Year Capital Improvement Plan	\$ -	\$ 30,000	\$ 12,000	\$ 49,200	\$ 45,000
Funding Source:	Charges for Services		^^	^^	^^	^^
Completion Date:	Within Each Fiscal Year as Scheduled					
Fund Total		\$ -	\$ 30,000	\$ 12,000	\$ 49,200	\$ 45,000

List of Funding Sources:

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



Minimum level of expenditure for items classified as capital assets  
 Minimum level of expenditure for items classified as capital projects

\$ 5,000  
 \$ 10,000

ENTITY: Incline Village GID  
 DATE: Period Beginning July 1, 2021

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
<b>Fund:</b>	Community Services Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 3,543,430	\$ 5,935,700	\$ 2,954,020	\$ 3,282,320	\$ 3,985,953
<b>Funding Source:</b>	Facility Fees, Charges for Services and Available Fund Balance	^^ ^^	^^ ^^	^^	^^	^^
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ 3,543,430	\$ 5,935,700	\$ 2,954,020	\$ 3,282,320	\$ 3,985,953

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
<b>Fund:</b>	Beach Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 3,419,060	\$ 182,500	\$ 424,500	\$ 229,000	\$ 1,739,200
<b>Funding Source:</b>	Facility Fees, Charges for Services and Available Fund Balance	^^ ^^	^^	^^	^^	^^
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ 3,419,060	\$ 182,500	\$ 424,500	\$ 229,000	\$ 1,739,200

**List of Funding Sources:**

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

**Incline Village General Improvement District  
 FY2021/22 Capital Improvement Budget - Modified Carryforward - FINAL CIP BUDGET  
 EXCLUDING PROJECTS TO BE EXPENSED**

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22
			Carry Forward	Final Budget
<b>General Fund:</b>				
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000
Security Cameras	1213CE2105	100,000	-	100,000
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438
<b>Total General Fund</b>		<b>\$ 366,438</b>	<b>\$ 75,000</b>	<b>\$ 441,438</b>
<b>Utility Fund:</b>				
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000
Arc Flash Study - Utilities	2097BD2001	-	-	-
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000
Water Reservoir Safety and Security Improvements	2097DI1701	-	-	-
Loader Tire Chains	2097HE1725	20,000	-	20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000
Snowplow #300A	2097LE1720	19,000	-	19,000
Snowplow #307A	2097LE1721	19,000	-	19,000
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000
Utility Shared Projects Total		<b>788,000</b>	<b>-</b>	<b>788,000</b>
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000
Water Projects Total		<b>425,000</b>	<b>-</b>	<b>425,000</b>
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000
Effluent - Pond Lining	2599SS2010	-	1,550,000	1,550,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500
Update Camera Equipment	2599SS2107	60,000	-	60,000
Sewer Projects Total		<b>2,453,500</b>	<b>1,550,000</b>	<b>4,003,500</b>
<b>Total Utility Fund</b>		<b>\$ 3,666,500</b>	<b>\$ 1,550,000</b>	<b>\$ 5,216,500</b>
<b>Championship Golf Course:</b>				
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	-	-	-
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-
2016 Bar Cart #724	3142LE1741	-	-	-
2016 Bar Cart #725	3142LE1742	-	-	-
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-
Range Ball Machine Replacement	3143GC2002	20,000	-	20,000
Replace Icemaker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	-	-
<b>Total Championship Golf</b>		<b>\$ 436,380</b>	<b>\$ -</b>	<b>\$ 436,380</b>
<b>Mountain Golf Course:</b>				
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000
2016 Bar Cart #726	3242LE1726	-	-	-
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400
<b>Total Mountain Golf</b>		<b>\$ 618,400</b>	<b>\$ -</b>	<b>\$ 618,400</b>
<b>Chateau and Aspen Grove:</b>				
Replace Air Walls Chateau	3350BD1704	-	-	-
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000
<b>Total Chateau and Aspen Grove</b>		<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ 86,400</b>

**FY2021/22 Capital Improvement Budget - Modified Carryforward - FINAL CIP BUDGET  
EXCLUDING PROJECTS TO BE EXPENSED**

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22
				Final Budget
<b>Diamond Peak Ski Resort:</b>				
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500
Snowplow #304A	3464LE1729	19,000	-	19,000
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000
Fan Guns Purchase and Replacement	3464SI1002	160,000	-	160,000
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000
Replace Ski Rental Equipment	3468RE0002	-	-	-
Replace Lodge Facility Electrical Equipment	3469BD2101	115,000	-	115,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	-	-
Arc Flash Study - Ski	3499BD2002	-	-	-
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000
<b>Total Diamond Peak</b>		<b>\$ 1,268,250</b>	<b>\$ -</b>	<b>\$ 1,268,250</b>
<b>Parks:</b>				
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000
Preston Field Retaining Wall Replacement	4378BD1801	-	-	-
2015 Ball Field Groomer #706	4378LE1742	-	-	-
Pump Track	4378LI1604	80,000	-	80,000
IVGID Community Dog Park	4378LI2104	75,000	-	75,000
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000
<b>Total Parks</b>		<b>\$ 249,000</b>	<b>\$ -</b>	<b>\$ 249,000</b>
<b>Tennis:</b>				
Tennis Center Renovation	4588BD1604	-	-	-
<b>Total Tennis</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Recreation Center:</b>				
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-
Fitness Equipment	4886LE0001	53,000	-	53,000
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000
<b>Total Recreation Center</b>		<b>\$ 885,000</b>	<b>\$ -</b>	<b>\$ 885,000</b>
<b>Community Services Administration:</b>				
Arc Flash Study - Community Services	4999BD2001	-	-	-
Web Site. Redesign and Upgrade	4999OE1399	-	-	-
<b>Total Comm. Services Admin.</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community Services Fund Total:</b>		<b>\$ 3,543,430</b>	<b>\$ -</b>	<b>\$ 3,543,430</b>
<b>Beach Fund:</b>				
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000
Burnt Cedar Dumpster enclosure	3972BD1707	-	-	-
Incline Beach Facility Replacement	3973LI1302	-	-	-
Incline Beach Kitchen	3973FF1204	7,260	-	7,260
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800
<b>Total Beach Fund</b>		<b>\$ 3,419,060</b>	<b>\$ -</b>	<b>\$ 3,419,060</b>
<b>District Total</b>		<b>\$ 10,995,428</b>	<b>\$ 1,625,000</b>	<b>\$ 12,620,428</b>

Notes: Excluding Capital Plan Projects to be EXPENSED

Includes FY20/21 Carryforward for General Fund and Effluent Pipeline / Pond Lining Project(s) ONLY



2022 Capital Improvement Project Summary Report - 5.26.2021 - EXCLUDING Items to be Expensed

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
<b>General Fund</b>									
Accounting/Information Systems	1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent	-	15,000	15,000	-	-	30,000
	1213CE1501	Wireless Controller Upgrade	Director of IT	-	-	-	-	72,000	72,000
	1213CE2101	Power Infrastructure Improvements	Director of IT	57,500	38,000	75,000	-	-	170,500
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	Director of IT	75,000	125,000	95,000	50,000	-	345,000
	1213CE2104	Fiber Installation/Replacement	Director of IT	10,000	20,000	-	-	-	30,000
	1213CE2105	Security Cameras	Director of IT	100,000	100,000	-	-	-	200,000
	1213CO1505	Server Storage and Computing Hardware	Director of IT	-	-	-	275,000	-	275,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	31,000	-	-	-	31,000
	<b>Total</b>			<b>242,500</b>	<b>329,000</b>	<b>185,000</b>	<b>325,000</b>	<b>72,000</b>	<b>1,153,500</b>
General	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent	-	75,000	-	-	-	75,000
	1099BD1701	Administration Services Building	Engineering Manager	-	50,000	-	-	-	50,000
	1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk	32,500	-	-	-	-	32,500
	1315CO1801	Human Resource Management and Payroll Processing Software	Interim Director of Human Resources	91,438	-	-	-	-	91,438
	<b>Total</b>			<b>123,938</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>248,938</b>
	<b>Total General Fund</b>			<b>366,438</b>	<b>454,000</b>	<b>185,000</b>	<b>325,000</b>	<b>72,000</b>	<b>1,402,438</b>
<b>Utilities</b>									
Public Works Shared	2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	79,320	-	79,320
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	60,000	-	-	-	-	60,000
	2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	10,000	100,000	100,000	50,000	-	260,000
	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	20,000	-	-	-	20,700	40,700
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	265,000	-	-	-	-	265,000
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	265,000	-	-	-	-	265,000
	2097HE1731	2018 Multi-Hog MX120 Snowblower #783	Fleet Superintendent	-	-	-	-	176,000	176,000
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	36,000
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	175,000	-	-	-	175,000
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	50,000	-	-	-	50,000
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	-	380,000	380,000
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	190,000
	2097LE1720	Snowplow #300A	Fleet Superintendent	19,000	-	-	-	-	19,000
	2097LE1721	Snowplow #307A	Fleet Superintendent	19,000	-	-	-	-	19,000
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	10,000	-	10,000
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	72,000	-	72,000
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	130,000	90,000	-	-	-	220,000
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	37,000	-	-	37,000
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	-	37,000	-	-	37,000
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	34,000	-	34,000
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	-	32,000	-	32,000
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	-	32,000	-	32,000
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	-	32,000	32,000
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	32,000	-	-	-	32,000
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	-	58,000	-	58,000
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	44,000	-	-	44,000
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	43,000	-	-	-	43,000
	2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	-	44,000	-	-	44,000
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	45,000	-	-	-	45,000
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	29,000	-	-	29,000
	<b>Total</b>			<b>788,000</b>	<b>535,000</b>	<b>327,000</b>	<b>557,320</b>	<b>608,700</b>	<b>2,816,020</b>
Water	2299CO2101	SCADA Management Servers/Network - BCDP	Director of IT	-	-	-	70,000	-	70,000
	2299DI1102	Water Pumping Station Improvements	Engineering Manager	70,000	50,000	50,000	50,000	50,000	270,000



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total	
Sewer	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	25,000	150,000	1,500,000	1,725,000	
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	320,000	-	-	-	320,000	
	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	-	31,000	-	-	31,000	
	2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	50,000	986,000	-	-	-	1,036,000	
	2299WS1706	Watermain Replacement - Slott Pk Ct	Senior Engineer	280,000	-	-	-	-	280,000	
	2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	-	50,000	535,000	-	-	585,000	
	2299WS1803	Watermain Replacement - Future	Senior Engineer	-	-	50,000	600,000	600,000	1,250,000	
	2299WS1804	R6-1 Tank Road Construction	Senior Engineer	-	125,000	-	-	-	125,000	
	<b>Total</b>				<b>425,000</b>	<b>1,556,000</b>	<b>691,000</b>	<b>870,000</b>	<b>2,150,000</b>	<b>5,692,000</b>
	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	65,000	-	-	65,000	
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	-	-	-	198,000	198,000	
	2523LE1720	2018 Flail Mower #784	Fleet Superintendent	-	-	15,000	-	-	15,000	
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	85,000	-	-	85,000	
	2524SS1010	Effluent Pipeline Project	Engineering Manager	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	
	2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent	-	-	50,000	275,000	-	325,000	
2599CO2105	SCADA Management Servers/Network - WRRF	Director of IT	-	-	-	-	70,000	70,000		
2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	70,000	50,000	50,000	50,000	200,000	420,000		
2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	30,000	85,000	200,000	315,000		
2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	140,000	100,000	175,000	475,000	400,000	1,290,000		
2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	183,500	100,000	100,000	50,000	50,000	483,500		
2599SS1203	Sewer Main Rehabilitation	Senior Engineer	-	-	-	-	500,000	500,000		
2599SS1702	WRRF Biosolids Bins	Utility Superintendent	-	-	-	-	100,000	100,000		
2599SS1901	Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	Senior Engineer	-	12,500	-	-	-	12,500		
2599SS2107	Update Camera Equipment	Collection/Distribution Supervisor	60,000	-	-	-	-	60,000		
<b>Total</b>				<b>2,453,500</b>	<b>2,262,500</b>	<b>2,570,000</b>	<b>2,935,000</b>	<b>3,718,000</b>	<b>13,939,000</b>	
		<b>Total Utilities</b>		<b>3,666,500</b>	<b>4,353,500</b>	<b>3,588,000</b>	<b>4,362,320</b>	<b>6,476,700</b>	<b>22,447,020</b>	
<b>Internal Service</b>										
Fleet	5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	-	16,000	-	-	-	16,000	
	5197CO1501	Fuel Management Program	Fleet Superintendent	-	-	-	28,000	-	28,000	
	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	-	14,000	-	-	-	14,000	
	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	12,000	-	-	12,000	
<b>Total</b>				-	<b>30,000</b>	<b>12,000</b>	<b>28,000</b>	-	<b>70,000</b>	
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	-	16,000	-	16,000	
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	-	5,200	-	5,200	
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	-	-	-	45,000	45,000	
<b>Total</b>				-	-	-	<b>21,200</b>	<b>45,000</b>	<b>66,200</b>	
		<b>Total Internal Service</b>		-	<b>30,000</b>	<b>12,000</b>	<b>49,200</b>	<b>45,000</b>	<b>136,200</b>	
<b>Community Services</b>										
Championship Golf	3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses	-	-	130,000	135,000	140,000	405,000	
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	200,000	-	200,000	
	3141LI1202	Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	55,000	195,000	187,500	547,500	
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf/Community Services	-	-	-	-	620,000	620,000	
	3142LE1722	2001 Shatterline Aerifier #500	Fleet Superintendent	-	-	8,000	-	-	8,000	
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	10,000	-	-	-	10,000	
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	15,000	-	15,000	
	3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	15,000	-	15,000	



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	22,000	-	-	22,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	46,000	-	-	-	-	46,000
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	37,000	-	-	-	-	37,000
	3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	93,500	-	-	-	-	93,500
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	68,400	-	-	-	-	68,400
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	-	-	-	-
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000	-	17,000	-	-	54,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	11,300	-	-	11,300
	3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses	-	-	34,000	-	-	34,000
	3143GC2002	Range Ball Machine Replacement	Director of Golf/Community Services	20,000	-	-	-	-	20,000
	3144BD2101	Championship Golf Cart Barn Siding Replacement	Engineering Manager	-	-	18,000	144,000	-	162,000
	3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	Buildings Superintendent	10,980	-	-	-	-	10,980
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	-	39,700	-	-	-	39,700
	3153FF2604	Grille Patio Table and Chairs	Sales and Events Coordinator	-	-	-	-	12,380	12,380
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	51,000	-	-	-	-	51,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	28,000	-	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	75,000	-	-	75,000
	3197LE1724	2000 Toro Spreader #462	Fleet Superintendent	17,500	-	-	-	-	17,500
	3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent	-	-	-	-	12,000	12,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	41,000	-	-	41,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	-	14,500	14,500
	3197LE1735	2017 TORO Procure 864 Aerator #747	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE1741	2015 Greens Roller #812	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE1747	John Deer 5075E Tractor #697	Fleet Superintendent	-	-	-	-	50,000	50,000
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent	-	-	49,000	-	-	49,000
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	-	-	-	27,800	-	27,800
	3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	-	14,500	14,500
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	-	-	-	34,000	34,000
	3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent	-	-	-	26,000	-	26,000
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	Director of IT	-	10,000	-	-	-	10,000
	<b>Total</b>			<b>436,380</b>	<b>206,700</b>	<b>567,900</b>	<b>883,300</b>	<b>1,144,880</b>	<b>3,239,180</b>
Mountain Golf	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	-	30,000	10,000	12,000	-	52,000
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	10,000	85,000	-	-	95,000
	3241LI2001	Mountain Golf Cart Path Replacement	Senior Engineer	550,000	550,000	550,000	-	-	1,650,000
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf/Community Services	-	-	-	491,200	-	491,200
	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent	-	10,000	-	-	-	10,000
	3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent	-	-	-	15,000	-	15,000



