

NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on Wednesday, May 26, 2021 in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directives 006, 016, 018, 021, 026, and 029, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to info@ivgid.org by 4:00 p.m. on Wednesday, May 26, 2021) or via telephone (the telephone number will be posted to our website on the day of the meeting).

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF 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. REQUIRED PUBLIC HEARINGS* - **pages 3, 33 - 193**
 - 1. **REQUIRED PUBLIC HEARING ON THE DISTRICT'S OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS, FISCAL YEAR 2021/2022** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*)
 - 2. **REQUIRED PUBLIC HEARING ON THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES, FISCAL YEAR 2021/2022** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*)
- F. DISTRICT GENERAL MANAGER UPDATE (*for possible action*) – **pages 4 - 31**
- G. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **page 32**
- H. GENERAL BUSINESS (*for possible action*)
 - 1. Review, discuss and possibly Approve Fiscal Year 2021/2022: Budget, Capital Improvement Project Budget, Recreation Facility Fee, Beach Facility Fee and Central Service Cost Allocation (Requesting Staff Member: District General Manager Indra Winqest & Director of Finance Paul Navazio) – **pages 33 - 179**
 - a. Review and approve the Central Services Cost Allocation Plan for Fiscal Year 2021/2022 allocating a total of \$1,546,624 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund;

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



NOTICE OF MEETING

Agenda for the Board Meeting of May 26, 2021 - Page 2

- b. Review and adopt the proposed Fiscal Year 2021/2022 Recreation Facility Fee of \$100 per parcel/dwelling unit and the Beach Facility Fee of \$680 per parcel/dwelling unit;
- c. Review and approve the Incline Village General Improvement District's Final Operating Budget for Fiscal Year 2021/2022 (Form 4404LGF) as prescribed by the State of Nevada Department of Taxation, and authorized positions; and
- d. Review and approve the Incline Village General Improvement District's Capital Improvement Project Budget for Fiscal Year 2021/2022

2. Review, discuss and possibly approve Resolution Number 1889: A Resolution Approving the Report for Collection, on the Washoe County Tax Roll, of Recreation Standby and Service Charges per parcel of \$780 with beach privileges and \$100 without beach privileges, Fiscal Year 2021/2022 (Requesting Staff Member: District General Manager Indra Winquest & Director of Finance Paul Navazio) – **pages 180 - 193**

3. Review, discuss and possibly approve Resolution 1885: Policy and Procedure Resolution No. 140, Resolution Number 1885, An Emergency Resolution to amend Resolution Number 1884 to temporarily limit employees' access to the beaches, located in Incline Village, Nevada known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach (Requesting Trustees: Sara Schmitz and Matthew Dent; Presenting Staff Member: District General Counsel Josh Nelson) – **pages 194 - 197**

I. MEETING MINUTES *(for possible action)*

1. Meeting Minutes of April 29, 2021 – **pages 198 - 233**

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

K. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, May 21, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of May 26, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

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

SUSPENDED – STATE OF NEVADA EXECUTIVE DEPARTMENT, DECLARATION OF EMERGENCY, DIRECTIVES 006, 016, 018, 021, 026, AND 029.

- Vorderbruggen Building (Administrative Offices)
- Post Office
- Office Center
- Branch of Washoe County Library
- Recreation Center

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

Board of Trustees: Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and 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. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

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

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

M E M O R A N D U M

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Susan A. Herron, CMC
District Clerk

SUBJECT: Public Hearings – District’s Operating and Capital Improvement Program Budgets **and** the Report for Collection of Recreation Standby and Service Charges, Fiscal Year 2021/2021

DATE: May 20, 2021

On May 26, 2021, the Board of Trustees will hold **two (2) public hearings** on the above subject matters. Following is an outline for each of the public hearings which will be held one at time and one immediately following the other:

1. Chairman Callicrate will ask the Board for a motion and a second to officially open the public hearing.
2. Chairman Callicrate will call for the question and the Board will take a vote to open the public hearing.
3. Once the public hearing is open, Chairman Callicrate will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
4. Chairman Callicrate will then ask Director of Finance Paul Navazio, for the record, if the District complied with the required notices.
5. Chairman Callicrate will then ask Director of Finance Paul Navazio for his overview presentation on this matter.
6. Chairman Callicrate will state the comments made during the public hearing are governed by the Chair and Chairman Callicrate should state the rules he wants to use.
7. Chairman Callicrate will then ask for public comment.
8. The duration of the public hearing is at the Board's discretion.
9. After all public comments have been made, a Board member will need to make a motion to close the public hearing, which will need a second, and then Chairman Callicrate will call for the question and a vote will be taken on this motion.

Chairman Callicrate will then move onto the next public hearing repeating the process above. Once **both** public hearings are complete, Chairman Callicrate will move onto the remaining agenda items.

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of May 26, 2021

DATE: May 19, 2021

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project Request for Qualifications (RFQ) <i>*updated</i>	Findings Memorandum to BOT on 5/12	GM Winqest/Director PW Underwood/ Trustee Dent	Findings Memorandum from CMAR was presented to the Board on May 12 th . Staff is currently working with design consultant to finalize scope of work and receive their proposal.
Effluent Pipeline Project Request for Qualifications (RFQ)	See above	GM Winqest/ Director PW Underwood/ Trustee Dent	See above
Burnt Cedar Pool Project <i>*updated</i>	Completion Date scheduled for May 2022	Engineering Manager Nelson/GM Winqest	Guaranteed Maximum Price (GMP) presented for approval, 4/28/21. CMAR Contractor mobilized to site on 5/3/2021. BMPs in place, TRPA Pre-Grading Inspection approved. Tree Removal and temporary road under construction week of 5/17/21.
Internal Controls Project(s) Review of Internal Control Policies and Procedures <i>*updated</i>	Winter/Spring	Director of Finance Navazio	Staff continues to make progress in implementing contract management and change order process improvements; procurement card authorizations updated; reviewing internal controls with new auditors.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Consultant review of four (4) Accounting Practices – Moss Adams 2	Completed	GM Winquest/Director of Finance Navazio/Audit Committee	Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Next steps include updating Board capitalization policy (agendized for discussion at 4/29 BOT mtg.).
Project & Contract Consultant Review - Moss Adams 1 <i>*updated</i>	Completed	GM Winquest/Director of Finance Navazio	Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10 BOT mtg.
RFP for Independent Audit Services / Financial Reporting <i>*updated</i>	Completed	Audit Committee / Director of Finance Navazio	Board approved contract with new Independent Auditor at meeting of 3/24/21.
Ordinance 7 GM Advisory Committee <i>*updated</i>	Spring/Summer 2021	GM Winquest/Board Chairman Callicrate	Meetings took place April 27, May 4, & 11. Next meeting is scheduled for 5/25/21. Three Community Forums took place May 13 th & 19 th , 2021. Parcel Owner Survey set to be released on May 28 th , 2021 for a period of 21 days.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Updates provided to the board on 3/31/21 and 4/14/21.
Utilities Performance/Asset Management Review <i>*updated</i>	Schedule for completion June 2021	GM Winquest/Board	Raftelis is continuing with their evaluation per the contract. Final Draft expected in June 2021
2021 - 2023 Strategic Plan <i>*updated</i>	Spring 2021	Senior Management Team/Board of Trustees	First reading of Draft 2021-23 Strategic Plan included in the GM Report for the 5/26/21 meeting. Draft Plan will be agendized on 6/9/2021 for Board discussion and potential feedback and direction.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	Attended meeting with USFS staff onsite on 5/20/2021.

beside the Snack Bar to help with hot food additions to the Snack Bar menu. Chef Bill Vandenburg also been able to move his catering and wedding operation to the Diamond Peak kitchen so we may still be able to continue with weddings and other events.

Chateau Catering Kitchen Plumbing and Foundation Repair

Engineering Staff was contacted to investigate a floor sink within the catering kitchen that was not functioning shortly after Food and Beverage Staff began working in the kitchen for the start of the season. It was discovered that the floor sink drain trap had completely separated from the drain and a void in the base material was seen underneath the slab on grade foundation. Engineering Staff arranged for Public Works Pipeline Crew, Absolute (Drain Cleaning and Line Location), Penhall (Concrete Demo), Brown and Reed Engineering (Plumbing), and Reno Tahoe Geo Associates (Geotechnical Engineers) to assist in determining the cause and develop a plan to remedy the situation.

After some investigation, it has been determined that there are a few issues of concern. The first being the sink drain lines throughout both kitchens are clogged with grease. Prior to this incident, there were not adequate cleanouts installed to thoroughly flush the sink drain line that serves the entire Grill kitchen as well as the Catering kitchen. A new clean out has been installed, and the Grill sink drain line has been jetted and is currently flowing. The Grill will be able to open and operate for the season (Opening 5/21/2021).

The second issue of concern is that the drain line that collects all the floor sinks from both kitchens then exits the building into the grease interceptor is back-graded. Meaning it does not flow toward the grease interceptor but it actually flows back into the building. Engineering Staff is working with the Penhall, Brown and Reed, and the Public Works Pipeline crew to regrade and install a new drain line with the appropriate slope into the grease interceptor. The installation of the new drain line will occur at night so it will not impact the operation of the Grill Kitchen.

The last area of concern is the large void that is below the slab on grade foundation. Upon investigation, the void extends approximately 9 feet to the west, 3 feet to the south, and 2.5 feet east to the spread foundation. The geotechnical engineer performed a couple of backfill density tests within the exposed floor area and determined the backfill behind the retaining wall is poorly compacted fill. Poorly compacted fill will settle over time and the structural base below the slab on grade as well as the spread footings will erode and voids develop. Based on previous reports, it appears that this is not the first issue with foundation settlement behind the retaining wall. The geotechnical engineer recommended Madole Construction since they have vast experience repairing various failing foundations. Ray Madole visited the site on May 20, 2021, and he is working with Reno Tahoe Geo Associates to develop a foundation mitigation plan.

Cost estimates will be provided once the foundation mitigation plan is finalized.

The Mountain Course is on schedule to open May 24 and we expect to see play totals there higher than normal as well. The Mountain Course suffered little to no damage this winter and playing conditions should be ideal for opening day. Both courses are opening with little restrictions and two riders per cart (all carts have dividers) and by June 1, we hope to have all restrictions lifted! Staff at both courses are excited to see the return of all our resident golfers and we look forward to a very busy golf season. Finally, we have 5 companies who will be participating in for Fitting Days this year. Please call the Golf Shop to set-up a fitting time for the following companies:

PXG-May 23
Cobra-June 5
Titleist-June 12
Mizuno-June 19
Ping-June 19

Come out and get fitted with the latest and greatest equipment in golf!

Key Project Updates

See more information on current district capital projects.

Webpage Link:

<https://www.yourtahoeplace.com/ivgid/resources/construction-updates>

Risk and Resilience Assessments and Emergency Response Plan

The America's Water Infrastructure Act (AWIA) requires preparation of Risk and Resilience Assessments (RRA) and emergency response plans (ERPs). Farr West Engineering's contract to complete this work was authorized at the December 9, 2020 Board Meeting. IVGID staff and Farr West participated in a RRA workshop, and work is scheduled to be complete in June 2021.

Utilities Management Review and Asset Assessment

The Utilities Management Review and Asset Assessment includes evaluation of IVGID Public Works' organizational structure and staffing, review of operational efficiency, and review of financial and capital investment. At the January 13, 2021 Board Meeting, Trustees authorized a professional services contract with Raftelis, who has started reviewing requested documentation and conducting virtual interviews with select staff and Trustees. Raftelis was on site at the end of March to tour facilities and conduct additional interviews. Raftelis has completed much of their review and is currently working on the draft report.

Burnt Cedar Swimming Pool Improvements

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. The Guaranteed Maximum Price contract approved by the Board of Trustees on April 29, 2021. CORE Construction mobilized to the site May 3, 2021. Temporary fencing and BMPs have been installed. TRPA Pre-Grade inspection was completed on May 12, 2021. During the week of May 17, 2021, tree removal and construction of the temporary access road to the beach

area is being completed. Construction will require complete closure of the pool and pool deck for the entire 2021 season.

Tennis Center Renovation

The project includes remodeling the pro-shop and restrooms, enclosing the existing kitchenette area, expanding and enhancing the deck area, and layout improvements to make the venue more welcoming. The construction contract was awarded at the June 10, 2020 Board of Trustees meeting. Construction is substantially complete. Final landscaping is being installed. The awning is awaiting offloading at the Oakland Port.

Daniel Fraiman Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$709,000	\$36,362	\$745,362	\$646,497	\$98,865

Effluent Pipeline Project – 2524SS2010

District Staff provided a detailed Effluent Export Project update to the Board of Trustees on January 29, 2020. The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and mitigate a potential future leak site. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. A kick-off meeting was held on February 11. Granite completed their Findings Memorandum and presented it to the Board on May 12. Staff is currently working with the chosen Design Engineer to finalize the scope of work and receive their proposal.

Effluent Pond Lining Project – 2599SS2010

A component of the Water Resource Recovery Facility (WRRF) operation is a 2.4-million-gallon effluent storage basin located adjacent to the wastewater resource recovery facility (Plant). The WRRF Effluent Storage Alternative Analysis Memorandum, September 2018, recommends a reinforced concrete, or the combination of concrete and shotcrete, lining that provides the best long term value, maximizes storage volume, and has low maintenance to keep in service. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. A kick-off meeting was held on February 11. Granite completed their Findings Memorandum and presented it to the Board on May 12. Staff is currently working with the chosen Design Engineer to finalize the scope of work and receive their proposal.

Rec Center Upstairs Lobby Restroom Remodel – 4484BD1902

A 2021 Capital Improvement project that will remodel the men's and women's upstairs lobby restrooms within the Recreation Center. The project includes ADA access, ADA restroom

stall, new tile, fixtures and partitions. Ward Young Architecture designed the project and Avail Construction was the low responsive bidder. The Board of Trustees approved the construction project at the May 12, 2021 Board meeting.

Financial Transparency

Staff is anticipates completing the close for April 2021 accounting period by May 21st. A third quarter budget update was presented to the Board at their meeting of May 12th. Staff will continues to augment the reporting of monthly financial information to include detailed, line item reports reflecting budget vs actual results for each of the District's major funds posted to the District website.

The District's new Independent Auditor was onsite during the week of May 17th to perform interim audit activities. As this is the first fiscal year audit for DavisFarr, the interim audit has focused on a review of policies, procedures, and internal controls, as well as activity aimed at gaining an understanding of District operations, with a focus on the financial systems and the number, types and locations where financial transactions are processed. The auditors will return in late summer / early fall to conduct the year-end financial audit.

The District has schedule a series of public hearings related to the FY2021/22 Facility Fees and Final Budget on May 26, prior to actions required to adopt the annual budget.

Policy 3.1.0, subparagraph 0.4 – Report to the Board on Contracts Signed by the District General Manager

From March 24, 2021 to May 16, 2021

PO Number	Vendor	Description	PO Amt
21-0207	Mats, Inc.	Front entry at Rec Ctr; floor grating	\$10,500.
21-0209	Badger Meter	Water meters, vaults and lids	\$14,445.00
21-0212	Western Nevada Supply	Various parts	\$4,443.13
21-0213	Syneco Systems	Odor Scrubber Lease	\$17,886.
21-0215	Lakeside Paving	Pavement Maintenance	\$16,447.
21-0216	Lakeside Paving	Pavement Maintenance	\$5,330.
21-0220	TRPA	BCSP - Fees	\$12,931.32
21-0221	Sierra Winds	BBQs surface mount	\$6,535.
21-0222	Burt & Burt	Emergency repair to SPS#13	\$9,495.
21-0224	Cinderlite Trucks	Wetlands – Type II road base for levee repairs	\$10,000.
21-0226	PQ Corp.	Sodium Silicate	\$15,136.35
21-0227	Ward-Young Architecture & Planning	RC Lobby Restrooms	\$20,487.
21-0230	Waters Vacuum Truck Service	Grease removal at SPS-1 & others pump stations	\$7,000.

Public Records Requests

Following are the public records requests from April 10, 2021 through May 17, 2021.

Date Requested	By Whom	Subject	Date Responded	Status/Comments
04/27/2021	Wright, Frank	Picture Passes at the Visitors Bureau	04/27/2021	Complete
04/26/2021	Katz, Aaron	Back up information related to the Rec Center Restrooms	05/03/2021	Complete
04/28/2021	Katz, Aaron	Burnt Cedar Pool Staff Costs	05/05/2021	Complete
05/01/2021	Katz, Aaron	Vehicle Mileage	05/17/2021	Complete
05/11/2021	Dobler, Cliff	Hours logged on three (3) loaders		
05/17/2021	Dobler, Cliff	Interfund Revenues to Parks Fund (3 years)		
05/17/2021	Gumz, Joy	Resolution 1568	05/17/2021	Complete
05/17/2021	Katz, Aaron	Rotary Club Golf Tournament – 6/6/2021		
05/17/2021	Gumz, Joy	Resolution 0419	05/17/2021	Complete

Draft District Strategic Plan 2021-2023

Over the past few months, Staff has been working on a draft District Strategic Plan. Rather than just presenting the draft plan as an agenda item, Staff has determined that an expanded review process is necessary to give the Board of Trustees the appropriate amount of time to review and provide input prior to placing on an agenda for possible approval. Staff has developed a rough draft based on Staff's understanding of the anticipated upcoming work plan and initiatives as well as discussion, feedback, and direction, over the past several months, from the Board of Trustees. Staff fully expects and desires input from the Board of Trustees and feels that this provides a process and the appropriate amount of time to effectively do so.

The draft District Strategic Plan is attached to this report so that the Board of Trustees, Staff and the public can get a look at the preliminary draft as a first reading and review. This plan will come before the Board at its June 9 meeting for discussion, feedback and possible direction. After receiving input, the draft plan will be refined and then brought forth, as a Board agenda item, for potential adoption at the first meeting in July.

Strategic Plan

Fiscal Years 2021/2022 and 2022/2023

DRAFT

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.

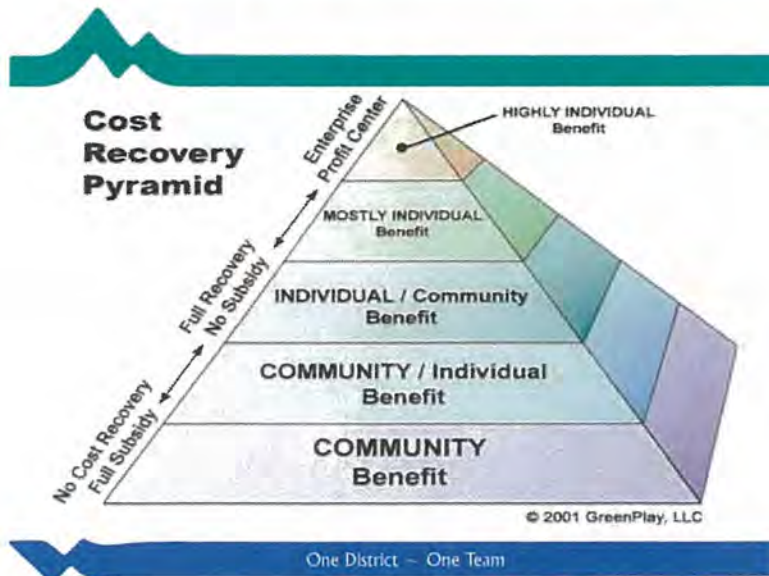
IVGID's Value Statement

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

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
06/09	Wednesday	6 p.m.		Regular Board Meeting	05/31/2021 8 a.m.	Appointment of an Audit Committee At-Large Member (Policy 15.1.0) for a two-year term Approval of Design Contracts: Effluent Export Pipeline and Pond Lining Projects (Underwood) Reject all bids - 2021 Waterline Improvement Construction Contract (Underwood/Nelson) Early Opening of and Authorize Rec Center Locker Room Improvements Construction Contract (Underwood/Nelson) – work starting 7/1 Review of the Washpad Project (see award made on 06/23/2020) Audit Committee made a recommendation to the Board of Trustees to engage a law firm to create specific policies and practices which address the various employee benefits as outlined in the November 30, 2020 legal opinion by legal counsel and that the Audit Committee recommend that the Board of Trustees engage a law firm to create specific policy and practice which addresses the payment of resources for meals to outside contractors. (3/11/2021) Audit Committee recommends to the Board of Trustees to price all venues for non-profits to cover full operating expenses and long term rentals and/or lease of property should be at market rates, if non-profit, less 10%. (3/11/2021) Andy Chapman of the Incline Village/Crystal Bay Visitors Bureau: Report on Micro Transit Program (Report Item)
06/09	Wednesday	4 p.m.		Audit Committee Meeting		Procedural changes to the Internal Controls Management review of the items requested for action Policy 15.1.0
TBD	TBD	TBD		Special Board Meeting		GM's Ordinance 7 Committee recommendations
07/13 OR 07/15	Tuesday or Thursday	6 p.m.		Regular Board Meeting	07/05/2021 8 a.m.	Public Records Update (in GM report) Raftelis Report Presentation (tentative date)
07/29	Thursday	6 p.m.		Regular Board Meeting	07/20/2021 8 a.m.	4th Quarter Financial Report (tentative)
08/10	Tuesday	6 p.m.		Regular Board Meeting	08/02/2021 8 a.m.	Public Records Update (in GM report)
08/25	Wednesday	6 p.m.		Regular Board Meeting	08/17/2021 8 a.m.	General Manager Performance Review and Review of Goals for FY 2020/2021
09/09	Thursday	6 p.m.		Regular Board Meeting	08/30/2021 8 a.m.	Public Records Update (in GM report)
09/30	Thursday	6 p.m.		Regular Board Meeting	09/21/2021 8 a.m.	
10/13	Wednesday	6 p.m.		Regular Board Meeting	10/04/2021 8 a.m.	Public Records Update (in GM report)
10/28	Thursday	6 p.m.		Regular Board Meeting	10/19/2021 8 a.m.	
11/10	Wednesday	6 p.m.		Regular Board Meeting	11/01/2021 8 a.m.	Public Records Update (in GM report)
12/08	Wednesday	6 p.m.		Regular Board Meeting	11/29/2021 8 a.m.	Public Records Update (in GM report)

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware
Revisions to Split Ordinance 7 (allow 45 days ahead of action)
Next step on Incline Beach House
Next step on Diamond Peak parking lot/Ski Way
Report on audit of selected parcels (Trustee Schmitz asked when that was going to come forward on 3/31/2021; asked again on 4/29/2021)
Report on audit of recreation and beach fees (request made at 12/9/2020 meeting)
Tyler Technologies project status report (request made at 01/13/2021 meeting)
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Utility Rate Study – Request for Qualifications in process
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021, asked again on 4/29/2021)
Framework for pricing across the District (Request by Trustee Schmitz – 03/10/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – date to be determined
Discussion, by the Board of Trustees, what they want to see in the Staff submitted memorandums (Request by Trustee Schmitz – 04/29/2021)

*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplished no later than June 1, 2021.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District Final Budget for FY2021-22, State of Nevada Form 4404LGF, and related 2021-22 Capital Improvement Project Budget, Recreation Facility Fee and Beach Facility Fee, and the Central Service Cost Allocation for Fiscal Year 2020-21

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: May 19, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the District's Fiscal Year 2021-22 Final Budget and related actions to include:

- a. Approval of the Central Services Cost Allocation Plan for Fiscal Year 2021-2022 allocating a total of \$1,546,624 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
- b. Review and adopt the proposed FY2021-2022 Recreation Facility Fee of \$100 and Beach Facility Fee of \$680.
- c. Approval of the Incline Village General Improvement District's Final Operating Budget for Fiscal Year 2021-22 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation), and authorized positions.
- d. Approval of the Incline Village General Improvement District's Capital Improvement Project Budget for Fiscal Year 2021-2022.

II. BACKGROUND

This agenda item has been prepared for Board of Trustees action to approve the District's FY2021-22 Final Budget, as well as several related actions required to implement the budget and ensure compliance with applicable Nevada Revised Statutes and Board of Trustees policies.

The budget process began in late fall with the development of baseline operating budgets to support District operations, programs and services as well as updates to the District's multi-year capital improvement plan that represents a funding required to maintain, upgrade and improve facilities and fixed assets that support District activities and amenities.

The budget has been informed by the District's Strategic Plan and priority objectives as well as financial policies that ensure that the District remains fiscally sound and that resources are available to support activities and investments over a multi-year planning horizon.

Moreover, Board of Trustees input has been a key element in the development of the FY2021-22 budget, having held four budget workshops (January, February, March and May) to guide development of various aspects of the FY2021/22 budget. The first three workshops informed the development of the District's Tentative Budget (presented to the Board on April 14, 2021), while the May 5th workshop further informed revisions to the Tentative Budget that have been included in the Final Budget presented via this agenda item. Taken together, the four budget workshops served to assist the Board of Trustees in providing direction to Staff to align the budget with Board of Trustees priorities, refine various aspects of the budget.

The Final FY2021-22 budget, as presented herein, requires Board action to authorize appropriations totaling \$51,207,305 in support of District operations, capital projects and debt, and supports authorized staffing of 268.4 full-time equivalent positions. The spending plan represented by the FY2021-22 budget is supported by revenues of \$45,799,380, including Charges for Services, Facility Fees, Taxes and inter-fund revenues. The budget also reflects significant appropriations from available fund balances, totaling \$5,407,925, primarily in support of one-time funding allocations for planned capital projects within the District's Community Services< Beach and Utility funds, as well as selected carry-over appropriations from the current fiscal year supporting ongoing and multi-year projects provided for in the current fiscal year budget.

The State of Nevada Department of Taxation prescribed budget Form 4404LGF also includes amounts for the governmental fund-type capital projects to be carried over. The State considers the budget authority to lapse each June 30.

III. BUDGET HIGHLIGHTS

1. The All Funds District-wide FY2021-22 budget provides for a balanced budget, across all major funds, with expenditure appropriations totaling \$51,207,305 summarized as follows:

	Beginning Unrestricted	Sources*	Uses *	CFWD	Ending Unrestricted
General Fund	\$ 3,802,024	3,918,240	4,135,303	(75,000)	\$ 3,659,961
Community Services Fund	10,684,999	19,353,073	23,110,564		6,927,508
Beach Fund	4,036,366	\$ 6,166,765	5,595,750		4,607,381
Internal Service Fund	-	3,218,226	3,155,929		62,297
Utilities	12,705,712	13,143,076	15,209,759	(1,550,000)	12,189,029
		\$ 45,799,380	\$ 51,207,305	\$ (1,625,000)	

* Excluding Transfers

2. **General Fund.** The General Fund budget, totaling appropriations of \$4,135,303 is primarily supported by property and sales tax revenues distributed by Washoe County. General Fund revenues have been upgraded as a result revised estimates provided by the State Department of Taxation. General Fund expenditures reflect an increase of 1.5 FTE positions and includes a contingency appropriation of \$100,000. For FY2021-22 the recovery of costs for central services costs allocated to other District funds (\$1,546,624), consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0, is reflected in the budget as a credit to expenditures instead of as General Fund revenue. The FY2021/22 budget reflects a drawdown of fund balance of \$217,063 to support one-time capital program appropriations. The General Fund is expected to end the fiscal year with an unrestricted fund balance of \$3.66 million, or \$3.5 million over the Board's general fund reserve policy level.
3. **Utility Fund.** The District's Utility-funded operations are supported by revenues of \$13,143,076 comprised largely of charges for services to water and sewer customers, and fees provided through the District's franchise agreement for solid waste services. The FY2021/22 budget assumes increased water and sewer revenues from a planned rate increase, pending a formal rates study being undertaken to determine the revenue requirements to support utility operations and capital investment over the next five-years. . Utility fund expenditures totaling \$15,209, 759 are included in the FY2021-22 budget, supporting operations (\$9,350,130), capital investments (\$5,216,500) and debt service (643,129). Included in the capital program budget is \$1,550,000 in funding being carried-over from the

- current fiscal year appropriation for the Effluent Pipeline Project to support the related Pond Lining capital project. The FY2021/22 Utility Fund budget results in a draw-down of unrestricted net position of \$2,066,683. The Board of Trustees deferred action on a planned FY2020-21 water and sewer rate adjustment, which has resulted in the deferral of capital program costs and reduced unrestricted working capital reserves, below the level required per Board policy.
4. **Community Services Fund.** The District's Community Services Fund for FY2021-22 reflect appropriations of \$23,110,564 supported by Charges for Services (\$18,161,582) and use of available fund balances (\$3,757,491) . Facility Fee revenues for Community Services' recreational facilities and programs has been reduced by \$4,511,650 from the level assumed in the Tentative Budget as a result of Board direction setting the Recreation Facility Fee at \$100 for FY2021/22. This reduction in Facility Fee revenues results in expected net revenues from Diamond Peak Ski operations (\$2,866,643) being used to support operating expenditures across other Community Services venues as well as a draw-down of \$3,757,491 in available fund balance to support FY2021/22 capital program appropriations. The FY2021/22 budget assumes the Community Services Fund will end the fiscal year with an unrestricted net position of \$6.89 million, or \$2.13 million above the Board's reserve policy level.
 5. **Beach Fund.** Beach operations in FY2021-22 are supported by appropriations totaling \$5,595,750 funded primarily through the Beach Facility Fee (\$5,268,640) and Charges and Services (\$892,500) paid by guests. Beach Facility revenues included in the FY2021/22 budget have been increased by \$3,874,000 from the revenues assumed in the Tentative Budget reflecting Board direction to set the Beach Facility Fee at \$680 for FY2021-22. Beach fund appropriations include \$2,170,394 supporting beach operations and \$3,419,060 supporting planned capital expenditures, including funding for the renovation of the Burnt Cedar Pool (which will be closed for the 2021 season). The Beach Fund is expected to end the 2021-22 fiscal year with a fund balance of \$4.61 million. While this level of fund balance is well above the Board's reserve policy level, funds are being set aside to support future Board-priority capital projects identified in the Beach Master Plan, to include renovation of the Incline Beach House and improvements to beach access and circulation for both vehicles and pedestrians.
 6. **Facility Fees.** A significant component of the Final FY2021-22 budget impacting the District's Community Services and Beach funds is the adjustment to the Recreation Facility Fee and Beach Facility Fee assessed on property owners for the coming fiscal year. Board of Trustees direction

has been provided to reduce the Recreation Facility Fee from \$650 to \$100 per parcel while the Beach Facility Fee is being increased from \$180 per parcel to \$680 per parcel, pending final Board of Trustees approval. These fee adjustments will reduce Facility Fee revenues to the Community Services funds by \$4.5 million while increasing Facility Fee revenues to the Beach Fund by \$3.9 million compared to the revenues assumed in the Tentative Budget. The Board of Trustees direction relative to the Facility Fees established for FY2021-22 are intended to increase funding capacity within the Beach Fund in support of priority capital projects, consistent with the Beach Master Plan, and shift funding for capital program expenditures within the Community Services Funds from new Facility Fee revenues to available excess fund balances. While the Board of Trustees is requested to adopt the Recreation Facility Fee and Beach Facility Fee for FY2021-22 via this agenda item, separate Board action is required (also on tonight's agenda) to provide for the collection of the Facility Fees by the Washoe County Treasurer's office via the property tax bill issued to each property owner within the District.

7. **Capital Improvement Program Budget.** Appropriations totaling supporting FY2021-22 Capital Improvement Program Budget total \$12,620,428 funded through \$10,995,428 in new appropriations and \$1,625,000 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$9.0 million in new appropriations, approximately \$8.0 million is supported from available excess fund balances, within the Utility Fund, Community Services Fund, and Beach Fund. This draw down of fund balances for capital program expenditures is required, and indeed intentional, and informed the Board direction relative to the setting of Recreation and Beach Facility Fees for FY2021-22 (see above).
8. **Review of Capital vs. Expense Items.** As part of the FY2021-22 budget process, a total of \$1,130,200 in FY2021/22 capital project funding included in the capital plan have been identified as appropriately accounted for as operating expenses rather than capital assets to be depreciated. These include funding for routine repairs and maintenance, individual items that fall below existing capitalization thresholds, and funds to support feasibility studies. While these projects remain (for presentation purposes) in the capital budget, the appropriations have been re-allocated to operating expenditures across applicable funds.
9. **Carryforward Appropriations.** An estimated \$5.61 million in carry-forward appropriations are expected to be rolled forward from the current year capital budget to the Fy2021/22 capital budget. However, of this amount, \$1,625,000 is proposed to be included in the Final Budget presented herein for Board approval, with the balance of carry-over appropriations planned

for separate Board approval following the close of the current fiscal year. This modified carryover process will help ensure that appropriate amounts are carried-forward, based on actual expenditures through June 30, 2021, rather than estimates of funds expected to be available at year end. The two capital project carryovers included in the final budget are \$75,000 for the Tyler System HRMS/Finance System project conversion (General Fund), and \$1,550,000 in appropriations from the Effluent Pipeline Project to be carried over and budgeted within the companion Pond Lining Project (CIP #2599ss2010 – Utility Fund).