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	68,400	-	-	-	-	68,400
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	-	-	93,000	-	93,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	-	45,500	-	45,500
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	-	22,000	-	-	22,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	-	60,000	-	60,000
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	-	40,000	-	40,000
	<b>Total</b>			<b>618,400</b>	<b>600,000</b>	<b>667,000</b>	<b>801,700</b>	<b>-</b>	<b>2,687,100</b>
Facilities	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent	-	-	-	25,620	-	25,620
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	25,000	-	-	25,000
	3350FF1603	Portable Bars	Sales and Events Coordinator	-	-	-	-	18,375	18,375
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	41,400	10,000	-	-	-	51,400
	3351BD2101	Dumpster enclosure – Village Green/Aspen Grove	Parks Superintendent	45,000	-	-	-	-	45,000
	3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator	-	-	11,000	66,000	-	77,000
	3352FF1704	Banquet Tables	Sales and Events Coordinator	-	-	-	-	8,800	8,800
	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	38,500	-	-	-	38,500
	<b>Total</b>			<b>86,400</b>	<b>48,500</b>	<b>36,000</b>	<b>91,620</b>	<b>27,175</b>	<b>289,695</b>
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	-	240,000	-	-	-	240,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	-	49,000	-	-	-	49,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager	-	53,000	-	11,000	-	64,000
	3462CE1902	Diamond Peak Fiber Network to Lifts	Director of IT	-	-	-	-	68,000	68,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	49,000	145,000	-	-	180,000	374,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	75,000	17,000	-	41,000	192,000	325,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	75,000	-	120,000	166,000	416,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	20,000	50,000	-	70,000
	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	-	-	19,000	-	-	19,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	165,900	-	-	165,900
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	9,750	-	-	-	10,000	19,750
	3463HE1723	2002 Caterpillar 950G Loader #524	Fleet Superintendent	265,000	-	-	-	-	265,000
	3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	-	415,000	-	-	415,000
	3463HE1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent	400,000	-	-	-	-	400,000
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Improvements	Mountain Operations Manager	-	-	-	-	45,000	45,000
	3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent	-	-	-	-	282,000	282,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,500	17,000	17,000	17,500	17,500	85,500
	3464LE1729	Snowplow #304A	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent	-	-	-	-	18,000	18,000
	3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	20,000	400,000	420,000
	3464SI1002	Snowmaking Infrastructure Replacement	Mountain Operations Manager	160,000	150,000	-	-	-	310,000
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	75,000	-	-	-	-	75,000
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	-	-	-	340,000	210,000	550,000
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	40,000	-	-	-	40,000
	3469BD2101	Replace Ski Lodge Facility Equipment	Ski Resort General Manager	115,000	-	-	-	-	115,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469L1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	-	3,600,000	-	-	-	3,600,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	-	22,700	22,700



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	-	22,700	22,700
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	10,000	-	-	-	-	10,000
	<b>Total</b>			1,268,250	4,405,000	636,900	599,500	2,448,900	9,358,550
Ski Master Plan	3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager	-	-	-	-	242,898	242,898
	<b>Total</b>							242,898	242,898
Parks	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	-	145,000	105,000	-	-	250,000
	4378BD1701	Dumpster enclosure – Incline Park	Parks Superintendent	-	45,000	-	-	-	45,000
	4378BD1713	Upgrade Lights for I.P. Pathway	Buildings Superintendent	27,000	-	-	-	-	27,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager	-	-	40,000	390,000	-	430,000
	4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	-	43,000	-	43,000
	4378LE1720	2013 Surf Rake #684	Fleet Superintendent	-	-	26,500	-	-	26,500
	4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent	-	-	-	17,000	-	17,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	20,000	-	20,000
	4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	-	32,000	-	32,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LI1604	Pump Track	Senior Engineer	80,000	-	-	-	-	80,000
	4378LI2104	IVGID Community Dog Park	Engineering Manager	75,000	-	-	-	-	75,000
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	44,500	-	-	-	44,500
	4378LV1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	47,000	-	-	-	-	47,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	-	-	100,000	-	-	100,000
	4378RS2103	Village Green Drainage and Park Improvement Project	Senior Engineer	20,000	-	-	-	-	20,000
	<b>Total</b>			249,000	254,500	371,500	539,000	-	1,414,000
Tennis	4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation	-	-	23,000	-	-	23,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation	-	-	-	10,000	-	10,000
	<b>Total</b>					23,000	10,000	-	33,000
Recreation Center	4884BD1702	Replace Bird Netting	Buildings Superintendent	-	-	17,720	-	-	17,720
	4884BD1804	Chemtrol System for Recreation Center Pool	Buildings Superintendent	-	22,000	-	-	-	22,000
	4884LI1102	Recreation Center Parking Lot Reconstruction	Senior Engineer	-	350,000	300,000	300,000	-	950,000
	4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent	-	-	200,000	-	-	200,000
	4886LE0001	Fitness Equipment	Recreation Center Manager	53,000	49,000	70,000	57,200	51,300	280,500
	4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	800,000	-	-	-	-	800,000
	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	-	-	-	45,800	45,800
	4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	32,000	-	-	-	-	32,000
	4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	-	-	-	-	25,000	25,000
	<b>Total</b>			885,000	421,000	587,720	357,200	122,100	2,373,020
Community Services Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	64,000	-	-	64,000
	<b>Total</b>					64,000	-	-	64,000
		<b>Total Community Services</b>		<b>3,643,430</b>	<b>5,935,700</b>	<b>2,954,020</b>	<b>3,282,320</b>	<b>3,985,953</b>	<b>19,701,423</b>
Beaches	3970BD2601	Burnt Cedar Swimming Pool and Site Improvements	Engineering Manager	3,350,000	-	-	-	-	3,350,000
	3972BD1301	Reconstruct Pavement - Ski Beach	Senior Engineer	-	-	250,000	-	-	250,000
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000
	3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager	-	-	-	20,000	715,000	735,000
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	54,000	-	54,000





2022 Capital Improvement Project Summary Report - 5.26.2021 - EXCLUDING Items to be Expensed

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3972LI1202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer	-	-	-	-	835,000	835,000
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	-	7,500	100,000	100,000	-	207,500
	3973FF1204	Incline Beach Kitchen	Food and Beverage Manager	7,260	-	-	-	-	7,260
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Manager	6,800	-	-	-	-	6,800
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent	-	-	19,500	-	-	19,500
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	-	120,000	-	-	-	120,000
	3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer	-	-	-	-	189,200	189,200
	Total			3,419,060	182,500	424,500	229,000	1,739,200	5,994,260
<b>Total</b>				<b>10,995,428</b>	<b>10,955,700</b>	<b>7,163,520</b>	<b>8,247,840</b>	<b>12,318,853</b>	<b>49,681,341</b>

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021			Future Year	FY2020/21	Fiscal Year	Estimated	
DESCRIPTION	PROJECT #	Original Budget	Prior Year Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation	Reservation Fund Balance	Adjusted Budget	Expenditures As of 5/13/2021	Variance	CARRY-FORWARD
<b>General Fund:</b>												
IT Master Plan - IT Security Devices	1213CE1101	Gove 15,000		15,000					15,000		15,000	
District Wi-Fi Installation Update	1213CE1501	Gove 60,000		40,000					40,000	16,382	23,618	
District Communication Radios	1213CE1701	Gove 6,000		6,000					6,000	5,627	373	
District Wide Update to Voice Over Internet Phone System	1213CE1901	Gove 60,000		60,000					60,000	49,955	10,045	
IT Infrastructure	1213CO1505	Gove 91,800		91,800			(33,700)		58,100	0	58,100	
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	Gove 97,050		97,050					97,050	47,726	49,324	
Microsoft Office Licenses	1213CO1803	Gove 9,300		9,300			(9,300)		-	-	-	
Windows Server Operating System	1213CO1804	Gove 14,000		14,000			43,000		57,000	56,547	453	
Admin Roof Repairs	1099BD1601	Bluhm 12,000		12,000					12,000	-	12,000	
Pavement Maintenance - Administration Building	1099LI1705	Engineering 5,000		5,000					5,000	700	4,300	4,300
Human Resources Management and Payroll Processing	1315CO1801	Lavery 300,000	300,000						300,000	218,793	81,207	75,000
		<b>Total General Fund</b>	<b>\$ 670,150</b>	<b>\$ 300,000</b>	<b>\$ 350,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,150</b>	<b>\$ 395,931</b>	<b>\$ 254,219</b>	<b>\$ 79,300</b>
<b>Utility Fund:</b>												
Arc Flash Study - Utilities	2097BD2001	Engineering 60,000		60,000					60,000	24,739	35,261	7,500
Public Works Billing Software Replacement	2097CO2101	Kurashewich 10,000		10,000					10,000	-	10,000	10,000
Adjust Utility Facilities in HDOT/Apache County Right of Way	2097DI1401	Engineering 145,000		25,000					25,000	21,724	3,276	3,000
Water Reservoir Safety and Security Improvements	2097DI1701	Engineering 250,000	389,396			(3,509)			585,891	500,540	85,351	57,000
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	Allen 45,000		45,000					45,000	-	45,000	-
2004 9' Western Snow Plow #542A	2097LE1723	Allen 9,000				9,000			9,000	-	-	-
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	Allen 48,000				48,000			48,000	-	-	-
1996 Peterbilt Dump Truck #239	2097HV1754	Allen 75,000				75,000			75,000	-	-	-
Pavement Maintenance, Utility Facilities	2097LI1401	Engineering 22,763				22,763			22,763	17,900	(4,863)	-
		<b>Utility Shared Projects</b>	<b>510,000</b>	<b>389,396</b>	<b>340,000</b>	<b>-</b>	<b>161,258</b>	<b>-</b>	<b>725,891</b>	<b>697,394</b>	<b>160,988</b>	<b>77,500</b>
Water Pumping Station Improvements	2299DI1102	Engineering 70,000		70,000					70,000	46,999	23,001	13,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	Bandarf 55,000		55,000					55,000	22,921	32,079	-
Water Reservoir Coatings and Site Improvements	2299DI1204	Youngblood 85,000		85,000					85,000	-	85,000	85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	Engineering 25,000		25,000					25,000	2,082	22,918	22,918
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	Engineering 990,000		990,000			(353,910)		636,090	588,780	47,300	-
Watermain Replacement - Slott Pk Ct	2299WS1706	Engineering 45,000				45,000			45,000	27,200	17,800	17,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	Engineering 200,000	175,000			1,072			176,072	600	175,472	174,000
		<b>Unallocated Capital Project Funding</b>	<b>200,000</b>	<b>175,000</b>	<b>-</b>	<b>1,072</b>	<b>308,910</b>	<b>-</b>	<b>308,910</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Water</b>	<b>1,425,000</b>	<b>175,000</b>	<b>1,225,000</b>	<b>-</b>	<b>1,072</b>	<b>-</b>	<b>1,401,072</b>	<b>687,991</b>	<b>404,171</b>	<b>311,918</b>
Effluent Export Pipeline Project	2524SS1010	Engineering 2,000,000	11,586,890	2,000,000				(11,586,890)	2,000,000	47,954	1,952,046	250,000
Effluent - Pond Lining	2599SS2010	Engineering -		-					-	-	-	1,550,000
Building Upgrades Water Resource Recovery Facility	2599BD1105	Lochridge 80,000		80,000					80,000	32,750	47,250	-
Sewer Pumping Station Improvements	2599DI1104	Youngblood 70,000		70,000					70,000	48,263	21,737	-
Sewer Pump Station #1 Improvements	2599DI1703	Engineering 650,000	390,866			(616)			1,040,250	600	1,039,750	1,039,750
Water Resource Recovery Facility Improvements	2599SS1102	Lochridge 125,000		125,000					125,000	99,732	25,268	-
Wetlands Effluent Disposal Facility Improvements	2299DI1204	Youngblood 100,000		16,500					16,500	-	16,500	-
Replace & Retine Sewer Mains, Manholes and Appurtenances	2599SS1203	Engineering 80,000		80,000					80,000	49,560	30,440	12,440
WRRF Aeration System Improvements	2599SS1707	Engineering 1,768,500	1,598,524			(161,783)			1,436,741	1,403,221	33,520	-
		<b>Sewer</b>	<b>4,871,500</b>	<b>13,976,280</b>	<b>3,021,500</b>	<b>-</b>	<b>(162,399)</b>	<b>-</b>	<b>4,848,491</b>	<b>1,681,981</b>	<b>3,132,989</b>	<b>2,852,190.00</b>
		<b>Total Utility Fund</b>	<b>\$ 6,806,500</b>	<b>\$ 14,140,676</b>	<b>\$ 4,586,500</b>	<b>\$ -</b>	<b>\$ (10,069)</b>	<b>\$ -</b>	<b>\$ (11,586,890)</b>	<b>\$ 6,975,454</b>	<b>\$ 3,067,367</b>	<b>\$ 3,241,608.00</b>
<b>Internal Service:</b>												
Replace 2004 Pick-up Truck 4X4 (172-ton) #540 Used Internal	5394LV1722	Allen 5,000		5,000					5,000	-	5,000	-
		<b>Total Internal Service</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>Championship Golf Course:</b>												
Champ Golf Exterior Ice-maker Replacement	3141FF1804	Bluhm 10,500		10,500					10,500	-	10,500	-
Championship Golf Course Bear Boxes	3141FF1903	Clougher 6,000		6,000					6,000	175	5,825	-
Insulation Improvements	3141GC1103	Clougher 15,000	5,000	15,000			943		20,943	6,995	13,948	-
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	Engineering 700,000		700,000					578,433	545,108	33,325	33,325
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	Engineering 55,000		55,000					55,000	4,500	50,500	4,500
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	Engineering 62,500		62,500					62,500	1,800	60,700	60,000
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	Howard 378,000		378,000					378,000	-	378,000	378,000
2006 Carryall Club Car #589	3142LE1737	Allen 13,000		13,000					13,000	-	13,000	-
2006 Carryall Club Car #590	3142LE1738	Allen 13,000		13,000					13,000	-	13,000	-
2006 Carryall Club Car #591	3142LE1739	Allen 13,000		13,000					13,000	-	13,000	-
2016 Bar Cart #724	3142LE1741	Allen 17,000		17,000					17,000	-	17,000	17,000
2016 Bar Cart #725	3142LE1742	Allen 17,000		17,000					17,000	-	17,000	17,000
Replacement of 2010 John Dere 8500 #641	3142LE1760	Allen 92,000	92,000						92,000	-	92,000	92,000
Driving Range Nets	3143GC1201	Howard 90,000		90,000					90,000	-	90,000	-
2008 Planetair HD50 #616	3197LE1731	Allen 38,000		38,000					38,000	27,000	11,000	-
2017 TORO Procore 864 Aerator #747	3197LE1735	Allen 28,000		28,000					28,000	28,596	(596)	-
2017 Deep Time Aerator #763	3197LE1752	Allen 27,000		27,000					27,000	27,102	(102)	-
Garden Sand Injection Verticutter	3197LE1902	Allen 18,500		18,500					18,500	16,450	2,050	-
2017 TORO Procore 864 Aerator #756	3197LE2004	Allen 33,500		33,500					33,500	34,463	(963)	-
Maintenance Shop Crane and Equipment Lift	3197ME1710	Allen 30,000	21,827						21,827	-	21,827	21,827
		<b>Total Championship Golf Course</b>	<b>\$ 1,585,000</b>	<b>\$ 118,827</b>	<b>\$ 1,535,000</b>	<b>\$ -</b>	<b>\$ 943</b>	<b>\$ -</b>	<b>\$ 1,654,770</b>	<b>\$ 692,179</b>	<b>\$ 841,024</b>	<b>\$ 623,652</b>
<b>Mountain Golf Course:</b>												
Mountain Course Greens, Tees and Bunkers	3241GC1101	Clougher 8,000	15,000	8,000		(1,436)			21,564	14,208	7,356	-
Insulation Improvements	3241GC1404	Clougher 43,000	18,000	15,000		47			18,047	11,035	7,012	-
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	Howard 288,000	113,985						113,985	-	113,985	-
Mountain Golf Cart Path Replacement	3241LV1903	Howard 165,000	166,395						166,395	55,983	110,413	50,000
2016 Bar Cart #726	3242LE1726	Allen 20,000		20,000					20,000	-	20,000	20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	Engineering 6,000		6,000					6,000	5,400	600	4,000
		<b>Total Mountain Golf Course</b>	<b>\$ 530,000</b>	<b>\$ 313,380</b>	<b>\$ 340,000</b>	<b>\$ -</b>	<b>\$ (1,389)</b>	<b>\$ -</b>	<b>\$ 345,891</b>	<b>\$ 81,825</b>	<b>\$ 264,166</b>	<b>\$ 74,000</b>
<b>Chateau:</b>												
Resurface Patio Deck - Chateau	3350BD1302	Bluhm 36,000		36,000					36,000	17,300	18,700	-
Replace Air Walls Chateau	3350BD1704	Bluhm 56,500		56,500					56,500	2,300	54,200	2,000
Retrofit Chateau Ventilation Ducts	3350ME2001	Haney 7,500		7,500					7,500	6,600	900	-
Catering Kitchen Equipment	3350FF1204	Vandenbura -		-					-	(3,288)	3,288	-
		<b>Total Chateau</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 22,912</b>	<b>\$ 77,088</b>	<b>\$ 2,000</b>
<b>Diamond Peak Ski Resort:</b>												
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1808	Engineering 15,000	25,000	15,000					40,000	-	40,000	40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1802	Rydd 55,000		55,000					55,000	34,793	20,207	-
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	Rydd 25,000	239,864	25,000		(9,680)			255,184	199,720	55,464	-
Ridge Ski Lift Maintenance and Improvements	3462HE1903	Rydd 45,000		45,000					45,000	33,450	11,550	-
Ski Resort Snowmobile Fleet Replacement	3464LE1801	Allen 16,000		16,000					16,000	14,452	1,548	-
2013 Yamaha Rhino (ATV) #674	3464LV1732	Allen 21,000		21,000					21,000	-	21,000	-
Replace Ski Rental Equipment	3468RE0002	Bandelin 200,000	335,000	200,000					535,000	-	535,000	200,000
Replace 2010 Shuttle Bus #635	3469HE1733	Allen 140,000		140,000					140,000	-	140,000	-

Capital Improvement Projects Report to the Board of Trustees		PROPOSED For the Year Ending June 30, 2021											
DESCRIPTION	PROJECT #		Original Budget	Prior Year	Current Year	PROPOSED For the Year Ending June 30, 2021			Future Year	FY2020/21	Fiscal Year	Variance	Estimated
				Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocation	Reservation Fund Balance	Adjusted Budget	Expenditures As of 5/13/2021		
Replace 2010 Shuttle Bus #636	3469HE1740	Allen	140,000		140,000					140,000		140,000	
Pavement Maintenance, Diamond Peak and Ski Way	3499LI1105	Engineering	25,000		25,000					25,000	5,800	19,200	1,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	Engineering	300,000	220,000	300,000		8,320			528,320	17,850	510,470	500,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	Ryld	55,000		55,000					55,000		55,000	55,000
Arc Flash Study - Ski	3499BD2002	Engineering	20,000		20,000					20,000	4,500	15,500	1,500
Ecommerce/Middleware Software	3499CE1909	Gove	202,000	202,000						202,000	100,000	102,000	
Replace Staff Uniforms	3499OE1205	Bandelin	135,000		135,000					135,000		135,000	
Ski Master Plan Implementation (Entitlements)	3653BD1501	Engineering	750,000	450,000					(400,000)	50,000	2,760	47,240	
<b>Total Diamond Peak</b>			<b>\$ 2,144,000</b>	<b>\$ 1,471,884</b>	<b>\$ 1,192,000</b>	<b>\$ -</b>	<b>\$ (1,360)</b>	<b>\$ -</b>	<b>\$ (400,000)</b>	<b>\$ 2,262,504</b>	<b>\$ 413,325</b>	<b>\$ 1,849,180</b>	<b>\$ 797,500</b>
<b>Parks:</b>													
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	Bjhm	13,940		13,940					13,940	4,730	9,210	
Rosewood Creek Foot Bridges	4378BD1705	Philips	8,000		8,000					8,000	11,068	(3,068)	
Preston Field Retaining Wall Replacement	4378BD1801	Engineering	10,000		10,000					10,000	6,573	3,427	3,427
2008 JD Pro-Gator #624	4378LE1731	Allen	36,000		36,000					36,000	35,170	830	
2015 Ball Field Groomer #706	4378LE1742	Allen	24,000		24,000					24,000	-	24,000	24,000
Maintenance, East & West End Parks	4378LI207	Engineering	7,000		7,000					7,000	3,110	3,890	3,890
Pavement Maintenance, Village Green Parking	4378LI303	Engineering	7,500		7,500					7,500	100	7,400	7,400
Pavement Maintenance, Preston Field	4378LI403	Engineering	5,000		5,000					5,000	1,000	4,000	2,500
Pavement Maintenance, Overflow Parking Lot	4378LI602	Engineering	5,000		5,000					5,000	100	4,900	4,900
Pump Track	4378LI1604	Engineering									250	(250)	
Pavement Maintenance - Incline Park	4378LI1802	Engineering	3,500		3,500					3,500	950	2,550	2,550
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	Allen	45,000		45,000					45,000	-	45,000	-
Replace Playgrounds - Preston	4378RS1601	Engineering	7,500		7,500					7,500	-	7,500	7,500
Incline Park Facility Renovations (Net of Grants)	4378LI1803	Engineering									86,005	(86,005)	
2003 1-Ton Service Truck #520	4378LV1736	Allen								43,063	43,063	(0)	
<b>Total Parks</b>			<b>\$ 172,440</b>	<b>\$ -</b>	<b>\$ 172,440</b>	<b>\$ -</b>	<b>\$ 43,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,503</b>	<b>\$ 192,119</b>	<b>\$ 23,384</b>	<b>\$ 56,167</b>
<b>Tennis:</b>													
Paint All Court Fences and Light Poles	4588BD1602	Bjhm	26,000		26,000					26,000	-	26,000	-
Tennis Center Renovation	4588BD1604	Engineering	-	996,630	-		CFWD Adj			996,630	764,666	231,964	231,964
Pavement Maintenance, Tennis Facility	4588LI1201	Engineering	5,000		5,000					5,000	-	5,000	5,000
Resurface Tennis Courts 8-9-10-11	4588RS1401	Tonking	17,600		17,600					17,600	-	17,600	-
<b>Total Tennis</b>			<b>\$ 48,600</b>	<b>\$ 996,630</b>	<b>\$ 48,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,045,230</b>	<b>\$ 764,666</b>	<b>\$ 280,564</b>	<b>\$ 236,964</b>
<b>Recreation Center:</b>													
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	Haney	170,000		170,000					170,000	17,784	152,216	152,216
Pavement Maintenance, Recreation Center Area	4884LI1102	Engineering	62,500		62,500					62,500	63,006	(506)	
Fitness Equipment	4886LE0001	Bahman	45,000		45,000					45,000	-	45,000	-
Rec Center Locker Room Improvements	4899FF1202	Engineering	60,000		60,000					60,000	53,399	6,601	5,000
Recreation Center Elevator Modernization	4899ME2001	Haney	97,500		97,500					97,500	87,681	9,819	-
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	Gove	20,000		20,000					20,000	-	20,000	-
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	Haney					24,200			24,200	24,200	-	-
<b>Total Recreation Center</b>			<b>\$ 455,000</b>	<b>\$ -</b>	<b>\$ 455,000</b>	<b>\$ -</b>	<b>\$ 24,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 479,200</b>	<b>\$ 246,079</b>	<b>\$ 233,130</b>	<b>\$ 157,216</b>
<b>Community Services Administration:</b>													
Arc Flash Study - Community Services	4999BD2001	Engineering	10,000		10,000					10,000	4,150	5,850	2,000
Web Site Redesign and Upgrade	4999OE1399	Raymore	80,000		80,000					80,000	-	80,000	80,000
<b>Total Community Services Administration</b>			<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 4,150</b>	<b>\$ 85,850</b>	<b>\$ 82,000</b>
<b>Beach:</b>													
Burnt Cedar Swimming Pool Improvements	3970BD2601	Engineering	225,000		225,000		258,289			483,289	424,841	58,448	55,000
Pavement Maintenance, Ski Beach	3972BD1301	Engineering	6,000		6,000					6,000	1,200	4,800	4,800
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	Engineering	55,000		55,000					55,000	-	55,000	55,000
Burnt Cedar Dumpster enclosure	3972BD1707	Engineering	35,000		35,000					35,000	5,860	29,140	29,000
Beach Furnishings	3972FF1704	Philips	7,000		7,000					7,000	-	7,000	-
Pavement Maintenance, Incline Beach	3972LI1201	Engineering	6,500		6,500					6,500	1,200	5,300	-
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	Engineering	12,500		12,500					12,500	200	12,300	12,300
Replace Playgrounds - Beaches	3972RS1701	Engineering	7,500		7,500					7,500	-	7,500	7,500
Incline Beach Facility Replacement	3973LI1302	Engineering	100,000		100,000					100,000	-	100,000	100,000
Resurface Burnt Cedar Pool Patio Deck	3999BD1702												
<b>Total Beach</b>			<b>\$ 454,500</b>	<b>\$ -</b>	<b>\$ 454,500</b>	<b>\$ -</b>	<b>\$ 258,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 712,789</b>	<b>\$ 433,301</b>	<b>\$ 279,488</b>	<b>\$ 263,600</b>
<b>District-wide Total</b>			<b>\$ 13,041,190</b>	<b>\$ 17,341,377</b>	<b>\$ 9,023,190</b>	<b>\$ -</b>	<b>\$ 313,677</b>	<b>\$ -</b>	<b>\$ (11,986,890)</b>	<b>\$ 14,536,591</b>	<b>\$ 6,313,844</b>	<b>\$ 7,891,241</b>	<b>\$ 5,814,007</b>

**InclineVillage General Improvement District**

Reconciliation of Five-Year Capital Plan and Carryforward Funding  
to State of Nevada Form 4411LGF  
As of July 1, 2021

	<b>FY 2021-22</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2024-26</b>	<b>FY 2025-26</b>	<b>Fund Totals</b>
<b>Form 4411 LGF</b>						
General Fund	\$ 441,438	\$ 454,000	\$ 185,000	\$ 325,000	\$ 72,000	\$ 1,477,438
Utility Fund	5,216,500	8,203,500	7,438,000	8,231,677	6,476,700	35,566,377
Internal Services Fund	-	30,000	12,000	49,200	45,000	136,200
Community Services Fund	3,543,430	5,935,700	2,954,020	3,282,320	3,985,953	19,701,423
Beach Fund	3,419,000	182,500	424,500	229,000	1,739,200	5,994,200
	<u>\$ 12,620,368</u>	<u>\$ 14,805,700</u>	<u>\$ 11,013,520</u>	<u>\$ 12,117,197</u>	<u>\$ 12,318,853</u>	<u>\$ 62,875,638</u>
<b>Five-Year Capital Plan Summary</b>	10,995,428	10,955,700	7,163,520	8,247,840	12,318,853	49,681,341
Carry-forward Funding from FY2020-21						
HR/Payroll/Finance System	75,000					75,000
Effluent Pipeline / Pond Lining	1,550,000	3,850,000	3,850,000	3,869,357		13,119,357
<b>Totals</b>	<u>\$ 12,620,428</u>	<u>\$ 14,805,700</u>	<u>\$ 11,013,520</u>	<u>\$ 12,117,197</u>	<u>\$ 12,318,853</u>	<u>\$ 62,875,698</u>





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

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

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

1.1 Legal limits may be determined by:

1.1.1 State constitution or law.

1.1.2 Local resolution or ordinance, or covenant.

1.2 Public Policy limits can include:

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

1.2.2 Types of debt that may be issued or prohibited.

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

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

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

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

1.4.1 Debt per capita,

1.4.2 Debt to taxable property value



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

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



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

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





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

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

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

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



**Debt Management  
Debt Issuance Limitations  
Practice 14.2.1**

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

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

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

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

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



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

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

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

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Tim Callicrate  
Board Chairman

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** Review, discuss and provide direction on possible revisions to Board Policy 15.1.0 – Audit Committee.

**DATE:** July 8, 2020

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees:

- 1) Review, discuss and provide direction on possible revisions to Board Policy 15.1.0, **and**
- 2) Direct Staff to return to the Board with a draft of revised Policy 15.1.0 incorporating Board feedback and direction.

### **II. BACKGROUND**

Board Policy 15.1.0, establishing roles and responsibilities of the Audit Committee, was first adopted in 2009 and revised in 2017. The policy was again revised in May of 2020 to more specifically define the role and responsibilities of the Audit Committee as well as to re-configure the Committee to be comprised of two Board-appointed Trustees and three Board-appointed At-Large members.

Under the current Board Policy 15.1.0, the Audit Committee serves to assist the Board of Trustees in fulfilling its fiduciary responsibilities by providing independent review and oversight over financial reporting, internal controls, and the independent audit of financial statements. In addition to the scope of the Audit Committee's authority and responsibilities, Policy 15.1.0 provides that the Audit Committee is responsible for managing the procurement process for selection of the District's independent auditor, outlines the role of the Audit Committee through the annual independent audit, and charges the Audit Committee with oversight in ensuring a transparent process for communicating and resolving complaints

received by the District related to accounting practices, internal controls, auditing matters and suspected fraud.

Policy 15.1.0 also provides that the Audit Committee Charter shall be reviewed periodically with recommended changes submitted to the Board of Trustees for their consideration.

This agenda item has been prepared at the request of the Board of Trustees to serve as a starting-off point for discussion of possible revisions to Board Policy 15.1.0. This review is presented based on how the current policy, and its application by the Audit Committee, served to meet the Board's intent and expectations in revising the policy in May of 2020.