Several significant revisions have been incorporated into the District's Final FY2021-22 Budget that impact implementation of the budget and spending plan. These include direction provided by the Board of Trustees dating back to the adoption of the FY2020/21 budget as well as selected recommendations from ongoing review of the District's budgeting, accounting and financial reporting practices. Examples of significant changes incorporated into the FY2021/22 budget include:

- Transition of Community Services and Beach funded activities from Governmental (Special Revenue) to Proprietary (Enterprise) fund accounting financial reporting.
- Modification of Central Services Cost Allocation Plan budgeting and accounting; retaining contra-revenues within Community Services and Beach funds, as utilized.
- Review of aforementioned treatment of capital program expenditures appropriately accounted for as operating expenditures, rather than capital assets.

Following Board of Trustees action to approve the District's FY2021-22 Budget, Capital Improvement Plan update and related implementing actions, Staff will be submitting the Final Budget to the State of Nevada (filing date June 1, 2021) as well as preparing the FY2021-22 Adopted Budget document to assist the Board, residents and the public understand the sources and uses, flow of funds, and fund balances across all District funds and activities. Through this process, Staff aims to increase the level of transparency and understanding of the District's budget, financial position and fiscal practices.

Staff is indebted to the Board of Trustees and community members that provided input throughout this year's budget process and Staff look forward to continuing to work collaboratively to ensure the District remains financially sound and that resources are available to support ongoing operations, programs, services and capital investments in both the short- and long-term, while at the same time

providing prudent financial stewardship of District resources with the ultimate goal of providing sustained value to our residents.

IV. OTHER ATTACHMENTS

Budget Summary

- Major Funds – Sources and Uses Summary

- Sources and Uses Summary – Major Funds and Sub-Funds

- District-wide – All Funds

- Reconciliation of Sources and Uses to State Budget Form 4404LGF

Central Services Cost Allocation Plan – FY2021/22

Facility Fee(s) – FY2021-22

State Form 4404LFG for the fiscal year ending June 30, 2021

Staffing Summary

- Authorized Full-time Equivalent (FTE) Positions

- Salary Schedules, effective July 1, 2021

- Part-time Positions (with pay ranges)

Capital Improvement Program

- Five-Year Capital Improvement Plan Summary

- FY2021/22 Capital Improvement Budget with initial carryforwards

- FY2021/22 Capital Improvement Project Budget – with future carryforwards

- Five-Year Capital Improvement Program Plan – all projects

- Listing of capital projects to be treated as operating expenses

- Listing of capital projects representing Rolling Stock / Vehicles

- Estimated Capital Carry Over Capital Improvement Projects from 2020-21

APPENDIX – FY2021/22 Final Budget – Fund Summaries

FY2021-22 FINAL BUDGET

BUDGET SUMMARIES

Sources and Uses Summary – Major Funds

Version 1 – Facility Fees: Operating and Non-Operating Revenues

Version 2 – Facility Fees: Operating Revenues

Sources and Uses Summary – Major Funds with Sub-Funds

Final Budget Detail, by Fund

Reconciliation of Sources and Uses to State Form 4404LGF

IVGID Executive Summary - Final Budget

Fund and Function Budgeted Sources and Uses

IVGID	FY 2021-22							Budgeted	
	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	2021-22 All Funds Summary	2020-21 All Funds Summary
	Operating Activities:								
Revenues:									
Ad Valorem & Property Tax	\$ 1,948,610	\$ 1,948,610	\$ -		\$ -	\$ -	\$ -	\$ 1,948,610	\$ 1,770,000
Consolidated Tax	1,901,530	1,901,530						1,901,530	1,668,000
Charges for Services	2,400	2,400	18,161,582	892,500	12,796,676		31,850,758	31,853,158	29,850,623
Facility Fees	-	-	410,150	1,278,420			1,688,570	1,688,570	2,422,225
Intergovernmental & Grants	-	-	34,800		31,000		65,800	65,800	69,700
Interfund	-	-	99,911		241,400	3,218,226	3,559,537	3,559,537	3,568,285
Miscellaneous	-	-	130,230				130,230	130,230	132,630
Investments	65,700	65,700	26,250	5,625	74,000		105,875	171,575	343,650
Total Operating Sources	3,918,240	3,918,240	18,862,923	2,176,545	13,143,076	3,218,226	37,400,770	41,319,010	39,825,113
Expenditures by Function:									
General Government									
Operations	5,240,489	5,240,489				3,155,929	3,155,929	8,396,418	7,771,411
Central Services Cost-Recovery	(1,546,624)	(1,546,624)					-	(1,546,624)	(1,471,440)
Utilities									
Operations	-	-			9,350,130		9,350,130	9,350,130	8,155,873
Recreation:									
Championship Golf	-	-	3,790,702				3,790,702	3,790,702	3,717,478
Mountain Golf	-	-	1,244,883				1,244,883	1,244,883	1,141,209
Facilities	-	-	1,828,688				1,828,688	1,828,688	1,504,583
Ski	-	-	8,214,784				8,214,784	8,214,784	8,075,342
Recreation Center	-	-	2,400,472				2,400,472	2,400,472	2,212,155
Recreation Admin	-	-	413,445				413,445	413,445	415,786
Parks	-	-	1,028,929				1,028,929	1,028,929	856,535
Tennis	-	-	258,602				258,602	258,602	226,781
Beach	-	-		2,170,394			2,170,394	2,170,394	1,906,299
Total Operating Expenditures	3,693,865	3,693,865	19,180,505	2,170,394	9,350,130	3,155,929	33,856,958	37,550,823	34,512,012
Net Operating Sources & Uses	\$ 224,375	\$ 224,375	\$ (317,582)	\$ 6,151	\$ 3,792,946	\$ 62,297	\$ 3,543,812	\$ 3,768,187	\$ 5,313,101
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
Facility Fees - Capital Projects	-	-		3,982,472			3,982,472	3,982,472	3,740,867
Facility Fees - Debt Service	-	-	410,150	7,748			417,898	417,898	417,898
Use of Fund Balance for Projects	-	-					-	-	8,927,332
Capital Project Expenditures	(441,438)	(441,438)	(3,543,430)	(3,419,060)	(5,216,500)		(12,178,990)	(12,620,428)	(14,377,677)
Debt Service Payments	-	-	(386,629)	(6,296)	(643,129)		(1,036,054)	(1,036,054)	(1,032,576)
Net Non-Operating Sources & Uses	(441,438)	(441,438)	(3,439,909)	564,864	(5,859,629)	-	(8,734,674)	(9,176,112)	(2,324,156)
Overall Net Sources & Uses	\$ (217,063)	\$ (217,063)	\$ (3,757,491)	\$ 571,015	\$ (2,066,683)	\$ 62,297	\$ (5,190,862)	\$ (5,407,925)	\$ 2,988,945
Beginning Unrestricted (Est.)	\$ 3,802,024		\$ 10,684,999	\$ 4,036,366	\$ 12,705,712	\$ -			
Change in Fund Balance	(217,063)	(217,063)	(3,757,491)	571,015	(2,066,683)	62,297	(5,190,862)	(5,407,925)	(5,938,387)
FY2020-21 Carryforward Adj.	75,000				1,550,000				
Ending Unrestricted	\$ 3,659,961		\$ 6,927,508	\$ 4,607,381	\$ 12,189,029	\$ 62,297			

IVGID Executive Summary - Final Budget

Fund and Function Budgeted Sources and Uses

FY 2021-22

Budgeted

IVGID	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	2021-22 All Funds Summary	2020-21 All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,948,610	\$ 1,948,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,610	\$ 1,770,000
Consolidated Tax	1,901,530	1,901,530	-	-	-	-	-	1,901,530	1,668,000
Charges for Services	2,400	2,400	18,161,582	892,500	12,796,676	-	31,850,758	31,853,158	29,850,623
Facility Fees *	-	-	820,300	5,268,640	-	-	6,088,940	6,088,940	6,580,990
Intergovernmental & Grants	-	-	34,800	-	31,000	-	65,800	65,800	69,700
Interfund	-	-	99,911	-	241,400	3,218,226	3,559,537	3,559,537	3,568,285
Miscellaneous	-	-	130,230	-	-	-	130,230	130,230	132,630
Investments	65,700	65,700	26,250	5,625	74,000	-	105,875	171,575	343,650
Total Operating Sources	3,918,240	3,918,240	19,273,073	6,166,765	13,143,076	3,218,226	41,801,140	45,719,380	43,983,878
Expenditures by Function:									
General Government									
Operations	5,240,489	5,240,489	-	-	-	3,155,929	3,155,929	8,396,418	7,771,411
Central Services Cost-Recovery	(1,546,624)	(1,546,624)	-	-	-	-	-	(1,546,624)	(1,471,440)
Utilities									
Operations	-	-	-	-	9,350,130	-	9,350,130	9,350,130	8,155,873
Recreation:									
Championship Golf	-	-	3,790,702	-	-	-	3,790,702	3,790,702	3,717,478
Mountain Golf	-	-	1,244,883	-	-	-	1,244,883	1,244,883	1,141,209
Facilities	-	-	1,828,688	-	-	-	1,828,688	1,828,688	1,504,583
Ski	-	-	8,214,784	-	-	-	8,214,784	8,214,784	8,075,342
Recreation Center	-	-	2,400,472	-	-	-	2,400,472	2,400,472	2,212,155
Recreation Admin	-	-	413,445	-	-	-	413,445	413,445	415,786
Parks	-	-	1,028,929	-	-	-	1,028,929	1,028,929	856,535
Tennis	-	-	258,602	-	-	-	258,602	258,602	226,781
Beach	-	-	-	2,170,394	-	-	2,170,394	2,170,394	1,906,299
Total Operating Expenditures	3,693,865	3,693,865	19,180,505	2,170,394	9,350,130	3,155,929	33,856,958	37,550,823	34,512,012
Net Operating Sources & Uses	\$ 224,375	\$ 224,375	\$ 92,568	\$ 3,996,371	\$ 3,792,946	\$ 62,297	\$ 7,944,182	\$ 8,168,557	\$ 9,471,866
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
Facility Fees - Capital Projects	-	-	-	-	-	-	-	-	-
Facility Fees - Debt Service	-	-	-	-	-	-	-	-	-
Use of Fund Balance for Projects	-	-	-	-	-	-	-	-	8,927,332
Capital Project Expenditures	(441,438)	(441,438)	(3,543,430)	(3,419,060)	(5,216,500)	-	(12,178,990)	(12,620,428)	(14,377,677)
Debt Service Payments	-	-	(386,629)	(6,296)	(643,129)	-	(1,036,054)	(1,036,054)	(1,032,576)
Net Non-Operating Sources & Uses	(441,438)	(441,438)	(3,850,059)	(3,425,356)	(5,859,629)	-	(13,135,044)	(13,576,482)	(6,482,921)
Overall Net Sources & Uses	\$ (217,063)	\$ (217,063)	\$ (3,757,491)	\$ 571,015	\$ (2,066,683)	\$ 62,297	\$ (5,190,862)	\$ (5,407,925)	\$ 2,988,945
Beginning Unrestricted Fund Balance / Net Position	\$ 3,802,024		\$ 10,684,999	\$ 4,036,366	\$ 12,705,712	\$ -			
Change in Fund Balance	(217,063)	(217,063)	(3,757,491)	571,015	(2,066,683)	62,297	(5,190,862)	(5,407,925)	(5,938,387)
FY2020-21 Carryforward Adj.	75,000				1,550,000				
Ending Unrestricted Fund Balance / Net Position	\$ 3,659,961		\$ 6,927,508	\$ 4,607,381	\$ 12,189,029	\$ 62,297			

* Reflect Facility Fees as Operating Revenues consistent with presentation in State Form 4404LGF and District Financial Statements

FINAL FY2021/22 BUDGET - SOURCES AND USES
Major Funds and Sub-Funds

Amount Row Labels	General Fund	Utility Fund	Community Services						Community Services Fund	Beach Fund	Fleet	Engineering	Buildings	Internal Service Funds	District-wide Total	
	100	200	Golf	Facilities	Diamond Peak	Recreation	Admin	Parks	Tennis	390	410	420	430			
Revenue																
Ad Valorem	1,948,610														1,948,610	
Consolidated Tax	1,901,530														1,901,530	
Sales & Fees	2,400	12,796,676	4,277,646	1,798,720	10,958,399	1,147,154	(262,000)	60,615	181,048	18,161,582	892,500				31,853,158	
Operating Grants		31,000				17,000		17,800		34,800					65,800	
Interfund		241,400			14,985			84,926		99,911		1,244,526	949,500	1,024,200	3,559,537	
Misc. Rev.			40,890		77,240			12,100		130,230					130,230	
Capital Grants								80,000		80,000					80,000	
Facility Fee																
Operations							410,150			410,150	1,278,420				1,688,570	
Capital											3,982,472				3,982,472	
Debt							410,150			410,150	7,748				417,898	
Invest Inc.	65,700	74,000			11,250		15,000			26,250	5,625				171,575	
Central Services Revenue																
Other Source																
Metrics Revenue Type																
Sale of Assets																
Transfers			185,393	175,191	19,553	2,229		2,972	1,291	386,629					386,629	
Revenue Total	3,918,240	13,143,076	4,503,929	1,973,911	11,081,427	1,166,383	573,300	258,413	182,339	19,739,702	6,166,765	1,244,526	949,500	1,024,200	3,218,226	46,186,009
Expense																
Wages	(2,327,299)	(3,079,621)	(1,786,716)	(503,309)	(3,299,155)	(1,069,121)	(173,588)	(365,679)	(115,464)	(7,313,031)	(885,579)	(560,523)	(586,275)	(321,035)	(1,467,833)	(15,073,363)
Benefits	(1,154,282)	(1,644,339)	(524,638)	(218,627)	(1,131,813)	(327,198)	(63,879)	(89,419)	(24,203)	(2,379,776)	(229,705)	(317,959)	(276,070)	(173,826)	(767,855)	(6,175,958)
Professional Services	(400,475)	(182,050)	(12,150)	(1,170)	(23,700)	(5,850)	-	(1,170)	(585)	(44,625)	(17,850)	(9,000)	(9,000)	(9,000)	(654,000)	
Services & Supplies	(1,005,433)	(2,140,076)	(1,286,546)	(429,732)	(1,939,360)	(589,845)	(49,418)	(314,953)	(75,925)	(4,685,779)	(538,715)	(358,150)	(56,543)	(469,228)	(883,921)	(9,253,924)
Reclassify CIP to Expense	(90,000)	(612,500)	(61,000)	(81,000)	(61,000)	(23,000)	-	(95,700)	(5,000)	(326,700)	(101,000)	-	-	-	-	(1,130,200)
Insurance	(55,000)	(211,000)	(95,700)	(12,200)	(219,800)	(57,900)	-	(13,800)	(3,700)	(403,100)	(39,300)	(5,600)	(4,200)	(6,000)	(15,800)	(724,200)
Utilities	(108,000)	(933,004)	(321,040)	(55,720)	(621,260)	(145,640)	(8,604)	(96,360)	(9,610)	(1,258,234)	(139,064)	(1,680)	(3,120)	(6,720)	(11,520)	(2,449,822)
Cost of Goods Sold			(668,540)	(429,400)	(529,100)	(51,380)	-	-	(10,435)	(1,688,855)	(100,500)	-	-	-	-	(1,789,355)
Central Services Cost	1,546,624	(447,540)	(279,255)	(97,530)	(389,595)	(130,539)	(17,956)	(51,848)	(13,681)	(980,404)	(118,680)					
Defensible Space		(100,000)								(100,000)						(200,000)
Contingency	(100,000)															(100,000)
	(3,693,865)	(9,350,130)	(5,035,585)	(1,828,688)	(8,214,784)	(2,400,472)	(413,445)	(1,028,929)	(258,602)	(19,180,505)	(2,170,394)	(1,243,912)	(935,208)	(976,809)	(3,155,929)	(37,550,823)
Operating Net Revenue (Loss)	224,375	3,792,946	(531,656)	145,223	2,866,643	(1,234,089)	159,855	(770,516)	(76,263)	559,197	3,996,371	614	14,292	47,391	62,297	8,635,186
Capital Expend.	(456,438)	(4,279,000)	(1,115,780)	(167,400)	(1,329,250)	(908,000)		(344,700)	(5,000)	(3,870,130)	(3,520,060)					(12,125,628)
Reclassify CIP to Expense	90,000	612,500	61,000	81,000	61,000	23,000		95,700	5,000	326,700	101,000					1,130,200
CIP Carry-Forward	(75,000)	(1,550,000)														(1,625,000)
Debt Service		(643,129)	(185,393)	(175,191)	(19,553)	(2,229)		(2,972)	(1,291)	(386,629)	(6,296)					(1,036,054)
Total Expenditures	(4,135,303)	(15,209,759)	(6,275,758)	(2,090,279)	(9,502,587)	(3,287,701)	(413,445)	(1,280,901)	(259,893)	(23,110,564)	(5,595,750)	(1,243,912)	(935,208)	(976,809)	(3,155,929)	(51,207,305)
Transfers							(386,629)			(386,629)						(386,629)
Change in Fund Balance	(217,063)	(2,066,683)	(1,771,829)	(116,368)	1,578,840	(2,121,318)	(226,774)	(1,022,488)	(77,554)	(3,757,491)	571,015	614	14,292	47,391	62,297	(5,407,925)

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Beaches 390	Fleet 410	Engineering 420	Bigds. 430	Grand Total
Row Labels														
Revenue														
Ad Valorem	(1,948,610)													(1,948,610)
Consolidated Tax	(1,901,530)													(1,901,530)
Charges for Services	(2,400)	(12,796,676)	(4,277,646)	(1,798,720)	(10,958,399)	(1,147,154)	262,000	(60,615)	(181,048)	(892,500)				(31,853,158)
Facility Fee			-	-	-	-	(820,300)	-	-	(5,268,640)				(6,088,940)
Interfund		(241,400)			(14,985)			(84,926)			(1,244,526)	(949,500)	(1,024,200)	(3,559,537)
Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)				(171,575)
Capital Grants								(80,000)						(80,000)
Other Source														-
Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
Transfers			(185,393)	(175,191)	(19,553)	(2,229)		(2,972)	(1,291)					(386,629)
Revenue Total	(3,918,240)	(13,143,076)	(4,503,929)	(1,973,911)	(11,081,427)	(1,166,383)	(573,300)	(258,413)	(182,339)	(6,166,765)	(1,244,526)	(949,500)	(1,024,200)	(46,186,009)
Expense														
Wages	2,327,299	3,079,621	1,786,716	503,309	3,299,155	1,069,121	173,588	365,679	115,464	885,579	560,523	586,275	321,035	15,073,364
Benefits	1,154,282	1,644,339	524,638	218,627	1,131,813	327,197	63,879	89,419	24,203	229,705	317,959	276,070	173,826	6,175,958
Professional Services	400,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		654,000
Services & Supplies	1,095,433	2,752,576	1,347,546	510,732	2,000,361	612,845	49,418	410,653	80,925	639,716	358,150	56,543	469,228	10,384,125
Insurance	55,000	211,000	95,700	12,200	219,800	57,900		13,800	3,700	39,300	5,600	4,200	6,000	724,200
Utilities	108,000	933,004	321,040	55,720	621,260	145,640	8,604	96,360	9,610	139,064	1,680	3,120	6,720	2,449,822
Cost of Goods Sold			668,540	429,400	529,100	51,380			10,435	100,500				1,789,355
Central Services Cost	(1,546,624)	447,540	279,255	97,530	389,595	130,539	17,956	51,848	13,681	118,680				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	441,438	5,216,500	1,054,780	86,400	1,268,250	885,000		249,000		3,419,060				12,620,428
Debt Service		643,129	185,393	175,191	19,553	2,229		2,972	1,291	6,296				1,036,054
Extraordinary	100,000													100,000
Transfers							386,629							386,629
Expense Total	4,135,303	15,209,759	6,275,758	2,090,279	9,502,587	3,287,701	800,074	1,280,901	259,893	5,595,750	1,243,912	935,208	976,809	51,593,934
Grand Total	217,063	2,066,683	1,771,829	116,368	(1,578,840)	2,121,318	226,774	1,022,488	77,554	(571,015)	(614)	(14,292)	(47,391)	5,407,925

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	General Fund	Utilities	Community Services	Beach	Internal Services
Budget Sources	\$ 3,918,240	\$ 13,143,076	\$ 19,739,702	\$ 6,166,765	\$ 3,218,226
Deduct Investment Income	-	74,000	26,250	5,625	-
Deduct Sales of Capital Assets	-	-	-	-	-
Deduct Non Operating Leases	-	-	118,130	-	-
Deduct Capital Grants	-	-	80,000	-	-
Deduct Transfers In	-	-	386,629	-	-
Form 4404LGF Operating Sources	<u>\$ 3,918,240</u>	<u>\$ 13,069,076</u>	<u>\$ 19,128,693</u>	<u>\$ 6,161,140</u>	<u>\$ 3,218,226</u>
Budgeted Uses	\$ 4,135,303	\$ 15,209,759	\$ 23,497,194	\$ 5,595,750	\$ 3,155,929
Interfund Transfer	-	-	(386,629)	-	-
Budgetd Contingency	-	-	-	-	-
Deduct Capital Expenditures	-	(5,216,500)	(3,543,430)	(3,419,060)	-
Deduct Debt Services	-	(643,129)	(386,629)	(6,296)	-
Add Depreciation	-	3,682,900	3,415,427	249,000	12,600
Operating Uses per Form 4404LGF	<u>\$ 4,135,303</u>	<u>\$ 13,033,030</u>	<u>\$ 22,595,933</u>	<u>\$ 2,419,394</u>	<u>\$ 3,168,529</u>
Fund Balance, Beginning	5,161,765				
Fund Balance, Ending	4,944,702				

FY2021-22 FINAL BUDGET

CENTRAL SERVICES COST ALLOCATION PLAN

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2022**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.5 9.07%	37.5 13.89%	29.8 11.03%	13.6 5.05%	11.8 4.36%	77.2 28.61%	22.0 8.14%	8.5 3.15%	2.3 0.87%	3.8 1.42%	22.7 8.40%	16.2 6.01%	269.9 100%
Budgeted Wages by Fund Allocation	\$ 2,327,299 15.44%	\$ 3,079,620 20.43%	\$ 1,332,115 8.84%	\$ 454,601 3.02%	\$ 503,309 3.34%	\$ 3,299,155 21.89%	\$ 1,069,121 7.09%	\$ 365,679 2.43%	\$ 115,464 0.77%	\$ 173,588 1.15%	\$ 885,579 5.88%	\$ 1,467,833 9.74%	\$ 15,073,363 100%
Budgeted Benefits by Fund Allocation	\$ 1,154,282 22.30%	\$ 1,644,338 31.77%	\$ 392,310 7.58%	\$ 132,328 2.56%	\$ 218,627 4.22%	\$ 131,813 2.55%	\$ 327,197 6.32%	\$ 89,419 1.73%	\$ 24,202 0.47%	\$ 63,879 1.23%	\$ 229,705 4.44%	\$ 767,855 14.84%	\$ 5,175,955 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,567,008 10.56%	\$ 3,459,010 23.30%	\$ 1,816,292 12.24%	\$ 564,444 3.80%	\$ 927,842 6.25%	\$ 3,326,120 22.41%	\$ 848,635 5.72%	\$ 425,803 2.87%	\$ 100,095 0.67%	\$ 58,022 0.39%	\$ 834,109 5.62%	\$ 915,541 6.17%	\$ 14,842,921 100%
Budgeted Accounting - Invest. Int.	\$ 1,025,011												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	86,571	191,096	100,342	31,183	51,259	183,754	46,884	23,524	5,530	3,205	46,081	50,580	\$ 820,009
Blended Allocation	16%	22%	9%	4%	4%	18%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources	\$ 959,113												
HR + 20% Accounting	\$ 1,164,115												
Based on Wages, Benefits & FTE	181,660	256,444	106,522	41,207	46,270	205,841	83,656	28,325	8,151	14,750	72,599	118,690	\$ 1,164,115
Central Services Cost Allocation	\$ 268,231	\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680	\$ 169,269	\$ 1,984,124
Tentative Budget													
Annual Allocation per Tentative Budget		\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680		\$ 1,546,624
<i>Overhead Rate for Charging vs Actuals</i>	n/a	5.5%	5.8%	6.3%	5.9%	5.8%	5.8%	5.9%	5.7%	6.1%	6.1%	n/a	5.7%

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

By Paul Navazio, Director of Finance

FY2021-22 FACILITY FEE

Recreation Facility Fee

Beach Facility Fee

FY2021-22 FACILITY FEES

Recreation Facility Fee Beach Facility Fee

As part of the annual budget process, the Board traditionally approves a resolution which outlines:

- The billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as
- Establishing the amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) to be collected.

Upon final approval, the District provides Washoe County Treasurer's Office with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

At its meeting of May 5, 2021, the Board of Trustees took action (via Resolution 18xx) to approve the Preliminary Report for Collection as well as setting of a public hearing for May 26, 2021 to consider final action of the Recreation and Beach Facility Fees for FY2021-21.

The Board also held a discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on May 5, 2021. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2021-22 Final Budget to include a Recreation Facility Fee of \$100 and a Beach Facility Fee of \$680 for FY2021-22.

Accordingly, Staff has prepared a Final FY2021/22 Budget that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with Board direction provided at the workshop on May 5, 2021, the Final FY2021-22 budget has been revised to reflect a Recreation Facility Fee of \$100 to be collected from all properties within the District to support planned expenditures within the Community Services Funds and the Beach Facility Fee of \$680 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2021-2022 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the Facility Fee to be assessed for Fiscal Year 2021-22 is summarized as follows:

- Recreation Facility Fee (All properties) \$100.00
- Beach Facility Fee (properties with Beach access) 680.00
- Total Combined Fee (properties with Beach access)* \$780.00

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2021/22 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$820,300		
Beach Facility Fee		\$5,268,640	
<i>Total Combined Revenues</i>			<i>\$6,088,940</i>

The proposed fees are being modified from the rates assumed in the District’s Tentative Budget that provided for a combined Facility Fee of \$830 (Community Services - \$650, Beach - \$180). The impact of the \$50 reduction in the combined Facility Fee along with the re-allocation fees from Community Services Fund support to Beach Fund support results in an overall reduction of FY2021/22 Facility Fee revenue of \$637,650

The reduction in the Recreation Facility Fee from \$830 per parcel to \$780 per parcel is results in a reduction in revenues to the Community Services Fund of \$4,511,650 from the level assumed in the Tentative Budget. This reduction results in a corresponding level of existing reserve funds within the Community Services being required to support the level of capital project expenditures for Fiscal Year 2021-22, as well use of projected net revenues from Diamond Peak to support operating cost across District venues and programs.

The increase in the Beach Facility Fee from \$180 per parcel to \$680 per parcel is expected to result in an increase in revenues to the Beach Fund of \$3,874,000 as compared to revenues assumed in the Preliminary Budget. This increased revenue is intended to support planned capital project expenditures supported by the Beach Fund expected to be implemented through the Five-Year Capital Improvement Plan.

Based on fund projections provided to the Board of Trustees at its May 5, 2021 workshop, the recommended Facility Fees, when incorporated into the FY2021-22 budget, are expected to result in a *draw-down* of excess fund balance within the District’s Community Services funds to \$2.13 million above the Board’s reserve policy level, and an *increase* in the excess fund balance within the District’s Beach Fund to \$4.06 million above the Board’s reserve policy level.

	Punch Card	
	Facility Fee	Value
Recreation (No Beach Access)	\$100	\$20
Beach	\$680	\$136
Combined (WITH Beach Access)	\$780	\$156

Community Services Fund
Per Board Direction - Budget Workshop 5/5/2021

	Audited 2019-20	Adopted Budget 2020-21	Projected 2020-21	5/26/2021 Final Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Community Services Fund								
Beginning Fund Balance		\$ 13,183,167	\$ 15,280,913	\$ 10,684,999	\$ 6,927,508	\$ 4,948,273	\$ 5,606,514	\$ 6,721,244
Total Sources		19,643,497	17,614,211	19,353,073	23,919,420	24,070,463	24,648,492	25,243,862
Total Uses		(24,660,784)	(22,210,125)	(23,110,564)	(25,898,655)	(23,412,223)	(23,533,762)	(24,800,870)
Net Change in Fund Balance		(5,017,287)	(4,595,914)	(3,757,491)	(1,979,235)	658,240	1,114,730	442,992
Ending Fund Balance	\$ 15,280,913	\$ 8,165,880	\$ 10,684,999	\$ 6,927,508	\$ 4,948,273	\$ 5,606,514	\$ 6,721,244	\$ 7,164,235
Projected Policy Target Fund Balance (25% Operating Exp)		4,537,468	3,924,803	4,795,126	4,718,606	4,904,051	4,994,986	5,088,754
Excess (Deficiency) to Target		3,628,412	6,760,196	2,132,382	229,667	702,463	1,726,258	2,075,481

Beach Fund

Per Board Direction - Budget Workshop 5/5/2021

	Audited 2019-20	Adopted Budget 2020-21	Projected 2020-21	5/26/2021 Final Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Beach Fund								
Beginning Fund Balance		\$ 2,001,007	\$ 2,591,632	\$ 4,036,366	\$ 4,607,381	\$ 4,432,478	\$ 4,118,798	\$ 3,925,073
Total Sources		4,717,205	4,639,222	6,166,765	2,319,540	2,347,118	2,375,524	2,404,782
Total Uses		(2,367,069)	(3,194,488)	(5,595,790)	(2,494,443)	(2,660,798)	(2,569,249)	(4,121,429)
Net Change in Fund Balance		2,350,136	1,444,734	571,015	(174,903)	(313,680)	(193,725)	(1,716,647)
Ending Fund Balance	\$ 2,591,632	\$ 4,351,143	\$ 4,036,366	\$ 4,607,381	\$ 4,432,478	\$ 4,118,798	\$ 3,925,073	\$ 2,208,426
Projected Policy Target Fund Balance (25% Operating Exp)		476,575	433,430	542,599	534,769	552,825	571,537	590,932
Excess (Deficiency) to Target		3,874,568	3,602,936	4,064,782	3,897,709	3,565,973	3,353,536	1,617,494

FACILITY FEE ALLOCATION PER PARCEL

Final FY2021/22 Budget - 5/26/21

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fees
	\$	\$	\$	\$	\$	\$	\$	\$	\$
2021-22	50	-	50	100	165	514	1	680	780
2020-21	216	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	216	440	50	705	85	39	1	125	830
2017-18	216	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	95	100	830
2013-14	239	277	214	730	63	-	97	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	96	-	17	113	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2021/22 FINAL BUDGET

Tentative Budget for 2021-2022	Facility Fee Allocations		Facility Fee Revenues By Fund							Roll-up	390
	8,203	7,748	320	330	340	350	360	370	380	Total Comm Svcs	Beach
Facility Fee charged to # Parcels:											
Golf - Championship											
Golf - Mountain Facilities											
Diamond Peak Ski											
Youth & Family Programming											
Senior Programming											
Adult Programs											
Recreation Center Activities											
Comm. Services Administration	50							410,150		410,150	
Parks											
Tennis											
Beach		165									1,278,420
Per Parcel Operating Component	50	165						410,150		410,150	1,278,420
Per Parcel Capital Exp. Component		514									3,962,472
Per Parcel Debt Service Component	50	1						410,150		410,150	7,748
Total Facility Fee Per Parcel	\$ 100	\$ 680						\$ 820,300		\$	\$ 6,088,940

Facility Fee - NO Beach Access	\$ 100
	\$ 680
Facility Fee - Beach Access	\$ 780

STATE OF NEVADA
BUDGET FORM 4404LGF



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 893 Southwood Boulevard
 Incline Village Nevada, 89451

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

Nevada Department of Taxation
 1550 College Parkway, Suite 115
 Carson City, NV 89706-7937

Incline Village General Improvement District _____ herewith submits the tentative budget for the fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ \$ 1,948,610

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 4,035,303 and 4 proprietary funds with estimated expenses of \$ 41,319,228

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Paul Navazio
 (Print Name)
Director of Finance
 (Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: _____

Dated: _____

SCHEDULED PUBLIC HEARING:
 (Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: May 26, 2021 6:00pm Publication Date: May 14 and 21, 2021
 Place: 893 Southwood Blvd, Incline Village NV 89451

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
TENTATIVE BUDGET FO THE YEAR ENDING JUNE 30, 2022
INDEX**

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government	42.4	40.8	40.7
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	199.1	182.2	190.2
Community Support			
TOTAL GENERAL GOVERNMENT	241.5	223.0	230.9
Utilities	34.2	35.2	37.5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	275.7	258.2	268.4

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,717,224,973	\$ 1,817,882,343	\$ 1,902,632,649
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,717,224,973	\$ 1,817,882,343	\$ 1,902,632,649
TAX RATE			
General Fund	0.1267	0.1311	0.1328
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1267	0.01311	0.1328

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available

Incline Village General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: _____
Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.1203	1,902,632,649	2,288,867	0.1203	2,288,867	574,324	1,714,543
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0125	1,902,632,649	237,829	0.0125	237,829	3,762	234,067
M. SUBTOTAL A, C, L	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610
N. Debt							
O. TOTAL M AND N	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610

(0)