### **III. DISCUSSION**

This agenda item seeks to provide the Board of Trustees with the opportunity to review Board Policy 15.1.0, following the first full year of the policy that was amended in May 2020, outlining the roles and responsibilities of the Audit Committee, modifying the structure of the Audit Committee, and providing for an Annual Report from the Audit Committee to the Board of Trustees in conjunction with the presentation of the annual audited financial statements.

Following adoption of the amended Board Policy 15.1.0 on May 6, 2020, a transition plan was developed that led to the appointment of new Committee members on June 23, 2020, followed by the convening of the first meeting of the newly re-constituted Audit Committee on July 29, 2020.

During the course of the past year, the Audit Committee was comprised of two Board-appointed Trustees (Dent and Schmitz) and three Board-appointed At-Large (public) members (Aaron, Dobler, Tulloch).

The Audit Committee held a total of 14 meetings, provided oversight to the independent external audit of the District's financial statements for the fiscal year ended June 30, 2020, provided a report to the Board of Trustees specific to the independent audit, served as a forum for review of issues and concerns related to accounting practices, as well as past financial statements and audits, managed the procurement process for the District's new independent external auditor, and, most recently, has been developing a policy and procedure related to addressing Whistleblower complaints.

While each Board Trustee was appointed to serve a one-year term, the At-Large members were first appointed to provide for one member to serve a one-year term

(Aaron) and two members to serve two-year terms (Dobler, Tulloch). Subsequently, committee member Aaron was re-appointed by the Board to serve a two year term, thus providing for staggered two-year terms for all At-Large members. At the same time, Trustee Dent chose not to seek re-appointment following completion of his one-year term, and while the Board of Trustees has re-appointed Trustee Schmitz to a new one-year term, the second Board-appointed seat on the Audit Committee remains vacant.

### Consideration of Possible Revisions to Policy 15.1.0

The Board of Trustees' consideration of possible revisions to Board Policy 15.1.0 should appropriately focus on the extent to which the current policy and implementation thereof meets the intent of the Board in establishing the Audit Committee and, if not, how best can the policy be revised to improve alignment between Board intent and Committee expectations.

Broad areas for the Board of Trustees to consider include:

- Relationship between the Audit Committee and Board of Trustees
  - Advisory Role
  - Delegation of Authority
  - Independence
  - Final decision-making authority rests with Board of Trustees
- Scope and Responsibilities of the Audit Committee
  - Internal Controls
  - Financial Reporting
  - Independent Annual Audit of Financial Statements
  - Forum for addressing concerns/complaints
- Make-up of the Audit Committee
  - Two Board Trustees and three At-Large Members
  - Process for appointment of Committee Chair
- Meetings
  - Current policy:
    - No less than quarterly
    - Annual meeting to review audited financial statements
  - Practice: Meetings to be scheduled, as needed, to fulfill duties
- Role of Audit Committee through annual independent audit.
  - Current Policy:

- Recommendation for selection of Independent Auditor
- Approval of Engagement Letter and Audit schedule / work plan
- Review of “formal reports” provided to auditor by management
- Practice / Expectation:
  - Review of draft financial statements and notes
  - Review of draft Transmittal Letter and Management Discussion and Analysis (MD&A) sections of annual financial report
- Role of Audit Committee in serving as an independent forum to resolve accounting and financial reporting issues/concerns.
  - Current Policy:
    - Issues are to be referred by Committee to appropriate organizational leader.
  - Practice:
    - Challenge in acting as “independent forum” for resolution of issues self-identified by member(s) of audit committee.
    - Conflict of interest arises when party raising issue or concern is also charged with resolving issue; erodes expectation of independence and objectivity

This report includes, via attachment, a summary table highlighting specific provisions of Board Policy 15.1.0 and related comments that the Board might consider in identifying specific areas where revisions (or clarification) could help to improve the policy and address concerns arising from interpretation of policy language or Board intent.

#### **IV. COMMENTS**

The Audit Committee called a special meeting on June 29, 2021 to specifically discuss aspects of Board Policy 15.1.0 as well as the Committee’s draft Whistleblower policy and ensure that any Committee recommendations be presented to the Board of Trustees in conjunction with the Board’s review of this agenda item.

The Committee entertained a recommendation presented by Trustee Schmitz to revise section 15.1.2.4.1, as follows:

The current language for 2.4.1 states “Review and approve formal reports or letters to be submitted to the external auditor”. The recommendation is to replace that language with the following language.

“According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.”

No action was taken by the Audit Committee at its June 29, 2021 meeting related to this recommended change in Board Policy 15.1.

However, at the same meeting, the Audit Committee approved a recommendation to the Board of Trustees that a candidate for an At-Large seat on the Audit Committee be appointed in lieu of the Board appointing a second Trustee.

The Audit Committee is also still working on its Whistleblower policy and no formal recommendation is as yet being provided to the Board of Trustees.

Attachments:

- Table 1 - Comments Related to Selected Provisions of Board Policy 15.1.0
- Board Policy 15.1.0, adopted May 6, 2020
- Prior Board Policy 15.1.1, adopted November 11, 2017



**ACCOUNTING, AUDITING and FINANCIAL REPORTING  
AUDIT COMMITTEE  
BOARD POLICY 15.1.0**

Board Policy 15.1 - as amended May 6, 2020	COMMENTS
<p><b>Preamble</b></p> <p>The Audit Committee plays a key role with respect to with respect to the integrity of the District's financial information by ensuring those responsible for financial management (management, auditors and Board of Trustees) meets their respective responsibilities for internal controls compliance and financial reporting.</p>	<p>The Audit Committee should be viewed as <b>ADVISORY</b> to the Board rather than given the role of "ensuring" that Board of Trustees meets its responsibilities for fiscal management.</p>
<p><b>Policy Statement</b></p> <p>The Audit Committee is to assist the Board of Trustees fulfill its responsibilities...by providing oversight over the District's financial reports, system of internal controls and the independent auditor's assessment of financial statements.</p> <p>The Committee will ensure open communication and maintain strong working relationship with the Board of Trustees, the General Manager, Director of Finance and internal/external auditors.</p>	<p>Emphasis to be placed on ensuring the Independent Auditor - through their own review - objectively assess the government's financial reporting practices. <i>(The AC does not perform the role of the auditor).</i></p> <p>Need to improve working relationship...independent oversight is hampered by adversarial positions versus the Board of Trustees, Independent Auditor(s) and management.</p>
<p><b>Organization</b></p> <p>The Committee shall consist of five (5) voting members. Includes two Board-appointed Trustees and three Board-appointed At-Large members.</p> <p>One voting member of the Committee shall be appointed by the Committee to serve as Chair.</p>	<p>There are variations in practice:</p> <ol style="list-style-type: none"> <li>1) Governing body as a whole (meeting as Audit Committee)</li> <li>2) Board sub-committee (2 Trustees)</li> <li>3) Trustees PLUS one or more members of the public</li> <li>4) Independent public advisory body.</li> </ol> <p>Consider establishing that Board Treasurer serve as ex-officio member of Audit Committee</p> <p>Consider adding language to clarify that all members serve at the pleasure of the Board of Trustees - and can be removed from the Committee by action of the Board.</p> <p>Board could consider requiring that Committee Chair be appointed from one of the two Board-appointed Trustees.</p>
<p><b>Policy Section</b></p> <p><b>1.0 Independent Auditor Reports Directly to the Audit Committee</b> Independent Auditor reports directly to the Audit Committee</p> <p>The Audit Committee to maintain free and open communication with the independent auditor and staff</p> <p>The Independent Auditor is to bring to the attention of the Committee any additional work required, beyond the scope contained in the engagement agreement</p>	
<p><b>2.0 Scope of Audit Committee's authority and responsibilities</b></p> <p>It is the responsibility of the Audit Committee to provide independent review and oversight of:</p> <ol style="list-style-type: none"> <li>1) Financial Reporting</li> <li>2) Internal Controls</li> <li>3) The independent audit of financial statements</li> </ol>	
<p>2.1 Be independent, effectively communicate and reinforce accountability</p>	
<p>2.2 Manage the external independent audit procurement process</p>	

**ACCOUNTING, AUDITING and FINANCIAL REPORTING  
AUDIT COMMITTEE  
BOARD POLICY 15.1.0**

Board Policy 15.1 - as amended May 6, 2020	COMMENTS
2.3 Make recommendations to the Board of Trustees and take subsequent action to engage the external auditor for the District's CAFR	Per GFOA recommendations - substitute Annual Financial Report for CAFR (no acronym)
2.3.5 Approve the scope of work and audit plans by June of each year	Clarify to include approval of annual Engagement Letter and audit schedule / work plan
2.4 Facilitate the external audit process	Empahsis on external INDEPENDENT audit process.
2.4.1 Review and approva formal reports or letter to be submitted to the external auditor.	
2.4.2 Provide an independent forum for (external and/or internal resources) auditors to report findings or difficulties encountered during the audit.	
2.4.3 Review auditor's findings and recommendations with management and the auditor	
2.4.4 Review CAFR in its entirety, including unaudited sections and letters	CLARIFY - does review pertain to final annual report or interim drafts? AC expressed concern this past year that they did not review drafts of Trasnmittal Letter and Management's Discussion and Analysis (MD&A) sections of the CAFR prior to receiving final document.
2.4.5 Follow-up on any corrective action identified	CLARIFY - this follow-up should pertain to correction action identified by the independent auditor, and not necessarily corrective action dictated by the Audit Committee.
2.4.6 Submit a written annual Audit Committee Report to the Board of Trustees in conjunction with the presentation of the annual audit.	CLARIFY - is this the same annual report referenced in section 2.9? The latter speaks to broader scope of report.
2.5 Review financial statements; quarterly and annually for fair and accurate reporting	
2.5.1 Review any changes in accounting policy	
2.5.2 Ensure accounting policies are followed	
2.5.3 Review any off-balance sheet financings.	Currently, quarterly financial reports are presented to Board of Trustees. No formal review by AC Board MAY refer review of changes to Board Policies
2.6 Review framework of internal controls; ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.	
2.6.3 Evaluate management's identification of fraud risks, ensure the implementation of anti-fraud measures and that management is setting the tone at the top that fraud will not be accepted in any form.	Note - requires understanding of management's role to manage fraud risks, as well as independent auditor's role in assessing risk.
2.7 Periodically review the District's Code of Conduct that promotes honest and ethical conduct	Code of Conduct is contained in the District's Personnel Policy Manual (Chapter 2.10).
2.8 To review and refine, as necessary, the procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the Distrtic, regarding accounting, internal accounting controls, auditing matters, or suspected fraud.	Need to reconcile this section with scope of Whistleblower procedures under development
2.9 The Audit Committee is to submit an annual report to the Board of Trustees assessing the results of its fulfillment of its duties and responsibilities.	CLARIFY - is this a separate report than the Annual Report identified in section 2.4.6, to be presented to the Board in conjunction with the annual audit? Only annual report related to audit process was presnted to the Board (to date).
<b>3.0 Meetings</b>	
3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241	While NRS 241 requires that actions of bodies consisting of only elected officials require a majority vote of members, if body includes non-elected a majority of members (present) is sufficient to pass a motion. The Board of Trustees could modify Policy 15.1 to require that a majority of appointed members is required to pass motions.

**ACCOUNTING, AUDITING and FINANCIAL REPORTING  
AUDIT COMMITTEE  
BOARD POLICY 15.1.0**

Board Policy 15.1 - as amended May 6, 2020	COMMENTS
<p>3.2 The Committee should hold meetings at a minimum once per quarter. All members are expected to attend on a regular basis.</p>	<p>Early discussion of policy 15.1 considered setting a meeting schedule (4 x per year PLUS a special meeting dedicated to review of annual audit report. Board could consider requiring that special meetings (ex more than quarterly) be limited in number and scope. Particularly if attendance at committee meetings is to be "required."</p>
<p>3.3 Review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader.</p>	<p>1) Majority of correspondence generated by Audit Committee member(s); this poses a challenge as it relates to "independent" review by AC of concerns received. 2) Audit Committee members should be providing oversight to independent resolution of issues brought to their attention, and not dictating resolution of self-identified issues/coconerns.</p>
<p>3.6 The Audit Committee Chair shall establish the agenda for meetings and provide all briefing materials to members of the public in advance.</p>	<p>CLARIFY - AC Chair works with Board Clerk in the preparation of the agenda and supporting materials.</p>
<p>3.7 An annual meeting is to be held with the independent external auditor, the GM and the Director of Finance, legal counsel and anyone else as desired by the Committee to review the annual financial statements, including the CAFR and auditor's letter of findings.</p>	<p>It is recommended that this annual meeting be a dedicated single-topic meeting and be held following completion of the annual audit and presentation of final audited financial statements.</p>



## **Accounting, Auditing, and Financial Reporting Audit Committee Policy 15.1.0**

The Incline Village General Improvement District is committed to be proactive, informed, and providing the highest form of financial accountability to its parcel owners. Achieving this goal requires clear rules and procedures for making decisions and their impact on financial results.

The Government Finance Officers Association encourages the effective use of an audit committee in the public sector and considers this committee an integral element of public accountability and governance. The Audit Committee plays a key role with respect to the integrity of the District's financial information by ensuring those responsible for financial management (management, auditors, and the Board of Trustees) meets their respective responsibilities for internal controls compliance and financial reporting.

To be effective, an audit committee should be formally established by the Board of Trustees, be adequately funded, and properly documented.

**POLICY:** The Audit Committee ("Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes, District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the systems of internal controls including the internal audit plans and reports, and the independent external auditor's assessment of financial statements.

The Committee will ensure open communication and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and internal/external auditors.

The Audit Committee Charter shall be reviewed periodically with recommended changes submitted to the Board of Trustees for approval.

**ORGANIZATION:** The Committee shall consist of five (5) voting members. This includes two Board appointed Trustees and three Board appointed qualified At-Large Members. The Committee can be expanded to an odd number. Recommendations for expanding the number of voting members will be approved by the Committee and submitted to the Board of Trustees for approval. The Committee is to retain a financial advisor, potentially a resource from the external audit firm, to attend meetings, provide guidance and training, as needed.

Members of the Audit Committee should obtain an understanding of accounting, auditing, financial reporting, and internal control to be able, with the assistance of



## **Accounting, Auditing, and Financial Reporting Audit Committee Policy 15.1.0**

a financial advisor, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for an outside financial advisor to assist the Committee with the independent conduct of its work. The financial advisor will be responsible for ensuring the Committee members receive training relative to internal controls, understanding of financial reports, internal audit processes, governmental regulations, and other pertinent information. The advisor should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB), and financial reporting for the public sector
- Experience either preparing or auditing financial statements for similar entities
- Experience with accounting estimates and accruals
- Experience with financial internal controls
- An understanding of the function of an audit committee

Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District.

- Annually, the Board of Trustees will appoint two Trustees to be voting members. Appointing Trustees to serve successive years increases the consistency and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the committee.
- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate expertise with staggering two-year terms.
  - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
  - Each subsequent appointment will serve two-year terms.

One voting member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The voting Committee members are limited to two 2-year terms which may be extended in the event there are no interested and qualified applicants.



## **Accounting, Auditing, and Financial Reporting Audit Committee Policy 15.1.0**

### **1.0 Independent auditor reports directly to the Audit Committee**

The independent auditor reports directly to the Audit Committee. The Audit Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required, beyond the scope of work contained in the engagement agreement, to fulfill their responsibilities.

### **2.0 Scope of Audit Committee's Authority and Responsibilities**

It is the responsibility of the Committee to provide independent review and oversight of:

1. Financial reporting
2. Internal controls
3. The independent audit of financial statements

To fulfill these responsibilities, the Committee must:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
  - 2.2.1 Ascertain that the Request For Proposal (RFP) for a firm to be retained by the District for the annual financial audit is no more than five fiscal years with those directly supervising audit staff rotating at least every two years and audit engagement partners rotating at least every three years.
  - 2.2.2 Select the independent external auditor.
- 2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an external auditor for the District's Comprehensive Annual Financial Report (CAFR)
  - 2.3.1 Make recommendations on the scope of work including the identification of funds to be audited.



**Accounting, Auditing, and Financial Reporting  
Audit Committee  
Policy 15.1.0**

- 2.3.2 If deemed necessary, identify and recommend additional services to be performed.
  - 2.3.3 By March 31st of each year, the Board of Trustees is to formally designate an external audit firm and inform the Nevada Department of Taxation.
  - 2.3.4 When appropriate replace the independent external auditors or auditing firms doing work for the District and initiate the procurement process (2.2).
  - 2.3.5 Approve the scope of work and audit plans by June of each year.
- 2.4 Facilitate the external audit process.
- 2.4.1 Review and approve formal reports or letters to be submitted to the external auditor.
  - 2.4.2 Provide an independent forum for (external and/or internal resources) auditors to report findings or difficulties encountered during the audit.
  - 2.4.3 Review the auditors' report of findings and recommendations with management and the auditor.
  - 2.4.4 Review the CAFR in its entirety, including unaudited sections and letters.
  - 2.4.5 Follow -up on any corrective action identified.
  - 2.4.6 Submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit.
  - 2.4.7 Assess the performance of the independent auditors.
- 2.5 Review the financial statements; quarterly and annually for fair and accurate reporting.
- 2.5.1 Review any changes in accounting policy.
  - 2.5.2 Ensure accounting policies are followed.
  - 2.5.3 Review any off-balance sheet financings.
- 2.6 Review the framework of internal controls; ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.



**Accounting, Auditing, and Financial Reporting  
Audit Committee  
Policy 15.1.0**

- 2.6.1 Review the annual internal control audit plan(s).
- 2.6.2 Review management's annual assessment of their internal controls for prior year's audit plan.
- 2.6.3 Evaluate management's identification of fraud risks, ensure the implementation of anti-fraud measures and that management is setting the tone at the top that fraud will not be accepted in any form.
- 2.6.4 The Committee may identify a need to engage an external Internal Auditor to address a specific area of concern.
  - 2.6.4.1 The Committee will review and approve or modify Management's proposal for the scope of work and selection of the resource.
  - 2.6.4.2 Management is responsible for engaging the resource to perform the scope of work and overseeing contract deliverables.
  - 2.6.4.3 Management will have the responsibility for implementation of identified internal control changes or enhancements.
  - 2.6.4.4 Management will report the findings and resolutions to the Committee.
  
- 2.7 Periodically review the District's code of conduct that promotes honest and ethical conduct; full, fair, accurate, timely, and understandable disclosure in periodic reports; and compliance with applicable policies to ensure it is adequate and up-to-date.
  
- 2.8 To review and refine as necessary the procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud.
  - 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
  - 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.
  - 2.8.3 Publicize the means for the public and employees to submit concerns to the Audit Committee.





**Accounting, Auditing, and Financial Reporting  
Audit Committee  
Policy 15.1.0**

2.8.4 Review any submissions received, monitor the status of all submissions, ensure their timely resolution, and the document handling or disposition.

2.9 The Audit Committee is to submit an annual report to the Board of Trustees assessing the results of its fulfillment of its duties and responsibilities.

**3.0 Meetings**

3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.

3.2 The committee will hold meetings at a minimum of once per quarter. All members are expected to attend on a regular basis.

3.3 Review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.

3.4 Review all past correspondence with action outstanding. Ensure responses and/or corrective action is taken in a timely manner.

3.5 The committee may ask members of management or others to attend meetings and provide pertinent information as necessary.

3.6 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.

3.7 An annual meeting is to be held with the independent external auditors, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual financial statements including the Comprehensive Annual Financial Report (CAFR) and the auditor's letter of findings.



## **Accounting, Auditing, and Financial Reporting Audit Committee Policy 15.1.0**

The Incline Village General Improvement District is committed to be proactive, informed, and providing the highest form of financial accountability to its parcel owners. Achieving this goal requires clear rules and procedures for making decisions and their impact on financial results. As required by Nevada Revised Statute (NRS) 354.624, each local government shall provide for an annual independent audit of all of its financial statements.

**POLICY:** Each year, the Board of Trustees may establish the need for an Audit Committee and appoint no less than three members to such committee. Members of the Committee shall remain in place until successors are appointed. Members of the Audit Committee should be current Board members. As a general rule, no one having managerial responsibilities that fall within the scope of the audit should serve as a committee member.

### **1.0 Independent auditor reports directly to the Audit Committee**

The independent auditor reports directly to the Audit Committee. The Audit Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor should not engage in any work that will result in billing a fee, unless authorized by the Audit Committee. This includes response to items brought forward by any internal or external source. This does not preclude the work they must perform to meet their professional responsibility.

### **2.0 Scope of Audit Committee's authority and responsibilities**

The Audit Committee at a minimum shall have the following authority and responsibilities:

- 2.1 To select, evaluate and, if necessary, replace the District's independent auditor, and to approve all audit engagement fees and terms, subject to Board of Trustees approval.



**Accounting, Auditing, and Financial Reporting  
Audit Committee  
Policy 15.1.0**

- 2.2 To review, with management and the auditors, the District's annual auditor's planning, process and engagement decisions.
- 2.3 To review procedures for the receipt, retention, and treatment of complaints received by the District regarding accounting, internal accounting controls, auditing matters, or suspected fraud. Review any submissions that have been received, monitor their current status, and the document handling or disposition.
- 2.4 To review confidential and/or anonymous submission by the District's employees of concerns regarding questionable accounting or auditing matters, or suspected fraud that cannot be handled by other appropriate levels of management.
- 2.5 The Audit Committee must meet annually to consider the appointment of the District's Auditor, receive the Comprehensive Annual Audit Report and related communications. Also, if necessary to consider circumstances that arise beyond the scope of the Audit Engagement letter that could result in additional fees, and otherwise as determined the Audit Committee Chair. Meetings may be combined with regularly scheduled Board of Trustees meetings, or may be held more frequently as circumstances may require. The Audit Committee may ask members of management or others to attend the meetings and provide pertinent information as necessary.
- 2.6 To submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit.
- 2.7 To review and reassess, the adequacy of the Audit Committee responsibilities and recommend any proposed changes to the Board of Trustees for approval.
- 2.8 To appoint a Chair for the Audit Committee who will act as the primary contact with the independent auditor and District staff.



**Accounting, Auditing, and Financial Reporting**  
**Audit Committee**  
**Policy 15.1.0**

- 2.9 All members of the Audit Committee should possess or obtain a basic understanding of governmental financial reporting and auditing.
- 2.10 The Audit Committee will keep adequate minutes of its meetings and will report on its actions and activities at the next regular meeting of the District's Board of Trustees. Audit Committee members will be furnished with copies of the minutes of each Committee meeting.
- 2.11 The Audit Committee is governed by the same open meeting laws NRS 241 as long as three current District Board of Trustees members are on the Audit Committee and in attendance at the Audit Committee meetings.

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Ray Tulloch  
Audit Committee Chair

**SUBJECT:** Review, discuss and possibly approve the appointment of Mr. Chris Nolet as an Audit Committee At-Large Member, to approve modifications to Policy 15.1.0 to permit Mr. Nolet's appointment and to defer further review and possible modifications of Policy 15.1.0

**DATE:** July 1, 2021

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### **I. RECOMMENDATION**

The Audit Committee recommends that, in the absence of two Trustees being appointed to the Audit Committee by the Board, the Board of Trustees makes a motion to appoint Mr. Chris Nolet as an at-large member to a two-year term beginning immediately and ending June 30, 2023 and to approve modifications to Policy 15.1.0 to permit Mr. Nolet's appointment.

The Audit Committee also recommends the Board of Trustees defer discussions and possible actions related to Policy 15.1.0 until the Audit Committee completes its review and submits their recommendations for potential revisions to the Board of Trustees for their consideration.

### **II. BACKGROUND**

At the Board of Trustees meeting of June 9 2021, Trustee Matthew Dent resigned from his position as Chair of the Audit Committee. At the Board of Trustees meeting of June 9, 2021, only one Trustee accepted the appointment to serve on the Audit Committee leaving one vacant seat on the Audit Committee. Board Policy 15.1.0, attached hereto, states the following:

**ORGANIZATION:** The Committee shall consist of five (5) voting members. This includes two Board appointed Trustees and three Board appointed qualified At-Large Members. The Committee can be expanded to an odd number. Recommendations for expanding the number of voting members will be approved by the Committee and submitted to the Board of Trustees for approval. The Committee is to retain a financial advisor, potentially a resource from the external audit firm, to attend meetings, provide guidance and training, as needed.

Presently, this puts the Audit Committee out of compliance with the Board policy. On June 29, 2021, Trustee Schmitz held an Audit Committee at which Audit Committee At-

Large Member Ray Tulloch was elected as Chair. His term began June 29, 2021 and will end June 30, 2022. At this same meeting, Audit Committee At-Large Member Cliff Dobler clarified that the Audit Committee is out of compliance with Board Policy and that the Board of Trustees needed to be made aware of that fact as it is the duty of the Board to comply with District Policies.

Therefore, the Audit Committee discussed and put forth the recommendation to appoint Mr. Nolet to fill the vacancy.

In addition, the Audit Committee is placing on its next agenda a review of Policy 15.1.0 in an effort to make recommendations to the Board of Trustees for improvements. After the initial year of the new policy, the Audit Committee has learned a great deal and would like to refine the Policy for the Board's consideration. The goal is to have revisions submitted for the Board's review at their meeting in August.

### III. **ALTERNATIVES**

1. Appoint a second Trustee to serve on the Audit Committee.
2. Make modifications to Policy 15.1.0 without input from the Audit Committee. The Audit Committee has been working diligently over the past year to work within the Policy and fulfill their duties and responsibilities. With a new external audit firm selected and with the Audit Committee's experience in reviewing the 2020 Comprehensive Annual Financial Report, the Audit Committee has learned a great deal and would like the opportunity to include suggested improvements to the Policy for the Board's consideration. This would also enable the Board to incorporate the insights and process improvements identified by the Audit Committee to support the District's goals of improving transparency and community involvement.

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** Review, discuss and possibly approve the District's Strategic Plan for 2021-2023

**DATE:** July 13, 2021

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### **I. RECOMMENDATION**

That the Board of Trustees review, discuss, and possibly approve the District's 2021-2023 Strategic Plan.

### **II. BACKGROUND**

At the May 26, 2021 Board of Trustees Meeting, the preliminary draft of the 2021 – 2023 Strategic Plan was included in the General Manager's Report, as an attachment, and verbally reported to the Board of Trustees by the District General Manager. At the June 9, 2021 Board of Trustees meeting, a draft version of the Strategic Plan was presented as a General Business item. There was discussion amongst the Board of Trustees such that feedback was given to Staff as it relates to the overall structure and content of the draft Strategic Plan. Staff has incorporated the feedback received, added additional revisions, and reformatted to improve upon the document.

### **III. ATTACHMENTS**

1. Policy 1.1.0
2. Draft presented at the June 10, 2021 BOT Meeting
3. Proposed Strategic Plan



## Strategic Planning Policy 1.1.0

**POLICY.** The Incline Village General Improvement District recognizes the importance of using some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. While there is not a single best approach to strategic planning, a sound strategic planning process will include the following key steps:

- 0.1 Initiate the Strategic Planning Process.** It is essential that the strategic plan be initiated and conducted under the authorization of the Board of Trustees and the District's General Manager. Inclusion of other stakeholders is critical, but a strategic plan that is not supported by the Board of Trustees and the District's General Manager has little chance of influencing an organization's future.
- 0.2 Prepare a Mission Statement.** The mission statement should be a broad but clear statement of purpose for the District. One of the critical uses of a mission statement is to help an organization decide what it should do and, importantly, what it should not be doing. The District's goals, strategies, programs and activities should logically cascade from the mission statement.
- 0.3 Assess Environmental Factors.** A thorough analysis of the District's internal and external environment sets the stage for an effective strategic plan. Local, regional, national, and global factors affecting the community should be analyzed and include the following:
  - 0.3.1 economic and financial factors;
  - 0.3.2 demographic trends;
  - 0.3.3 legal and/or regulatory issues;
  - 0.3.4 social and/or cultural trends;
  - 0.3.5 physical conditions;
  - 0.3.6 community development;
  - 0.3.7 intergovernmental issues;
  - 0.3.8 technological changes, and
  - 0.3.9 environmental changes.





## Strategic Planning Policy 1.1.0

**0.4 Identify Critical Issues.** Once the Environmental Factor analysis has been completed, the next step is to use the resulting information to identify the most critical issues. Issue recognition should reflect stakeholder concerns, needs, and priorities as well as environmental factors affecting the District. The District will maintain mechanisms to identify stakeholder concerns, needs, and priorities. Among the mechanisms that might be employed to gather such information are:

- 0.4.1 public hearings;
- 0.4.2 surveys;
- 0.4.3 meetings of community leaders and citizen's interest groups;
- 0.4.4 meetings with District employees; and
- 0.4.5 workshops for the Board of Trustees and District Leadership.

**0.5 Agree on a Small Number of Long Range Principles.** These written principles should address the most critical issues facing the District. It may be necessary to define priorities among these principles to improve their usefulness in allocating resources.

**0.6 Develop Strategies to Achieve Long Range Principles.** Strategies relate to ways that the environmental factor can be influenced (internal or external) to meet long range principles. A single strategy may relate to the achievement of more than one principle. There should be a relatively small number of specific strategies developed to help choose among services and activities to be emphasized. Use of flowcharts or critical path mapping is encouraged in the design of strategies. To optimize the success of these strategies, opportunities should be provided for input from those who will be affected.

**0.7 Develop Objectives.** Objectives are expected to be strategic, measurable, attainable, and timely. Objectives should be expressed as quantities, or at least as verifiable statements, and ideally would include timeframes.

**0.8 Create an Action Plan.** The action plan describes how strategies will be implemented and includes services and activities to be



## Strategic Planning Policy 1.1.0

performed, associated costs, designation of responsibilities, priority order, and time frame involved for the District to reach its long range principle or strategic objective.