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	66,736	32,418	32,135	32,598
Employee Benefits	19,225	22,303	21,749	21,889
Services and Supplies	452,000	472,239	325,796	558,906
Contingency			100,000	100,000
Subtotal General Administration	537,961	526,960	479,680	713,393
General Manager				
Salaries and Wages	267,179	267,243	271,718	295,671
Employee Benefits	122,377	129,699	125,243	128,958
Services and Supplies	18,110	7,215	156,340	56,340
Subtotal General Manager	407,666	404,157	553,301	480,969
Trustees				
Salaries and Wages	103,469	102,373	107,203	128,112
Employee Benefits	31,366	36,514	36,737	39,380
Services and Supplies	33,696	7,392	77,000	89,000
Subtotal Trustees	168,531	146,279	220,940	256,492
Accounting				
Salaries and Wages	255,682	527,783	737,776	216,169
Employee Benefits	113,193	274,354	373,057	108,776
Services and Supplies	27,084	33,699	77,636	22,458
Subtotal Accounting	395,959	835,836	1,188,469	347,403
Information Services & Technology				
Salaries and Wages	353,682	412,559	446,431	450,379
Employee Benefits	176,980	218,459	224,444	225,683
Services and Supplies	205,317	264,504	472,337	594,837
Subtotal Information Services	735,979	895,522	1,143,212	1,270,899
Risk Management				
Salaries and Wages	3,386	85,010	89,374	90,667
Employee Benefits	1,584	48,079	46,999	47,397
Services and Supplies	620	13,791	26,470	26,470
Subtotal Human Resources	5,590	146,880	162,843	164,534
Human Resources				
Salaries and Wages	17,790	438,307	477,075	88,833
Employee Benefits	8,928	259,762	259,951	48,111
Services and Supplies	1,835	29,043	102,726	18,854
Subtotal Human Resources	28,553	727,112	839,752	155,798
Health & Wellness				
Salaries and Wages	22,078	13,288	1,180	1,197
Employee Benefits	6,776	5,956	556	556
Services and Supplies	4,678	1,344	21,475	21,475
Subtotal Health & Wellness	33,532	20,588	23,211	23,228
Communications				
Salaries and Wages	25,284	95,678	95,981	97,380
Employee Benefits	13,656	59,600	51,805	52,251
Services and Supplies	79,724	12,888	131,518	131,518
Subtotal Communications	118,664	168,166	279,304	281,149
Capital Outlay				
General Government	12,419	193,865	406,438	441,438
Information Services & Technology	267,005	149,868	-	-
Human Services	-	306,417	-	-
Subtotal Capital Outlay	279,424	650,150	406,438	441,438
FUNCTION SUBTOTAL	2,711,859	4,521,650	5,297,150	4,135,303

Incline Village General Improvement District
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	4,070,762	3,073,281		
Mountain Golf Course	690,798	773,671		
Facilities (Chateau & Aspen Grove)	361,890	720,150		
Ski	9,781,499	9,398,168		
Community Programming	1,004,900	824,918		
Parks	32,505	16,820		
Tennis	133,786	117,561		
Recreation Administration	(590,712)	(330,422)		
Subtotal Chargesd for Services	15,485,428	14,594,147		
Facility Fee				
Championship Golf Course	171,994	32,812		
Mountain Golf Course	327,607	221,481		
Facilities (Chateau & Aspen Grove)	131,043	41,015		
Ski	(1,638,033)	(1,640,400)		
Community Programming	1,171,194	1,222,098		
Parks	728,925	729,978		
Tennis	114,662	114,828		
Recreation Administration	4,766,675	1,041,833		
Subtotal Facility Fees	5,774,067	1,763,645		
Other miscellaneous				
Operating Grants	17,000			
Investment income	126,143	33,241		
Sale of Assets	44,639	40,234		
Interfund services (green spaces)	76,588	70,862		
Intergovernmental (IV high school fields)	35,245	37,401		
Miscellaneous other & Cell Tower Leases	116,042	130,236		
Capital Grants	-	-		
Insurance proceeds	243,548	-		
Subtotal Other Miscellaneous	659,205	311,974		
Subtotal	21,918,700	16,669,766		
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	241,875			
BEGINNING FUND BALANCE	13,333,953	15,280,913		
Prior Period Adjustments	138,505			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,472,458	15,280,913		
TOTAL AVAILABLE RESOURCES	35,633,033	31,950,679		

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,511,829	1,148,632		
Employee Benefits	421,675	345,568		
Services and Supplies	2,322,114	1,811,420		
Capital Outlay		-		
Subtotal Championship Golf Course	4,255,618	3,305,620		
Mountain Golf Course				
Salaries and Wages	320,393	340,009		
Employee Benefits	96,581	112,970		
Services and Supplies	543,573	572,625		
Capital Outlay		-		
Subtotal Mountain Golf Course	960,547	1,025,604		
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	83,927	720,150		
Employee Benefits	32,717	41,015		
Services and Supplies	353,108	74,090		
Capital Outlay	-	-		
Subtotal Facilities	469,752	835,255		
Ski				
Salaries and Wages	2,771,784	2,955,847		
Employee Benefits	870,179	903,197		
Services and Supplies	3,369,561	3,337,210		
Capital Outlay	-	-		
Subtotal Ski	7,011,524	7,196,254		
Community Programming (including Rec Center)				
Salaries and Wages	1,054,806	824,918		
Employee Benefits	323,816	1,222,098		
Services and Supplies	810,950	(110,171)		
Capital Outlay	-	-		
Subtotal Community Programming	2,189,572	1,936,845		
Parks				
Salaries and Wages	301,629	298,340		
Employee Benefits	64,421	76,416		
Services and Supplies	477,569	422,744		
Capital Outlay	-	-		
Subtotal Parks	843,619	797,500		
Tennis				
Salaries and Wages	128,410	108,691		
Employee Benefits	24,118	21,933		
Services and Supplies	90,345	79,788		
Capital Outlay	-	-		
Subtotal Tennis	242,873	210,412		
Community Services Administration				
Salaries and Wages	141,275	150,790		
Employee Benefits	50,197	55,351		
Services and Supplies	381,127	170,328		
Capital Outlay	-	-		
Subtotal Comm. Serv. Administration	572,599	376,469		
Debt Service - G.O. Revenue Supported Bond				
Principal		-		
Interest		-		
Subtotal Debt Service	-	-		
Subtotal - Comm. Services Expenditures	16,546,104	15,683,959		
Transfers Out	3,421,632			
Transfers Out	384,354			
ENDING FUND BALANCE	15,280,913	16,266,720		
TOTAL COMMITMENTS & FUND BALANCE	35,633,003	31,950,679		

Incline Village General Improvement District

Community Services Special Revenue Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	1,619,582	759,553		
Facility Fees	966,817	658,580		
Investment income	28,422	5,669		
Sales of capital assets	-			
Capital Grants	-			
Subtotal	2,614,821	1,423,802		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	13,125			
BEGINNING FUND BALANCE	1,810,378	2,591,632		
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,810,378	2,591,632		
TOTAL RESOURCES	4,438,324	4,015,434	-	-
EXPENDITURES				
Salaries and Wages	801,253	802,506		
Employee Benefits	185,239	206,384		
Services and Supplies	771,902	724,828		
Capital Outlay	-			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal	1,758,394	1,733,718		
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	82,009	-		
Transfers Out (Schedule T)	6,289	-		
ENDING FUND BALANCE	2,591,632	2,281,716	-	-
TOTAL COMMITMENTS & FUND BALANCE	4,438,324	4,015,434	-	-

Incline Village General Improvement District

Beach Special Revenue Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	-	-		
Capital Grants	1,637,399	20,176		
Facility Fee		533,195		
Subtotal	1,637,399	553,371		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	3,322,215			
Transfers from operating resources	99,417	5,594,546		
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-			-
TOTAL RESOURCES	5,059,031	6,147,917	-	-
EXPENDITURES				
Championship Golf - New Projects	439,872	1,653,827		
- Carryover Projects				
Mountain Golf - New Projects	1,592,962	347,380		
- Carryover Projects				
Facilities - New Projects	71,584	100,000		
- Carryover Projects	-			
Ski - New Projects	792,711	1,192,000		
- Master Plan				
- Carryover Projects				
Comm. Programming - New Projects	244,815	1,526,864		
- Carryover Projects				
Parks - New Projects	1,944,812	172,440		
- Carryover Projects				
Tennis - New Projects	233,778	1,045,230		
- Carryover Projects				
Comm. Services Admin - New Projects	(261,503)	90,000		
- Carryover Projects				
Subtotal	5,059,031	6,127,741	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	20,176		
TOTAL COMMITMENTS & FUND BALANCE	5,059,031	6,147,917	-	-

Incline Village General Improvement District

Community Services Capital Projects Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Facility Fees		3,207,672		
Subtotal	-	3,207,672	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	-			
Transfers from operating resources	82,009			
BEGINNING FUND BALANCE		-		
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE		-		
TOTAL RESOURCES	82,009	3,207,672	-	-
EXPENDITURES				
Beach - New Projects	82,009	454,500		
- Carryover Projects				
Subtotal	82,009	454,500	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	2,753,172		
TOTAL COMMITMENTS & FUND BALANCE	82,009	3,207,672	-	-

Incline Village General Improvement District

Beach Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	355,188	354,096		
Interest	29,166	29,076		
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	384,354	383,172	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-			-
TOTAL COMMITMENTS & FUND BALANCE	384,354	383,172	-	-

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	5,812	5,925		
Interest	477	345		
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,289	6,270	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-			-
TOTAL COMMITMENTS & FUND BALANCE	6,289	6,270	-	-

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,396,967	12,492,674	12,783,176	12,796,676
Operating Grants	-	31,000	31,000	31,000
Intergovernmental (Tahoe Water Suppliers Assoc)	-			
Interfund (Snow removal & work orders)	167,499	144,759	241,400	241,400
Total Operating Revenue	12,564,466	12,668,433	13,055,576	13,069,076
OPERATING EXPENSE				
Salaries & Wages	2,878,920	2,771,404	3,037,668	3,079,621
Employee Benefits	1,272,562	1,383,082	1,631,646	1,644,339
Cost of good sold	-	5,125	-	-
Services & Supplies	2,297,287	1,723,016	2,167,056	2,752,576
Utilities	894,515	783,806	933,004	933,004
Legal & Audit/Professional Fees	221,815	115,941	182,050	182,050
Central Services Costs	353,700	392,709	436,613	447,540
Defensible Space	97,876	100,000	100,000	100,000
Insurance	-	197,331	203,880	211,000
Depreciation/Amortization	3,367,361	3,485,000	3,485,000	3,682,900
Total Operating Expense	11,384,036	10,957,414	12,176,917	13,033,030
Operating Income or (Loss)	1,180,430	1,711,019	878,659	36,046
NONOPERATING REVENUES				
Interest Earned	298,225	114,540	74,000	74,000
Property Taxes	-	-	-	-
Funded Cap Reserve	-	-	-	-
Capital Grants	-	-	-	-
Sales of Capital Assets	(22,332)	6,070	-	-
Total Nonoperating Revenues	275,893	120,610	74,000	74,000
NONOPERATING EXPENSES				
Interest Expense	111,838	96,914	89,293	89,291
Total Nonoperating Expenses	111,838	96,914	89,293	89,291
Net Income before Operating Transfers	1,344,485	1,734,715	863,366	20,755
Transfers (Schedule T)				
In	45,000	-	-	-
Out	-	-	-	-
Net Operating Transfers	45,000	-	-	-
CHANGE IN NET POSITION	1,389,485	1,734,715	863,366	20,755

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,352,585	12,492,674	12,783,176	12,796,676
Receipts from interfund services	167,499	144,759	241,400	241,400
Receipts from operating grants	-	31,000	31,000	31,000
Payments to and for employees	(4,051,848)	(4,154,486)	(4,669,314)	(4,723,960)
Payments to vendors	(4,055,051)	(2,825,219)	(3,922,603)	(4,526,170)
Payments for interfund services	-	(492,709)	(536,613)	(547,540)
a. Net cash provided by (or used for) operating activities	4,413,185	5,196,019	3,927,046	3,271,406
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	45,000	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	45,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(1,529,939)	(7,140,286)	(4,279,000)	(5,216,500)
Proceeds from sale of assets	11,227	6,070	-	-
Payments of capital related debt	(523,988)	(538,707)	(553,841)	(553,838)
Capital contributions	-	3,032,786	-	-
Payment of interest	(119,145)	(96,914)	(89,293)	(89,291)
c. Net cash provided by (or used for) capital and related financing activities	(2,161,845)	(4,737,051)	(4,922,134)	(5,859,629)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)	(6,284)			
Investments purchased	(1,302,993)			
Investments sold or matured	3,749,128			
Investment interest received	312,774	114,540	74,000	74,000
d. Net cash provided by (or used in) investing activities	2,752,625	114,540	74,000	74,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,048,965	573,508	(921,088)	(2,514,223)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,366,202	9,415,167	9,988,675	9,988,675
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,415,167	9,988,675	9,067,587	7,474,452

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

Page: _____
Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services			18,274,900	18,161,582
Recreation Facility Fee			5,331,950	820,300
Operating Grants/Intergovernmental Revenue			34,800	34,800
Interfund Services			99,911	99,911
Rents			12,100	12,100
Total Operating Revenue	-	-	23,753,661	19,128,693
OPERATING EXPENSE				
Salaries & Benefits			9,673,113	9,692,809
Cost of Goods Sold			1,688,355	1,688,855
Services & Supplies			4,750,657	5,012,480
Utilities			1,252,234	1,258,234
Insurance			389,760	403,100
Legal & Audit / Professional Services			44,625	44,625
Central Services Cost			1,019,467	980,404
Fuels Management			100,000	100,000
Depreciation/Amortization			3,188,200	3,415,427
Total Operating Expense	-	-	22,106,411	22,595,934
Operating Income or (Loss)	-	-	1,647,250	(3,467,241)
NONOPERATING REVENUES				
Interest Earned			26,250	26,250
Property Taxes				-
Subsidies				-
Funded Cap Reserve				-
Non Operating Leases			118,130	118,130
Capital Grants			-	80,000
Gain on sale of assets			-	-
Total Nonoperating Revenues	-	-	144,380	224,380
NONOPERATING EXPENSES				
Interest Expense			12,840	12,840
Total Nonoperating Expenses	-	-	12,840	12,840
Net Income before Operating Transfers	-	-	1,778,790	(3,255,701)
Transfers (Schedule T)				
In				-
Out			-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	1,778,790	(3,255,701)

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users			23,618,950	18,993,982
Receipts from intergovernmental services			-	-
Receipts from interfund services			99,911	99,911
Receipts from operating grants			34,800	34,800
Payments to and for employees			(9,673,113)	(9,692,809)
Payments to vendors			(8,125,631)	(8,407,294)
Payments for interfund services			(1,119,467)	(1,080,404)
a. Net cash provided by (or used for) operating activities			4,835,450	(51,814)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets			(3,799,630)	(3,543,430)
Proceeds for lease of assets			118,130	118,130
Proceeds from sale of assets			-	-
Payments of capital related debt			(384,705)	(371,914)
Payment of interest			(12,840)	(12,840)
Capital Grant			-	80,000
c. Net cash provided by (or used for) capital and related financing activities	-	-	(4,079,045)	(3,730,054)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received			26,250	26,250
d. Net cash provided by (or used in) investing activities	-	-	26,250	26,250
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	782,655	(3,755,618)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			4,184,685	4,184,685
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	4,967,340	429,067

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales and Services			892,500	892,500
Facility Fees			1,394,640	5,268,640
Total Operating Revenue	-	-	2,287,140	6,161,140
OPERATING EXPENSE				
Salaries & Wages			1,150,884	1,115,284
Cost of Goods Sold			100,500	100,500
Services & Supplies			541,216	639,716
Central Service Cost			114,127	118,680
Insurance			37,980	39,300
Utilities			139,064	139,064
Professiona Services			17,850	17,850
Depreciation/Amortization			245,950	249,000
Total Operating Expense	-	-	2,347,571	2,419,394
Operating Income or (Loss)	-	-	(60,431)	3,741,746
NONOPERATING REVENUES				
Interest Earned			5,625	5,625
Sales of Capital Assets			-	-
Funded Cap Reserve				
Total Nonoperating Revenues	-	-	5,625	5,625
NONOPERATING EXPENSES				
Interest Expense			210	210
Total Nonoperating Expenses	-	-	210	210
Net Income before Operating Transfers	-	-	(55,016)	3,747,161
Transfers (Schedule T)				
In			-	-
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	(55,016)	3,747,161

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers			2,287,140	6,161,140
Receipts from Other Funds			-	-
Payments to and for Employees			(1,150,884)	(1,115,284)
Payments to Vendors			(836,610)	(936,430)
Payments for interfund services			(114,127)	(118,680)
a. Net cash provided by (or used for) operating activities	-	-	185,519	3,990,746
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets			(4,520,060)	(3,419,060)
Funded Cap Reserve				
Proceeds from sale of assets			-	-
Payments of capital related debt			(6,295)	(6,086)
Payment of interest			(210)	(210)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(4,526,565)	(3,425,356)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased				
Investments sold or matured				
Investment interest received			5,625	5,625
d. Net cash provided by (or used in) investing activities	-	-	5,625	5,625
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	(4,335,421)	571,015
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			4,686,341	4,686,341
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	350,920	5,257,356

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services			1,232,966	1,244,526
Engineering			949,500	949,500
Building Services			1,024,200	1,024,200
Total Operating Revenue	-	-	3,206,666	3,218,226
OPERATING EXPENSE				
Salaries & Wages			1,485,009	1,467,833
Employee Benefits			778,565	767,855
Services & Supplies			892,921	892,921
Utilities			11,520	11,520
Insurance			11,100	15,800
Depreciation/Amortization			10,900	12,600
Total Operating Expense	-	-	3,190,015	3,168,529
Operating Income or (Loss)	-	-	16,651	49,697
NONOPERATING REVENUES				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	-	-	16,651	49,697
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	16,651	49,697

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided			3,206,666	3,218,226
Payments to Vendors			(915,541)	(920,241)
Payments to Employees			(2,263,574)	(2,235,688)
a. Net cash provided by (or used for) operating activities	-	-	27,551	62,297
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	27,551	62,297
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			158,101	158,101
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	185,652	220,398

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2021	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	07/18/12	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 756,619	\$ 12,841	\$ 371,914	\$ 384,755
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 12,381	\$ 210	\$ 6,086	\$ 6,296
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/02	1/1/2023	3.14375%	\$ 247,358	\$ 6,827	\$ 121,751	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$ 473,959	\$ 13,850	\$ 99,798	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$ 963,978	\$ 25,034	\$ 182,503	\$ 207,537
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$ 1,860,756	\$ 43,582	\$ 149,789	\$ 193,371
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 4,315,051	\$ 102,344	\$ 931,841	\$ 1,034,185

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 22

(Local Government)

Transfer Schedule for Fiscal Year 2021-2022

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Reason or need for contract:
1	Davis Farr, LLP	3/31/2021	12/31/2025	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	3/1/2021	TBD	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000		Federal Legislative Advocate
4	CC Cleaning	11/1/2019	10/31/2022	70,000	70,000	Cleaning Services for District venues
5	Wells Fargo Banking Services	7/1/2018	TBD	36,000	36,000	Bank account fees before earnings allowance
6	High Sierra Patrol	10/1/2017	9/30/2021	35,000	TBD	Security Services
7	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
8	AT&T Ethernet	6/29/2015	TBD	28,560	TBD	Ethernet Provider
9	Xerox	1/1/2018	TBD	6,225	TBD	Contract Support for Admin Copier
10	Sierra Office Solutions	1/1/2018	TBD	2,238	TBD	Contract Support for PW Copier
11	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
12	AT&T High Volume Long Distance	4/1/2019	3/31/2021	8,000	TBD	Long Distance calls
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			514,023	369,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2021-2022

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	5/11/2011	9/30/2022		\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021		\$ -	\$ -		No Staff displaced		District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000			0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,800			0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,800			0.06		Infrequent schedule
6										
7										
8	Total				\$ 18,600			2.65		

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Schedule 32

Attach additional sheets if necessary.

FY2021-22 FINAL BUDGET

PERSONNEL INFORMATION

- 1) District Staffing Summary (FTE)**
- 2) FY2021-21 Authorized Positions**
- 3) Part-Time and Seasonal Positions**
- 4) Salary Ranges (FY20201/22)**

**Incline Village General Improvement District
2021-2022 Budget**

**Full-Time Equivalent (FTE) Personnel Summary
Community Services, Beach and Other Funds**

Activity:	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>
		Total FTE	
Golf - Championship	43.9	30.2	31.4
Golf - Mountain	11.6	10.9	12.0
Facilities	2.5	10.4	11.8
Ski	78.5	75.9	75.4
Recreation	25.0	21.2	22.2
Parks	7.1	7.7	8.5
Tennis	2.5	1.5	2.2
Other Recreation	2.5	3.3	3.8
Subtotal Community Services	<u>173.6</u>	<u>161.1</u>	<u>167.3</u>
Beach	<u>25.5</u>	<u>21.1</u>	<u>22.9</u>
General Fund	23.8	23.0	24.5
Engineering	5.1	4.9	4.8
Fleet	7.0	7.0	7.0
Buildings	6.5	5.9	4.5
Utilities	34.2	35.2	37.5
	<u>76.6</u>	<u>76.0</u>	<u>78.2</u>
Total	<u>275.7</u>	<u>258.2</u>	<u>268.4</u>
Supplemental breakdowns for informational purposes only			
Marketing	3.2	3.3	3.2
Food and Beverage	26.6	26.3	33.2

Legend

- FTE = Full Time Equivalent
- FTYR = Full Time Year Round
- PT = Part Time
- PTYR = Part Time Year Round
- S = Seasonal
- SM = Seasonal Manager

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
Administrative Services:			
Executive Office:			
Contract		General Manager	Exempt
42		Assistant General Manager	Exempt
33		Executive Assistant/District Clerk	Exempt
18		Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
Administration:			
38		Director of Human Resources	Exempt
28		Sr. Human Resources Analyst/Risk Management	Exempt
25		Human Resources Analysts	Exempt
22		Payroll/Benefits Coordinator	Exempt
18		Receptionist/Sr. Administrative Clerk	Non-Exempt
42		Director of Finance	Exempt
34		Controller	Exempt
28		Community Services Budget Analyst	Exempt
27		Senior Accountant	Exempt
25		Accountant	Exempt
18		Accounts Payable Technician	Non-Exempt
25		Safety Specialist	Exempt
29		District Wide Communications Coordinator	Exempt
Information Technology:			
34		Director of Information Systems and Technology	Exempt
28		Senior IT Analyst	Exempt
26		IT Network Administrator	Exempt
24		Software Specialist	Exempt
22		IT Technician	Non-Exempt
Public Works:			
Administration:			
44		Director of Public Works	Exempt
32		Public Works Administration Manager	Exempt
29		Resource Conservationist	Exempt
25		Public Works Contracts Administrator II	Non-Exempt
23		Public Works Program Coordinator II	Non-Exempt
21		Public Works Technician	Non-Exempt
G9		Utilities Asset Management Technician	Non-Exempt
G8		Meter Technician II	Non-Exempt
G4		Customer Service Representative II	Non-Exempt
G3		Customer Service Representative I	Non-Exempt

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range	Grade	Department	Position	FLSA Class
		Engineering:		
	38		Principal Engineer	Exempt
	36		Senior Engineer	Exempt
	32		Associate Engineer	Exempt
	34		Project Manager	Exempt
		Fleet Maintenance:		
	32		Fleet Superintendent	Exempt
	G9		Mechanic II	Non-Exempt
	G5		Assistant Mechanic	Non-Exempt
		Utilities:		
	36		Utilities Superintendent	Exempt
	32		Utilities Maintenance Specialist	Exempt
		Compliance:		
	30		Compliance Supervisor/Chief Inspector	Exempt
	G10		Senior Inspector	Non-Exempt
	G9		Inspector II	Non-Exempt
		Pipeline:		
	31		Collection/Distribution Supervisor	Exempt
	G11		Collection/Distribution Operator III Assistant Supervisor	Non-Exempt
	G10		Collection/Distribution Operator III	Non-Exempt
	G9		Collection/Distribution Operator II	Non-Exempt
	G8		Collection/Distribution Operator I	Non-Exempt
		Water/Wastewater:		
	31		Water/Wastewater Supervisor	Exempt
	31		Chief Chemist	Exempt
	G11		Assistant Water/Wastewater Operator III Supervisor WW Lead	Non-Exempt
	G11		Lead WW Supervisor Water	Non-Exempt
	G11		SCADA/Sr. Electrician	Non-Exempt
	G10		Water/Wastewater Operator III	Non-Exempt
	G9		Laboratory Analyst II	Non-Exempt
	G9		Water/Wastewater Operator II	Non-Exempt
	G9		Electrician/Instrumentation Technician I	Non-Exempt
	G8		Water/Wastewater Operator I	Non-Exempt
	G6		Public Works Building Maintenance	Non-Exempt
		Community Services:		
		Golf:		
	38		Director of Golf Operations/Community Services	Exempt
	33		Grounds Superintendent Golf Courses	Exempt
	27		Senior Head Golf Professional	Exempt
	24		Assistant Superintendent Championship Golf	Exempt
	23		Assistant Superintendent Mountain Course	Exempt
	20		District Merchandiser	Exempt
	18		Maintenance Crew Foreman	Exempt
10 Mo SM			Head Golf Professional Mountain Course	Exempt

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
Facilities:			
23		Sales & Event Coordinator	Exempt
20		Event Coordinator	Exempt
16		Facility Operations Lead	
Recreation/Beach:			
32		Superintendent of Parks & Recreation	Exempt
28		Parks Superintendent	Exempt
25		Parks & Recreation Manager - Operations	Exempt
24		Parks and Recreation Center Manager	Exempt
22		Recreation Supervisor - Aquatics	Exempt
22		Recreation Supervisor - Senior Programs	Exempt
22		Recreation Supervisor - Sports & Community Programming	Exempt
22		Recreation Supervisor - Operations & Community Programming	Exempt
20		Parks Supervisor	Exempt
20		Parks and Rec Operations Supervisor	Exempt
18		Senior Parks & Recreation Clerk	Exempt
18		Parks Crew Supervisor	Exempt
18		Parks & Rec Admin. Coordinator - Operations	Non-Exempt
17		Aquatics Maintenance Specialist	Non-Exempt
17		Tennis Court Washer	Non-Exempt
16		Parks & Recreation Clerk II	Non-Exempt
G6		Buildings Maintenance II	Non-Exempt
17		Aquatics Assistant	Non-Exempt
18		Parks & Recreation Admin Specialist	Non-Exempt
Ski:			
38		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
26		Base Operations Manager	Exempt
24		Assistant Lift Manager	Exempt
24		Assistant Slope Maintenance Manager	Exempt
21		Lift Maintenance Technician	Non-Exempt
19		Lift Technician	Non-Exempt
18		Receptionist/Sr. Administrative Clerk (Ski)	Non-Exempt
8 Mo SM		Director of Skier Services	Exempt
8 Mo SM		Assistant Director of Skier Services	Exempt
7 Mo SM		Ski Patrol Director	Exempt
7 Mo SM		Rental Shop Supervisor	Exempt
5 Mo SM		Assistant Ski Patrol Director	Exempt
Marketing			
27		Marketing Manager	Exempt
19		Marketing Coordinator	Exempt

AUTHORIZED POSITIONS
 2021-2022 Budget
 FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
	Food & Beverage		
25		Executive Chef	Exempt
21		Assistant F&B Manager	Exempt
21		Sous Chef	Exempt
21		Banquet Chef	Non-Exempt
	Revenue Office		
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
16		Revenue Safe Clerk	Non-Exempt
	Building Maintenance:		
29		Buildings Superintendent	Exempt
26		Buildings Assistant Superintendent	Exempt
G6		Buildings Maintenance II	Non-Exempt
G7		Buildings Maintenance III - Electrical	Non-Exempt

<u>Location</u>	<u>Dept</u>	<u>Division</u>	<u>Position</u>	<u>Status</u>	<u>YR or seasonal</u>	<u>Current Rate (hrly or salary)</u>	<u>Notes</u>
Admin	General	Varies	Weekend Boardroom Sprvsr	OC	YR	\$25.00/hr	
Admin	General	IT	IT Generalist	PT	YR	\$17.50/hr	
Admin	General	Varies	Special Projects	T	YR	varies based on project	
Comm Svcs	*Multi	F&B	Snack Bar Attendant	*All	Seasonal	\$10.50 - \$11.00/hr	Stats incl FT, PT & OC; services Golf, Beaches & Ski
Comm Svcs	DP	Ski	Lift Operator/Ticket Checker	*All	Seasonal	\$10.50 - \$13.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Golf	F&B	Grille Host	*All	Seasonal	\$11.50/hr	Status includes: S-FT & S-PT
Comm Svcs	Golf	F&B	Busser	*All	Seasonal	\$11.00 - \$14.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Golf	F&B	Bar Cart Attendant	*All	Seasonal	\$10.50 - \$11.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Assistant Parks & Rec Clerk	*All	YR	\$12.00 - \$20.00/hr	
Comm Svcs	Rec	Beaches	Beach Host	*All	Seasonal	\$11.00-\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Beaches	Lead Beach Host	*All	Seasonal	\$15.00-\$19.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Beaches	Parking & Boat Ramp Attendant	*All	Seasonal	\$11.00 - \$28.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	*Multi	Lead Lifeguard	*All	YR	\$14.50 - \$16.50/hr	Stats incl: FT, PT & OC; services Rec & Beaches
Comm Svcs	Rec	*Multi	Lifeguard	*All	YR	\$13.00 - \$13.50/hr	Stats incl: FT, PT & OC; services Rec & Beaches
Comm Svcs	Rec	Rec	Child Care Leader	*All	YR	\$11.00 - \$13.00/hr	Status includes: FT, PT, LPT & OC
Comm Svcs	Rec	Rec	Fitness Facility Rover	*All	YR	\$11.00 - \$16.00/hr	Status includes: FT, PT, LPT & OC
Comm Svcs	Rec	Rec	Fitness Instructor	*All	YR	\$24.00 - \$33.00/hr	Status includes: FT, PT, LPT & OC
Comm Svcs	Ski	F&B	F&B Cashier	*All	Seasonal	\$10.50 - \$12.00/hr	Status includes: FT, LPT & OC
Comm Svcs	*Multi		Revenue Office Clerk	*Multi	Seasonal	\$12.00 - \$17.00/hr	Possible ACA Benefits; Status includes: S-FT, S-PT
Comm Svcs	Parks	Parks	Maintenance Worker	*Multi	Seasonal	\$11.00 - \$13.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Rec	Personal Trainer	*Multi	YR	Commission Only	Status includes: LPT & OC
Comm Svcs	Rec	Rec	Recreation Leader	*Multi	YR	\$11.00 - \$12.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Senior Child Care Leader	*Multi	YR	\$12.00 - \$13.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Senior Recreation Leader	*Multi	YR	\$13.00 - \$17.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Sports Site Supervisor	*Multi	YR	\$12.50 - \$13.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Swim Coach	*Multi	YR	\$14.00 - \$18.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Youth Recreation Leader	*Multi	YR	\$10.50 - \$12.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Head Tennis & Pickleball Pro	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Instructor	*Multi	Seasonal	\$18.00-\$19.05/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Coach	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Host	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Court Washer	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	*Multi	Swim Instructor	*Multi	YR	\$14.00 - \$18.00/hr	Stats incl: FT, PT & OC; services Rec & Beaches
Comm Svcs	Ski	CSC	CSC Guest Services	*Multi	Seasonal	\$12.00 - \$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	CSC	CSC Rental Technician	*Multi	Seasonal	\$12.50 - \$14.25/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	CSC	Jr. CSC Instructor	*Multi	Seasonal	\$10.50/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Mktg	Receptionist/Snow Reporter	*Multi	Seasonal	\$15.00 - \$18.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Parking Attendant	*Multi	Seasonal	\$10.50 - \$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Shuttle/Tram Driver	*Multi	Seasonal	\$15.00-\$19.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Tram Driver	*Multi	Seasonal	\$14.00-\$15.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Maintenance Property Ops	*Multi	Seasonal	\$14.00-\$15.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Rentals	Rental Technician	*Multi	Seasonal	\$13.00 - \$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Rentals	Rental Attendant	*Multi	Seasonal	\$10.50 - \$13.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Rentals	Rental Technician	*Multi	Seasonal	\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Patrol	Dispatcher	*Multi	Seasonal	\$14.00-\$14.50/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Patrol	Ski Patroller	*Multi	Seasonal	\$14.00 - \$16.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	SRC	Ski/Snowboard Instructor	*Multi	Seasonal	\$13.00-\$19.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Revenue	Lead Cashier	*Multi	Seasonal	\$14.00-\$15.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Revenue	Cashier	*Multi	Seasonal	\$13.00-\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Revenue	Mountain Host	*Multi	Seasonal	\$13.00-\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Rec	Sr Fitness Instructor	LPT	YR	\$25.00 - \$35.00/hr	
Comm Svcs	Rec	Rec	Sr. Aquacise Instructor	LPT	YR	\$32.00/hr	
Comm Svcs	Chateau	Banquets	Banquet Bartender	OC	YR	\$10.00 / hr	
Comm Svcs	Chateau	Banquets	Banquet Captain	OC	YR	\$10.00 / hr	
Comm Svcs	Chateau	Facilities	Facilities Operations Assistant	OC	YR	\$15.00 - \$16.00 / hr	
Comm Svcs	Facilities	F&B	Banquet Bar Captain	OC	YR	\$10.00 / hr	
Comm Svcs	Facilities	F&B	Banquet Server	OC	YR	\$10.00 / hr	
Comm Svcs	Facilities	F&B	Banquet Cook	OC	YR	\$10.25 - \$17.00/hr	
Comm Svcs	Facilities	F&B	Banquet Dishwasher	OC	YR	\$12.00 - \$14.00/hr	
Comm Svcs	*Multi	*Multi	Hyatt Shop Staff	PT	Seasonal	\$12.00 - \$14.00/hr	Position serves Golf & Ski
Comm Svcs	*Multi	*Multi	Lead Hyatt Shop Staff	PT	Seasonal	\$12.00 - \$16.00/hr	Position serves Golf & Ski
Comm Svcs	Facilities	Chateau	Chateau Receptionist Clerk	PT	YR	\$14.00 - \$16.00/hr	
Comm Svcs	Parks	Parks	Parks Admin Assistant	PT	YR	\$12.00-\$18.00/hr	
Comm Svcs	Rec	Rec	Parks & Recreation Clerk	PT	YR	\$15.00 - \$18.00/hr	
Comm Svcs	*Multi	*Multi	Irrigation Technician	S-FT	Seasonal	\$18.00 - \$20.00/hr	Position serves Parks & Golf
Comm Svcs	*Multi	F&B	Cook	S-FT	Seasonal	\$14.00 - \$19.00/hr	Position serves Ski & Golf