- 0.9 Incorporate Performance Measures.** Performance measures provide an important link between the strategies, principles, objectives and actions stated in the plan and the services and activities funded in the budget. Performance measures provide information on whether strategies and objectives are being met.
- 0.10 Obtain Approval of the Plan.** The Board of Trustees will formally approve the Strategic Plan so it can provide the direction and policy for budget decisions.
- 0.11 Implement the Plan.** District stakeholders should work together to implement the plan. Moreover, the Strategic Plan should drive the Operating Budget, the Multi-Year Capital Plan, and long-term financial planning efforts.
- 0.12 Monitor Progress.** Progress toward meeting strategies and objectives should be monitored at regular intervals. The District will develop a systematic review process to evaluate the extent to which the Action Plan has been met.
- 0.13 Reassess the Strategic Plan.** Many external factors, such as the national or regional economy, demographic changes, statutory changes, legislation, mandates, and climate changes, may affect the environment and thus achievement of strategies. To the extent that external events have long-range impacts, strategies, objectives and actions may need to be adjusted to reflect these changes. New information about stakeholder needs or results may also require changes to the plan. It is desirable to minimize the number of adjustments to long term principles in order to maintain credibility. However, the District's Board of Trustees expects to conduct interim reviews each year, and more comprehensive strategic planning processes every five years, depending on how quickly conditions change. Performance measure results will be reviewed more frequently than the Strategic Plan.

Strategic Plan

Fiscal Years 2021/2022 and 2022/2023

DRAFT

from 6/9/2021

Board of Trustees



**Tim Callicrate**  
CHAIRMAN



**Matthew Dent**  
VICE  
CHAIRMAN



**Michaela  
Tonking**  
TREASURER



**Sara Schmitz**  
SECRETARY



**Kendra Wong**  
TRUSTEE

Senior Management Team

Insert photos and names

Winqest

Herron

Navazio

Feore

Underwood

Howard

Bandelin

## Introduction

The Incline Village General Improvement District Strategic Plan provides direction and a planned pursuit of the mission, vision, values, long range principles and objectives and actions of the District from July 1, 2021 to June 30, 2023.

This plan reflects the District's desire to become more strategic and less tactical as the next logical step in the organization's life cycle and planning evolution.

Strategic Planning is a systematic approach to defining longer term principles and identifying the means to achieve them. It provides the District with the ability to channel resources in a direction that yields the greatest benefit to residents, constituents and guests.

The intent of the plan is to identify long range principles that align activities with the strategy of the District. It provides a framework to ensure that a balanced approach toward addressing objectives of District residents, finances, internal processes and learning and growth of employees is integrated into the plan.

The strategic planning process enables the District to plan and execute continuous improvements throughout the organization.

### The benefits of strategic planning include:

- Focuses the District's resources on activities that are essential to increasing customer satisfaction, lowering costs, increasing value and achieving measurable outcomes.
- Creates a planning and implementation system that is responsive, flexible, and disciplined.
- Encourages cooperation and support among all District functions.
- Reinforces the continuous improvement culture of the District.
- Empowers managers and employees by providing them with the authority to fulfill planned activities.
- Provides for more seamless internal and external customer service.
- Defines and describes the District's key strategies. As a result, employees and community members know where the District is headed.

## Strategic Planning Process

Board of Trustees Policy 1.1.0 states:

*The Incline Village General Improvement District recognizes the importance of using some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. While there is not a single best approach to strategic planning, a sound strategic planning process will include the following key steps:*

- 0.1 Initiate the Strategic Planning Process*
- 0.2 Prepare a Mission Statement*
- 0.3 Assess Environmental Factors*
- 0.4 Identify Critical Issues*
- 0.5 Agree on a Small Number of Long Range Principles*
- 0.6 Develop Strategies to Achieve Long Range Principles*
- 0.7 Develop Objectives*
- 0.8 Create an Action Plan*
- 0.9 Incorporate Performance Measures*
- 0.10 Obtain Approval of the Plan*
- 0.11 Implement the Plan*
- 0.12 Monitor Progress*
- 0.13 Reassess the Strategic Plan*

### Key Dates in the History of the Strategic Plan

The Board of Trustees initiated the process in February 2015. After a lengthy and exhaustive process, the Board finalized updated Mission, Vision, Value and Mantra statements. The Board reviewed revised long range principles and objectives. On September 3, 2015 the Board reviewed the Final Draft Strategic Plan.

The 2015-2017 Strategic Plan was adopted at the September 23, 2015 Board of Trustees meeting. The 2018-2020 Strategic Plan was adopted at the May 9, 2018 Board of Trustees meeting.

## District Statements

### IVGID's Vision Statement

With passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

### IVGID's Mission Statement

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

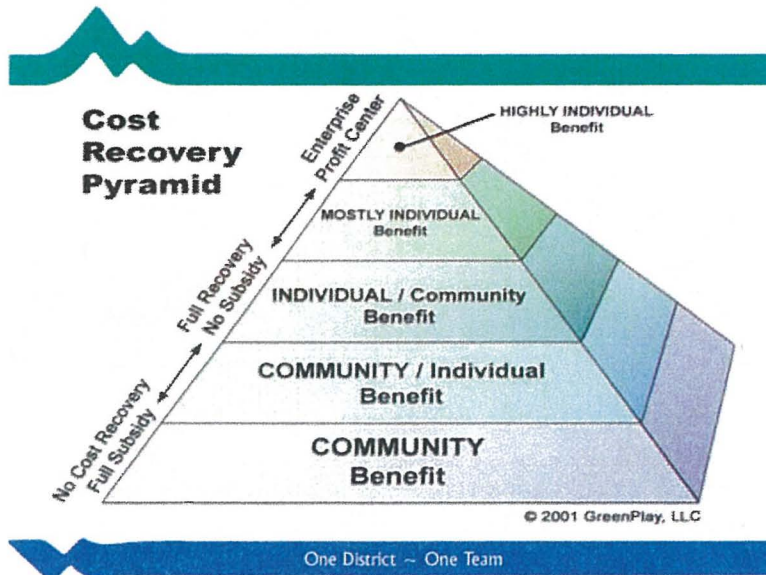
### IVGID's Value Statement

We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.

### IVGID's Mantra Statement

One District • One Team

### IVGID's Cost Recovery Pyramid





## LONG RANGE DISTRICT PRINCIPLES

### **LONG RANGE PRINCIPLE #1 Resources and Environment**

Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.

- Promote and protect Lake Tahoe and other water sources in the Basin as viable sources of drinking water. Promote responsible use of water as a valuable natural resource.
- Develop, implement and maintain an effective watershed control program in order to satisfy recommendations in watershed sanitary surveys, advocate for the protection of Lake Tahoe as a viable source of drinking water and to satisfy additional State and Federal requirements
- Encourage integrated regional strategies for the planning, design, construction and implementation of water system infrastructure for fire suppression

#### Objectives for 2021-2023

1. Execute the goals of the Tahoe Water Suppliers Association to meet Federal and State requirements for filtration avoidance and other requirements; promulgated by the Surface Water Treatment Rule and its amendments.
2. Enter into available Grant Agreements with the South Tahoe Public Utility District as a member of the Lake Tahoe Community Fire Prevention Partnership. This partnership was formed out of the member agencies of the Tahoe Water Supplier's Association and its purpose is to obtain appropriations from the Federal Government through the United States Forest Service for planning, design, and construction of water system improvements that have a direct relationship to wildland fire suppression.
3. Continue Legislative Advocacy efforts at the Federal Government level to support appropriations for water and wastewater infrastructure improvements that support Principle 1 and Principle 5.
4. Participate in the Tahoe Water for Fire Suppression Partnership. This Partnership will be working with the Regional Fire Districts to submit water system projects for improving fire suppression in the Tahoe Basin.
5. In partnership with the North Lake Tahoe Fire Protection District, protect District lands and the Lake Tahoe Basin watershed by performing defensible space best management practices.

#### Budgeted Initiatives for 2021-2023

- A. Operate a residential drop-off household hazardous waste and electronic waste facility or events to reduce the amount of hazardous materials entering the waste stream and landfills and to provide our residents with a convenient local facility. This program will be funded by the Solid Waste Franchise Fee.
- B. Continue membership in the Tahoe Water Suppliers Association and provide the services of Association Director by IVGID staff to execute the goals of the Association for 2021-2023 including the completion of the Annual Watershed Control Program Report.
- C. Submit District Fireflow Enhancement Projects to the Tahoe Water for Fire Suppression Partnership (which the District is a member) for prioritization and ranking. The Tahoe Water for Fire Suppression Partnership submits the priority projects to the United States Forest Service for consideration to obtain funding through the Lake Tahoe Restoration Act.
- D. Provide bear shed rebates for new homeowners in the service area to contain putrescible waste in a safe manner.
- E. Provide water efficiency rebates to customers for the installation of a high efficiency toilet or washing machine.

## **LONG RANGE PRINCIPLE #2**

### **Finance**

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management.

- Develop and maintain a long-term plan to sustain financial resources.
- Ensure budgets that utilize recurring revenues to cover ongoing costs and limits use of one-time funds to support one-time expenditures.
- Report results and demonstrate value to the community through regular financial reporting and related performance management metrics.
- Comply with State and Federal regulations.
- Adhere to Government Generally Accepted Accounting Principles.

#### Objectives for 2021 - 2023

1. Prepare Annual Budgets that demonstrate the balance of allocated resources, with service expectations, and the capability to deliver.
2. Prepare a five-year forecasts for each fund for operations, capital improvement and debt service as a part of the annual budget development process.
3. Utilize annual and interim financial reports to build understanding of the different aspects between operations, capital improvement and debt service, and promote fiscal transparency through use of the OpenGov website
3. Work with Board of Trustees to identify Board Policies related to the Finances of the District that need updating, elimination, or creation
4. Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity.
5. Consider updating Board Policies and Practices relating to Budget and Fiscal Management

#### Budgeted Initiatives for 2021 - 2022

- A. Transition financial reporting for Community Services and Beach activities from Special Revenue to Enterprise fund accounting for the 2021/2022 fiscal year in order to better support full-cost recovery objectives for operating, capital and debt expenditures.
- B. Work with Board of Trustees to implement District-wide pricing policy, to ensure desired cost recovery and policy-driven differential pricing for residents, guest and non-residents.

- C. Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- D. Prepare the required Comprehensive Annual Financial Report, with an independent auditor opinion, to provide financial position and results of operations to a variety of users and information needs.
- B. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process, indebtedness reporting, and the annual audit.
- C. Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
- D. Actively manage financial planning and reporting to inform decision making to sustain a strong financial base for operations, while increasing net assets, and maintaining care and condition of capital assets and infrastructure.
  - 1. Prepare standard format and popular reporting presentations of financial position and activity results about budget to actual to inform users on:
    - a) Operations and Programming
    - b) Capital Project Expenditure Status
    - c) Fund Balance, actual and projected, in relation to budgets and Board direction
    - d) Relevant Performance Measures
  - 2. Utilize OpenGov on the District's Financial Transparency website to provide ready access to a variety of reports and information to support a greater level of detail than standard reports allow.
  - 3. Present annual results and planned budgeted activity to the community through presentations consistent with the Board of Trustees' direction.
- E. Implement transition to new Tyler Munis enterprise financial system to enhance management and oversight of District finances, improve workflow process and strengthen internal controls. .

## **LONG RANGE PRINCIPLE #3**

### **Workforce**

Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of District venues:

- Staff will evaluate open position job descriptions to ensure regulatory compliance in language, for workforce needs, and related compensation for the position.
- Re-evaluate, during the budget process, the optimum level of Staff and related total compensation, necessary to each department based on industry standard and levels of service.
- Comply with State and Federal regulations.
- Continue to provide a safe environment and continue to strive for low worker's compensation incidents through ongoing and targeted safety training.
- Identify individuals for talent management opportunities to ensure continued retention and growth for management succession within the District.
- Work with Staff to improve employee engagement and culture through focused performance management goals, engagement participation and incentives.

#### Objectives for 2021-2023

1. In order to remain competitive, use the rotating schedule for evaluating each position to ensure District is competitive with its total compensation and benchmarks.
2. Begin implementation of new Human Resources system for better efficiencies and automation. Work closely with the IT Department to develop online training opportunities for new managers and employees.
3. Work with Board of Trustees to identify Board Policies related to the District Workforce and Human Resources that need updating, elimination, or creation.
4. Continue encompassing employee engagement participation for measured performance measurement of goals and objectives. Set increases that correlate directly with goals and engagement measures.
5. Educate Management Staff through targeted trainings on how to manage, engage, educate and foster better communication with employees. Ensure emphasis is on employee retention.
6. Analyze current recruiting trends to meet the challenges of hiring top candidates for open

positions. Closely partner with Management Staff to ensure specific hiring needs are unambiguous and attainable. Create interactive system to ensure viable candidates remain engaged throughout the recruitment process.

### Budgeted Initiatives for 2021-2023

- A. Review budget, number of positions to salary and benefits and conduct surveys to ensure we are making every effort to attract, maintain and retain qualified employees across the District and all statuses.
- B. Understand the potential financial impacts of staffing, hourly wages, increased minimum wage and retention of year round employment changes at current recreational exemption status.
- C. Conduct Management trainings at various times throughout the year to bring awareness to communication, the impact managers have on their employees and educate management and staff on Federal, State and our own personnel policies.
- D. Continue to monitor updates and changes from Federal, State and local authorities regarding changing regulations related to the COVID-19 pandemic. Ensure prompt communication with IVGID management.

## **LONG RANGE PRINCIPLE #4**

### **Service**

The District will provide superior quality service and value to its customers through responsible stewardship of District resources and assets.

- Provide well defined customer centric service levels consistent with fiscal goals, and community expectations.
- Apply Performance Management to meet or exceed established venue customer service levels.
- Utilize best practice standards for delivery of services and re-evaluate every year.
- Commit to evaluate customer loyalty/satisfaction to demonstrate the value of results.
- Maintain customer service training and resources for new, returning and existing employees.

#### Objectives for 2021-2023

1. Continue to establish, enhance and evaluate metrics through key performance indicators for each venue.
2. Continue to establish and enhance specific performance indicators to evaluate customer loyalty/satisfaction.
3. Work with the golf community to establish a sustainable long term financial and service model for the Districts Golf Courses
4. Analyze the net effect of established service levels on the District operations, apply changes as needed, and encourage/reward continuation of appropriate performance.
5. Utilize venue and/or community surveys to evaluate and measure customer service as it relates to existing service level demands.
6. Develop a short and long term strategy to utilize the community services master plans as a service level metric and roadmap for the future.
7. Develop a service level strategy as related to the current project priorities directed by the Board of Trustees to include operational analysis.

#### Budgeted Initiatives for 2021-2023

- A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training. (Comments on overhauling and fresh new approach to this)

- B. Understand, communicate and demonstrate service level baselines at each venue. The emphasis is on providing the best, most consistent customer experiences.
- C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.
- D. Seek venue specific community feedback to determine customer satisfaction.
- E. Gain an understanding of how service levels are impacted by recruitment challenges and develop strategies to limit these impacts when experienced.
- F. Utilize employee surveys to further define areas of improvement as well as celebrate successes.



## **LONG RANGE PRINCIPLE #5 Assets and Infrastructure**

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation activities.

- 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.
- Maintain current Community Service and Public Works master plans.
- Maintain a 5-Year and 20-Year capital improvement plan.
- Conduct planning and design, in advance of undertaking projects or procurement, to ensure new District assets meet operational requirements and enhance the customer experience.
- Maintain an asset management program leveraging technology, as appropriate by venue/division, to ensure timely and efficient asset maintenance.
- Comply with regulatory requirements and industry standards.