<u>Location</u>	<u>Dept</u>	<u>Division</u>	<u>Position</u>	<u>Status</u>	<u>YR or seasonal</u>	<u>Current Rate (hrly or salary)</u>	<u>Notes</u>
Comm Svcs	*Multi	F&B	Prep Cook	S-FT	Seasonal	\$12.00 - \$18.00/hr	<i>Position serves Ski & Golf</i>
Comm Svcs	*Multi	F&B	On Duty F&B Supervisor	S-FT	Seasonal	\$20.00/hr	<i>Position serves Ski & Golf</i>
Comm Svcs	*Multi	F&B	Bartender	S-FT	Seasonal	\$10.50 - \$14.00/hr	<i>Position serves Ski & Golf</i>
Comm Svcs	DP	Ski	Lead Lift Operator	S-FT	Seasonal	\$10.50/hr	
Comm Svcs	DP	Ski	Lift Maintenance Laborer	S-FT	Seasonal	\$10.50 - \$16.00/hr	
Comm Svcs	DP	Ski	Snowmaker	S-FT	Seasonal	\$15.00-\$17.00/hr	
Comm Svcs	DP	Ski	Snowmaking Crew Leader	S-FT	Seasonal	\$16.00-\$17.00/hr	
Comm Svcs	DP	Ski	Grooming Crew Leader	S-FT	Seasonal	\$16.00-\$19.00/hr	
Comm Svcs	DP	Ski	Senior Groomer	S-FT	Seasonal	\$16.00-\$19.00/hr	
Comm Svcs	Golf	Mtn	Outside Services Supervisor	S-FT	Seasonal	\$11.00 - \$13.00/hr	
Comm Svcs	Golf	Mtn	Merchandise Sales Staff	S-FT	Seasonal	\$11.25 - \$12.00/hr	
Comm Svcs	Golf	Champ	Teaching Professional	S-FT	Seasonal	\$10.50 - \$14.00/hr	
Comm Svcs	Golf	F&B	Dishwasher	S-FT	Seasonal	\$14.00 - \$15.00/hr	
Comm Svcs	Golf	F&B	Server	S-FT	Seasonal	\$10.50 - \$11.00/hr	
Comm Svcs	Golf	*Multi	Outside Services	S-FT	Seasonal	\$10.50 - \$10.75/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Golf Shop Staff	S-FT	Seasonal	\$11.00 - \$12.50/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Lead Golf Shop Staff	S-FT	Seasonal	\$13.00 - \$16.00/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Starter/Ranger	S-FT	Seasonal	\$11.00 - \$12.00/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Maintenance Grounds Worker	S-FT	Seasonal	\$13.00 - \$20.00/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Parks	Parks	Senior Maintenance - Parks	S-FT	Seasonal	\$15.50/hr	
Comm Svcs	Ski	CSC	CSC Supervisor	S-FT	Seasonal	\$1,440 - \$1,920/pp	
Comm Svcs	Ski	Base Ops	Base Ops Supervisor	S-FT	Seasonal	\$18.00/hr	
Comm Svcs	Ski	Slopes	Mountain Maint. Worker	S-FT	Seasonal	\$15.00-\$18.00/hr	
Comm Svcs	Ski	Rentals	Assist Rental Shop Manager	S-FT	Seasonal	\$1,440 - \$1,920/pp	
Comm Svcs	Ski	Rentals	Lead Rental Technician	S-FT	Seasonal	\$14.50/hr	
Comm Svcs	Ski	Slopes	Groomer	S-FT	Seasonal	\$15.00-\$17.00/hr	
Comm Svcs	Ski	Slopes	Terrain Park Attendant	S-FT	Seasonal	\$15.00-\$17.00/hr	
Comm Svcs	Ski	Slopes	Winch Cat Operator	S-FT	Seasonal	\$17.00-\$18.50/hr	
Comm Svcs	Ski	Revenue	Ticket Office Supervisor	S-FT	Seasonal	\$15.00/hr	
Comm Svcs	Golf		Horticulturist	S-PT	Seasonal	\$16.00/hr	
Comm Svcs	Rec	Beaches	Assistant Beach Host	S-PT	Seasonal	\$10.50/hr	
Comm Svcs	Ski	CSC	CSC Lead Guest Services	S-PT	Seasonal	\$15.00 - \$16.00/hr	
Public Works	*Multi	*Multi	Sign Maker	PT	YR	\$15.00 - \$20.00/hr	<i>Position serves internal svcs</i>
PW	Utility		Wetlands Hunting Coordinator	OC	YR	\$16.00/hr	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2021

Top of Ranges Increased 3%

from previous year.

Min to Max 40%

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$19.21	\$23.06	\$26.90	\$1,537	\$1,844	\$2,152	\$39,962	\$47,954	\$55,947
17	\$20.17	\$24.21	\$28.24	\$1,614	\$1,937	\$2,259	\$41,960	\$50,352	\$58,744
18	\$21.18	\$25.42	\$29.65	\$1,695	\$2,033	\$2,372	\$44,058	\$52,870	\$61,681
19	\$22.24	\$26.69	\$31.14	\$1,779	\$2,135	\$2,491	\$46,261	\$55,513	\$64,766
20	\$23.35	\$28.02	\$32.69	\$1,868	\$2,242	\$2,616	\$48,574	\$58,289	\$68,004
21	\$24.52	\$29.42	\$34.33	\$1,962	\$2,354	\$2,746	\$51,003	\$61,203	\$71,404
22	\$25.75	\$30.90	\$36.05	\$2,060	\$2,472	\$2,884	\$53,553	\$64,264	\$74,974
23	\$27.03	\$32.44	\$37.85	\$2,163	\$2,595	\$3,028	\$56,231	\$67,477	\$78,723
24	\$28.39	\$34.06	\$39.74	\$2,271	\$2,725	\$3,179	\$59,042	\$70,851	\$82,659
25	\$29.80	\$35.77	\$41.73	\$2,384	\$2,861	\$3,338	\$61,994	\$74,393	\$86,792
26	\$31.30	\$37.55	\$43.81	\$2,504	\$3,004	\$3,505	\$65,094	\$78,113	\$91,132
27	\$32.86	\$39.43	\$46.00	\$2,629	\$3,155	\$3,680	\$68,349	\$82,018	\$95,688
28	\$34.50	\$41.40	\$48.30	\$2,760	\$3,312	\$3,864	\$71,766	\$86,119	\$100,473
29	\$36.23	\$43.47	\$50.72	\$2,898	\$3,478	\$4,058	\$75,354	\$90,425	\$105,496
30	\$38.04	\$45.65	\$53.26	\$3,043	\$3,652	\$4,260	\$79,122	\$94,947	\$110,771
31	\$39.94	\$47.93	\$55.92	\$3,195	\$3,834	\$4,473	\$83,078	\$99,694	\$116,310
32	\$41.94	\$50.33	\$58.71	\$3,355	\$4,026	\$4,697	\$87,232	\$104,679	\$122,125
33	\$44.04	\$52.84	\$61.65	\$3,523	\$4,227	\$4,932	\$91,594	\$109,913	\$128,231
34	\$46.24	\$55.48	\$64.73	\$3,699	\$4,439	\$5,179	\$96,174	\$115,408	\$134,643
35	\$48.55	\$58.26	\$67.97	\$3,884	\$4,661	\$5,438	\$100,982	\$121,179	\$141,375
36	\$50.98	\$61.17	\$71.37	\$4,078	\$4,894	\$5,709	\$106,031	\$127,238	\$148,444
37	\$53.53	\$64.23	\$74.94	\$4,282	\$5,138	\$5,995	\$111,333	\$133,599	\$155,866
38	\$56.20	\$67.44	\$78.68	\$4,496	\$5,395	\$6,295	\$116,900	\$140,279	\$163,659
39	\$59.01	\$70.81	\$82.62	\$4,721	\$5,665	\$6,609	\$122,744	\$147,293	\$171,842
40	\$61.96	\$74.35	\$86.75	\$4,957	\$5,948	\$6,940	\$128,882	\$154,658	\$180,434
41	\$65.06	\$78.07	\$91.08	\$5,205	\$6,246	\$7,287	\$135,326	\$162,391	\$189,456
42	\$68.31	\$81.98	\$95.64	\$5,465	\$6,558	\$7,651	\$142,092	\$170,510	\$198,929
43	\$71.73	\$86.08	\$100.42	\$5,738	\$6,886	\$8,034	\$149,197	\$179,036	\$208,875
44	\$75.32	\$90.38	\$105.44	\$6,025	\$7,230	\$8,435	\$156,657	\$187,988	\$219,319
45	\$79.08	\$94.90	\$110.71	\$6,327	\$7,592	\$8,857	\$164,489	\$197,387	\$230,285

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**Union Salary Ranges
Effective July 1, 2021**

Uncertified Scale

*Top of Ranges Increased 3%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$20.50	\$24.60	\$28.70	\$1,640	\$1,968	\$2,296	\$42,646	\$51,175	\$59,705
G4	\$21.55	\$25.86	\$30.17	\$1,724	\$2,069	\$2,414	\$44,824	\$53,788	\$62,753
G5	\$22.62	\$27.15	\$31.67	\$1,810	\$2,172	\$2,534	\$47,057	\$56,469	\$65,880
G6	\$23.41	\$28.09	\$32.77	\$1,872	\$2,247	\$2,621	\$48,685	\$58,422	\$68,159
G7	\$25.98	\$31.18	\$36.37	\$2,078	\$2,494	\$2,910	\$54,040	\$64,848	\$75,657
G8	\$28.48	\$34.17	\$39.87	\$2,278	\$2,734	\$3,189	\$59,230	\$71,076	\$82,922
G9	\$31.07	\$37.28	\$43.49	\$2,485	\$2,982	\$3,480	\$64,621	\$77,545	\$90,469
G10	\$33.59	\$40.31	\$47.03	\$2,687	\$3,225	\$3,762	\$69,875	\$83,849	\$97,824
G11	\$36.14	\$43.36	\$50.59	\$2,891	\$3,469	\$4,047	\$75,166	\$90,199	\$105,232
G12	\$38.70	\$46.44	\$54.18	\$3,096	\$3,715	\$4,334	\$80,497	\$96,596	\$112,695

Note: Each Grade has been set at amount relative to the Position assigned to that Grade.

FY2021-22 CAPITAL BUDGET

- 1) Five Year Capital Improvement Plan Summary**
- 2) FY2021/22 Final Capital Budget with Selected Carry-over**
- 3) FY2021/22 Capital Budget with Projected Carry-over**
- 4) Update Five-Year CIP Project Summary**
 - a. Non-Capitalized Items -Excerpt**
 - b. Rolling Stock - Excerpt**
- 5) FY2020/21 CIP Budget with Carry-over Estimates**



Five Year Capital Improvement Plan Update Summary

5/26/21

Fund	2022	2023	2024	2025	2026 Total	
General Fund	\$ 456,438	\$ 534,000	\$ 265,000	\$ 480,000	\$ 212,000	\$ 1,947,438
Utilities	4,279,000	4,874,500	4,015,500	5,062,320	7,206,700	\$ 25,438,020
Internal Services	-	30,000	12,000	49,200	45,000	\$ 136,200
Community Services	3,870,130	6,299,700	3,796,020	3,553,820	4,445,853	\$ 21,965,523
Beaches	3,520,060	349,000	449,500	283,100	1,757,700	\$ 6,359,360
TOTAL	\$ 12,125,628	\$ 12,087,200	\$ 8,538,020	\$ 9,428,440	\$ 13,667,253	\$ 55,846,541

Fund / Department	2022	2023	2024	2025	2026	Total
General Fund						
Accounting / Information	327,500	404,000	260,000	475,000	207,000	\$ 1,673,500
General	128,938	130,000	5,000	5,000	5,000	\$ 273,938
Sub-Total	\$ 456,438	\$ 534,000	\$ 265,000	\$ 480,000	\$ 212,000	\$ 1,947,438
Utilities						
Public Works Shared	1,125,500	871,000	399,500	877,320	928,700	\$ 4,202,020
Water	580,000	1,656,000	941,000	1,195,000	2,505,000	\$ 6,877,000
Sewer	2,573,500	2,347,500	2,675,000	2,990,000	3,773,000	\$ 14,359,000
Sub-Total	\$ 4,279,000	\$ 4,874,500	\$ 4,015,500	\$ 5,062,320	\$ 7,206,700	\$ 25,438,020
Internal Services						
Fleet	-	30,000	12,000	28,000	-	\$ 70,000
Buildings	-	-	-	21,200	45,000	\$ 66,200
Sub-Total	\$ -	\$ 30,000	\$ 12,000	\$ 49,200	\$ 45,000	\$ 136,200
Community Services						
Championship Golf	476,880	286,700	1,202,900	915,300	1,149,880	\$ 4,031,660
Mountain Golf	638,900	620,500	689,500	890,200	35,000	\$ 2,874,100
Facilities	167,400	138,500	104,000	91,620	27,175	\$ 528,695
Ski	1,329,250	4,425,000	656,900	672,500	2,913,798	\$ 9,997,448
Parks	344,700	395,500	435,000	587,000	121,900	\$ 1,884,100
Tennis	5,000	5,000	33,000	32,500	35,000	\$ 110,500
Recreation Center	908,000	428,500	610,720	364,700	163,100	\$ 2,475,020
Community Services Shared	-	-	64,000	-	-	\$ 64,000
Sub-Total	\$ 3,870,130	\$ 6,299,700	\$ 3,796,020	\$ 3,553,820	\$ 4,445,853	\$ 21,965,523
Beaches	\$ 3,520,060	\$ 349,000	\$ 449,500	\$ 283,100	\$ 1,757,700	\$ 6,359,360
TOTAL	\$ 12,125,628	\$ 12,087,200	\$ 8,538,020	\$ 9,428,440	\$ 13,667,253	\$ 55,846,541

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Carry Over to next year	Budgeted Expenditures
			Carry Forward	Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
General Fund:									
District Communication Radios	1213CE1701	10,000	-	10,000					10,000
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500					57,500
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000					75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000					10,000
Security Cameras	1213CE2105	100,000	-	100,000					100,000
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	75,000	-	75,000					75,000
Pavement Maintenance - Administration Building	1099LI1705	5,000		5,000					5,000
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500					32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438					166,438
Total General Fund		\$ 456,438	\$ 75,000	\$ 531,438	\$ -	\$ -	\$ -	\$ -	\$ 531,438
Utility Fund:									
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000					60,000
Arc Flash Study - Utilities	2097BD2001	-		-					-
Public Works Billing Software Replacement	2097CO2101	10,000		10,000					10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	180,000		180,000					180,000
Water Reservoir Safety and Security Improvements	2097DI1701	-		-					-
Loader Tire Chains	2097HE1725	20,000	-	20,000					20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000					265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000					265,000
Snowplow #300A	2097LE1720	19,000	-	19,000					19,000
Snowplow #307A	2097LE1721	19,000	-	19,000					19,000
Pavement Maintenance, Utility Facilities	2097LI1401	157,500	-	157,500					157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000					130,000
Utility Shared Projects Total		1,125,500	-	1,125,500	-	-	-	-	1,125,500
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	40,000		40,000					40,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000		25,000					25,000
Removal of Washoe 1 Water Intake Line	2299DI1401X	30,000		30,000					30,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-		-					-
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000		50,000					50,000
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000		280,000					280,000
Water Projects Total		580,000	-	580,000	-	-	-	-	580,000
Effluent Pipeline Project	2524SS1010	2,000,000		2,000,000					2,000,000
Effluent - Pond Lining	2599SS2010	-	1,550,000	1,550,000					1,550,000
Building Upgrades Water Resource Recovery Facility	2599BD1105	60,000	-	60,000					60,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	-		-					-
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000					140,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500					183,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	60,000		60,000					60,000
Update Camera Equipment	2599SS2107	60,000	-	60,000					60,000
Sewer Projects Total		2,573,500	1,550,000	4,123,500	-	-	-	-	4,123,500
Total Utility Fund		\$ 4,279,000	\$ 1,550,000	\$ 5,829,000	\$ -	\$ -	\$ -	\$ -	\$ 5,829,000
Championship Golf Course:									
Irrigation Improvements	3141GC1103	11,000	-	11,000					11,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	-		-					-
Championship Course Tees	3141GC1803	12,000	-	12,000					12,000

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Budgeted Expenditures
			Carry Forward	Tentative Budget	Projects Cancelled	Adjustments	Reallocations	
Pavement Maintenance of Parking Lots - Champ Course & Chateau	31411I1201	17,500		17,500				17,500
Cart Path Replacement - Champ Course	31411I1202	55,000		55,000				55,000
Championship Golf Course Electric Cart Fleet and GPS	31411V1898	-		-				-
2016 Bar Cart #724	3142LE1741	-		-				-
2016 Bar Cart #725	3142LE1742	-		-				-
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000		46,000				46,000
2017 Toro 3500D Mower #743	3142LE1745	37,000		37,000				37,000
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500		93,500				93,500
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400		68,400				68,400
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000		37,000				37,000
Replacement of 2010 John Deere 8500 #641	3142LE1760	-		-				-
Range Ball Machine Replacement	3143GC2002	20,000		20,000				20,000
Replace Icemaker Championship Golf Course Cart Barn	3144FF1702	10,980		10,980				10,980
1997 1-Ton Dump Truck #419	3197HV1749	51,000		51,000				51,000
2000 Toro Spreader #462	3197LE1724	17,500		17,500				17,500
Maintenance Shop Crane and Equipment Lift	3197ME1710	-		-				-
Total Championship Golf		\$ 476,880	\$ -	\$ 476,880	\$ -	\$ -	\$ -	\$ 476,880
Mountain Golf Course:								
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000		8,000				8,000
Mountain Golf Cart Path Replacement	3241I1903	-		-				-
Mountain Golf Cart Path Replacement	3241I2001	550,000		550,000				550,000
2016 Bar Cart #726	3242LE1726	-		-				-
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400		68,400				68,400
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	12,500		12,500				12,500
Total Mountain Golf		\$ 638,900	\$ -	\$ 638,900	\$ -	\$ -	\$ -	\$ 638,900
Chateau and Aspen Grove:								
Paint Exterior of Chateau	3350BD1506	47,000		47,000				47,000
Replace Air Walls Chateau	3350BD1704	-		-				-
Replace Carpet in Chateau Grill	3350BD1803	23,000		23,000				23,000
Aspen Grove - Replace Carpet	3351BD1501	11,000		11,000				11,000
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400		41,400				41,400
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000		45,000				45,000
Total Chateau and Aspen Grove		\$ 167,400	\$ -	\$ 167,400	\$ -	\$ -	\$ -	\$ 167,400
Diamond Peak Ski Resort:								
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-		-				-
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000		49,000				49,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000		75,000				75,000
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000		55,000				55,000
Loader Tire Chains (1-Set)	3463HE1722	9,750		9,750				9,750
2002 Caterpillar 950G Loader #524	3463HE1723	265,000		265,000				265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000		400,000				400,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500		16,500				16,500
Snowplow #304A	3464LE1729	19,000		19,000				19,000
2014 Yamaha ATV #695	3464LV1730	19,000		19,000				19,000
Fan Guns Purchase and Replacement	3464SI1002	160,000		160,000				160,000
Replace Child Ski Center Surface Lift	3467LE1703	75,000		75,000				75,000
Replace Ski Rental Equipment	3468RE0002	-		-				-
Replace Lodge Facility Electrical Equipment	3469BD2101	115,000		115,000				115,000
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000		25,000				25,000

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Budgeted Expenditures
			Carry Forward	Tentative Budget	Projects Cancelled	Adjustments	Reallocations	
Ski Way and Diamond Peak Parking Lot Reconstruction	3469U1805	-	-	-	-	-	-	-
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000	-	36,000	-	-	-	36,000
Arc Flash Study - Ski	3499BD2002	-	-	-	-	-	-	-
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000	-	-	-	10,000
Total Diamond Peak		\$ 1,329,250	\$ -	\$ 1,329,250	\$ -	\$ -	\$ -	\$ 1,329,250
Parks:								
Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	4378BD1604	53,200	-	53,200	-	-	-	53,200
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000	-	-	-	27,000
Preston Field Retaining Wall Replacement	4378BD1801	-	-	-	-	-	-	-
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000	-	10,000	-	-	-	10,000
2015 Ball Field Groomer #706	4378LE1742	-	-	-	-	-	-	-
Pavement Maintenance, Village Green Parking	4378U1303	-	-	-	-	-	-	-
Pavement Maintenance, Village Green Parking	4378U1303	5,000	-	5,000	-	-	-	5,000
Pavement Maintenance, Preston Field	4378U1403	7,500	-	7,500	-	-	-	7,500
Pavement Maintenance, Overflow Parking Lot	4378U1602	5,000	-	5,000	-	-	-	5,000
Pump Track	4378U1604	80,000	-	80,000	-	-	-	80,000
Pavement Maintenance - Incline Park	4378U1802	7,500	-	7,500	-	-	-	7,500
IVGID Community Dog Park	4378U2104	75,000	-	75,000	-	-	-	75,000
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000	-	-	-	47,000
Replace Playgrounds - Preston	4378RS1601	7,500	-	7,500	-	-	-	7,500
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000	-	-	-	20,000
Total Parks		\$ 344,700	\$ -	\$ 344,700	\$ -	\$ -	\$ -	\$ 344,700
Tennis:								
Tennis Center Renovation	4588BD1604	-	-	-	-	-	-	-
Pavement Maintenance, Tennis Facility	4588U1201	5,000	-	5,000	-	-	-	5,000
Total Tennis		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Recreation Center:								
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-	-	-	-	-
Pavement Maintenance, Recreation Center Area	4884U1102	7,500	-	7,500	-	-	-	7,500
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-	53,000
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500	-	-	-	15,500
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	-	-	800,000
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000	-	-	-	32,000
Total Recreation Center		\$ 908,000	\$ -	\$ 908,000	\$ -	\$ -	\$ -	\$ 908,000
Community Services Administration:								
Arc Flash Study - Community Services	4999BD2001	-	-	-	-	-	-	-
Web Site Redesign and Upgrade	4999OE1399	-	-	-	-	-	-	-
Total Comm. Services Admin.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services Fund Total:		\$ 3,870,130	\$ -	\$ 3,870,130	\$ -	\$ -	\$ -	\$ 3,870,130
Beach Fund:								
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,200	-	3,350,200	-	-	-	3,350,200
Pavement Maintenance, Ski Beach	3972BD1301	8,500	-	8,500	-	-	-	8,500
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	-	-	-	55,000
Burnt Cedar Dumpster enclosure	3972BD1707	-	-	-	-	-	-	-
Beach Access Improvement Project	3972BD2102	45,000	-	45,000	-	-	-	45,000

FY2021/22 Capital Improvement Budget - Modified Carryforward - FINAL CIP BUDGET

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Carry Over to next year	Budgeted Expenditures
			Carry Forward	Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Beach Furnishings	3972FF1704	21,000	-	21,000				21,000	
Pavement Maintenance, Incline Beach	3972L11201	6,500	-	6,500				6,500	
Pavement Maintenance, Burnt Cedar Beach	3972L11202	12,500		12,500				12,500	
Incline Beach Facility Replacement	3973L11302	-		-				-	
Replace Playgrounds - Beaches	3972RS1701	7,500		7,500				7,500	
Incline Beach Kitchen	3973FF1204	7,260	-	7,260				7,260	
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800				6,800	
Total Beach Fund		\$ 3,520,260	\$ -	\$ 3,520,260	\$ -	\$ -	\$ -	\$ 3,520,260	
District Total		\$ 12,125,828	\$ 1,625,000	\$ 13,750,828	\$ -	\$ -	\$ -	\$ 13,750,828	
To be expensed:				271,905					

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget	Projects Cancelled	Adjustments	Reallocations		
General Fund:									
District Communication Radios	1213CE1701	10,000	-	10,000					10,000
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500					57,500
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000					75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000					10,000
Security Cameras	1213CE2105	100,000	-	100,000					100,000
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	75,000	-	75,000					75,000
Pavement Maintenance - Administration Building	1099LI1705	5,000	4,300	9,300					9,300
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500					32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438					166,438
Total General Fund		\$ 456,438	\$ 79,300	\$ 535,738	\$ -	\$ -	\$ -	\$ -	\$ 535,738
Utility Fund:									
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000					60,000
Arc Flash Study - Utilities	2097BD2001	-	7,500	7,500					7,500
Public Works Billing Software Replacement	2097CO2101	10,000	10,000	20,000					20,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	180,000	3,000	183,000					183,000
Water Reservoir Safety and Security Improvements	2097DI1701	-	57,000	57,000					57,000
Loader Tire Chains	2097HE1725	20,000	-	20,000					20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000					265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000					265,000
Snowplow #300A	2097LE1720	19,000	-	19,000					19,000
Snowplow #307A	2097LE1721	19,000	-	19,000					19,000
Pavement Maintenance, Utility Facilities	2097LI1401	157,500	-	157,500					157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000					130,000
Utility Shared Projects Total		1,125,500	77,500	1,203,000	-	-	-	-	1,203,000
Water Pumping Station Improvements	2299DI1102	70,000	13,000	83,000					83,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	40,000	-	40,000					40,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000	85,000	170,000					170,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	22,918	47,918					47,918
Removal of Washoe 1 Water Intake Line	2299DI1401X	30,000	-	30,000					30,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	174,000	174,000					174,000
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000					50,000
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	17,000	297,000					297,000
Water Projects Total		580,000	311,918	891,918	-	-	-	-	891,918
Effluent Pipeline Project	2524SS1010	2,000,000	250,000	2,250,000					2,250,000
Effluent - Pond Lining	2599SS2010	-	1,550,000	1,550,000					1,550,000
Building Upgrades Water Resource Recovery Facility	2599BD1105	60,000	-	60,000					60,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	-	1,039,750	1,039,750					1,039,750
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000					140,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500					183,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	60,000	12,440	72,440					72,440
Update Camera Equipment	2599SS2107	60,000	-	60,000					60,000
Sewer Projects Total		2,573,500	2,852,190	5,425,690	-	-	-	-	5,425,690
Total Utility Fund		\$ 4,279,000	\$ 3,241,608	\$ 7,520,608	\$ -	\$ -	\$ -	\$ -	\$ 7,520,608

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget					
Championship Golf Course:									
Irrigation Improvements	3141GC1103	11,000	-	11,000					11,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	-	33,325	33,325					33,325
Championship Course Tees	3141GC1803	12,000	-	12,000					12,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	17,500	4,500	22,000					22,000
Cart Path Replacement - Champ Course	3141LI1202	55,000	60,000	115,000					115,000
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	378,000	378,000					378,000
2016 Bar Cart #724	3142LE1741	-	17,000	17,000					17,000
2016 Bar Cart #725	3142LE1742	-	17,000	17,000					17,000
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000					46,000
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000					37,000
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500					93,500
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400					68,400
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000					37,000
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	92,000	92,000					92,000
Large Ball Machine Replacement	3143GC2002	20,000	-	20,000					20,000
Replace Ice-maker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980					10,980
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000					51,000
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500					17,500
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	21,827	21,827					21,827
Total Championship Golf		\$ 476,880	\$ 623,652	\$ 1,100,532	\$ -	\$ -	\$ -	\$ -	\$ 1,100,532
Mountain Golf Course:									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	-	8,000					8,000
Mountain Golf Cart Path Replacement	3241LI1903	-	50,000	50,000					50,000
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000					550,000
2016 Bar Cart #726	3242LE1726	-	20,000	20,000					20,000
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400					68,400
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	12,500	4,000	16,500					16,500
Total Mountain Golf		\$ 638,900	\$ 74,000	\$ 712,900	\$ -	\$ -	\$ -	\$ -	\$ 712,900
Chateau and Aspen Grove:									
Paint Exterior of Chateau	3350BD1506	47,000	-	47,000					47,000
Replace Air Walls Chateau	3350BD1704	-	2,000	2,000					2,000
Replace Carpet in Chateau Grill	3350BD1803	23,000	-	23,000					23,000
Aspen Grove - Replace Carpet	3351BD1501	11,000	-	11,000					11,000
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400					41,400
dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000					45,000
Total Chateau and Aspen Grove		\$ 167,400	\$ 2,000	\$ 169,400	\$ -	\$ -	\$ -	\$ -	\$ 169,400
Diamond Peak Ski Resort:									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	40,000	40,000					40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000					49,000
Snakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000					75,000
Edgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000					55,000
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750					9,750
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000					265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000					400,000

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget					
ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500					16,500
snowplow #304A	3464LE1729	19,000	-	19,000					19,000
014 Yamaha ATV #695	3464LV1730	19,000	-	19,000					19,000
Mountain Guns Purchase and Replacement	3464SI1002	160,000	-	160,000					160,000
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000					75,000
Replace Ski Rental Equipment	3468RE0002	-	200,000	200,000					200,000
Replace Lodge Facility Electrical Equipment	3469BD2101	115,000	-	115,000					115,000
Drainage Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000	1,000	26,000					26,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	500,000	500,000					500,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000	55,000	91,000					91,000
Truck Flash Study - Ski	3499BD2002	-	1,500	1,500					1,500
Printer Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000					10,000
Total Diamond Peak		\$ 1,329,250	\$ 797,500	\$ 2,126,750	\$ -	\$ -	\$ -	\$ -	\$ 2,126,750

Parks:

Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher floors	4378BD1604	53,200	-	53,200					53,200
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000					27,000
Preston Field Retaining Wall Replacement	4378BD1801	-	3,427	3,427					3,427
Driveway Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000	-	10,000					10,000
015 Ball Field Groomer #706	4378LE1742	-	24,000	24,000					24,000
Drainage Maintenance, Village Green Parking	4378LI1303	-	3,890	3,890					3,890
Drainage Maintenance, Village Green Parking	4378LI1303	5,000	7,400	12,400					12,400
Drainage Maintenance, Preston Field	4378LI1403	7,500	2,500	10,000					10,000
Drainage Maintenance, Overflow Parking Lot	4378LI1602	5,000	4,900	9,900					9,900
Hockey Rink Track	4378LI1604	80,000	-	80,000					80,000
Drainage Maintenance - Incline Park	4378LI1802	7,500	2,550	10,050					10,050
AVOID Community Dog Park	4378LI2104	75,000	-	75,000					75,000
005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000					47,000
Replace Playgrounds - Preston	4378RS1601	7,500	7,500	15,000					15,000
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000					20,000
Total Parks		\$ 344,700	\$ 56,167	\$ 400,867	\$ -	\$ -	\$ -	\$ -	\$ 400,867

Tennis:

Tennis Center Renovation	4588BD1604	-	231,964	231,964					231,964
Drainage Maintenance, Tennis Facility	4588LI1201	5,000	5,000	10,000					10,000
Total Tennis		\$ 5,000	\$ 236,964	\$ 241,964	\$ -	\$ -	\$ -	\$ -	\$ 241,964

Recreation Center:

Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	152,216	152,216					152,216
Drainage Maintenance, Recreation Center Area	4884LI1102	7,500	-	7,500					7,500
Fitness Equipment	4886LE0001	53,000	-	53,000					53,000
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500					15,500
Recreation Center Locker Room Improvements	4899FF1202	800,000	5,000	805,000					805,000
017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000					32,000
Total Recreation Center		\$ 908,000	\$ 157,216	\$ 1,065,216	\$ -	\$ -	\$ -	\$ -	\$ 1,065,216

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22			Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget	Projects Cancelled	Adjustments		
Community Services Administration:								
arc Flash Study - Community Services	4999BD2001	-	2,000	2,000				2,000
Web Site Redesign and Upgrade	4999OE1399	-	80,000	80,000				80,000
	Total Comm. Services Admin.	\$ -	\$ 82,000	\$ 82,000	\$ -	\$ -	\$ -	\$ 82,000
Community Services Fund Total:		\$ 3,870,130	\$ 2,029,499	\$ 5,899,629	\$ -	\$ -	\$ -	\$ 5,899,629
Beach Fund:								
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,200	55,000	3,405,200				3,405,200
Pavement Maintenance, Ski Beach	3972BD1301	8,500	4,800	13,300				13,300
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	55,000	110,000				110,000
Burnt Cedar Dumpster enclosure	3972BD1707	-	29,000	29,000				29,000
Beach Access Improvement Project	3972BD2102	45,000	-	45,000				45,000
Beach Furnishings	3972FF1704	21,000	-	21,000				21,000
Pavement Maintenance, Incline Beach	3972L11201	6,500	-	6,500				6,500
Pavement Maintenance, Burnt Cedar Beach	3972L11202	12,500	12,300	24,800				24,800
Incline Beach Facility Replacement	3973L11302	-	100,000	100,000				100,000
Replace Playgrounds - Beaches	3972RS1701	7,500	7,500	15,000				15,000
Incline Beach Kitchen	3973FF1204	7,260	-	7,260				7,260
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800				6,800
	Total Beach Fund	\$ 3,520,260	\$ 263,600	\$ 3,783,860	\$ -	\$ -	\$ -	\$ 3,783,860
District Total		\$ 12,125,828	\$ 5,614,007	\$ 17,739,835	\$ -	\$ -	\$ -	\$ 17,739,835



2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
General Fund	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
		1213CE1701	District Communication Radios	Network Administrator	10,000	-	-	-	10,000
		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
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT	-	-	-	75,000	60,000
		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
		1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	375,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	31,000	-	-	-	
	Total			327,500	404,000	260,000	475,000	207,000	1,673,500
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
	1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000
	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
	Total			128,938	130,000	5,000	5,000	5,000	273,938
	Total General Fund			456,438	534,000	265,000	480,000	212,000	1,947,438
Utilities	Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	49,000
	2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	47,000	
	2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	79,320	-	
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	60,000	-	-	-	-	
	2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	10,000	100,000	100,000	50,000	-	
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	180,000	60,000	60,000	60,000	60,000	
	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	20,000	-	-	-	20,700	
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	265,000	-	-	-	-	
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	265,000	-	-	-	-	
	2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	-	176,000	
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	175,000	-	-	-	
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	50,000	-	-	-	
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	-	380,000	
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	
	2097LE1720	Snowplow #300A	Fleet Superintendent	19,000	-	-	-	-	
	2097LE1721	Snowplow #307A	Fleet Superintendent	19,000	-	-	-	-	
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	10,000	-	
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	72,000	-	
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	157,500	180,000	12,500	260,000	260,000	
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	130,000	90,000	-	-	-	
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	37,000	-	-	
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	-	37,000	-	-	
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	34,000	-	
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	-	32,000	-	
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	-	32,000	-	
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	-	32,000	
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	32,000	-	-	-	
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	-	58,000	-	
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	44,000	-	-	

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
Water	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
	Total			1,125,500	871,000	399,500	877,320	928,700	4,202,020
	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
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	40,000	20,000	20,000	20,000	140,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	60,000	80,000	55,000	85,000	365,000
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	25,000	150,000	1,500,000	1,725,000
	2299DI1401X	Removal of Washoe 1 Water Intake Line	Engineering Manager	30,000	-	-	-	-	30,000
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	320,000	-	-	-	320,000
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	150,000	250,000	250,000	650,000
	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	
Total			580,000	1,656,000	941,000	1,195,000	2,505,000	6,877,000	
Sewer	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
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	60,000	30,000	-	-	-	90,000
	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
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	60,000	55,000	105,000	55,000	55,000	330,000
	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	
Total			2,573,500	2,347,500	2,675,000	2,990,000	3,773,000	14,359,000	
Internal Service		Total Utilities	4,279,000	4,874,500	4,015,500	5,062,320	7,206,700	25,438,020	
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
	Total			-	30,000	12,000	28,000	-	70,000
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	-	16,000	-	16,000
	5394LE1724	2004 Equipment Trailer (Till)	Fleet Superintendent	-	-	-	5,200	-	5,200

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	-	-	-	45,000	45,000
	Total			-	-	-	21,200	45,000	66,200
	Total Internal Service			-	30,000	12,000	49,200	45,000	136,200
Community Services									
Championship Golf	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	11,000	15,000	20,000	27,000	-	73,000
	3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses	-	-	130,000	135,000	140,000	405,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	12,000	-	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	200,000	-	200,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	17,500	65,000	615,000	5,000	5,000	707,500
	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 Shattertine Aerifier #500	Fleet Superintendent	-	-	8,000	-	-	8,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	10,000	-	-	-	10,000
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	15,000	-	15,000
	3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	15,000	-	15,000
	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	-	-	11,300	-	-	11,300
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000	-	-	-	-	37,000
	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 Procore 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

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	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
	Total			476,880	286,700	1,202,900	915,300	1,149,880	4,031,660
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	30,000	30,000	76,000
	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
	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
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	12,500	22,500	27,500	5,000	80,000
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	31,000	-	31,000
	Total			638,900	620,500	689,500	890,200	35,000	2,874,100
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	49,500	68,000	-	-	117,500
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	-	40,500	-	-	-	40,500
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	47,000	-	-	-	-	47,000
	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent	-	-	-	25,620	-	25,620
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	23,000	-	-	-	-	23,000
	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
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	11,000	-	-	-	-	11,000
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	41,400	10,000	-	-	-	51,400
	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
	Total			167,400	138,500	104,000	91,620	27,175	528,695
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

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	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
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Improvements	Mountain Operations Manager	400,000	-	-	-	-	400,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	65,000	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
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	10,000	35,000
	3469LI1805	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
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	-	22,700	22,700
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	36,000	20,000	20,000	8,000	57,000	141,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	-	-	-	-	155,000	155,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	10,000	-	-	-	-	10,000
	Total			1,329,250	4,425,000	656,900	672,500	2,670,900	9,754,550
Ski Master Plan	3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager	-	-	-	-	242,898	242,898
	Total							242,898	242,898
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	-	-	-	14,500	-	14,500
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	53,200	-	-	-	63,400	116,600
	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
	4378BD2001	Groul Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	10,000	-	-	-	-	10,000
	4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	-	43,000	-	43,000
	4378LE1720	2013 Surf Rake #684	Fleet Superintendent	-	-	26,500	-	-	26,500
	4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent	-	-	-	17,000	-	17,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	20,000	-	20,000
	4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	-	32,000	-	32,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	32,500	5,000	5,000	12,500	60,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	7,500	27,500	6,000	7,500	6,000	54,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	27,500	5,000	10,000	5,000	52,500

2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	4378LI1604	Pump Track	Senior Engineer	80,000	-	-	-	-	80,000
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	7,500	3,500	6,000	6,000	30,000	53,000
	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
	4378RS1601X	Playground Repairs - Preston	Senior Engineer	7,500	7,500	-	-	-	15,000
	4378RS2103	Village Green Drainage and Park Improvement Project	Senior Engineer	20,000	-	-	-	-	20,000
	Total			344,700	895,500	435,000	587,000	121,900	1,884,100
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	-	-	-	-	30,000	30,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	10,000	22,500	5,000	47,500
	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
	Total			5,000	5,000	33,000	32,500	35,000	110,500

2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total	
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	
	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent	-	-	-	-	35,000	35,000	
	4884LI1102	Recreation Center Parking Lot Reconstruction	Senior Engineer	-	350,000	300,000	300,000	-	950,000	
	4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500	7,500	6,000	36,000	
	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	
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500	-	15,500	-	-	31,000	
	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	
	Total				908,000	428,500	610,720	364,700	163,100	2,475,020
	Community Services Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	64,000	-	-	64,000
	Total						64,000			64,000
		Total Community Services		3,870,130	6,299,700	3,796,020	3,553,820	4,445,853	21,965,523	
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	
	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	8,500	15,000	6,000	6,000	6,000	41,500	
	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	
	3972BD2102	Beach Access Improvement Project	Engineering Manager	45,000	-	-	-	-	45,000	
	3972FF1704	Beach Furnishings	Parks Superintendent	21,000	-	-	-	-	21,000	
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	54,000	-	54,000	
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	31,500	6,500	6,500	12,500	63,500	
	3972LI1202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer	-	-	-	-	835,000	835,000	
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	67,500	12,500	12,500	-	105,000	
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	-	7,500	100,000	100,000	-	207,500	
	3972RS1701X	Playground Repairs - Beaches	Senior Engineer	7,500	7,500	-	-	-	15,000	
	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	
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	29,100	-	29,100	
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent	-	-	19,500	-	-	19,500	
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	-	120,000	-	-	-	120,000	
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	45,000	-	-	-	45,000	
	3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer	-	-	-	-	189,200	189,200	
Total				3,520,060	349,000	449,500	283,100	1,757,700	6,359,360	
total				12,125,628	12,087,200	8,538,020	9,428,440	13,667,253	55,846,541	



2022 Capital Improvement Plan - Non-Capitaized Items: Repairs, Maintenance, Studies - 5.26.2021

The following FY2021/22 Capital Budget appropriations have been moved to Operating Expenditures within respective funds and sub-funds

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
General Fund									
Accounting/Information Systems	1213CE1701	District Communication Radios	Network Administrator	10,000	-	-	-	-	10,000
	1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT	-	-	-	75,000	60,000	135,000
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	375,000
General	1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000
Total General Fund				90,000	80,000	80,000	155,000	140,000	545,000
Utilities									
Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	-	49,000
	2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	-	47,000
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	180,000	60,000	60,000	60,000	60,000	420,000
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	157,500	180,000	12,500	260,000	260,000	870,000
Water	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	40,000	20,000	20,000	20,000	140,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	60,000	80,000	55,000	85,000	365,000
	2299DI1401X	Removal of Washoe 1 Water Intake Line	Engineering Manager	30,000	-	-	-	-	30,000
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	150,000	250,000	250,000	650,000
Sewer	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	60,000	30,000	-	-	-	90,000
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	60,000	55,000	105,000	55,000	55,000	330,000
Total Utilities				612,500	521,000	427,500	700,000	730,000	2,991,000
Community Services									
Championship Golf	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	11,000	15,000	20,000	27,000	-	73,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	12,000	-	-	-	-	12,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	17,500	65,000	615,000	5,000	5,000	707,500
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	30,000	30,000	76,000
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	12,500	22,500	27,500	5,000	80,000
Facilities	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	31,000	-	31,000
	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	49,500	68,000	-	-	117,500
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	-	40,500	-	-	-	40,500
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	47,000	-	-	-	-	47,000
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	23,000	-	-	-	-	23,000
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	11,000	-	-	-	-	11,000
Ski	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	65,000	-	65,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	10,000	35,000
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	36,000	20,000	20,000	8,000	57,000	141,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	-	-	-	-	155,000	155,000
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	-	-	-	14,500	-	14,500
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	53,200	-	-	-	63,400	116,600
	4378BD2001	Grout Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	10,000	-	-	-	-	10,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	32,500	5,000	5,000	12,500	60,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	7,500	27,500	6,000	7,500	6,000	54,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	27,500	5,000	10,000	5,000	52,500
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	7,500	3,500	6,000	6,000	30,000	53,000
	4378RS1601X	Playground Repairs - Preston	Senior Engineer	7,500	7,500	-	-	-	15,000
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	-	-	-	-	30,000	30,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	10,000	22,500	5,000	47,500
Recreation Center	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent	-	-	-	-	35,000	35,000
	4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500	7,500	6,000	36,000
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500	-	15,500	-	-	31,000



2022 Capital Improvement Plan - Non-Capitaized Items: Repairs, Maintenance, Studies - 5.26.2021

The following FY2021/22 Capital Budget appropriations have been moved to Operating Expenditures within respective funds and sub-funds

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
		Total Community Services		326,700	364,000	842,000	271,500	459,900	2,264,100
Beaches	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	8,500	15,000	6,000	6,000	6,000	41,500
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	31,500	6,500	6,500	12,500	63,500
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	67,500	12,500	12,500	-	105,000
	3972RS1701X	Playground Repairs - Beaches	Senior Engineer	7,500	7,500	-	-	-	15,000
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	29,100	-	29,100
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	45,000	-	-	-	45,000
	3972FF1704	Beach Furnishings	Parks Superintendent	21,000	-	-	-	-	21,000
	3972BD2102	Beach Access Improvement Project	Engineering Manager	45,000	-	-	-	-	45,000
		Total Beaches		101,000	166,500	25,000	54,100	18,500	365,100
District-Wide Total				1,130,200	1,131,500	1,374,500	1,180,600	1,348,400	6,165,200



2022 Capital Improvement Project Summary Report - Rolling Stock - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
General Fund									
Accounting/Information Systems	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	31,000	-	-	-	31,000
Total General Fund				-	31,000	-	-	-	31,000
Utilities									
Public Works Shared	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 MultiHog 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
	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
	Total			588,000	345,000	198,000	428,000	608,700	2,167,700
Water	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	-	31,000	-	-	31,000
	Total			0	0	31,000	0	0	31,000
Sewer									
	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
	Total			-	-	165,000	-	198,000	363,000
Total Utilities				588,000	345,000	394,000	428,000	806,700	2,561,700
Internal Service									
Fleet	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	12,000	-	-	12,000
	Total			-	-	12,000	-	-	12,000
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
	Total			-	-	-	21,200	45,000	66,200
Total Internal Service				-	-	12,000	21,200	45,000	78,200
Community Services									
Championship Golf	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf/Community Services	-	-	-	-	620,000	620,000
	3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent	-	-	8,000	-	-	8,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	10,000	-	-	-	10,000
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	15,000	-	15,000



2022 Capital Improvement Project Summary Report - Rolling Stock - 5.26.2021

Department	Project Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
		3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	15,000	-	15,000
		3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	-	-	-	22,000
		3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	46,000	-	22,000	-	-	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	-	-	11,300	-	-	11,300
		3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	11,300	-	-	11,300
		3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	92,000	-	-	-	92,000
		3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000	-	-	-	-	37,000
		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 Procore 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 Deere 5075E Tractor #697	Fleet Superintendent	-	-	-	-	50,000	50,000
		3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	-	-	-	27,800	-	27,800
		3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	11,300	-	-	11,300
		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
Mountain Golf	Total				350,400	102,000	281,900	209,300	805,000	1,748,600
	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
	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
Facilities	Total				68,400	10,000	22,000	789,700	-	890,100
	3352LV1720	Replace 2013 Cargo Truck #690		Fleet Superintendent	-	38,500	-	-	-	38,500
Ski	Total				-	38,500	-	-	-	38,500
	3462LE1720	2016 Polaris Ranger Crew #728		Fleet Superintendent	-	-	19,000	-	-	19,000



2022 Capital Improvement Project Summary Report - Rolling Stock - 5.26.2021

Department	Project Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
		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
		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
		3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	-	-	-	-	160,000	160,000
		3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	-	-	-	160,000	160,000
		3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	-	-	-	40,000	40,000
		3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	-	-	-	40,000	40,000
		3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	-	22,700	22,700
		3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	-	22,700	22,700
arks		Total			729,250	36,000	616,900	17,500	1,187,900	2,587,550
		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
		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
recreation Center		Total			47,000	44,500	26,500	149,000	-	267,000
		4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	-	-	-	45,800	45,800
		4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	32,000	-	-	-	-	32,000
ommunity Services hared		Total			32,000	-	-	-	45,800	77,800
		4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	64,000	-	-	64,000
		Total			-	-	64,000	-	-	64,000
eaches		Total Community Services			1,227,050	231,000	1,011,300	1,165,500	2,038,700	5,673,550
		3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	54,000	-	54,000
		Total			-	-	-	54,000	-	54,000

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

DESCRIPTION	PROJECT #		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021			Future Year Reservation Fund Balance	FY2020/21 Adjusted Budget	Fiscal Year Expenditures As of 5/13/2021	Variance	Estimated CARRY-FORWARD	Status
			Original Budget	Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation						
General Fund:														
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		60,000					40,000	16,382	23,618		In Progress
District Communication Radios	1213CE1701	Gutierrez	6,000		6,000					6,000	5,827	173		Completed
District Wide Update to Voice Over Internet Phone System	1213CE1901	Gove	60,000		60,000					60,000	49,955	10,045		In Progress
IT Infrastructure	1213CO1505	Gove	91,800		91,800			(33,700)		58,100	0	58,100		Completed
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	Gove	97,050		97,050					97,050	47,726	49,324		In Progress
Microsoft Office Licenses	1213CO1803	Gove	9,300		9,300			(9,300)		-	-	-		Re-allocation
Windows Server Operating System	1213CO1804	Gove	14,000		14,000			43,000		57,000	56,547	453		Completed
Admin Roof Repairs	1099BD1501	Bluhm	12,000		12,000					12,000	-	12,000		
Pavement Maintenance - Administration Building	1099BL1705	Engelhorn	5,000		5,000					5,000	700	4,300	4,300	In Progress
Human Resources Management and Payroll Processing	1315CO1801	Lavery	300,000	300,000	-					300,000	218,793	81,207	81,207	In Progress
Total General Fund			\$ 670,150	\$ 300,000	\$ 350,150	\$ -	\$ -	\$ -	\$ -	\$ 650,150	\$ 395,931	\$ 254,219	\$ 85,507	
Utility Fund:														
Arc Flash Study - Utilities	2097BD2001	Engineering	60,000		60,000					60,000	24,739	35,261	7,500	In Progress
Public Works Billing Software Replacement	2097CO2101	Kurashewich	10,000		10,000					10,000	10,000	10,000	10,000	Delayed
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	Engineering	145,000		25,000					25,000	21,724	3,276	3,000	In Progress
Water Reservoir Safety and Security Improvements	2097DI1701	Engineering	250,000	389,396	200,000		(3,505)			585,891	500,540	85,351	57,000	In Progress
2011 Chevrolet Service Truck #647 - Treatment	2097LV1749	Allen	45,000		45,000					45,000	-	45,000	-	Prior Year
2004 9' Western Snow Plow #542A	2097LE1723	Allen			9,000					9,000	-	9,000	-	Prior Year
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	Allen			48,000					48,000	-	48,000	-	Prior Year
1996 Peterbilt Dump Truck #299	2097HV1754	Allen			75,000					75,000	-	75,000	-	Prior Year
Pavement Maintenance, Utility Facilities	2097LH1401	Engineering			22,763					22,763	-	22,763	-	Prior Year
Utility Shared Projects			510,000	389,396	340,000	-	-	-	-	725,891	697,394	17,900	17,900	
Total Utility Fund			\$ 1,425,000	\$ 175,000	\$ 1,225,000	\$ -	\$ 1,072	\$ 308,810	\$ -	\$ 1,401,072	\$ 687,991	\$ 404,171	\$ 311,918	
Water														
Water Pumping Station Improvements	2299DI1102	Engineering	70,000		70,000					70,000	46,999	23,001	13,000	In Progress
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	Bendall	55,000		55,000					55,000	22,321	32,679	-	In Progress
Water Reservoir Coatings and Site Improvements	2299DI1204	Younisblood	85,000		85,000					85,000	-	85,000	85,000	In Progress
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	Engineering	25,000		25,000					25,000	2,082	22,918	22,918	In Progress
Watermain Replacement - Maris Peak Road vicinity	2299WS1704	Engineering	990,000		990,000			(353,910)		636,090	588,790	47,300	-	Completed
Watermain Replacement - Slott Pk Ct	2299WS1706	Engineering			-			45,000		45,000	-	45,000	17,800	In Progress
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	Engineering	200,000	175,000	-					175,000	600	175,472	174,000	In Progress
Unallocated Capital Project Funding			1,425,000	175,000	1,225,000	-	1,072	308,810	-	1,401,072	687,991	404,171	311,918	
Effluent Export Pipeline Project														
Effluent - Pond Lining	2524SS1010	Engineering	2,000,000	11,586,890	2,000,000				(11,586,890)	2,000,000	47,954	1,952,046	1,800,000	Multi-Year
Building Upgrades Water Resource Recovery Facility	2599BD1105	Lochridge	80,000		80,000					80,000	32,750	47,250	-	In Progress
Sewer Pumping Station Improvements	2599DI1104	Younisblood	70,000		70,000					70,000	48,263	21,737	-	In Progress
Sewer Pumping Station #1 Improvements	2599DI1703	Engineering	650,000	390,866	650,000		(616)			1,042,250	500	1,039,750	1,039,750	Completed
Water Resource Recovery Facility Improvements	2599SS1102	Lochridge	125,000		125,000					125,000	99,732	25,268	-	Completed
Wetlands Effluent Disposal Facility Improvements	2299DI1204	Younisblood	100,000		16,500					16,500	-	16,500	-	In Progress
Replace & Refine Sewer Mains, Manholes, and Appurtenances	2599SS1203	Engineering	80,000		80,000					80,000	49,560	30,440	12,440	Ongoing
WRRF Aeration System Improvements	2599SS1707	Engineering	1,766,500	1,598,524	-		(161,783)			1,436,741	1,403,221	33,520	2,552,190	Completed
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 4,848,491	\$ 1,681,991	\$ 3,132,989	\$ 2,552,190	
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890) </					

DESCRIPTION	PROJECT #	Capital Improvement Projects Report to the Board of Trustees	PROPOSED For the Year Ending June 30, 2021			Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020/21 Adjusted Budget	Fiscal Year Expenditures As of 5/13/2021	Variance	Estimated	Status
			Original Budget	Prior Year Carry Forward	Current Year Budgeted									
commerce/Middleware Software	3499CE1909	Gove	202,000	202,000					202,000	100,000	102,000	-	Complete	
replace Staff Uniforms	3499OE1205	Bandelin	135,000		135,000				135,000	-	135,000	-	In Progress	
iki Master Plan Implementation (Entitlements)	3653BD1501	Engineering	750,000	450,000				(400,000)	50,000	2,760	47,240	-	Delayed	
		Total Diamond Peak	\$ 2,144,000	\$ 1,471,864	\$ 1,192,000	\$ -	\$ (1,360)	\$ -	\$ (400,000)	\$ 2,262,504	\$ 413,325	\$ 1,849,180	\$ 797,500	
Parks:														
resurface and Coat Incline Park Bathroom Floors	4378BD1603	Bluhm	13,940		13,940				13,940	4,730	9,210	-	Delayed	
rosewood Creek Foot Bridges	4378BD1705	Philips	8,000		8,000				8,000	11,088	(3,088)	-		
reston Field Retaining Wall Replacement	4378BD1801	Engineering	10,000		10,000				10,000	6,573	3,427	3,427	Multi-Year	
008 JD Pro-Gator #624	4378LE1731	Allen	36,000		36,000				36,000	35,170	830	-		
015 Ball Field Groomer #706	4378LE1742	Allen	24,000		24,000				24,000	-	24,000	-		
Maintenance, East & West End Parks	4378L1207	Engineering	7,000		7,000				7,000	3,110	3,890	-		
Maintenance, Village Green Parking	4378L1303	Engineering	7,500		7,500				7,500	100	7,400	3,890		
Maintenance, Preston Field	4378L1403	Engineering	5,000		5,000				5,000	1,000	4,000	2,500	In Progress	
Maintenance, Overflow Parking Lot	4378L1602	Engineering	5,000		5,000				5,000	100	4,900	2,500	In Progress	
ump Track	4378L1604	Engineering	-		-				-	250	(250)	-		
Maintenance - Incline Park	4378L1802	Engineering	3,500		3,500				3,500	950	2,550	2,550	In Progress	
004 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	-		
Incline Park Facility Renovations (Net of Grants)	4378L11803	Engineering								86,005	(86,005)	-	Prior Year	
003 1-Ton Service Truck #520	4378LV1736	Allen							43,063	43,063	-	-	Prior Year	
		Total Parks	\$ 172,440	\$ -	\$ 172,440	\$ -	\$ 43,063	\$ -	\$ 215,503	\$ 192,119	\$ 23,384	\$ 56,167		
Tennis:														
aint All Court Fences and Light Poles	4588BD1602	Bluhm	26,000		26,000				26,000	-	26,000	-		
ennis Center Renovation	4588BD1604	Engineering	-	996,630	-		CFWD Adj.		996,630	764,666	231,964	231,964	In Progress	
Maintenance, Tennis Facility	4588L1201	Engineering	5,000		5,000				5,000	-	5,000	-	In Progress	
resurface Tennis Courts 8-9-10-11	4588RS1401	Tonkina	17,600		17,600				17,600	-	17,600	-		
		Total Tennis	\$ 48,600	\$ 996,630	\$ 48,600	\$ -	\$ -	\$ -	\$ 1,045,230	\$ 764,666	\$ 280,564	\$ 236,964		
Recreation Center:														
recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	Haney	170,000		170,000				170,000	17,784	152,216	152,216	In Progress	
Maintenance, Recreation Center Area	4884L11102	Engineering	62,500		62,500				62,500	63,006	(506)	-	Completed 2020	
itness Equipment	4886E0001	Bahlman	45,000		45,000				45,000	-	45,000	-		
ec Center Locker Room Improvements	4899FF1202	Engineering	60,000		60,000				60,000	53,399	6,601	5,000	Multi-Year	
recreation Center Elevator Modernization	4899ME2001	Haney	97,500		97,500				97,500	87,681	9,819	-	Completed 2020	
recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	Gove	20,000		20,000				20,000	-	20,000	-		
lear Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	Haney					24,200		24,200	24,200	-	-	Complete	
		Total Recreation Center	\$ 455,000	\$ -	\$ 455,000	\$ -	\$ 24,200	\$ -	\$ 479,200	\$ 246,070	\$ 233,130	\$ 157,216		
Community Services Administration:														
rc Flash Study - Community Services	4999BD2001	Engineering	10,000		10,000				10,000	4,150	5,850	2,000	In Progress	
eb Site Redesign and Upgrade	4999OE1399	Ravmore	80,000		80,000				80,000	-	80,000	-		
		Total Community Services Administration	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ 4,150	\$ 85,850	\$ 82,000		
Beach:														
urnt Cedar Swimming Pool Improvements	3978BD2601	Engineering	225,000		225,000		258,289		483,289	484,841	58,448	55,000	Multi-Year	
Maintenance, Ski Beach	3972BD1301	Engineering	6,000		6,000				6,000	1,200	4,800	4,800	In Progress	
esches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	Engineering	55,000		55,000				55,000	-	55,000	55,000	In Progress	
urnt Cedar Dumpster enclosure	3972BD1707	Engineering	35,000		35,000				35,000	5,860	29,140	29,000	In Progress	
each Furnishings	3972FF1704	Philips	7,000		7,000				7,000	-	7,000	-		
Maintenance, Incline Beach	3972L1201	Engineering	6,500		6,500				6,500	1,200	5,300	-	In Progress	
Maintenance, Burnt Cedar Beach	3972L1202	Engineering	12,500		12,500				12,500	200	12,300	12,300	In Progress / us	
replace Playgrounds - Benches	3972RS1701	Engineering	7,500		7,500				7,500	-	7,500	7,500		
cline Beach Facility Replacement	3975L1302	Engineering	100,000		100,000				100,000	-	100,000	100,000	Multi-Year	
resurface Burnt Cedar Pool Patio Deck	3999BD1702													
		Total Beach	\$ 454,500	\$ -	\$ 454,500	\$ -	\$ 258,289	\$ -	\$ 712,789	\$ 433,301	\$ 279,488	\$ 263,600		
District-wide Total			\$ 13,041,190	\$ 17,341,377	\$ 9,023,190	\$ -	\$ 313,677	\$ -	\$ (11,986,090)	\$ 14,535,591	\$ 6,313,044	\$ 7,891,241	\$ 5,620,214	

APPENDIX

FY2021-22 FINAL BUDGET

FUND SUMMARIES

May 26, 2021

- 1) District-wide Summary
- 2) General Fund
- 3) Utility Fund
- 4) Community Services Fund(s)
- 5) Beach Fund
- 6) Internal Service Funds
- 7) Community Services Capital Fund (History Only)
- 8) Beach Capital Fund (History Only)
- 9) Community Services Debt Fund (History Only)
- 10) Beach Debt Fund (History Only)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,948,610	1,948,610
Consolidated Taxes	1,736,657	1,668,000	1,901,530	1,901,530
Charges for Services	29,502,929	29,853,023	31,848,158	31,853,158
Facility Fees	6,740,884	6,580,990	6,726,590	6,088,940
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	69,700	65,800	65,800
Interfund Services	2,867,876	3,568,285	3,559,537	3,559,537
Central Services Revenue	1,367,400	1,471,440	-	-
Non Operating Income/Leases	116,041	118,130	118,130	118,130
Investment Earnings	885,434	343,650	171,575	171,575
Capital Grants	1,637,399	-	-	80,000
Proceeds from Capital Asset Dispositions	241,498	-	-	-
Funded Capital Resources	-	8,927,332	6,084,097	-
Transfers In	5,831,684	-	3,427,708	386,629
TOTAL SOURCES	52,686,217	54,382,650	55,863,835	46,186,009
USES				
Salaries and Wages	13,289,741	14,051,146	15,073,364	15,073,364
Employee Fringe	4,902,940	5,820,293	6,175,958	6,175,958
Total Personnel Cost	18,192,682	19,871,439	21,249,322	21,249,322
Professional Services	902,836	643,415	654,000	654,000
Services and Supplies	8,581,258	9,030,515	9,253,925	10,384,125
Insurance	644,590	700,020	724,200	724,200
Utilities	2,266,707	2,411,687	2,449,822	2,449,822
Cost of Goods Sold	1,476,211	1,654,938	1,789,355	1,789,355
Central Services Cost	1,367,400	1,471,440	-	-
Defensible Space	195,752	200,000	200,000	200,000
Capital Improvements	7,064,611	15,748,793	13,135,128	12,620,428
Debt Service	1,026,471	1,032,576	1,036,054	1,036,054
Extraordinary	1,359,736	-	100,000	100,000
Transfers Out	5,831,684	-	3,427,708	386,629
TOTAL USES	48,909,937	52,764,823	54,019,513	51,593,934
SOURCES(USES)	3,776,281	1,617,828	1,844,322	(5,407,925)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY 2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,948,610	1,948,610
Consolidated Taxes	1,736,657	1,668,000	1,901,530	1,901,530
Charges for Services	952	2,400	2,400	2,400
Intergovernmental - Operating Grants	-	-	-	-
Central Services Revenue	1,367,400	1,471,440	-	-
Investment Earnings	432,643	131,400	65,700	65,700
Funded Capital Resources	-	300,000	376,438	-
TOTAL SOURCES	5,243,824	5,343,240	4,294,678	3,918,240
USES				
Salaries and Wages	1,976,630	2,081,280	2,327,299	2,327,299
Employee Fringe	903,646	1,105,120	1,154,282	1,154,282
Total Personnel Cost	2,880,277	3,186,401	3,481,581	3,481,581
Professional Services	294,601	392,975	400,475	400,475
Services and Supplies	472,959	780,940	1,005,433	1,095,433
Insurance	48,241	53,100	55,000	55,000
Utilities	103,758	106,685	108,000	108,000
Central Services Cost	-	-	(1,546,624)	(1,546,624)
Capital Improvements	279,424	650,150	456,438	441,438
Extraordinary	1,359,736	-	100,000	100,000
Transfers Out	300,000	-	-	-
TOTAL USES	5,738,995	5,170,251	4,060,303	4,135,303
SOURCES(USES)	(495,171)	172,989	234,375	(217,063)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	12,396,967	12,402,440	12,796,676	12,796,676
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
TOTAL OPERATING INCOME	12,564,466	12,674,840	13,069,076	13,069,076
OPERATING EXPENSE				
Salaries and Wages	2,869,748	2,801,780	3,079,621	3,079,621
Employee Fringe	1,281,735	1,449,604	1,644,339	1,644,339
Total Personnel Cost	4,151,482	4,251,383	4,723,960	4,723,960
Professional Services	221,815	182,050	182,050	182,050
Services and Supplies	2,110,209	2,093,257	2,140,076	2,752,576
Insurance	185,410	203,880	211,000	211,000
Utilities	894,515	932,594	933,004	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	447,540	447,540
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	3,367,362	3,485,000	3,682,900	3,682,900
TOTAL OPERATING EXPENSE	11,387,184	11,640,873	12,420,530	13,033,030
NET INCOME (EXPENSE)	1,177,282	1,033,967	648,546	36,046
NON OPERATING INCOME				
Investment Earnings	298,225	148,500	74,000	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
TOTAL NON OPERATING INCOME	279,041	148,500	74,000	74,000
NON OPERATING EXPENSE				
Debt Service Interest	111,838	104,428	89,291	89,291
TOTAL NON OPERATING EXPENSE	111,838	104,428	89,291	89,291
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,484	1,078,038	633,255	20,755
TRANSFERS				
Transfers In	45,000	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	45,000	-	-	-
CHANGE IN NET POSITION	1,389,484	1,078,038	633,255	20,755