### Objectives for 2021-2023

1. Complete a community wide review of the Diamond Peak Master Plan to ensure that it meets the needs of the current community environment as it has been five years since the last review.
2. Continue to implement top priorities identified in the Community Service Master Plan priorities as defined by the Board of Trustees.
3. Focus on strengthening overall project & contract management
4. Work with Board of Trustees to identify Board Policies related to Asset Management of the District that need updating, elimination, or creation
5. Effluent Export Project – Phase II, continue to pursue project partnerships and federal funding to reduce District costs.
6. Execute the Burnt Cedar Swimming Pool Reconstruction Project.

### Budgeted Initiatives for 2021-2023

- A. Complete Utility Management and Asset Assessment Study. Study findings to inform Utility Rate Study completed by outside firm.
- B. Work with Granite Construction and design consultants to finalize design and begin construction of the Effluent Pond Lining and Pipeline Project.

- C. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20 years in service.
- D. After the community wide review is complete, prepare an outline of the next steps to move the Diamond Peak Master Plan forward.
- E. Create and implement a District Project Manager Position in the engineering division
- F. Advance the planning of the Community Dog Park.
- G. Complete the design and begin the Mountain Golf Course Path Re-construction Project.
- H. Continue to evaluate reconstruction of Ski Way.
- I. Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan
- J. Continue annual water main replacement program to remove remainder of aging steel water main from distribution system.

## **LONG RANGE PRINCIPLE #6**

### **Communication**

The District will engage, interact and educate to promote understanding of the programs, activities, services, and ongoing affairs.

- Promote transparency in all areas including finance, operations and public meetings.
- Provide clear, concise and timely information in multiple, publicly accessible formats.
- Ensure that both internal and external communication is responsive, comprehensive and inclusive.

#### Objectives for 2021-2023

1. Continue to implement best practices for sharing information with the public.
2. Work diligently to improve all external entity relationships.
3. Identify opportunities to increase community awareness of community and Lake Tahoe Basin wide issues.

#### Budgeted Initiatives for 2021-2023

- A. Host Board of Trustees Community Workshops as scheduled by the Board of Trustees.
- B. Provide informative and timely releases of information to our employees, media, and the public.
- C. Ensure that the District is well represented in external agency discussions where there may be an impact to either our District or our community.

## Implementation

The annual budget document serves as the Action Plan for implementing the 2021-2023 objectives.

### **Budget Initiatives**

The budget initiatives for the Fiscal Years 2021-2023 are described in conjunction with each Long Range Principle.

### **Review Process**

Implementation of the Strategic Plan requires a process of review, improvement, refinement, and measurement and following is the criteria for successful implementation of the Strategic Plan. It represents the commitment and discipline required to institutionalize the process.

- All employees and Board of Trustees members should receive a copy of the plan or electronic access to the Plan and should become a regular part of Staff and Board of Trustees orientation.
- The Strategic Plan becomes the guidepost for the District. When decisions or responses to the community are needed, the Strategic Plan serves as a strong reference point for decision-making and whether or not new issues or responses are of higher importance than what's been established as existing direction.
- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners and community members.
- The District's General Manager and the Senior Management Team will have the responsibility of being the Strategic Plan Managers to ensure successful implementation.
- Regular reporting of the Strategic Plan's progress should occur. Break the Strategic Plan into separate fiscal years and report, one year at a time, as an ongoing annual work plan. Each initiative for the year should include a list of actions that support the goal's completion. Actions are developed prior to each year. Each year's data will be entered on a spreadsheet that lists the Themes, Objectives, Initiatives, supporting actions and associated start and completion dates, as well as the staff person responsible for the Initiative.
- Provide an update on the Plan's implementation and results on an annual basis.
- Conduct Staff meetings on a quarterly or semi-annual basis to review the Strategic Plan's progress and results and report on progress to the Board of Trustees.

- The performance appraisal process should reflect the completion of the Strategic Plan initiatives as an evaluation criterion. Also, performance criteria should be aligned with values of the District such as innovation, teamwork, and accountability.
- Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)
- After completion of the first year of the Strategic Plan and baseline results are quantified, targets should be initiated for the measurement system.
- After each year of the Strategic Plan, the Staff should review the Strategic Plan's process and re-tool any parts of the process that need improvement. This review should include a "just-in-time review" of the following year's Initiatives to determine if priorities have changed. The review of Initiatives should tie into the budget process.
- Staff meetings should regularly include discussion of strategy. Create a visualization process to emphasize the Strategic Plan's importance and the District's commitment to execution. For example, posting charts on office walls of each year's initiatives, with a check-off column, can provide a visual tracking of initiative completion.

## Reassessment

Many external factors, such as the local and national economy, demographic changes, statutory and legislative changes, and climate may affect the environment and thus achievement of strategies. To the extent that external events have long-range impacts, strategies, objectives and actions may need to be adjusted to reflect these changes.

New information about residents, constituents, and guests needs or results may also require changes to the Strategic Plan. It is desirable to minimize the number of adjustments to long range principles in order to maintain credibility.

However, the District's Board of Trustees expects to conduct interim reviews each year, and more comprehensive strategic planning processes every five years, depending on how quickly conditions change. Performance measure results will be reviewed more frequently than the Strategic Plan.

### **Incline Village General Improvement District**

893 Southwood Boulevard

Incline Village, Nevada 89451

**Telephone Number: 775-832-1100**

**Questions: [info@ivgid.org](mailto:info@ivgid.org)**



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GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM

## Strategic Plan

**Fiscal Years 2021/2022 and 2022/2023**



**GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM**

**BOARD OF TRUSTEES**



**Tim  
Callicrate**  
CHAIRMAN



**Matthew  
Dent**  
VICE  
CHAIRMAN



**Michaela  
Tonking**  
TREASURER



**Sara  
Schmitz**  
SECRETARY



**Kendra  
Wong**  
TRUSTEE





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**GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM**

**SENIOR MANAGEMENT TEAM**

Insert photos

Indra Winquest – District General Manager  
Susan Herron – District Board Clerk  
Paul Navazio – Director of Finance  
Erin Feore – Director of Human Resources  
Brad Underwood – Director of Public Works  
Darren Howard – Director of Golf & Community Services  
Mike Bandelin – Diamond Peak General Manager  
Mike Gove – Director of IT



### IVGID's Vision Statement

With passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

### IVGID's Mission Statement

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

### IVGID's Value Statement

We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.

### IVGID's Mantra Statement

One District • One Team

## Introduction

The Incline Village General Improvement District Strategic Plan provides direction and a planned pursuit of the mission, vision, values, long range principles and objectives and actions of the District from July 1, 2021 to June 30, 2023.

This plan reflects the District's desire to become more strategic and less tactical as the next logical step in the organization's life cycle and planning evolution.

Strategic Planning is a systematic approach to defining longer term principles and identifying the means to achieve them. It provides the District with the ability to channel resources in a direction that yields the greatest benefit to residents, constituents and guests.

The intent of this plan is to identify long range principles that align activities with the strategy of the District. It provides a framework to ensure that a balanced approach toward addressing objectives of District residents, finances, internal processes, and education and growth of employees is integrated into the plan.

The strategic planning process enables the District to plan and execute continuous improvements throughout the organization.

### The benefits of the District's strategic planning are:

- Focuses the District's resources on activities that are essential to increasing customer satisfaction, lowering costs, increasing value and achieving measurable outcomes.
- Defines and describes the District's key strategies. As a result, employees and community members know where the District is headed.
- Creates a planning and implementation system that is responsive, flexible, and disciplined.
- Encourages cooperation and support among all District functions.
- Reinforces the continuous improvement culture of the District.
- Empowers managers and employees by providing them with the authority to fulfill planned activities.
- Provides for more seamless internal and external customer service.

## Strategic Planning Process

Board of Trustees Policy 1.1.0 (available upon request)

## Key Dates in the History of the Strategic Plan

The Board of Trustees initiated the process in February 2015. After a lengthy but productive process, the Board finalized updated Mission, Vision, Value and Mantra statements. The Board reviewed revised long range principles and objectives. On September 3, 2015 the Board reviewed the Final Draft Strategic Plan.

The 2015-2017 Strategic Plan was adopted at the September 23, 2015 Board of Trustees meeting. The 2018-2020 Strategic Plan was adopted at the May 9, 2018 Board of Trustees meeting.

The 2021-2023 Strategic Plan is in compliance with Board of Trustees Policy 1.1.0, subparagraph 0.13.

## Closing Comments

This document is an outward facing document that the Board of Trustees and employees of the Incline Village General Improvement District focuses their resources.



## **LONG-RANGE PRINCIPLES**

### **LONG RANGE PRINCIPLE #1 - SERVICE**

*The District will provide superior quality service and value to its customers through responsible stewardship of District resources and assets.*

### **LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT**

*Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.*

### **LONG RANGE PRINCIPLE #3 - FINANCE**

*The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management.*

### **LONG RANGE PRINCIPLE #4 - WORKFORCE**

*Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of District venues:*

### **LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE**

*The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation activities.*

### **LONG RANGE PRINCIPLE #6 - COMMUNICATION**

*The District will engage, interact and educate to promote understanding of the programs, activities, services, and ongoing affairs.*

### **LONG RANGE PRINCIPLE #7 - GOVERNANCE**

*The District is a local agency that delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability through collaboration, civic participation, and transparency to the greatest extent possible.*

## **STRATEGIC ACTIONS**

### **LONG RANGE PRINCIPLE #1 - SERVICE**

- Provide well defined customer centric service consistent with fiscal goals and community expectations.
- Apply Performance Management to meet or exceed established venue customer service expectations.
- Utilize best practice standards for delivery of services and re-evaluate every year.
- Commit to evaluate customer loyalty/satisfaction.
- Maintain customer service training and resources for new, returning and existing employees.

### **LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT**

- Protect Lake Tahoe and other water sources in the Basin to remain viable sources of drinking water.
- Protect Lake Tahoe as a drinking source through programs, projects and events that eliminate trash, hazardous waste and contaminants from entering the watershed.
- Support integrated regional strategies for the planning, design, construction and implementation of water system infrastructure for fire suppression.
- Meet or exceed Federal, State, and Local requirements in the protection of our resources and environment in achieving sustainability.

### **LONG RANGE PRINCIPLE #3 – FINANCE**

- Develop and maintain a long-term plan to sustain financial resources.
- Ensure budgets that utilize recurring revenues to cover ongoing costs and limits use of one-time funds to support one-time expenditures.
- Report results and demonstrate value to the community through regular financial reporting and related performance management metrics.
- Comply with Federal, State, and Local regulations.
- Adhere to Government Generally Accepted Accounting Principles (GAAP).

### **LONG RANGE PRINCIPLE #4 - WORKFORCE**

- Evaluate job descriptions to frequently ensure regulatory compliance in language, for workforce needs, and related compensation for the position.
- Work closely with Staff to assess training and educational needs for existing workforce; coordinate trainings with both District Staff and outside resources to ensure essential educational needs are evaluated and addressed.
- Identify individuals for talent management opportunities to ensure continued retention and growth for management succession within the District.
- Re-evaluate, during the budget process, the optimum level of Staff and related total compensation, necessary to each department based on industry standard and levels of service.
- Create and implement a robust recruiting process to ensure the District reaches the best talent by evaluating current recruiting trends, analyzing current job market rates and reviewing competitive offers of employment.
- Comply with Federal, State, and Local regulations.
- Continue to provide a safe environment and continue to strive for low worker's compensation incidents through ongoing and targeted safety training.
- Work with Staff to improve employee engagement and culture through focused performance management goals, engagement participation and incentives.

## **LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE**

- 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.
- Maintain current Community Service and Public Works master plans.
- Maintain and execute a 5-Year capital improvement plan within a 20-Year horizon.
- Conduct planning and design, prior to advancing projects or procurement, to ensure new District assets meet operational requirements and enhance the customer experience.

- Maintain an asset management program leveraging technology, as appropriate by venue/division, to ensure timely and efficient asset maintenance.
- Comply with regulatory requirements and industry standards.
- Leverage technology and staff training to secure district assets digitally and physically

## **LONG RANGE PRINCIPLE #6 - COMMUNICATION**

- Promote transparency in all aspects of District operations.
- Maintain, expand and enhance the district's communications infrastructure to meet the evolving needs and desires of the community utilizing current industry best practices.
- Provide clear, concise and timely information in multiple, publicly accessible formats.
- Ensure internal and external communication are responsive, comprehensive and inclusive such that District Staff and the Board of Trustees are presenting unified communication and messaging.

## **LONG RANGE PRINCIPLE #7 – GOVERNANCE**

- Continue Legislative Advocacy efforts at the Federal, State and Local Government levels to support appropriations for water and wastewater infrastructure improvements that support Principle #2 and Principle #5 as well as any other related opportunities as it pertains to District operations.
- Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity
- Improve civic engagement and transparency using improved web-based tools for agenda management, financial reporting and project tracking.
- Continually review District policies to ensure compliance with changing regulations and requirements.



## LONG RANGE PRINCIPLE #1 - SERVICE

**Statement of Objective(s)** *defined as what we are striving to accomplish*

The District will provide superior quality service and value to its customers through responsible stewardship of District resources and assets with an emphasis on the parcel owner experience

**Strategies** *defined as how we envision accomplishing this objective(s)*

- Provide well-defined customer service consistent with fiscal goals, and community expectations.
- Utilize best practice standards for delivery of services and re-evaluate every year.
- Commit to continuous improvement through evaluation of customer loyalty/satisfaction.
- Maintain customer service training and resources for new, returning and existing employees.

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Enhance and evaluate metrics through key performance indicators for each venue.
2. Enhance specific performance indicators to evaluate customer loyalty/satisfaction.
3. Work with the community to establish a sustainable long term financial and service model for all the District's venues; starting with golf (2021-22).
4. Analyze the net effect of established customer service on the District operations and apply changes as needed.
5. Utilize venue and/or community surveys to evaluate and measure customer service as it relates to existing service demands.
6. Execute the short and long term strategy with the Community Services master plans as the roadmap for the future.

7. Improve the comprehensive Standard Operating Procedures manuals for each venue and update as appropriate.

**Budgeted Initiatives for 2021 - 2023** – *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

- A. Assess how services are impacted by recruitment challenges based on the current hiring environment and develop strategies to limit these impacts when experienced.
- B. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training to include Venue specific orientations/trainings.
- C. Understand, communicate and demonstrate service baselines at each venue. The emphasis is on providing the best, most consistent customer experiences.
- D. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.
- E. Seek venue specific community feedback to determine customer satisfaction and implement into overall business models.
- F. Utilize employee surveys to further define areas of improvement as well as celebrate successes.

## **LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT**

**Statement of Objective(s)** *defined as what we are striving to accomplish*

Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.

**Strategies** *defined as how we envision accomplishing this objective(s)*

- Protect Lake Tahoe and other water sources in the Basin to remain viable sources of drinking water.
- Support integrated regional strategies for the planning, design, construction and implementation of water system infrastructure for fire suppression.
- Meet or exceed Federal, State, and Local requirements in the protection of our resources and environment in achieving sustainability.

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Execute the goals of the Tahoe Water Suppliers Association to meet Federal, State and Local applicable requirements for filtration avoidance and other pertinent requirements; promulgated by the Surface Water Treatment Rule and its amendments.
2. Promote responsible use of water as a valuable natural resource. Protect Lake Tahoe as a drinking source through programs, projects and events that eliminate trash, hazardous waste and contaminants from entering the watershed.
3. Continue Legislative Advocacy efforts at the Federal, State and Local Government level to support appropriations for water and wastewater infrastructure improvements that support Principle #2 and Principle #5.
4. Participate in the Lake Tahoe Community Fire Prevention Partnership in working with Regional Fire Districts to improve fire suppression in the Tahoe Basin.