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	12,396,967	12,402,440	12,796,676	12,796,676
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	298,225	148,500	74,000	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
Funded Capital Resources	-	3,032,786	520,000	-
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	15,856,126	13,663,076	13,143,076
USES				
Salaries and Wages	2,869,748	2,801,780	3,079,621	3,079,621
Employee Fringe	1,281,735	1,449,604	1,644,339	1,644,339
Total Personnel Cost	4,151,482	4,251,383	4,723,960	4,723,960
Professional Services	221,815	182,050	182,050	182,050
Services and Supplies	2,110,209	2,093,257	2,140,076	2,752,576
Insurance	185,410	203,880	211,000	211,000
Utilities	894,515	932,594	933,004	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	447,540	447,540
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	1,644,147	7,135,100	4,279,000	5,216,500
Debt Service	635,827	643,134	643,129	643,129
Transfers Out	-	-	-	-
TOTAL USES	10,299,797	15,934,108	13,659,759	15,209,759
SOURCES(USES)	2,588,710	(77,982)	3,317	(2,066,683)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	5,003,461	4,965,219	5,157,799	5,157,799
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	4,002	3,000	1,500	1,500
Proceeds from Capital Asset Dispositions	(9,004)	-	-	-
Funded Capital Resources	-	450,000	126,500	-
Transfers In	22,500	-	-	-
TOTAL SOURCES	5,188,457	5,659,619	5,527,199	5,400,699
USES				
Salaries and Wages	1,320,915	1,245,017	1,361,416	1,361,416
Employee Fringe	588,688	650,118	725,891	725,891
Total Personnel Cost	1,909,603	1,895,136	2,087,307	2,087,307
Professional Services	43,630	75,350	87,850	87,850
Services and Supplies	1,067,053	1,074,105	1,108,294	1,432,044
Insurance	101,893	112,020	115,900	115,900
Utilities	444,195	461,346	464,566	464,566
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	173,850	193,355	214,819	214,819
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	828,016	2,286,609	1,142,750	819,000
Debt Service	303,866	307,020	307,019	307,019
Transfers Out	(174,632)	(128,113)	(164,808)	(164,808)
TOTAL USES	4,751,228	6,326,827	5,413,697	5,413,697
SOURCES(USES)	437,229	(667,208)	113,502	(12,998)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	6,926,282	6,946,421	7,166,372	7,166,372
Investment Earnings	294,224	145,500	72,500	72,500
Proceeds from Capital Asset Dispositions	(10,180)	-	-	-
Funded Capital Resources	-	2,582,786	393,500	-
Transfers In	22,500	-	-	-
TOTAL SOURCES	7,232,826	9,674,707	7,632,372	7,238,872
USES				
Salaries and Wages	1,363,014	1,391,062	1,542,836	1,542,836
Employee Fringe	614,060	716,482	828,195	828,195
Total Personnel Cost	1,977,074	2,107,544	2,371,031	2,371,031
Professional Services	178,185	81,700	94,200	94,200
Services and Supplies	895,625	780,335	797,507	1,086,257
Insurance	83,517	91,860	95,100	95,100
Utilities	448,426	468,998	466,188	466,188
Central Services Cost	173,850	193,355	201,393	201,393
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	816,131	4,848,491	3,136,250	4,397,500
Debt Service	331,961	336,114	336,110	336,110
Transfers Out	174,632	128,113	164,808	164,808
TOTAL USES	5,128,338	9,086,510	7,712,587	9,262,587
SOURCES(USES)	2,104,488	588,197	(80,215)	(2,023,715)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	326,920	312,000	338,000	338,000
TOTAL SOURCES	<u>326,920</u>	<u>312,000</u>	<u>338,000</u>	<u>338,000</u>
USES				
Salaries and Wages	133,912	111,689	118,268	118,268
Employee Fringe	54,347	53,966	59,287	59,287
Total Personnel Cost	<u>188,259</u>	<u>165,656</u>	<u>177,555</u>	<u>177,555</u>
Services and Supplies	89,886	143,605	153,575	153,575
Utilities	1,703	1,710	1,710	1,710
Central Services Cost	-	-	22,377	22,377
TOTAL USES	<u>279,848</u>	<u>310,971</u>	<u>355,217</u>	<u>355,217</u>
SOURCES(USES)	<u>47,072</u>	<u>1,029</u>	<u>(17,217)</u>	<u>(17,217)</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	140,304	178,800	134,505	134,505
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
TOTAL SOURCES	140,304	209,800	165,505	165,505
USES				
Salaries and Wages	51,907	54,011	57,100	57,100
Employee Fringe	24,640	29,037	30,967	30,967
Total Personnel Cost	76,547	83,048	88,067	88,067
Professional Services	-	25,000	-	-
Services and Supplies	57,644	95,212	80,700	80,700
Utilities	192	540	540	540
Central Services Cost	6,000	6,000	8,951	8,951
TOTAL USES	140,383	209,800	178,258	178,258
SOURCES(USES)	(79)	-	(12,753)	(12,753)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	15,485,428	16,616,228	18,156,582	18,161,582
Facility Fees	5,774,067	1,763,645	5,331,950	820,300
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	34,800	34,800
Interfund Services	76,558	98,849	99,911	99,911
TOTAL OPERATING INCOME	21,388,297	18,529,522	23,635,343	19,128,693
OPERATING EXPENSE				
Salaries and Wages	6,314,053	6,857,641	7,313,032	7,313,032
Employee Fringe	1,883,703	2,225,323	2,379,777	2,379,777
Total Personnel Cost	8,197,756	9,082,964	9,692,809	9,692,809
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,685,780	5,012,480
Insurance	367,719	389,760	403,100	403,100
Utilities	1,125,630	1,229,994	1,258,234	1,258,234
Cost of Goods Sold	1,376,274	1,571,338	1,688,855	1,688,855
Central Services Cost	903,200	972,685	980,404	980,404
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	2,938,157	3,188,200	3,415,427	3,415,427
TOTAL OPERATING EXPENSE	20,189,368	21,338,071	22,269,233	22,595,933
NET INCOME (EXPENSE)	1,198,929	(2,808,549)	1,366,110	(3,467,240)
NON OPERATING INCOME				
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	26,250	26,250
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	270,761	-	-	-
TOTAL NON OPERATING INCOME	512,945	170,630	144,380	224,380
NON OPERATING EXPENSE				
Debt Service Interest	-	-	14,715	14,715
TOTAL NON OPERATING EXPENSE	-	-	14,715	14,715
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(2,637,919)	1,495,775	(3,257,575)
TRANSFERS				
Transfers In	241,875	-	3,427,708	386,629
Transfers Out	5,443,385	-	3,427,708	386,629
TOTAL TRANSFERS	(5,201,510)	-	-	-
CHANGE IN NET POSITION	(3,489,636)	(2,637,919)	1,495,775	(3,257,575)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	15,485,428	16,616,228	18,156,582	18,161,582
Facility Fees	5,774,067	1,763,645	5,331,950	820,300
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	34,800	34,800
Interfund Services	76,558	98,849	99,911	99,911
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	26,250	26,250
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	270,761	-	-	-
Funded Capital Resources	-	-	852,447	-
Transfers In	241,875	-	3,427,708	386,629
TOTAL SOURCES	22,143,117	18,700,152	28,059,878	19,739,702
USES				
Salaries and Wages	6,314,053	6,857,641	7,313,032	7,313,032
Employee Fringe	1,883,703	2,225,323	2,379,777	2,379,777
Total Personnel Cost	8,197,756	9,082,964	9,692,809	9,692,809
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,685,780	5,012,480
Insurance	367,719	389,760	403,100	403,100
Utilities	1,125,630	1,229,994	1,258,234	1,258,234
Cost of Goods Sold	1,376,274	1,571,338	1,688,855	1,688,855
Central Services Cost	903,200	972,685	980,404	980,404
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	-	3,879,630	3,543,430
Debt Service	-	-	386,629	386,629
Transfers Out	5,443,385	-	3,427,708	386,629
TOTAL USES	22,694,596	18,149,871	26,547,773	23,497,194
SOURCES(USES)	(551,479)	550,281	1,512,105	(3,757,492)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	4,037,096	3,391,291	3,334,825	3,334,825
Facility Fees	171,994	32,812	418,353	-
TOTAL OPERATING INCOME	4,209,089	3,424,103	3,753,178	3,334,825
OPERATING EXPENSE				
Salaries and Wages	1,511,829	1,258,610	1,332,115	1,332,115
Employee Fringe	421,675	364,034	392,310	392,310
Total Personnel Cost	1,933,504	1,622,644	1,724,425	1,724,425
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	937,952	978,452
Insurance	68,363	75,180	77,800	77,800
Utilities	244,614	212,370	231,740	231,740
Cost of Goods Sold	913,275	588,087	563,440	563,440
Central Services Cost	236,800	248,707	206,865	206,865
Depreciation	676,015	666,200	736,980	736,980
TOTAL OPERATING EXPENSE	5,198,267	4,383,678	4,487,182	4,527,682
NET INCOME (EXPENSE)	(989,178)	(959,576)	(734,004)	(1,192,857)
NON OPERATING INCOME				
Proceeds from Capital Asset Dispositions	10,330	-	-	-
TOTAL NON OPERATING INCOME	10,330	-	-	-
NON OPERATING EXPENSE				
Debt Service Interest	-	-	6,124	6,124
TOTAL NON OPERATING EXPENSE	-	-	6,124	6,124
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(959,576)	(740,128)	(1,198,981)
TRANSFERS				
Transfers In	-	-	660,039	185,393
Transfers Out	623,201	-	-	-
TOTAL TRANSFERS	(623,201)	-	660,039	185,393
CHANGE IN NET POSITION	(1,602,049)	(959,576)	(80,089)	(1,013,588)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	4,037,096	3,391,291	3,334,825	3,334,825
Facility Fees	171,994	32,812	418,353	-
Proceeds from Capital Asset Dispositions	10,330	-	-	-
Transfers In	-	-	660,039	185,393
TOTAL SOURCES	4,219,420	3,424,103	4,413,217	3,520,218
USES				
Salaries and Wages	1,511,829	1,258,610	1,332,115	1,332,115
Employee Fringe	421,675	364,034	392,310	392,310
Total Personnel Cost	1,933,504	1,622,644	1,724,425	1,724,425
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	937,952	978,452
Insurance	68,363	75,180	77,800	77,800
Utilities	244,614	212,370	231,740	231,740
Cost of Goods Sold	913,275	588,087	563,440	563,440
Central Services Cost	236,800	248,707	206,865	206,865
Capital Improvements	(439,872)	-	476,880	436,380
Debt Service	-	-	183,519	183,519
Transfers Out	623,201	-	-	-
TOTAL USES	4,705,582	3,717,478	4,410,601	4,410,601
SOURCES(USES)	(486,162)	(293,376)	2,616	(890,383)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	724,464	818,834	942,821	942,821
Facility Fees	327,607	221,481	254,293	-
TOTAL OPERATING INCOME	1,052,070	1,040,315	1,197,114	942,821
OPERATING EXPENSE				
Salaries and Wages	320,393	409,731	454,601	454,601
Employee Fringe	96,581	117,206	132,328	132,328
Total Personnel Cost	416,974	526,937	586,929	586,929
Professional Services	7,025	4,170	4,170	4,170
Services and Supplies	483,269	349,229	348,594	369,094
Insurance	15,687	17,280	17,900	17,900
Utilities	83,695	91,760	89,300	89,300
Cost of Goods Sold	64,580	89,532	105,100	105,100
Central Services Cost	54,000	62,301	72,390	72,390
Depreciation	156,361	267,500	220,247	220,247
TOTAL OPERATING EXPENSE	1,281,591	1,408,709	1,444,630	1,465,130
NET INCOME (EXPENSE)	(229,521)	(368,394)	(247,516)	(522,309)
NON OPERATING INCOME				
Non Operating Leases	40,256	40,890	40,890	40,890
Proceeds from Capital Asset Dispositions	244,352	-	-	-
TOTAL NON OPERATING INCOME	284,608	40,890	40,890	40,890
NON OPERATING EXPENSE				
Debt Service Interest	-	-	1,874	1,874
TOTAL NON OPERATING EXPENSE	-	-	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(327,504)	(208,500)	(483,293)
TRANSFERS				
Transfers In	-	-	688,900	-
Transfers Out	1,592,962	-	-	-
TOTAL TRANSFERS	(1,592,962)	-	688,900	-
CHANGE IN NET POSITION	(1,537,874)	(327,504)	480,400	(483,293)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	724,464	818,834	942,821	942,821
Facility Fees	327,607	221,481	254,293	-
Non Operating Leases	40,256	40,890	40,890	40,890
Proceeds from Capital Asset Dispositions	244,352	-	-	-
Transfers In	-	-	688,900	-
TOTAL SOURCES	1,336,679	1,081,205	1,926,904	983,711
USES				
Salaries and Wages	320,393	409,731	454,601	454,601
Employee Fringe	96,581	117,206	132,328	132,328
Total Personnel Cost	416,974	526,937	586,929	586,929
Professional Services	7,025	4,170	4,170	4,170
Services and Supplies	483,269	349,229	348,594	369,094
Insurance	15,687	17,280	17,900	17,900
Utilities	83,695	91,760	89,300	89,300
Cost of Goods Sold	64,580	89,532	105,100	105,100
Central Services Cost	54,000	62,301	72,390	72,390
Capital Improvements	-	-	688,900	618,400
Debt Service	-	-	1,874	1,874
Transfers Out	1,592,962	-	-	-
TOTAL USES	2,718,191	1,141,209	1,915,157	1,865,157
SOURCES(USES)	(1,381,513)	(60,004)	11,747	(881,446)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	361,890	1,440,299	1,798,720	1,798,720
Facility Fees	131,043	41,015	-	-
TOTAL OPERATING INCOME	492,932	1,481,314	1,798,720	1,798,720
OPERATING EXPENSE				
Salaries and Wages	83,927	446,134	503,309	503,309
Employee Fringe	32,717	193,412	218,627	218,627
Total Personnel Cost	116,644	639,546	721,936	721,936
Professional Services	1,140	1,170	1,170	1,170
Services and Supplies	329,485	446,503	429,732	510,732
Insurance	10,715	11,820	12,200	12,200
Utilities	34,891	53,930	55,720	55,720
Cost of Goods Sold	-	324,619	429,400	429,400
Central Services Cost	25,500	26,995	97,530	97,530
Depreciation	159,048	187,600	159,100	159,100
TOTAL OPERATING EXPENSE	677,423	1,692,183	1,906,788	1,987,788
NET INCOME (EXPENSE)	(184,491)	(210,870)	(108,068)	(189,068)
NON OPERATING EXPENSE				
Debt Service Interest	-	-	5,847	5,847
TOTAL NON OPERATING EXPENSE	-	-	5,847	5,847
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(210,870)	(113,915)	(194,915)
TRANSFERS				
Transfers In	-	-	342,591	175,191
Transfers Out	246,592	-	-	-
TOTAL TRANSFERS	(246,592)	-	342,591	175,191
CHANGE IN NET POSITION	(431,083)	(210,870)	228,676	(19,724)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	361,890	1,440,299	1,798,720	1,798,720
Facility Fees	131,043	41,015	-	-
Transfers In	-	-	342,591	175,191
TOTAL SOURCES	492,932	1,481,314	2,141,311	1,973,911
USES				
Salaries and Wages	83,927	446,134	503,309	503,309
Employee Fringe	32,717	193,412	218,627	218,627
Total Personnel Cost	116,644	639,546	721,936	721,936
Professional Services	1,140	1,170	1,170	1,170
Services and Supplies	329,485	446,503	429,732	510,732
Insurance	10,715	11,820	12,200	12,200
Utilities	34,891	53,930	55,720	55,720
Cost of Goods Sold	-	324,619	429,400	429,400
Central Services Cost	25,500	26,995	97,530	97,530
Capital Improvements	-	-	167,400	86,400
Debt Service	-	-	175,191	175,191
Transfers Out	246,592	-	-	-
TOTAL USES	764,967	1,504,583	2,090,279	2,090,279
SOURCES(USES)	(272,035)	(23,270)	51,032	(116,368)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	9,781,499	10,148,735	10,958,399	10,958,399
Facility Fees	(1,638,033)	(1,640,400)	(1,566,773)	-
Interfund Services	-	14,985	14,985	14,985
TOTAL OPERATING INCOME	8,143,466	8,523,320	9,406,611	10,973,384
OPERATING EXPENSE				
Salaries and Wages	2,771,784	3,135,849	3,299,155	3,299,155
Employee Fringe	870,179	1,050,665	1,131,813	1,131,813
Total Personnel Cost	3,641,963	4,186,514	4,430,968	4,430,968
Professional Services	69,873	23,700	23,700	23,700
Services and Supplies	1,901,995	2,058,216	1,939,361	2,000,361
Insurance	206,899	212,700	219,800	219,800
Utilities	511,366	627,070	621,260	621,260
Cost of Goods Sold	363,567	529,100	529,100	529,100
Central Services Cost	388,100	438,043	389,595	389,595
Depreciation	1,350,051	1,335,200	1,465,100	1,465,100
TOTAL OPERATING EXPENSE	8,433,815	9,410,542	9,618,884	9,679,884
NET INCOME (EXPENSE)	(290,350)	(887,222)	(212,273)	1,293,500
NON OPERATING INCOME				
Non Operating Leases	75,784	77,240	77,240	77,240
Investment Earnings	49,030	22,500	11,250	11,250
Proceeds from Capital Asset Dispositions	7,329	-	-	-
TOTAL NON OPERATING INCOME	132,144	99,740	88,490	88,490
NON OPERATING EXPENSE				
Debt Service Interest	-	-	653	653
TOTAL NON OPERATING EXPENSE	-	-	653	653
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	(787,482)	(124,436)	1,381,337
TRANSFERS				
Transfers In	-	-	592,486	19,553
Transfers Out	812,243	-	-	-
TOTAL TRANSFERS	(812,243)	-	592,486	19,553
CHANGE IN NET POSITION	(970,449)	(787,482)	468,050	1,400,890

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	9,781,499	10,148,735	10,958,399	10,958,399
Facility Fees	(1,638,033)	(1,640,400)	(1,566,773)	-
Interfund Services	-	14,985	14,985	14,985
Non Operating Leases	75,784	77,240	77,240	77,240
Investment Earnings	49,030	22,500	11,250	11,250
Proceeds from Capital Asset Dispositions	7,329	-	-	-
Funded Capital Resources	-	-	757,447	-
Transfers In	-	-	592,486	19,553
TOTAL SOURCES	8,275,609	8,623,060	10,845,034	11,081,427
USES				
Salaries and Wages	2,771,784	3,135,849	3,299,155	3,299,155
Employee Fringe	870,179	1,050,665	1,131,813	1,131,813
Total Personnel Cost	3,641,963	4,186,514	4,430,968	4,430,968
Professional Services	69,873	23,700	23,700	23,700
Services and Supplies	1,901,995	2,058,216	1,939,361	2,000,361
Insurance	206,899	212,700	219,800	219,800
Utilities	511,366	627,070	621,260	621,260
Cost of Goods Sold	363,567	529,100	529,100	529,100
Central Services Cost	388,100	438,043	389,595	389,595
Capital Improvements	-	-	1,329,250	1,268,250
Debt Service	-	-	19,553	19,553
Transfers Out	812,243	-	-	-
TOTAL USES	7,896,007	8,075,342	9,502,587	9,502,587
SOURCES(USES)	379,603	547,718	1,342,447	1,578,840

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	1,004,900	1,007,900	1,142,154	1,147,154
Facility Fees	1,171,194	1,222,098	1,304,277	-
Intergovernmental - Operating Grants	17,000	17,000	17,000	17,000
TOTAL OPERATING INCOME	2,193,094	2,246,998	2,463,431	1,164,154
OPERATING EXPENSE				
Salaries and Wages	1,054,806	1,037,021	1,069,121	1,069,121
Employee Fringe	323,816	327,605	327,197	327,197
Total Personnel Cost	1,378,621	1,364,626	1,396,318	1,396,318
Professional Services	5,700	5,850	5,850	5,850
Services and Supplies	525,703	502,086	589,845	612,845
Insurance	50,793	55,920	57,900	57,900
Utilities	131,312	- 132,640	145,640	145,640
Cost of Goods Sold	24,574	33,400	51,380	51,380
Central Services Cost	124,000	117,633	130,539	130,539
Depreciation	300,840	353,700	310,600	310,600
TOTAL OPERATING EXPENSE	2,541,543	2,565,855	2,688,072	2,711,072
NET INCOME (EXPENSE)	(348,449)	(318,857)	(224,641)	(1,546,918)
NON OPERATING EXPENSE				
Debt Service Interest	-	-	74	74
TOTAL NON OPERATING EXPENSE	-	-	74	74
INCOME(EXPENSE) BEFORE TRANSFERS	(348,449)	(318,857)	(224,715)	(1,546,992)
TRANSFERS				
Transfers In	-	-	830,229	2,229
Transfers Out	247,041	-	-	-
TOTAL TRANSFERS	(247,041)	-	830,229	2,229
CHANGE IN NET POSITION	(595,490)	(318,857)	605,514	(1,544,763)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	1,004,900	1,007,900	1,142,154	1,147,154
Facility Fees	1,171,194	1,222,098	1,304,277	-
Intergovernmental - Operating Grants	17,000	17,000	17,000	17,000
Transfers In	-	-	830,229	2,229
TOTAL SOURCES	2,193,094	2,246,998	3,293,660	1,166,383
USES				
Salaries and Wages	1,054,806	1,037,021	1,069,121	1,069,121
Employee Fringe	323,816	327,605	327,197	327,197
Total Personnel Cost	1,378,621	1,364,626	1,396,318	1,396,318
Professional Services	5,700	5,850	5,850	5,850
Services and Supplies	525,703	502,086	589,845	612,845
Insurance	50,793	55,920	57,900	57,900
Utilities	131,312	132,640	145,640	145,640
Cost of Goods Sold	24,574	33,400	51,380	51,380
Central Services Cost	124,000	117,633	130,539	130,539
Capital Improvements	-	-	908,000	885,000
Debt Service	-	-	2,229	2,229
Transfers Out	247,041	-	-	-
TOTAL USES	2,487,745	2,212,155	3,287,701	3,287,701
SOURCES(USES)	(294,651)	34,843	5,959	(2,121,318)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	(590,712)	(317,830)	(262,000)	(262,000)
Facility Fees	4,766,677	1,041,833	4,175,327	820,300
TOTAL OPERATING INCOME	4,175,965	724,003	3,913,327	558,300
OPERATING EXPENSE				
Salaries and Wages	141,275	147,970	173,588	173,588
Employee Fringe	50,197	61,384	63,879	63,879
Total Personnel Cost	191,472	209,354	237,467	237,467
Professional Services	212,044	-	-	-
Services and Supplies	42,586	76,768	49,418	49,418
Utilities	8,821	7,604	8,604	8,604
Central Services Cost	19,800	22,060	17,956	17,956
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	45,549	46,000	45,500	45,500
TOTAL OPERATING EXPENSE	618,149	461,786	458,945	458,945
NET INCOME (EXPENSE)	3,557,816	262,217	3,454,382	99,355
NON OPERATING INCOME				
Investment Earnings	77,113	30,000	15,000	15,000
Proceeds from Capital Asset Dispositions	8,297	-	-	-
TOTAL NON OPERATING INCOME	85,410	30,000	15,000	15,000
INCOME(EXPENSE) BEFORE TRANSFERS	3,643,226	292,217	3,469,382	114,355
TRANSFERS				
Transfers In	241,875	-	-	-
Transfers Out	(261,502)	-	3,427,708	386,629
TOTAL TRANSFERS	503,377	-	(3,427,708)	(386,629)
CHANGE IN NET POSITION	4,146,603	292,217	41,674	(272,274)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	(590,712)	(317,830)	(262,000)	(262,000)
Facility Fees	4,766,677	1,041,833	4,175,327	820,300
Investment Earnings	77,113	30,000	15,000	15,000
Proceeds from Capital Asset Dispositions	8,297	-	-	-
Funded Capital Resources	-	-	-	-
Transfers In	241,875	-	-	-
TOTAL SOURCES	4,503,250	754,003	3,928,327	573,300
USES				
Salaries and Wages	141,275	147,970	173,588	173,588
Employee Fringe	50,197	61,384	63,879	63,879
Total Personnel Cost	191,472	209,354	237,467	237,467
Professional Services	212,044	-	-	-
Services and Supplies	42,586	76,768	49,418	49,418
Utilities	8,821	7,604	8,604	8,604
Central Services Cost	19,800	22,060	17,956	17,956
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	-	-	-
Transfers Out	(261,502)	-	3,427,708	386,629
TOTAL USES	311,097	415,786	3,841,153	800,074
SOURCES(USES)	4,192,152	338,217	87,174	(226,774)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	32,505	26,600	60,615	60,615
Facility Fees	728,925	729,978	672,646	-
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	17,800	17,800
Interfund Services	76,558	83,864	84,926	84,926
TOTAL OPERATING INCOME	873,232	874,242	848,087	175,441
OPERATING EXPENSE				
Salaries and Wages	301,629	313,796	365,679	365,679
Employee Fringe	64,421	82,979	89,419	89,419
Total Personnel Cost	366,050	396,775	455,098	455,098
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	314,953	410,653
Insurance	12,060	13,320	13,800	13,800
Utilities	103,249	96,485	96,360	96,360
Central Services Cost	42,300	45,923	51,848	51,848
Depreciation	221,830	280,000	416,200	416,200
TOTAL OPERATING EXPENSE	1,156,175	1,136,535	1,349,429	1,445,129
NET INCOME (EXPENSE)	(282,942)	(262,293)	(501,342)	(1,269,688)
NON OPERATING INCOME				
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	453	-	-	-
TOTAL NON OPERATING INCOME	453	-	-	80,000
NON OPERATING EXPENSE				
Debt Service Interest	-	-	99	99
TOTAL NON OPERATING EXPENSE	-	-	99	99
INCOME(EXPENSE) BEFORE TRANSFERS	(282,490)	(262,293)	(501,441)	(1,189,787)
TRANSFERS				
Transfers In	-	-	307,172	2,972
Transfers Out	1,947,781	-	-	-
TOTAL TRANSFERS	(1,947,781)	-	307,172	2,972
CHANGE IN NET POSITION	(2,230,271)	(262,293)	(194,269)	(1,186,815)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	32,505	26,600	60,615	60,615
Facility Fees	728,925	729,978	672,646	-
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	17,800	17,800
Interfund Services	76,558	83,864	84,926	84,926
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	453	-	-	-
Funded Capital Resources	-	-	95,000	-
Transfers In	-	-	307,172	2,972
TOTAL SOURCES	873,685	874,242	1,250,259	258,413
USES				
Salaries and Wages	301,629	313,796	365,679	365,679
Employee Fringe	64,421	82,979	89,419	89,419
Total Personnel Cost	366,050	396,775	455,098	455,098
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	314,953	410,653
Insurance	12,060	13,320	13,800	13,800
Utilities	103,249	96,485	96,360	96,360
Central Services Cost	42,300	45,923	51,848	51,848
Capital Improvements	-	-	304,200	249,000
Debt Service	-	-	2,972	2,972
Transfers Out	1,947,781	-	-	-
TOTAL USES	2,882,126	856,535	1,240,401	1,280,901
SOURCES(USES)	(2,008,441)	17,707	9,858	(1,022,488)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	133,786	100,400	181,048	181,048
Facility Fees	114,662	114,828	73,827	-
TOTAL OPERATING INCOME	248,449	215,228	254,875	181,048
OPERATING EXPENSE				
Salaries and Wages	128,410	108,530	115,464	115,464
Employee Fringe	24,118	28,038	24,203	24,203
Total Personnel Cost	152,528	136,568	139,667	139,667
Professional Services	570	585	585	585
Services and Supplies	66,982	60,330	75,925	80,925
Insurance	3,202	3,540	3,700	3,700
Utilities	7,682	8,135	9,610	9,610
Cost of Goods Sold	10,278	6,600	10,435	10,435
Central Services Cost	12,700	11,023	13,681	13,681
Depreciation	28,463	52,000	61,700	61,700
TOTAL OPERATING EXPENSE	282,404	278,781	315,302	320,302
NET INCOME (EXPENSE)	(33,956)	(63,553)	(60,427)	(139,254)
NON OPERATING EXPENSE				
Debt Service Interest	-	-	44	44
TOTAL NON OPERATING EXPENSE	-	-	44	44
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(63,553)	(60,471)	(139,298)
TRANSFERS				
Transfers In	-	-	6,291	1,291
Transfers Out	235,067	-	-	-
TOTAL TRANSFERS	(235,067)	-	6,291	1,291
CHANGE IN NET POSITION	(269,023)	(63,553)	(54,180)	(138,007)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	133,786	100,400	181,048	181,048
Facility Fees	114,662	114,828	73,827	-
Transfers In	-	-	6,291	1,291
TOTAL SOURCES	248,449	215,228	261,166	182,339
OPERATING USES				
Salaries and Wages	128,410	108,530	115,464	115,464
Employee Fringe	24,118	28,038	24,203	24,203
Total Personnel Cost	152,528	136,568	139,667	139,667
Professional Services	570	585	585	585
Services and Supplies	66,982	60,330	75,925	80,925
Insurance	3,202	3,540	3,700	3,700
Utilities	7,682	8,135	9,610	9,610
Cost of Goods Sold	10,278	6,600	10,435	10,435
Central Services Cost	12,700	11,023	13,681	13,681
Capital Improvements	-	-	5,000	-
Debt Service	-	-	1,291	1,291
Transfers Out	235,067	-	-	-
TOTAL USES	489,009	226,781	259,893	259,893
SOURCES(USES)	(240,561)	(11,553)	1,273	(77,554)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	1,619,582	831,955	892,500	892,500
Facility Fees	966,817	658,580	1,394,640	5,268,640
TOTAL OPERATING INCOME	2,586,399	1,490,535	2,287,140	6,161,140
OPERATING EXPENSE				
Salaries and Wages	801,253	810,930	885,579	885,579
Employee Fringe	185,239	221,093	229,705	229,705
Total Personnel Cost	986,492	1,032,023	1,115,284	1,115,284
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	538,716	639,716
Insurance	29,533	37,980	39,300	39,300
Utilities	131,362	130,894	139,064	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,680	118,680
Depreciation	236,889	245,950	249,000	249,000
TOTAL OPERATING EXPENSE	2,028,138	2,152,249	2,318,394	2,419,394
NET INCOME (EXPENSE)	558,261	(661,714)	(31,254)	3,741,746
NON OPERATING INCOME				
Investment Earnings	28,422	11,250	5,625	5,625
TOTAL NON OPERATING INCOME	28,422	11,250	5,625	5,625
NON OPERATING EXPENSE				
Debt Service Interest	-	-	210	210
TOTAL NON OPERATING EXPENSE	-	-	210	210
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(650,464)	(25,839)	3,747,161
TRANSFERS				
Transfers In	13,125	-	-	-
Transfers Out	88,299	-	-	-
TOTAL TRANSFERS	(75,174)	-	-	-
CHANGE IN NET POSITION	511,510	(650,464)	(25,839)	3,747,161

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	1,619,582	831,955	892,500	892,500
Facility Fees	966,817	658,580	1,394,640	5,268,640
Investment Earnings	28,422	11,250	5,625	5,625
Funded Capital Resources	-	-	4,335,212	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,501,785	6,627,977	6,166,765
USES				
Salaries and Wages	801,253	810,930	885,579	885,579
Employee Fringe	185,239	221,093	229,705	229,705
Total Personnel Cost	986,492	1,032,023	1,115,284	1,115,284
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	538,716	639,716
Insurance	29,533	37,980	39,300	39,300
Utilities	131,362	130,894	139,064	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,680	118,680
Capital Improvements	-	-	4,520,060	3,419,060
Debt Service	-	-	6,296	6,296
Transfers Out	88,299	-	-	-
TOTAL USES	1,879,548	1,906,299	6,595,750	5,595,750
SOURCES(USES)	748,399	(404,514)	32,227	571,015

**STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
INTERNAL SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	2,623,819	3,228,036	3,218,226	3,218,226
TOTAL OPERATING INCOME	2,623,819	3,228,036	3,218,226	3,218,226
OPERATING EXPENSE				
Salaries and Wages	1,328,058	1,499,515	1,467,833	1,467,833
Employee Fringe	648,617	819,153	767,855	767,855
Total Personnel Cost	1,976,675	2,318,668	2,235,688	2,235,688
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	883,921	883,921
Insurance	13,687	15,300	15,800	15,800
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Depreciation	12,561	14,300	12,600	12,600
TOTAL OPERATING EXPENSE	2,777,879	3,265,610	3,168,529	3,168,529
NET INCOME (EXPENSE)	(154,060)	(37,574)	49,698	49,698
INCOME(EXPENSE) BEFORE TRANSFERS	(154,060)	(37,574)	49,698	49,698
CHANGE IN NET POSITION	(154,060)	(37,574)	49,698	49,698