5. Enter into available Grant Agreements with the South Tahoe Public Utility District as a member of the Lake Tahoe Community Fire Prevention Partnership.
6. Complete an annual Sustainability Report for Departments in order to responsibly manage resources under IVGID's care, protect public health and balance its social and environmental duties to the citizens and community.
7. Maximize energy efficiency by making improvements at District facilities.

**Budgeted Initiatives for 2021 - 2023** *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

- A. Operate a residential drop-off household hazardous waste and electronic waste facility or events to reduce the amount of hazardous materials entering the waste stream and help to prevent illegal dumping in order to protect the Lake Tahoe watershed.
- B. Continue membership and leadership in the Tahoe Water Suppliers Association and provide IVGID staff support as the Association Director to execute the goals of the Association.
- C. Work with local agencies on programs to reduce trash and micro-plastics from entering the Lake Tahoe watershed.
- D. In partnership with the North Lake Tahoe Fire Protection District, protect District lands and the Lake Tahoe Basin watershed by performing defensible space best management practices.
- E. Prioritizing tree maintenance and vegetation management on District-owned properties.
- F. Provide bear shed rebates for new homeowners in the service area to contain putrescible waste in a safe manner.
- G. Provide water efficiency rebates to customers for the installation of a high efficiency toilet or washing machine.

## LONG RANGE PRINCIPLE #3 - FINANCE

**Statement of Objective(s)** *defined as what we are striving to accomplish*

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management.

**Strategies** *defined as how we envision accomplishing this objective(s)*

- Develop and maintain a long-term plan to sustain financial resources.
- Ensure budgets that utilize recurring revenues to cover ongoing costs and limits use of one-time funds to support one-time expenditures.
- Report results and demonstrate value to the community through regular financial reporting and related performance management metrics.
- Comply with applicable Federal, State and Local Governmental regulations.
- Adhere to Government Generally Accepted Accounting Principles (GAAP).

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Prepare Annual Budgets that demonstrate the balance of allocated resources, with service expectations, and the capability to deliver.
2. Prepare a five-year forecast for each major fund as a part of the annual budget development process.
3. Utilize annual and interim financial reports to build understanding of the different aspects between operations, capital improvement and debt service, and promote fiscal transparency.
4. Work with Board of Trustees to identify Board Policies related to the Finances of the District that need updating, elimination, or creation. Consider updating Board Policies and Practices relating to Budget and Fiscal Management

5. Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity.

**Budgeted Initiatives for 2021 - 2023** *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

- A. Transition financial reporting for Community Services and Beach activities from Special Revenue to Enterprise fund accounting for the 2021/2022 fiscal year in order to better support full-cost recovery objectives for operating, capital and debt expenditures.
- B. Work with Board of Trustees to implement District-wide pricing policy, to ensure desired cost recovery and policy-driven differential pricing for residents, guest and non-residents.
- C. Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- D. Prepare the required Annual Financial Report, with an independent auditor opinion, to provide financial position and results of operations to a variety of users and information needs.
- E. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process, indebtedness reporting, and the annual audit.
- F. Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
- G. Actively manage financial planning and reporting to inform decision making to sustain a strong financial base for operations, while maintaining care and condition of capital assets and existing infrastructure.
- H. Implement transition to new Tyler/Munis enterprise financial system to enhance management and oversight of District finances, improve workflow process and strengthen internal controls.

## LONG RANGE PRINCIPLE #4 - WORKFORCE

**Statement of Objective(s)** *defined as what we are striving to accomplish*

Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of District venues:

**Strategies** *defined as how we envision accomplishing this objective(s)*

- Evaluate job descriptions to frequently ensure regulatory compliance in language, for workforce needs, and related compensation for the position.
- Partnering closely with department managers and individuals, assess training and educational needs for existing workforce; coordinate trainings with both in-house staff and outside resources to ensure essential educational needs are evaluated and addressed.
- Identify individuals for talent management opportunities to ensure continued retention and growth for management succession within the District.
- Re-evaluate, during the budget process, the optimum level of Staff and related total compensation, necessary to each department based on industry standard and levels of service.
- Create and implement a robust recruiting process to ensure the District reaches the best talent by evaluating current recruiting trends, analyzing current job market rates and reviewing competitive offers of employment.
- Comply with applicable Federal, State and Local governmental regulations.
- Continue to provide a safe environment and continue to strive for low worker's compensation incidents through ongoing and targeted safety training.
- Work with Staff to improve employee engagement and culture through focused performance management goals, engagement participation and incentives.

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Following review and research on like-industry wages, benefits and privileges, evaluate current positions to ensure District is competitive with its total compensation and benchmarks to support recruitment and

retention needs.

2. Begin implementation of new Human Resources system for better efficiencies and automation.
3. Work closely with the IT Department to develop online training opportunities for new managers and employees, including cyber-security.
4. Work with Board of Trustees to identify Board Policies related to the District Workforce and Human Resources that need updating, elimination, or creation.
5. Educate Management Staff through targeted trainings on how to manage, engage, educate and foster better communication with employees. Ensure emphasis is on employee retention.
6. Continue encompassing employee engagement participation for measured performance measurement of goals and objectives. Set increases that correlate directly with goals and engagement measures.
7. Analyze current recruiting trends to meet the challenges of hiring top candidates for open positions. Closely partner with Management Staff to ensure specific hiring needs are unambiguous and attainable. Utilize interactive system to ensure viable candidates remain engaged throughout the recruitment process.

**Budgeted Initiatives for 2021 - 2023** *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

- A. Review budget, number of positions to salary and benefits and conduct surveys to ensure we are making every effort to attract, maintain and retain qualified employees across the District and all statuses. Continually evaluate current market trends to ensure District wages and benefits remain competitive and attractive to top talent candidates and current Staff.
- B. Assess the ongoing impacts of staffing, hourly wages, increased minimum wage and retention of year round employment changes at current recreational exemption status. Review analysis and recommend changes as needed.



- C. Conduct quarterly management educational trainings for both new and current management and supervisory staff with an emphasis on communication, motivation, productivity and team building to improve job satisfaction, morale and employee recruitment / retention and succession planning for both employees and managers.
- D. Continue to monitor updates and changes from Federal, State and Local authorities, as applicable, regarding new regulations related emergency directives, to ensure prompt communication with IVGID management. Review emergency response plans with each department to ensure future workforce readiness.
- E. Partnering with the Recreation Center Management Team, develop Health and Wellness strategies for District employees; monitor programs to evaluate an overall reduction in absenteeism related to illness, reduced insurance usage, improved employee morale, and increased employee engagement.

## **LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE**

**Statement of Objective(s)** *defined as what we are striving to accomplish*

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation activities.

**Strategies** *defined as how we envision accomplishing this objective(s)*

- 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.
- Maintain current Community Service and Public Works master plans.
- Maintain and execute a 5-Year and 20-Year capital improvement plan.
- Conduct planning and design, prior to advancing projects or procurement, to ensure new District assets meet operational requirements and enhance the customer experience.
- Maintain an asset management program leveraging technology, as appropriate by venue/division, to ensure timely and efficient asset maintenance.
- Comply with regulatory requirements and industry standards.
- Leverage technology and staff training to secure district assets digitally and physically.

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Complete a community wide review of the Diamond Peak Master Plan to ensure that it meets the needs of the current community environment as it has been five years since the last review.
2. Continue to implement top priorities identified in the Community Service Master Plan priorities as defined by the Board of Trustees.
3. Focus on strengthening overall project & contract management.

4. Identify Board Policies related to District Asset Management and present to the Board those that need updating, elimination, or creation.
5. Effluent Export Project, Phase II, continue to pursue project partnerships and Federal, State and Local funding to reduce District costs.
6. Ensure digital safeguards are in place for District technology infrastructure.

**Budgeted Initiatives for 2021 - 2023** *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

- A. Use findings from Utility Management and Asset Assessment Study and analyze recommendations to bring forward changes that provide benefit to the District.
- B. Complete Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements.
- C. Work with CMAR and design consultants to finalize design and begin construction of the Effluent Pond Lining and Pipeline Projects.
- D. Allocate capital expenditures in Community Services to maintain services, while planning for some facility replacement for facilities that are crossing 20 years in service.
- E. After the community wide input is received, prepare an outline of the next steps to move the Diamond Peak Master Plan forward if desired.
- F. Create and implement a District Project Manager position in the engineering division
- G. Advance the planning of the Community Dog Park.
- H. Complete the design and begin construction of the Mountain Golf Course Path Project.
- I. Complete evaluation of options and provide recommended timeline and methodology to reconstruct Ski Way.

- J. Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan.
- K. Execute the Burnt Cedar Swimming Pool Reconstruction Project.
- L. Implement Phase 1 of district-wide security camera project.

## LONG RANGE PRINCIPLE #6 - COMMUNICATION

**Statement of Objective(s)** *defined as what we are striving to accomplish*

The District will engage, interact and educate to promote understanding of the programs, activities, services, and ongoing affairs.

**Strategies** *defined as how we envision accomplishing this objective(s)*

- Promote transparency in all areas including finance, operations and public meetings.
- Maintain, expand and enhance the district's communications infrastructure to meet the evolving needs and desires of the community utilizing current industry best practices.
- Provide clear, concise and timely information in multiple, publicly accessible formats.
- Ensure internal and external communication are responsive, comprehensive and inclusive.
- Ensure the District Staff and the Board of Trustees are focused on unified communication and messaging.

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Continue to implement best practices for sharing information with the public including but not limited to the Districts websites, IVGID quarterly magazine, email communication, public outreach, special events, social media platforms and/or paid advertising platforms as appropriate.
2. Maintain online systems for customers to access their accounts and complete online transactions.
3. Participate in community and basin outreach events and publications to spread messaging on District programs.
4. Work diligently to improve all external partner and collaborative relationships to maximize available resources.

5. Proactively seek stakeholder input on important matters affecting the community as determined by the Senior Management and/or the Board of Trustees.
6. Involvement / presence with Community Meet and Greets to include key venues and the Board of Trustees.

**Budgeted Initiatives for 2021 - 2023** *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

- A. Host Board of Trustees Community Workshops related to key community matters as scheduled by the Board of Trustees.
- B. Provide informative and timely releases of information to our employees, community, and the general public.
- C. Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to either the District and/or our community.
- D. Update and enhance the District's public facing websites to bring in line with current industry best practices for data security, responsive design, and user experience.
- E. Continue to administer venue and community wide surveys related to key matters and initiatives.

## LONG RANGE PRINCIPLE #7 - GOVERNANCE

**Statement of Objective(s)** *defined as what we are striving to accomplish*

Promote a local government and organization that is committed to meeting the needs of the community, encourages collaboration, civic participation, and promotes accountability and transparency in the effective delivery of services.

**Strategies** *defined as how we envision accomplishing this objective(s)*

- Continue Legislative Advocacy efforts at the Federal, State, and Local levels to support appropriations for water and wastewater infrastructure improvements that support Principle #2 and Principle #5
- Maintain current and quality Board/District Policies in order to achieve maximum efficiency, transparency, and clear direction to district staff
- Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity
- Partnering closely with department managers and individuals, assess training and educational needs for existing workforce; coordinate trainings with both in-house staff and outside resources to ensure essential educational needs are evaluated and addressed
- Improve and enhance civic engagement and transparency using improved web-based tools for agenda management, financial reporting and project tracking.

**Long-term Initiatives** *defined as what we see as needing to be done in the future*

1. Work with Board of Trustees to identify and prioritize Board Policies related to the Finances of the District that need updating, elimination, or creation. Consider updating Board Policies and Practices relating to Budget and Fiscal Management.
2. Identify and prioritize Board Policies related to District Asset Management and present to the Board those that need updating, elimination, or creation.
3. Continue to create inter-agency partnerships and foster strong collaborative relationships with Local and State agencies.

**Budgeted Initiatives for 2021 - 2023** *defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies*

1. Implement CivicPlus online agenda management and archive system.
2. Continue to utilize outside resources to assist the District in policy review and potential updates and revisions.
3. Continue to work with the General Manager's Ordinance 7 Committee and the Board of Trustees to make formal revisions.
4. Continue to work with the District's Federal Lobbyist, Nevada League of Cities, and Local Government Agencies to procure potential federal infrastructure money including the United States Army Corps of Engineers.



## **IMPLEMENTATION**

The annual budget document serves as the Action Plan for implementing the 2021-2023 objectives.

### **Budget Initiatives**

The budget initiatives for the Fiscal Years 2021-2023 are described in conjunction with each Long Range Principle.

### **Review Process**

Implementation of the Strategic Plan requires a process of review, improvement, refinement, and measurement and following is the criteria for successful implementation of the Strategic Plan. It represents the commitment and discipline required to institutionalize the process.

- All employees and Board of Trustees members should receive a copy of the plan or electronic access to the Plan and should become a regular part of Staff and Board of Trustees orientation.
- The Strategic Plan becomes the guidepost for the District. When decisions or responses to the community are needed, the Strategic Plan serves as a strong reference point for decision-making and whether or not new issues or responses are of higher importance than what's been established as existing direction.
- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners and community members.
- The District's General Manager and the Senior Management Team will have the responsibility of being the Strategic Plan Managers to ensure successful implementation.
- Regular reporting of the Strategic Plan's progress should occur. Break the Strategic Plan into separate fiscal years and report, one year at a time, as an ongoing annual work plan. Each initiative for the year should include a list of actions that support the goal's completion. Actions are developed prior to each year.

- Provide an update on the Plan’s implementation and results on an annual basis.
- Conduct Staff meetings on a quarterly or semi-annual basis to review the Strategic Plan’s progress and results and report on progress to the Board of Trustees.
- The performance appraisal process should reflect the completion of the Strategic Plan initiatives as an evaluation criterion. Also, performance criteria should be aligned with values of the District such as innovation, teamwork, and accountability.
- Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)
- After completion of the first year of the Strategic Plan and baseline results are quantified, targets should be initiated for the measurement system.
- After each year of the Strategic Plan, the Staff should review the Strategic Plan’s process and re-tool any parts of the process that need improvement. This review should include a “just-in-time review” of the following year’s Initiatives to determine if priorities have changed. The review of Initiatives should tie into the budget process.
- Staff meetings should regularly include discussion of strategy. Create a visualization process to emphasize the Strategic Plan’s importance and the District’s commitment to execution. For example, posting charts on office walls of each year’s initiatives, with a check-off column, can provide a visual tracking of initiative completion.

## **REASSESSMENT**

Many external factors, such as the local and national economy, demographic changes, statutory and legislative changes, and climate may affect the environment and thus achievement of strategies. To the extent that external events have long-range impacts, strategies, objectives and actions may need to be adjusted to reflect these changes.

New information about residents, constituents, and guests needs or results may also require changes to the Strategic Plan. It is desirable to minimize the number of adjustments to long range principles in order to maintain credibility.

However, the District's Board of Trustees expects to conduct interim reviews each year, and more comprehensive strategic planning processes every five years, depending on how quickly conditions change. Performance measure results will be reviewed more frequently than the Strategic Plan.



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**GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM**

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