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	2,623,819	3,228,036	3,218,226	3,218,226
TOTAL SOURCES	<u>2,623,819</u>	<u>3,228,036</u>	<u>3,218,226</u>	<u>3,218,226</u>
USES				
Salaries and Wages	1,328,058	1,499,515	1,467,833	1,467,833
Employee Fringe	648,617	819,153	767,855	767,855
Total Personnel Cost	<u>1,976,675</u>	<u>2,318,668</u>	<u>2,235,688</u>	<u>2,235,688</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	883,921	883,921
Insurance	13,687	15,300	15,800	15,800
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Capital Improvements	-	5,000	-	-
TOTAL USES	<u>2,765,318</u>	<u>3,256,310</u>	<u>3,155,929</u>	<u>3,155,929</u>
SOURCES(USES)	<u>(141,498)</u>	<u>(28,274)</u>	<u>62,298</u>	<u>62,298</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	1,111,184	1,238,140	1,244,526	1,244,526
TOTAL OPERATING INCOME	<u>1,111,184</u>	<u>1,238,140</u>	<u>1,244,526</u>	<u>1,244,526</u>
OPERATING EXPENSE				
Salaries and Wages	503,181	556,542	560,523	560,523
Employee Fringe	276,552	316,826	317,959	317,959
Total Personnel Cost	<u>779,733</u>	<u>873,368</u>	<u>878,482</u>	<u>878,482</u>
Services and Supplies	379,712	360,840	358,150	358,150
Insurance	4,727	5,400	5,600	5,600
Utilities	1,721	1,680	1,680	1,680
Cost of Goods Sold	-	-	-	-
Depreciation	9,208	10,800	9,200	9,200
TOTAL OPERATING EXPENSE	<u>1,175,101</u>	<u>1,252,088</u>	<u>1,253,112</u>	<u>1,253,112</u>
NET INCOME (EXPENSE)	<u>(63,917)</u>	<u>(13,948)</u>	<u>(8,586)</u>	<u>(8,586)</u>
INCOME(EXPENSE) BEFORE TRANSFERS	<u>(63,917)</u>	<u>(13,948)</u>	<u>(8,586)</u>	<u>(8,586)</u>
CHANGE IN NET POSITION	<u>(63,917)</u>	<u>(13,948)</u>	<u>(8,586)</u>	<u>(8,586)</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	1,111,184	1,238,140	1,244,526	1,244,526
TOTAL SOURCES	<u>1,111,184</u>	<u>1,238,140</u>	<u>1,244,526</u>	<u>1,244,526</u>
USES				
Salaries and Wages	503,181	556,542	560,523	560,523
Employee Fringe	276,552	316,826	317,959	317,959
Total Personnel Cost	<u>779,733</u>	<u>873,368</u>	<u>878,482</u>	<u>878,482</u>
Services and Supplies	379,712	360,840	358,150	358,150
Insurance	4,727	5,400	5,600	5,600
Utilities	1,721	1,680	1,680	1,680
Cost of Goods Sold	-	-	-	-
TOTAL USES	<u>1,165,893</u>	<u>1,241,288</u>	<u>1,243,912</u>	<u>1,243,912</u>
SOURCES(USES)	<u>(54,709)</u>	<u>(3,148)</u>	<u>614</u>	<u>614</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	639,450	949,500	949,500	949,500
TOTAL OPERATING INCOME	<u>639,450</u>	<u>949,500</u>	<u>949,500</u>	<u>949,500</u>
OPERATING EXPENSE				
Salaries and Wages	420,556	574,400	586,275	586,275
Employee Fringe	179,328	291,850	276,070	276,070
Total Personnel Cost	<u>599,884</u>	<u>866,250</u>	<u>862,345</u>	<u>862,345</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	29,777	66,554	56,543	56,543
Insurance	3,693	4,080	4,200	4,200
Utilities	2,529	3,120	3,120	3,120
TOTAL OPERATING EXPENSE	<u>635,883</u>	<u>949,004</u>	<u>935,208</u>	<u>935,208</u>
NET INCOME (EXPENSE)	<u>3,567</u>	<u>496</u>	<u>14,292</u>	<u>14,292</u>
INCOME(EXPENSE) BEFORE TRANSFERS	<u>3,567</u>	<u>496</u>	<u>14,292</u>	<u>14,292</u>
CHANGE IN NET POSITION	<u>3,567</u>	<u>496</u>	<u>14,292</u>	<u>14,292</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	639,450	949,500	949,500	949,500
TOTAL SOURCES	<u>639,450</u>	<u>949,500</u>	<u>949,500</u>	<u>949,500</u>
USES				
Salaries and Wages	420,556	574,400	586,275	586,275
Employee Fringe	179,328	291,850	276,070	276,070
Total Personnel Cost	<u>599,884</u>	<u>866,250</u>	<u>862,345</u>	<u>862,345</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	29,777	66,554	56,543	56,543
Insurance	3,693	4,080	4,200	4,200
Utilities	2,529	3,120	3,120	3,120
TOTAL USES	<u>635,883</u>	<u>949,004</u>	<u>935,208</u>	<u>935,208</u>
SOURCES(USES)	<u>3,567</u>	<u>496</u>	<u>14,292</u>	<u>14,292</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	873,186	1,040,396	1,024,200	1,024,200
TOTAL OPERATING INCOME	873,186	1,040,396	1,024,200	1,024,200
OPERATING EXPENSE				
Salaries and Wages	404,322	368,573	321,035	321,035
Employee Fringe	192,736	210,477	173,826	173,826
Total Personnel Cost	597,058	579,050	494,861	494,861
Services and Supplies	354,025	469,428	469,228	469,228
Insurance	5,267	5,820	6,000	6,000
Utilities	7,192	6,720	6,720	6,720
Depreciation	3,353	3,500	3,400	3,400
TOTAL OPERATING EXPENSE	966,895	1,064,518	980,209	980,209
NET INCOME (EXPENSE)	(93,710)	(24,122)	43,991	43,991
INCOME(EXPENSE) BEFORE TRANSFERS	(93,710)	(24,122)	43,991	43,991
CHANGE IN NET POSITION	(93,710)	(24,122)	43,991	43,991

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	873,186	1,040,396	1,024,200	1,024,200
TOTAL SOURCES	873,186	1,040,396	1,024,200	1,024,200
USES				
Salaries and Wages	404,322	368,573	321,035	321,035
Employee Fringe	192,736	210,477	173,826	173,826
Total Personnel Cost	597,058	579,050	494,861	494,861
Services and Supplies	354,025	469,428	469,228	469,228
Insurance	5,267	5,820	6,000	6,000
Utilities	7,192	6,720	6,720	6,720
Capital Improvements	-	5,000	-	-
TOTAL USES	963,542	1,066,018	976,809	976,809
SOURCES(USES)	(90,357)	(25,622)	47,391	47,391

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	533,195	-	-
Capital Grants	1,637,399	-	-	-
Funded Capital Resources	-	5,594,546	-	-
Transfers In	5,059,031	-	-	-
TOTAL SOURCES	6,696,430	6,127,741	-	-
USES				
Capital Improvements	5,059,031	6,245,754	-	-
TOTAL USES	5,059,031	6,245,754	-	-
SOURCES(USES)	1,637,399	(118,013)	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	3,207,672	-	-
Transfers In	82,009	-	-	-
TOTAL SOURCES	82,009	3,207,672	-	-
USES				
Capital Improvements	82,009	1,712,789	-	-
TOTAL USES	82,009	1,712,789	-	-
SOURCES(USES)	-	1,494,883	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	410,150	-	-
Transfers In	5,525,394	-	-	-
TOTAL SOURCES	<u>5,525,394</u>	<u>410,150</u>	-	-
USES				
Debt Service	384,354	383,172	-	-
TOTAL USES	<u>384,354</u>	<u>383,172</u>	-	-
SOURCES(USES)	<u>5,141,040</u>	<u>26,978</u>	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	7,748	-	-
Transfers In	6,289	-	-	-
TOTAL SOURCES	6,289	7,748	-	-
USES				
Debt Service	6,289	6,270	-	-
TOTAL USES	6,289	6,270	-	-
SOURCES(USES)	-	1,478	-	-

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S, Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possibly approve Resolution Number 1889: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$780 with beach privileges and \$100 without beach privileges, Fiscal Year 2021/2022.

DATE: May 19, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to adopt Resolution Number 1889 which approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for FY2021/22.

II. DISTRICT STRATEGIC PLAN

Long Range Principle 2 Finance – Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

III. BACKGROUND

Each year, the District establishes an annual Recreation Facility Fee and Beach Facility Fee to be collected from property owners within the District through a levy placed on the property tax bill and collected on behalf of the District by the Washoe County Tax Collection Office. These fees are established based on the revenues required to support debt, capital expenditure and operations for the District's various recreation and beach facilities. These revenues, combined with service charges collected by the District for facility use and program activities serve to

support the operations of the District funded by the Community Services Fund and Beach Fund, respectively.

As part of the annual budget process, the Board of Trustees is required to approve a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as the preliminary amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF). The resolution also sets the date for the required public hearing to consider the proposed Recreation Facility Fee and Beach Facility Fee prior to final approval by the Board of Trustees. Upon final approval, the District provides Washoe County with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

Staff has prepared the Report for Collection on the Washoe County Tax Roll for the Recreation Standby and Service Charges (also known as the Recreation Facility Fee and the Beach Facility Fee). Consistent with past Board of Trustees direction, the preliminary budget assumes that the combined Recreation Facility Fee and Beach Facility Fee continue to be charged at the rate of \$780 for Fiscal Year 2021/22, comprised of the Recreation Facility Fee charge of \$100 and Beach Facility Fee of charge \$680. However, the Board of Trustees may consider modifying the allocation combined fees prior to final approval, following conducting of the required public hearing.

The Board of Trustees is reminded that the method of collections refers to a process that is rooted in historical references. The report includes a table to establish those major events which link the current fee to those past events. Other sections cover budgetary and collection processes.

IV. FINANCIAL IMPACT AND BUDGET

Staff has prepared a Final Budget for Fiscal Year 2021/22 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with direction provided by Board of Trustees at the May 5th Budget Workshop, the Final Fiscal Year 2021/22 Budget assumes that the Recreation Facility Fee of \$100 per property will be collected from all properties within the District to support planned expenditures within the Community Services Fund, and the Beach Facility Fee of \$680 will be collected from applicable properties to support planned expenditures within the Beach Fund, as specified in the 2021/2022 Recreation Roll Report, subject to approval by the Board.

The Facility Fees included in the Final Budget, subject to Board approval, are summarized as follows:

Recreation Facility Fee (all properties)	\$100.00
Beach Facility Fee (properties with Beach access)	<u>680.00</u>
Total Combined Fee (properties with Beach access)	<u>\$780.00</u>

The estimated total revenues to be generated by the proposed fees and included in the Fiscal Year 2021/22 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$820,300		
Beach Facility Fee		\$5,268,640	
<i>Total Combined Revenues</i>			<i>\$6,088,940</i>

IV. ALTERNATIVES

The Board may adopt the Recreation Facility Fee and Beach Facility Fee as presented in report, or may choose to revise, change, or modify the Recreation Facility Fee and Beach Facility Fee as currently proposed, provided any revision does not exceed the amounts referenced in the public hearing notice for each respective fee.

V. BUSINESS IMPACT

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

FACILITY FEE ALLOCATION PER PARCEL

Final FY2021/22 Budget - 5/26/21

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fees
2021-22	\$ 50	\$ -	\$ 50	\$ 100	\$ 165	\$ 514	\$ 1	\$ 680	\$ 780
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	265	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	25	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2021/22 FINAL BUDGET

Tentative Budget for 2021-2022	Facility Fee Allocations				Facility Fee Revenues By Fund				Roll-up	
	320	330	340	350	360	370	380	Total Comm. Svcs	390	
Facility Fee charged to # Parcels:	8,203	7,748								
Golf - Championship										
Golf - Mountain Facilities										
Diamond Peak Ski										
Youth & Family Programming										
Senior Programming										
Adult Programs										
Recreation Center Activities										
Comm. Services Administration	50							410,150		
Parks										
Tennis										
Beach		165								1,278,420
Per Parcel Operating Component	50	165						410,150		1,278,420
Per Parcel Capital Exp. Component		514								3,962,472
Per Parcel Debt Service Component	50	1						410,150		7,748
Total Facility Fee Per Parcel	\$ 100	\$ 680						\$ 820,300		\$ 5,268,640

Facility Fee - NO Beach Access	\$ 100
	\$ 680
Facility Fee - Beach Access	\$ 780



RESOLUTION NO. 1889

A RESOLUTION APPROVING THE REPORT FOR COLLECTION ON THE WASHOE COUNTY TAX ROLL OF RECREATION STANDBY AND SERVICE CHARGES (ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)

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

WHEREAS, pursuant to Resolutions No. 419 and 420, as amended, and the order of this Board, a report entitled "Report for Collection on the County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation fees to be collected for the fiscal year 2021-22 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Mountain Golf Courses, Diamond Peak, tennis courts, and other recreational properties and facilities for the District and its people;

WHEREAS, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

WHEREAS, it is proposed that the charges contained in said report be collected on the general County tax roll (*in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee*) on which general District taxes are to be collected for said year;

WHEREAS, on May 5, 2021, this Board adopted its Resolution No. 1887, A Resolution Preliminarily Approving The Report For Collection Of Recreation Standby And Service Charges, wherein it fixed May 26, 2021, at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

WHEREAS, notice of said hearing has been given by publication once a week for two weeks prior to the date of hearing, in the *Tahoe Daily Tribune*, a newspaper of general circulation printed and published within the District.



RESOLUTION NO. 1889

A RESOLUTION APPROVING THE REPORT
FOR COLLECTION ON THE COUNTY TAX ROLL
OF RECREATION STANDBY AND SERVICE CHARGES
(ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)

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WHEREAS, said Board met at said time and place and XXXX (X) person(s) appeared and XXXX (X) person(s) protested against the charges made on their property and against said report, and the Board fully heard all persons and considered all matters and was fully advised in the premises, and did by motion revise, change, reduce or modify any of the charges therein which, in its opinion, were so required in order that said charges be equitably distributed among the several parcels of property contained in the report;

NOW, THEREFORE, IT IS ORDERED as follows:

1. That protests were not made at or before said hearing by the owners of a majority of separate parcels of property described in said report, and that said Board has jurisdiction to take further proceedings in relation thereto;

2. That all revisions, changes, reductions or modifications required, be made in said report that are, in the opinion of the Board, required to be made in order that said charges be equitably distributed among the parcels of property contained therein, and all other protests are overruled.

3. That said report contains all of the properties within the District that will be benefited by being charged for the costs of the acquisition, administration, operation, maintenance and improvement of the recreational facilities, including the improvements thereon, and of the servicing of bonds issued or to be issued therefor.

4. The Board of Trustees finds that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2021-22 is specifically benefited as follows:

- (a) Ordinance No. 7 sets forth in detail the specifics of the benefits available to property owners of all properties, whether improved or unimproved.



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- (b) The Board specifically finds that the availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates, are all benefits which inure to the owners of properties assessed hereunder. The Board also finds that such benefits are provided to said properties whether or not they are developed.
- (c) In conclusion, the Trustees find that the owners of the parcels set forth herein are directly benefited in a fair and reasonable way for the sums which they are charged.

5. That the rates charged for natural, intrinsic and fundamental distinctions are reasonable in their relation to the object of the charges imposed in said report, and that said charges have been apportioned in relation to said natural, intrinsic, fundamental and reasonable distinctions among said rates.

6. That said report, as revised, changed, reduced or modified, if any, is hereby adopted and that all of the charges herein constitute a perpetual lien on and against each of the parcels of property in the amount set opposite their description in said report, which lien is effective as of the date on which general taxes for the fiscal year 2021/2022 become a lien.

7. The Secretary shall file with the Washoe County Treasurer a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the Board, and the Washoe County Treasurer shall enter the amounts of the charges (*in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee*) against the respective lots or parcels of land as they appear on the current Washoe County tax roll, (including children parcels if the parent is closed as defined by the Washoe County Assessor).

8. The Washoe County Treasurer shall include the amount of the charges (*in two separate and distinct lines items identified as Recreation Facility Fee and*



RESOLUTION NO. 1889

**A RESOLUTION APPROVING THE REPORT
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Beach Facility Fee) on the bills for taxes levied against respective lots or parcels of land in said report, or, in his discretion, issue separate bills therefor and separate receipts for collection on account thereof; and said amounts shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquent penalties; and all laws applicable to the levy, collection, and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 26th day of May, 2021, by the following vote:

AYES, and in favor thereof,
NOES,
ABSENT, Trustees:

Sara Schmitz
Secretary, IVGID Board of Trustees



**REPORT
FOR COLLECTION ON THE COUNTY TAX ROLL OF
RECREATION STANDBY AND SERVICE CHARGES
(ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

**PROCEDURE FOR COLLECTION
UNDER NRS 318.201**

**FOR THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
WASHOE COUNTY, NEVADA**

**FISCAL YEAR ENDING
JUNE 30, 2022**



Report

**FOR COLLECTION ON THE COUNTY TAX ROLL OF
RECREATION STANDBY AND SERVICE CHARGES**

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

This report has been prepared pursuant to the order of the Board of Trustees (herein called "Board") of the Incline Village General Improvement District (herein called "District"), Washoe County (herein called "County"), Nevada, for the purpose of having recreation standby and service charges, herein called ("charges"), for the fiscal year 2021-2022, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders, the Board has adopted charges pursuant to NRS 318.201 through prior annual reports and other actions including:

Resolution Number	Date Approved	Venue Affected	Related Bond Maturity Date
419	10/5/1967	Burnt Cedar and Incline Beach	N/A
420	10/5/1967	Burnt Cedar and Incline Beach	N/A
450	4/16/1968	Burnt Cedar and Incline Beach	N/A
1261	7/13/1976	Golf Courses, Ski Area, Beaches	N/A
1262	7/29/1976	Golf Courses, Ski Area, Beaches, Tennis and Recreation Parcels	2022**
1750	1/14/2004	Golf Courses, Ski Area, Parks, Tennis and Facilities	2014
1785	5/28/2008	Ski Area	2018

** Resolution 1262 related bond issue was part of refunding in 1991, 2002 and 2012.



- I. The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly by the District) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District.
- A. **Dwelling Unit Included in the District Prior to June 1, 1968.** \$100 annual base Recreation Facility Fee for each dwelling unit , whether such unit stands alone or is part of a multiple unit residential structure and whether or not such unit is separately assessed by the County Assessor; and an additional \$680 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area. (For purposes hereof, a dwelling unit shall be placed on the roll at the earlier of the commencement of construction, site preparation, or utility meter installation on any portion of the lot on which the dwelling unit is located.)
- B. **Other Parcels in the District Prior to June 1, 1968 .** For each parcel separately assessed by the County Assessor, which parcel does not contain any dwelling units, \$100 annual base Recreation Facility Fee and an additional \$680 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area.
- C. **Properties Annexed After June 1, 1968.** Properties annexed to the District after June 1, 1968, shall have an annual base Recreation Facility Fee of \$100. Properties annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area and pay no Beach Facility Fee.
- D. **Exceptions.** Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes or educational purposes; common areas without occupied structures appurtenant to a condominium or townhouse cluster; and publicly owned lands, are excepted and excluded from the charges imposed by subsections A through C of this section. In addition, any parcel which is (1) undeveloped, and (2) subject to a deed restriction, acceptable to IVGID staff, preventing any and all development of the parcel in perpetuity, which deed restriction is recorded in the Washoe County Recorder's Office, and (3) whose owner agrees to waive in perpetuity on his own behalf as well as on behalf of his successors and assigns any right to demand in the future any recreation privileges arising from or associated with said parcel is also excepted and excluded from the charges imposed by subsections A through C of this section.

Any exception granted pursuant to paragraph I. D shall operate prospectively only from and after the date subsequent to which such exception is approved by *the Board of Trustees* of the Incline Village General Improvement District and no exception as created by the paragraph I. D shall have any retroactive application.



- E. Recreation Privileges.** Each parcel which is charged a Recreation and/or Beach Facility Fee is entitled to recreation privileges, as described in IVGID Ordinance No. 7, an Ordinance Establishing Recreation Privileges by the Incline Village General Improvement District.
- F. Governmental, Civic, or Social Groups of Guests.** Any group of persons which participates with Incline Village General Improvement District property owner groups, governmental, civic, or social groups, in recreation or other community projects, may, upon application by the sponsoring group of Incline Village General Improvement District property owners, and when approved as to the time and use of the Incline Village General Improvement District facilities, be granted beach privileges upon payment of a sum for a guest fee, the amount to be determined at the time of application.
1. The sponsoring groups shall accept in writing total responsibility for their guests in their use of the Incline Village General Improvement District facilities.
 2. Approval of use shall be for each specific group as to time and the activity, and shall be authorized in writing by the General Manager *or his representatives of the Incline Village General Improvement District* at least ten days prior to the requested group activity.
 3. Such approval shall be granted only for such times as the group activity shall constitute minimal interference with the normal use of the facility.
- II.** The amount of moneys required for the fiscal year extending from July 1, 2021, to June 30, 2021, has been determined by this Board to be about \$820,300 for the Recreation Facility Fee and \$5,268,640 for Beach Facility Fee for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities.
- III.** Said sum has been apportioned among the several lots, pieces or parcels of real property, and dwelling units within the District in accordance with the applicable rates and charges prescribed and established therefore as set forth in this report.
- IV.** The lots and parcels of real property so charged have been described by their parcel numbers used by the County Assessor in the County Tax Roll for the fiscal year 2021-2022, which are by reference to maps prepared by and on file in the office of the County Assessor for said County.
- V.** The Board has, by resolution, elected and determined to have such charges for the forthcoming fiscal year collected on the general tax roll of the County of Washoe for said year, on which general District taxes are collected, in the same manner, by the same persons and at the same time, together with and not separately from its general District taxes.



The District has agreed to pay the Washoe County Treasurer an annual fee of \$1,000 for the processing of these fees.

- VI. The amounts of the charges shall constitute a lien against the lot or parcel of real property against which the charge has been imposed as of the time when the lien of taxes on the roll attaches, and all laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.
- VII. The County Treasurer shall include the amount of the charges on the bills for taxes levied against the respective lots and parcels of land, and thereafter the amounts of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties, provided that the County Treasurer may, in his discretion, issue separate bills for such charges and separate receipts for collections on account of such charges.

Dated: May 26, 2021

By Order of the Board of
Trustees of the Incline Village
General Improvement District

Sara Schmitz
Secretary, IVGID Board of Trustees



I hereby certify that the report to which this certification is attached was filed with the Board of Trustees of the Incline Village General Improvement District, and set to be heard by it on May 26, 2021, and that I caused notice of said hearing to be published on May 14 and May 21, 2021, in the *Tahoe Daily Tribune*.



Susan A. Herron
District Clerk

I hereby certify that on May 26, 2021, the report to which this certification is attached came on regularly for hearing by the Board of Trustees of the Incline Village General Improvement District, being the time and place set therefore and that said Board heard and considered the report and all objections and protests thereto; that it found by resolution, that protests have not been made by the owners of a majority of the separate parcels of property described in the report, that consideration was given by it to the accuracy of each charge therein, and that where such charge was found to be inaccurate, if any, it was revised, changed, reduced or modified to make it accurate, and was finally approved and adopted.

Susan A. Herron
District Clerk

Received and filed on:

Washoe County Treasurer

MEMORANDUM

TO: Board of Trustees

FROM: Josh Nelson
General Counsel

SUBJECT: Review, discuss, and potentially approve emergency Resolution No. 1885 to temporarily restrict employees' access to beaches through December 31, 2021 due to the COVID-19 pandemic

DATE: May 20, 2021

I. RECOMMENDATION

That the Board of Trustees discuss and potentially adopt Resolution No. 1885 to temporarily restrict employees' access to beaches through December 31, 2021 due to the COVID-19 pandemic.

II. BACKGROUND

At its last meeting, the Board considered an amendment to the recently adopted Resolution No. 1884 related to emergency limitations on access to the beaches due to COVID-19. This emergency resolution decreases occupancy and make other changes during the 2021 beach season. When discussing this item at its April 28th meeting, the Board requested that Staff agendize an item to consider amending Resolution No. 1884 to temporarily restrict non-resident employees and non-resident Gold and Silver Card holders from the beaches. This action would only be in place for the 2021 beach season.

At its May 12, 2021 meeting, the Board requested that Staff revise the draft resolution as follows:

- Remove references to Gold and Silver Card holders.
- Limit employees from bringing guests to the beach.
- Restrict on call employees and their spouses and dependents from accessing the beach.

III. FINANCIAL IMPACT AND BUDGET

There is little financial impact to this item.

Review, discuss, and potentially approve emergency Resolution No. 1885 to temporarily restrict employees' access to beaches through December 31, 2021 due to the COVID-19 pandemic

-2-

May 20, 2021

IV. ALTERNATIVES

The Board can:

1. Discuss and potentially adopt Resolution No. 1885 to temporarily restrict employees' access to beaches due to the COVID-19 pandemic.
2. Take no action.

V. BUSINESS IMPACT

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



POLICY AND PROCEDURE RESOLUTION NO. 140

RESOLUTION 1885

AN EMERGENCY RESOLUTION TO AMEND RESOLUTION NO. 1884 TO TEMPORARILY LIMIT EMPLOYEES' ACCESS TO THE BEACHES, LOCATED IN INCLINE VILLAGE, NEVADA KNOWN AS INCLINE BEACH, BURNT CEDAR BEACH, SKI BEACH AND HERMIT BEACH

WHEREAS, the world is experiencing a global pandemic (COVID-19) which has resulted in an unprecedented Government response to protect public health and keep communities safe from the spread of disease and death, including several Executive Directives issued by the State of Nevada Governor Steve Sisolak, evolving guidelines issued by the Centers for Disease Control, and Federal recommendations issued by the President of the United States of America;

WHEREAS, the Incline Village General Improvement District has the responsibility of managing the restricted access beaches known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach all located within Incline Village, Nevada;

WHEREAS, the significant risks presented by the threat of disease and death as a result of contracting COVID-19 require the Board of Trustees to manage beach access in a manner that will mitigate the risks presented by the current public health crisis;

WHEREAS, the Board of Trustees has determined that temporarily limiting access to IVGID restricted access beaches known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach ("Beaches") all located within Incline Village, Nevada in a manner consistent with current and evolving State and Federal Guidelines regarding public gatherings is necessary to protect the health and safety of the property owners, residents, guests, and visitors to Incline Village and Crystal Bay;

WHEREAS, the Board of Trustees previously adopted Resolution No. 1884 to implement temporary restrictions and limitations on beach access in response to the COVID-19 pandemic as set forth in the Resolution;

WHEREAS, the Board of Trustees wishes to amend Resolution No. 1884 to temporarily restrict access to the Beaches by employees as set forth in this Resolution; and

THEREFORE, BE IT RESOLVED, as follows:



POLICY AND PROCEDURE RESOLUTION NO. 140

RESOLUTION 1885

AN EMERGENCY RESOLUTION TO AMEND RESOLUTION NO. 1884 TO TEMPORARILY LIMIT EMPLOYEES' ACCESS TO THE BEACHES, LOCATED IN INCLINE VILLAGE, NEVADA KNOWN AS INCLINE BEACH, BURNT CEDAR BEACH, SKI BEACH AND HERMIT BEACH

1. Resolution No. 1884 is hereby amended to add the following section:

“(8) Notwithstanding anything to the contrary in prior District resolution or policy, District employees shall not be permitted to allow their guests to access the restricted access beaches known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach all located within Incline Village, Nevada during the term of this Resolution. Guests shall not include dependents or spouses permitted to utilize employee recreation privileges under applicable District resolutions and policies. In addition and notwithstanding the foregoing, on call employees and their dependents and spouses shall not be entitled to use their employee recreational privileges to access the restricted access beaches known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach all located within Incline Village, Nevada during the term of this Resolution.”

2. This Resolution amends Resolution No. 1884. Except as set forth herein, Resolution No. 1884 remains in full force and effect. This Resolution shall remain in effect until the sooner of (1) December 31, 2021 or (2) the repeal of this Resolution or Resolution No. 1884.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 26th day of May, 2021, by the following vote:

AYES, and in favor thereof,
NOES,
ABSENT,

Sara Schmitz
Secretary, IVGID Board of Trustees

MINUTES

REGULAR MEETING OF APRIL 29, 2021 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Thursday, April 29, 2021 at 6:02 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Matthew Dent, Kendra Wong, and Michaela Tonking.

Also present were District Staff Members Director of Finance Paul Navazio, Director of Public Works Brad Underwood, Engineering Manager Nathan Chorey, Interim Director of Human Resource Erin Feore, Parks and Recreation Superintendent Shelia Leijon, and General Manager Diamond Peak Ski Resort Mike Bandelin.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018, 021, 026 and 029.

C. INITIAL PUBLIC COMMENTS*

Aaron Katz said that he has written statements to submit. The recent Rec Center bathroom fiasco that he and others have e-mailed the Board about is really emblematic of everything that is wrong with Staff and this rubber stamp Board. You need to learn from it. Unrealistically low use assignments for capital assets, unnecessary CIP's to keep Staff busy, poor execution, outrageous pricing, adding on to the costs with unreimbursed Staff time, failure to maintain our assets, failure to repair, lack of internal controls, it just goes on and on and it doesn't matter what we are talking about here at IVGID. These problems permeate everything, every time for decades and if you don't recognize it, you don't deserve to be on the Board. He asked the District General Manager to answer some bathroom questions so as to get the facts on the table, he refused because he knows the answers are incriminating and will prove the point he is trying to make. This is totally unacceptable and what do you do about it Board? You just sit there, looking out for the interests of Staff as you don't give a damn about the property owners that are paying the freight here, the ones that are your constituency. You need to grind everything to a halt here and start demanding accountability because we have got

nothing. I ask that you vote no on the additional funding for the bathrooms. The lack of funding will thankfully kill this project which is really what needs to happen. So let's go to the Burnt Cedar pool project. He doesn't see major cost reductions, do any of you? It is still nearly \$5 million for a pool. He doesn't see a scope of work. He doesn't see a guaranteed maximum price. He sees something about a percentage but he doesn't know what the price is and then there are contingencies. How can you have contingencies on a guaranteed maximum price? It is an absolute oxymoron. He doesn't see the cost to the CMAR. For his two cents, he sees \$37,500 we have already paid but he doesn't see what it is for. How has the CMAR saved us anything? And why are we reimbursing Staff for any costs? What is our Staff doing other than their jobs for which we are already budgeting salaries and benefits? And we are talking about \$175,000 of Staff for absolutely worthless management. We don't need unprofessional Staff and if this is an example you should outsource everything. The proposed CMAR contract is deficient.

Mike Abel said he noted with interest that the packet for this meeting was over 540 pages. Why 540 pages he asked himself. Well it is obvious to him that the intent is that it will be virtually impossible for a Trustee to read those pages, digest, and understand the material much of which is technical or legalese. So as usual, Trustees will blindly trust the staff to "do the right" thing and will blindly vote on the staff recommendations. With an abundance of brilliant retirees in our community, why is our staff and our trustees reluctant to exploit these real experts in adjunct committees to reinforce Board decisions? He recently played golf at The Desert Willow Golf Course in Palm Desert California. It is the #1 rated publicly owned course in the US. He has played there and it is super well managed, awesomely beautiful and deserves its ranking. It is managed by Kemper Sports of Northbrook, Illinois. Does anyone on our Board think for a minute that Palm Desert loses a dime on the Desert Willow courses? IVGID continues to deliver a mediocre product to our residents but will continue to tell us how great they are and what a good product that they deliver. Virtually every city in California that owns golf courses farms out management to experienced management companies. But IVGID continues to go it alone and reinvent the wheel every spring pouring another million down the rat hole annually. As we all know - insanity is the doing the same thing over and expecting different results. His final comments this evening focus on item J2, the insane proposal to spend about a quarter of a million dollars to renovate two modest upstairs bathrooms at the rec center which show little wear and might be in need of some minor repairs. With at least a dozen recreational projects crying out for attention, including the deplorable state of our Village Green, why is staff and our Board even considering this stupid proposal. It saddens him that our Chair allows proposals like this to even be brought up to the Board. If IVGID were professionally managed, there would be RESERVE STUDIES that would be updated regularly for projects like this. Even his tiny condo complex is required by

Nevada law to maintain a reserve study and reserve funding for all capital projects. But unfortunately, IVGID is run like a farcical firehouse comedy where any time the General Manager or the Engineering Manager get tickled by the staff they jump on foolish projects like this with little attention to finances, reserves, or the bigger picture.

Carole Black said she is resident of Incline Village along with her husband and that she wants to express support for Resolution 1884 for the summer of 2021. Ms. Black read her written statement as follows:

"We are residents of Incline Village. We are writing to express support for Resolution #1884 regarding IVGID Beach Access regulation for summer 2021. Kindly include in the meeting minutes and provide to the Trustees at today's meeting. We support Resolution 1884 as a timely intervention in the face of the Covid pandemic where data is still emerging, case rates continue to fluctuate and virus variant emergence and infection behavior/risk remain unclear. We have very much valued using the IVGID beach/waterfront area summers since we purchased property and moved here in 2013-14. Incline Village is our home/primary residence. Unfortunately, our use of the beach area was dramatically adversely impacted last summer when, despite regulations placed to address Covid, the beach areas became overcrowded and thus, we felt, unsafe re the pandemic. In fact, our only visits to the beach area were two - once to put our kayaks on racks in April and once to retrieve them in October because of safety concerns with the crowding we had seen. This was a sad situation indeed and we therefore applaud IVGID's proposed approach for this coming summer to better ensure safety for all in the face of a pandemic which, though trends are thankfully improving currently, remains a significant concern in view of vaccine hesitancy issues, vaccine impact questions over time and emerging virus variants."

We ask for your vote on Resolution 1884. This is for both her and her husband William Black.

Cliff Dobler said the 2021/2022 tentative budget presented at the last Board meeting was prepared with such a lack of professionalism it is hard to comprehend how it could have ever been on the agenda. To name the use of fund balance under a disguised name of funded capital resources and to bury the facility fee designated for venues capital projects and debt service as a transfer in is to do nothing else but confuse and mislead the reader. For example, the Champ course stated the facility fee as \$410,000 but in reality is \$1,070,000 as \$660,000 is designed as a transfer in. This is uncalled for and purely deceptive. Now here is one of the items in the tentative budget regarding engineering service measures

and the related budget which is on pages 43 and 87. Some simple facts – fully count equivalent people 5, an Engineering Manager, a Senior Manager, a Project Manager, an Associate Engineer and a Public Works Contracts Administrator; budgeted annual cost for the 5 employees per year for salaries and benefits \$906,000 or \$181,000 per person. Based on 52 weeks and 40 hours per week, the maximum hours would be 10,192 for all 5 people however over the next fiscal year only 8,320 hours will be worked leaving 382 hours per person not working or 9.6 weeks/2.5 months. Productive hours will only be 6,656 per year and billed out to various CIP projects leaving another 333 hours per person as unproductive. Another 8.3 weeks per person or over 2 months per year. So for \$181,000 in salaries and benefits per year, our Engineering Staff will work only 7.4 months per year. Employee fringe benefits are 47% of the cost of salaries. He did not make up these numbers, they are in the budget which the Trustees approve. Are they correct? Who knows. Errors are quite common in the IVGID world. Lastly, he truly believes that the pricing of the annual fees for Rec Center is discrimination when a single person should have to pay \$689 per year but if you join with someone else, as a couple, the extra person only has to pay \$397 or a 42.4% discount. How can that possibly be fair? It is just not right.

Margaret Martini said she recommends that the launching of the boats be limited to no more than 2 boats tied to each parcel and you can do that using the NV sticker and it would have to be arranged before they got a season pass and here are my 2 numbers for my 2 boats and that is the end of it and so that would take care of a lot of people using 9, 10, 15 boats to launch. The other issue is the bathrooms. How did we allow to have any deferred maintenance? Who is watching the ship here? There should not be any deferred maintenance in any of our venues because we spend a lot of money to try and fix them. And then 2 bathrooms – a half a million dollars? Maybe three quarters by the time IVGID is through. That is ridiculous and she wants that contract and she will find a contractor that can do an excellent job and she will keep the balance. This is an absolute travesty and how can we possibly trust Staff with the oversight and money management of the Burnt Cedar pool when you look at this bathroom debacle? That actually says a lot. Where is the Board oversight? We are not an unlimited piggybank; you have a fiduciary responsibility to spend our money wisely. What is wrong with this picture? And I fully support Resolution 1884 limiting the number of punch cards that can go with each parcel. She thinks it is wise to limit the access this year to picture card holders and punch card holders but it is only going to be effective if you limit the number of punch card holders.

Anne O'Keith said she is a resident since 2003 and that this is her first IVGID meeting. She totally supports limiting access to the beaches this summer for picture pass and punch cards and she hopes you truly limit them because she and

her husband didn't use the beach at all this past summer. Her other concern is that we have a kayak rack at the beach and you are increasing the rates, which she doesn't think is really appropriate because she doesn't think it costs any more money to maintain those racks and she is not really sure but she thinks that we have paid for those racks maybe more than once in the revenue that you are receiving from the kayak racks and that is a reasonable and not very expensive way to enjoy the lake which, being on a fixed income, she really appreciates.

Paul Steinberg said he has got to warn you that he has nothing foul or negative to say before he starts. He is a little shocked what he has heard so far but he is calling about item J.3. the conversion of the tennis court to 4 pickleball courts. He sent you all a letter about that and he is the USA Pickleball Ambassador for Incline Village and he represents pickleball and his mission statement is to increase the amount of people that play pickleball and to help develop venues to play pickleball. The amazing thing about changing one tennis court that might be used by 2 to 4 people to 4 pickleball courts is that we can now get 16 people onto 1 tennis court so there is a greater opportunity for much higher usage. Last summer, the pickleball crowds outgrew the 8 courts we had and we frequently had 10 to 20 people waiting for the 8 courts that were being played. Pickleball is growing at a phenomenal rate, faster than any other sport in the United States and he doesn't see that there is going to be any stop to it. It will do great things for this town, attract people to the sport, attract more people to get more exercise and it will attract more visitors to this town solely because they can play pickleball on their vacations. He has one other comment and he sent you all a letter about it earlier today and that is that the town, in the last 2 years, has been inundated by the increase in boat traffic caused by the pandemic and people turning to outdoor sports. The boat traffic has caused an incredible increase in the amount of trailers around town and he knows that this has been brought up before but he thinks it is really time to look at it and he wrote you all a letter about that earlier and there is a Facebook post that he made on the Incline Village page today and a lot of people are very for it. He didn't see any real negative comments yet but that is that we use some of the IVGID property like the overflow parking lot for people to put their trailers so we can get them off the roads and the streets and put them in those parking lots at essentially no cost. He thinks we should have a test one summer and see how it goes. Maybe this could have a minimal charge or a one-time fee they can park their trailer for the entire summer in a lot that is otherwise unused all summer.

Frank Wright said in listening to the last commenter, who said he had nothing negative to say, and then he went into the boat parking which is a yearly travesty here that has never fixed or solved so it probably won't be but he doesn't want to be negative. The other thing that he really has a concern with is that he has listened to people over and over and over address the Board and bring some very, very

pertinent information that is necessary to the Board to do their job and to date, and he knows you don't talk back, you only listen, but some of these questions need further study or analysis. When you have the guy on the line, you might want to ask him some questions but you don't and it is just a one-way travesty that has gone on for way too long and he would like to see that changed. He would like to see the Board be more interactive with the community. There are a lot of things going on here that need to be addressed, they are not addressed, and he listened to the Audit Committee today and they were going on for almost an hour about whistleblower and going around and around in a circle. The end result was that they were going to give IVGID management and oversight to the General Manager and Human Resources – unbelievable. You don't have a whistleblower program unless you have an outside independent person to go to where everybody feels comfortable and then you have some way in which somebody is going to do something and that has not happened. It hasn't happened since he has been living here and he has been here for 45 years. So maybe it is time to change the way you do things. Maybe it is time to listen to the people who bring these things up every week and we stop all this stuff and we turn this town back to where it used to be.

Lynn Whetstone said she totally supports the resolution to restrict the access to the beaches and for the exact same reason, she believes this is the wrong year to add new pickleball courts. An earlier caller talked about the huge number of people that the pickleball courts have brought and as a result, many of the tennis players didn't feel comfortable on the tennis court and did not play. We need to get past the pandemic to see how many new tennis players are in Incline as a result of more people living here permanently. Tennis, nationally, increased 22% last year, so this is not the year to do something that will bring even more people to the tennis courts and she did send an email earlier that she would like attached to these minutes. Her other issue has to do with the kayak storage rates. An earlier caller experienced some of her same concerns. While she supports the change to a year round rate, you are talking about a 60% increase in fees for those that will be affected by that. You really should be going back and doing a cost based analysis because it appears that this is being used as a profit center, which according to the budget workshop, did not seem to be IVGID's goal to get profits from its residents as that was supposed to be visitors. There are more racks so there should be a lesser amount of fixed costs to be paid by each renter. She would suggest, given where we are, you do a two phased approach and do away with the summer only rate but do no increase to the annual rate and then over the next year, really do a cost based analysis and hopefully the rates could go down.

Tina Montoya said she was an Incline Village resident and that she wanted echo the other callers that called regarding the rates for the kayak and paddleboard

racks and that she too would love to see a cost benefit analysis. She also wants to know if there is anything else that comes with it besides the rack storage? Last year, she had several days where people had stored their boards such that it didn't allow her to get her board out and she had a hard time getting ahold of the right person at the Rec Center and it was never resolved as there was no enforcement or follow up. Why is she paying a higher rate when there is absolutely no additionally benefit?

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for changes to the agenda; Trustee Dent asked that General Business Item J.2. as this would have been a perfect project that could have been deferred when we did that review last year. It should be pulled as it is a very expensive project, he is not sure what we are getting and not getting, and that we should start with the design before approving the contracts. Trustee Schmitz said she would like to support Trustee Dent's request. She then asked that everyone take a look at agenda packet page 464, Practice 13.2, and stated that this is how capital projects are to be managed and that paragraph 13.8.7, per our policy, we should be at 13.8.6, as the Trustees haven't reviewed a design, reference is to agenda packet page 463, the Trustees are responsible for the review of the design and Staff has leapt over the design review, planning and giving feedback and now we are ahead and it doesn't appear this is following our practices on agenda packet pages 463 and 464. Therefore, she would like Staff to bring this back and show the design specifications, etc. for our feedback. Trustee Schmitz concluded by stating that she supports the removal and this item being brought back with the design specifications. Trustee Wong said she understands about not voting on it however she would like to have some discussion on this item and create the if and how and that we need to discuss that at the agenda item. Trustee Schmitz said that the drawings and specifications are not included, reference Policy 3.1.0, and that Staff is not following how projects are to progress so the Trustees and public can review the design. Chairman Callicrate asked if this has to go to a vote. District General Counsel Nelson said that a vote is required given there is no consensus. District General Manager Winquest said Trustee Schmitz is correct because the design was within his authority and within the budget. The Board should discuss this and he agrees with Trustee Wong. In lieu of the policy and the authority, Staff didn't need to come to the Board therefore it is unfair to state that Staff was negligent because this design contract was within District General Manager's authority. He is fine with moving it but that was why design contract didn't come before this Board. Trustee Tonking asked if the Board can discuss the item without voting on the item itself. District General Counsel Nelson said yes and that it is his recommendation to leave the item as is and leave it as a discussion as it doesn't require action. Chairman Callicrate asked the Board

if they were okay with this General Business item being for discussion only. Trustee Dent said yes, that he is ok with discussion. Chairman Callicrate asked Trustee Schmitz if she was okay with discussion only, Trustee Schmitz said she is ok with discussion. Chairman Callicrate said that the agenda is approved as submitted except that General Business Item J.2. will be discussion only.

E. DISTRICT GENERAL MANAGER'S UPDATE (for possible action)

District General Manager Winqest went over the submitted report. Trustee Schmitz said that these rates for golf should have been included in our discussion on golf rates because what they are paying per round is \$50 and if her memory is correct, the cost per round for operational expenses is \$97.36 per round so she said that she thinks that this should have been included in our rate discussion for golf. District General Manager Winqest said that those aren't actually rates but rather special rates that were created for this tournament. He did talk to Golf Staff about where they got that rate and noted that this tournament was during the last week of the golf season. District General Manager Winqest continued his overview and updated that he had a meeting on Monday, facilitated by Washoe County Commissioner Hill, that the United States Forest Services has incorporated the IVGID request on the parcel across from the high school in the work plan for a special use permit. Finally, this meeting is Engineering Manager Chorey's last Board meeting and he wanted to thank Mr. Chorey for his work and noted that we have not been fully staffed, in Engineering, since he has been the District General Manager. We are in the process of hiring a new Engineering Manager and will make that announcement at the appropriate time. Chairman Callicrate said thank you to Mr. Chorey for his work. Engineering Manager Chorey said thank you, that he learned a lot, and that everyone has been welcoming for the time he has been here. Chairman Callicrate wished Mr. Chorey well on his next endeavor.

F. REVIEW OF THE LONG RANGE CALENDAR (for possible action)

District General Manager Winqest went over the long range calendar. Trustee Schmitz said that there is an item to develop a process for soliciting/hiring professional services which hasn't been completed so she would like to get that on the radar. The report on audit of selected parcels which she asked about some time ago and that she believes is done and complete so when does Staff think that will get to the Board? In reviewing this Board packet, we need to put on our agenda some sort of discussion from Board members, what we want in our memos to the Board, as she thinks a reference to the Board policies and practices would be helpful. Also, she has been asking for financial analysis and some of our callers were asking for cost based analysis, which is very important, so she would like it if we, as a Board, could discuss what we want to see in memorandums. District

General Manager Winqest said that he will follow up with the Director of Finance on the parcels as well as follow up on professional services. Yes, it is beneficial for Staff to know what the Board would like to see in the memorandums as that would help Staff to get that feedback. Trustee Dent said he likes that idea and that he has three items to be added to the long range calendar that are coming through Audit Committee – meeting minutes of 3/11/2021 - page 89, consultant re: employee benefits; page 91, price all venues for non-profits; and then an item that was passed at today's meeting – interviews dates and times for next Audit Committee member appointment which will be for a two-year term. Trustee Wong said she thought we needed to reschedule one of the May meetings. District General Manager Winqest said we are going to keep the May 26 meeting because of noticing, etc. of the public hearing.

G. DISTRICT GENERAL COUNSEL UPDATE (for possible action)

There is no District General Counsel update for this agenda.

H. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.

H.1. Audit Committee Chairman Matthew Dent – Verbal Report on Audit Committee Meeting of April 29, 2021

Audit Committee Chairman Dent said that the Audit Committee reviewed the whistleblower program draft and that we are getting there. This item will be coming back to us in June and then it will be forwarded to the Trustees. On internal controls, we are making a little progress, Audit Committee At-Large Member Derrek Aaron is the liaison and that he has just started on this effort and that there was no update as he wasn't present for today's meeting. We also had the engagement letter with Davis Farr and the Audit Committee had a discussion with Jennifer Farr and we are awaiting an audit work plan. The next Audit Committee meeting is scheduled for June 9, 2021 at 4 p.m.

I. CONSENT CALENDAR (for possible action)

There are no Consent Calendar items for this agenda.

J. GENERAL BUSINESS (for possible action)

J.1. Review, discuss, and possibly authorize or approve:

- (A) Four contracts for the Burnt Cedar Swimming Pool and Site Improvement Project - Fund: Beaches; Project 3970BD2601. Vendor: CORE Construction in the amount of \$3,845,865 which includes adding alternates #1, #2, #3, #4, Tri-Sage Consulting in the amount of \$69,500, Reno Tahoe Geo Associates, Inc. in the amount of \$21,000, TSK Architects in the amount of \$105,680;**
- (B) Resolution Number 1886 authorizing a budget augmentation of \$1,000,000 from available funds within the Beach Capital Fund (Fund 590) in support of the Burnt Cedar Swimming Pool Renovation Project**

(Requesting Staff Member: Engineering Manager Nathan Chorey)

District General Manager Winqest said we got guidance from the Department of Taxation that is why we had the change to this item. Engineering Manager Chorey introduced CORE Construction representatives Travis Coombs and Daniel Salego, who gave a brief overview of the submitted material. Engineering Manager Chorey gave an overview of the submitted materials. Trustee Schmitz said, on agenda packet pages 167G and 167H, related to CMAR contingency, will any savings or approved value engineering be added to the contingency? On agenda packet 167G, it says CORE has say on the use and does the District have a change order process so we have some control as it says it is used at CORE's discretion so she is asking to have that modified so the District has more decision making on some of those things. Director of Public Works Brad Underwood said we have had that decision with CORE and there is an approval process so that oversight is included and that yes, we can have some modification to that language. Trustee Schmitz asked District General Counsel Nelson if that change could be made; District General Counsel Nelson said yes, we can make that change. Trustee Schmitz said on agenda packet page 21, on the cost sheet, there is a line item in the amount of \$175,000. It talks about it being reserves however it appears to be for things outside the construction project. Can this potentially be removed from this project because this is supposed to be about the pool? The painting of the building is part of maintenance and the fact that it says reserves, well, she needs clarification please. Engineering Manager Chorey said all the funds are for this project as we don't want to paint the building but the Tahoe Regional Planning Agency (TRPA) is requiring us to improve the value and it is a direct requirement of this project by TRPA. Trustee Schmitz said so it is not reserves but it is for other construction costs. Trustee Schmitz said

she does have questions about financing. We have to set aside the funds for the entire project and that she is concerned about what our fund balance is and are we still in compliance or below for our policy relative to the beach fund? Trustee Dent said agenda packet page 201 says it is time and material with a not-to-exceed – is that correct? Engineering Manager Chorey said yes, that is correct, time and material with a not-to-exceed. Trustee Schmitz asked if the bid sheets were acceptable from a contract perspective? Look at agenda packet page 192, used as a basically scope of work statement, other pages are letters, agenda packet page 199, that should have Exhibit A on the top of it is a letter, is this acceptable for a contract as well as legally acceptable to protect the District as far as a scope of work goes? District General Counsel Nelson said yes and that he is working with the Public Works team on updating and that it is very consistent with past District practice. Trustee Wong said thank you to Engineering Manager Chorey for fostering this project along and that it has been a pleasure to work with you; it is extremely exciting to vote on this project after all this work. Trustee Schmitz asked if the Director of Finance will be addressing the financial question? Director of Finance Navazio said regarding funds and fund balance question – as proposed, the project budget is built into next year's budget and one of the actions items tonight is to advance those funds. With this project, this year's budget, and what is proposed for next year, the Beach Fund is projected to end, next fiscal year, with a fund balance that continues to meet the current fund balance policy in the Beach Fund and to be clear, it is close. Also, this project is not dipping into the fund balance. Trustee Schmitz said she would like clarification as we can't talk about future funds, we can only talk about the funds that we have in this fiscal year's budget and so her question is in this fiscal year, she doesn't believe we have the funds to appropriate \$4.7 million to this and in addition what does it do to this fiscal year's fund balance? Director of Finance Navazio said we have been collecting monies this year through the increase in the beach fees, there is sufficient funds available in the fund balance, we are not asking nor is it required that the Board appropriate the entire amount of the contract, this is an early opening and that is what we clarified with the State of Nevada Department of Taxation just earlier this week so the funding plan is to advance no more than \$1 million that would be spent on this contract, and the small risk that the Board absolutely needs to be aware of is that the recommendation to proceed with the contract tonight presumes that the Board is going to approve next year's capital budget that will include the balance of the funding that is needed for the project. From a cash flow standpoint – we have the funds available, from a budget appropriations standpoint, the resolution that is part of this packet would provide the budget authority for the contractor's charges before the end of the fiscal year, we

would have the remaining portion, \$3.35 million, included in next year's budget, based on our estimates and at the end of the project, the Beach Fund is able to support the project and not dip into the operating reserve, and the current recommendation in front of the Board provides appropriate budget authority consistent with Nevada Revised Statutes (NRS) related to this kind of project. Trustee Schmitz said so this is something that you reviewed with the Department of Taxation and how this is being presented is all acceptable per NRS and the Department of Taxation? Director of Finance Navazio said correct, we explained the situation to the State and they are comfortable with the revised resolution. Trustee Dent asked if Staff will have the breakdown for this at the next meeting? Director of Finance Navazio said the budget workshop next Wednesday will include forecasts and projections for each of the major funds, including the Beach fund, as well as projections on ending this fiscal year and that he is not sure about the additional breakdown. Trustee Dent asked if we have enough time to update this information such that we aren't getting an addendum to the packet? Director of Finance Navazio said yes. Trustee Schmitz said on page 167, I., it talks about what is excluded and it talks about lifeguard chairs, reels lane markers, and such so are all those types of things included in our estimated project budget? Engineering Manager Chorey said yes those items are included in our reserves because IVGID can procure those items less expensively ourselves. Trustee Schmitz said on page 167D, it talked about carpentry, interior, etc. what is that for? Engineering Manager Chorey said we are going into the mechanical room for the pool and we are going to have to totally reorient that room. Trustee Schmitz said if we approve this as it states with all the alternatives or will the alternatives come back up for discussion at a later date and time. Engineering Manager Chorey said we are recommending approval tonight and you are welcome to discuss them. The concrete color will be discussed further as there is a small sample that is forthcoming that we are going to review and approve. Trustee Schmitz said the concrete is sort of a Tahoe color and that is the color of our rocks. Engineering Manager Chorey said that is why we are having them pour a standard concrete sample next to the color concrete square, solicit feedback and make a decision.

Trustee Wong made a motion to:

1. Award a guaranteed maximum price construction contract to CORE Construction in the amount of \$3,749,404, consisting of a \$3,508,440 base contract and \$240,964 for CMAR Contingency and allowances, for construction of the Burnt Cedar Swimming Pool and Site Improvement Project.

2. Award add alternates #1, #2, #3 and #4 to CORE Construction in the amount of \$96,461 for the Burnt Cedar Swimming Pool and Site Improvement Project.
3. Authorize Chair and Secretary to execute the contract based on a review by General Counsel and Staff.
4. Authorize Staff to approve all change orders associated with the contract and the CMAR contingency and allowances.
5. Authorize Staff to utilize construction reserves for additional work, permit fees, and District furnished material/Furniture, Fixtures and Equipment (FFE) up to \$160,000.
6. Authorize Staff to enter into a Short Form Agreement with Tri-Sage Consulting in the amount of \$69,500 for services during construction of the project.
7. Authorize Staff to enter into an Additional Services Addendum with Reno Tahoe Geo Associates, Inc. in the amount of \$21,000 for services during construction of the project.
8. Authorize Staff to enter into an Additional Services Addendum with TSK Architects in the amount of \$105,680 for services during construction of the project.
9. Approve Resolution Number 1886 authorizing a budget augmentation of \$1,000,000 from available resources within the Beach Capital Fund (Fund 590) in support of the Burnt Cedar Swimming Pool Renovation Project.

Trustee Tonking seconded the motion. Chairman Callicrate asked for further comments, receiving none, he called the question – the motion was passed unanimously.

Chairman Callicrate called for a break at 7:33 p.m., the Board reconvened at 7:47 p.m.

J.2. Review and discuss and possibly authorize or approve: (revised at the start of the meeting – Approval of the Agenda)

- (A) Two contracts for the Recreation Center Upstairs Lobby Restrooms Remodel - 2020/2021 Capital Improvement Project: Fund: Community Services; Division: Water; Project 4884BD1902. Vendor: Avail Construction in the amount of \$159,832.40 and Ward-Young Architecture in the amount of \$20,487;**
- (B) An additional \$52,556 be authorized from the Community Services Fund Balance to increase the project budget; and**
- (C) Resolution Number 1885 authorizing a budget augmentation of \$52,556 from available resources within the Community Service Capital Fund (550) Fund Balance to augment the Recreation Center Restroom Remodel project budget**

Requesting Staff Member: Engineering Manager Nathan Chorey

Engineering Manager Chorey gave an overview of the submitted materials. Trustee Schmitz said, if we go to agenda packet pages 463 and 464 of the Board packet, this is the process for doing our capital expenditures, on agenda packet page 463, it highlights the Trustee's responsibility to design and specification. It was within some spending authority, but the Trustees have the oversight for design specifications, etc. and we are in the same place with locker room project and the Trustees haven't been involved with the design, prioritization or anything that so let's take these projects and back them up a bit and see if the Board agrees with the projects and design specifications and look forward to agenda packet page 464 – acquisition – it is the Trustees' responsibility to award contracts, and we got ahead of ourselves as the spending authority doesn't supersede the process for capital projects. Chairman Callicrate said that Trustee Schmitz makes good points. We need to get to where we can live and breathe under our policies and that this is a little bit of the cart before the horse. Trustee Schmitz said that is why we should discuss them. Go to agenda packet page 204, it talks about the strategic plan and that if we are really here to abide by our policies and practices. Chairman Callicrate said to that point, the Board needs to be more clear and concise to Staff and that this has been issue for the last several years. There have been inconsistencies in our Board policies, so postponing it to the next meeting so we can be abiding by our Board policies is the right thing as we are in a conundrum right now. Trustee Dent said Trustee Schmitz is spot on as we haven't seen this so it is the cart before the horse. Also, and this is a technicality, the fund is water. Engineering Manager Chorey said that is a mistake. Trustee Dent said he didn't have time to go by there and see why this is so expensive for how small that space

is – what is the square feet? He can't understand how the price got to where it is. It would be nice to have a complete package and that has been a part of a previous budget so we understand what we are getting into and a priority for the District. Is this needed now – don't know? Is it worth paying \$200,000 for a couple of restrooms – seems expensive and we don't know the square footage. District General Manager Winquest said he is not discounting Trustee Schmitz, but that this is a problem and our Board policies make it extremely difficult for Staff to do our jobs. He should have the authority to do this design project. When the packet came out, Staff let the Board members know that they can come by and look at it; none took us up on that offer. Trustee Dent said to refer to it as just a couple of restrooms is an insult to the public as these are 30 year old bathrooms. He understands the frustration with not seeing the design, there was a good job done with the design, and that he has no problem with not seeing the design specifications and validate that. District General Manager Winquest said he is frustrated as we keep running into these issues and that as Staff, we need clear direction so we don't have to go through this process. Frustrated because our policies just make it really challenging to sort through and do our jobs. Chairman Callicrate said he knows that the terminology used and that this is why policies need a thorough reviewing and vetting. We need best management practices and what makes sense for 2021. We still have valid points, and that these have been added to, subtracted from, and cobbled together so we need consistency. Trustee Wong said one, understanding from our Staff, they have laid out the ideal timeline, and given the holidays during the summer and not starting construction, what are the implications for delaying and what is the drop dead date for making this decision and then a comment that we are getting so caught up on how policies and procedures are written and that we are not making good governance decisions. We all know that we have problems with policies and procedures but we need to make good governance decisions. There is an issue with those bathrooms so let's not hamstringing ourselves from making good decisions. Engineering Manager Chorey said we scheduled 50 calendar days for construction, so depending on review, 50 days beyond on that. The two projects cannot happen concurrently rather they have to follow each other. We have to sit down with the team to see what the peak season is. District General Manager Winquest said if we are going to push or cancel, we will work through it. The idea was to get it done prior to us getting us back to 100% open early summer. We will make it work if you want to delay the project. Trustee Tonking said thank you for doing this and that those bathrooms are tight and that is a little concerning. Yes, the bids are high but we are doing something for the next 30 years and we should be doing something that will last that long and not shorting that effort. In the

community, the infrastructure in the Recreation Center is a big complaint and we need to make sure that we are moving it along on the correct path. Trustee Schmitz said to address both General Manager Winqest's comment and Trustee Wong's comment about hamstringing or that the General Manager is talking about that this is always happening; this is the first time that this has ever happened. We have, as this Board, since she has been on this Board, we have used the design process, even with the CMAR project, we have talked about design then we go to construction so she doesn't think it is anything unusual or abnormal or difficult to provide the Board an opportunity to weigh in on design and to make sure that it fits in with prioritization efforts. She thinks the issue we have been having with Board packets is that they have been missing materials and she doesn't think that in this case, since she has been on the Board, we have ever had a situation where we are approving a construction contract and we have not seen a design. She doesn't think that this is always happening and that she thinks this is a one off and that it might have been anxious because it needs to be done. She did go over and reviewed the restrooms situation and the locker room situation so she doesn't appreciate of kind of being accused that she didn't. District General Manager Winqest apologized as he was not aware that you went over. Trustee Schmitz continued by stating that she did go over there and to her, she and the District General Manager have talked about the locker rooms for quite some time and she truly sees a need in the locker rooms and if costs are so high and we get a really high bid for the locker room it may be that, as a Board, we potentially could maybe decide to defer this once we understand what it is we are designing and what is the scope of it. So she thinks what is being asked is reasonable and it is realistic and she doesn't see anything wrong with saying that the Board of Trustees should weigh in on the design of projects and that if there is potentially some definition needed about how big the project is or some dollar value of the project that if those refinements need to be made, based on feedback from the General Manager, well then we can revise our policies. But she thinks, in some regards, doing those restrooms construction in the middle of summer when it is very, very busy over at the Recreation Center, it might be better for the general community to not have it being done at the peak season over at the Recreation Center with people coming in relative to summer activities. So, she just wanted to share her thoughts. District General Manager Winqest said he wants to apologize to Trustee Schmitz as he wasn't aware that she over and thank you for going over at taking a look at the restrooms. The summer is the slow season because everyone is outside doing their exercise and there is no good time to do the locker room project. Trustee Schmitz said that's okay and maybe it won't be so busy because we are limiting punch card purchases and that she is remembering

the line out the door. Engineering Manager Chorey said on June 9, we were asking for authorization for the locker room project and the Slott Peak waterline project so should be of those be agendized to review the design? Should utility projects be included as he just wants to be clear on direction? Director of Public Works Underwood said that is his concern as he thinks the General Manager is just trying to make it easier on the Board and Staff because if he goes back to 3.8.6 as pointed out by Trustee Schmitz, he would read it a little bit differently because general oversight of the project design specifications doesn't mean we bring it back to you, happy to do that if that is what you would like us to do. That means more to him that the Board is approving the budget, seeing the project sheets, and that is really the responsibility and then you read the next step down and that is that the General Manager who ensures the design and specifications correlates to the capital projects and that if you want to move the General Manager duties up to the Trustees duties, we can do that and bring it back to you before we bid the project and it would be nice for all of us to know what the process is so we can follow it and not having this discussion. Trustee Dent said when it is Recreation that is when we look at design stuff, and that what he remembers is discussing the effluent pipeline and that those are more questions than anything and that he thinks it is more about Recreation and he thinks of the Tennis Center, Incline Beach House, and the Mountain Golf Clubhouse and that all of those the Board weighed in on the design and maybe we could put a dollar threshold to it because a little paver replacement project out in front of the Recreation Center, he doesn't think that any of the Board members want to see your design for that and that it is more of the stuff that we are going to get questions about and he feels like the restrooms down at Ski Beach, same thing, right, so all of those things have come back to the Board and he doesn't know if it is necessarily needs to cross the lines to Utilities but that is just his input on it. Trustee Schmitz said that is exactly what she was going to say and that in all of our policies, Utilities is not thought about so she thinks that the Engineering Manager's question was a really good one and that when we review these policies we need to be clear of whether we are talking about Utilities or Community Services and the beach or all of the above so she agrees with Trustee Dent's comment. District General Manager Winquest said that he agrees with Trustee Dent as well and that the reason the Board saw those is because the design costs were above the General Manager's authority. Chairman Callicrate said that talking about wastewater, waste, etc. isn't the most exciting to most people whereas a new building, pool, or whatever usual gets a little bit more attention. Also, in the public works arena, those projects come in at quite a large price notwithstanding that the Burnt Cedar pool is at a certain level. We have quite a discussion about this discussion only item

and what we should do is bring it back to our next meeting which will postpone it for two weeks and that we need to get it on an aggressive schedule and then being on a proactive schedule with our venues/amenities.

J.3. Review, discuss and possibly approve an emergency resolution (Resolution Number 1884) that temporarily limits access to the beaches, located in Incline Village, Nevada known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, provides for possible occupancy limits, provides discretion to limit, restrict, and/or cancel any and all group picnic reservations, place a limit on the purchase of punch cards, and provides for a method to make necessary and immediate changes with a communication process to the Board of Trustees – Effective Date April 29, 2021; End Date December 31, 2021 (Requesting Staff Members: District General Manager Indra Winqest and Parks & Recreation Superintendent Shelia Leijon)

District General Manager Winqest gave an overview of the submitted materials. Chairman Callicrate said thanks for taking the data and it is the right thing to do and error on the side of caution and look after our property owners, residents and guests so they can have a safe and enjoyable experience. He likes the idea of capping the punch cards, majority of the community is in full support of the restrictions in the resolutions as well as the cap on the punch cards, and the cashless payments. Thanks for addressing it now and tightening it up. Trustee Wong said she supports this and we need to figure out how to make some of these things permanent. Can one reload the punch cards, with the cap, and how are we going to treat the reloads? District General Manager Winqest said we can't reload the cap rather we issue a new card. We are having the discussions with the General Manager's Ordinance 7 Committee and shifting to additional guest access and another card. The parcel owner gets five issuances, punch card is 1/5 of the Recreation Fee, remember that a lot of people don't use them just for the beaches as they use them for other venues, people are going to have make a decision on where they use them, and if you cap them, you won't be able to bring guests to golf or beaches which triggered the credit card payment of guests. Prior to last year, a resident could buy as many daily access tickets to the beaches and we are recommending eliminating them. Trustee Wong said what about limiting the beach access card, etc.? District General Manager Winqest said he doesn't know if we could do that but we can look at it with the General Manager's Ordinance 7 Committee. Trustee Wong said punting it to the future is fine. Trustee Dent said he is in favor of this resolution and making the adjustment to last year. He is also

excited about the work that the Ordinance 7 Committee is doing. We have learned about the silver and gold cards over the past 6 months so we should limit access to employees; that should also be done and he is favor of adding that to the resolution. Trustee Tonking said she is in favor of this as it is a good way to contemplate to keep our beaches safe and well as our community. On average, how many punch cards were purchased? Parks and Recreation Superintendent Shelia Leijon said there were 158 in 2018, 180 in 2019, and over 2,000 in 2020. Trustee Tonking said she knows that the Ordinance 7 Committee is looking at this. To Trustee Dent's point, she is not sure how comfortable she is in restricting employees and that it is not the time with recruitment challenges. She is not sure with that aspect at this moment without further research. Trustee Schmitz said relative to Trustee Dent's point, it is a valid point. There are two issues – keep people safe and limit access. We are doing a lot of changing for our parcel owners, parcel owners have been understanding, it has been identified the importance of abiding to our beach deed, and limiting our silver and gold employees who are non-residents, and not only residents, but employees. Agenda packet page 388, paragraph 7., allows the General Manager make amendments with the Chair of the Board. As the General Manager mentioned, he gets pressure. The beach deed says that the Board of Trustees have the ability to limit so paragraph 7. should be stricken because it conflicts with the beach deed and it will reduce the pressure on the General Manager. We don't have any other ordinances or policies that the General Manager can amend. It is her recommendation, as she is fully in support of this, to add Trustee Dent's modification about silver and gold cards and that paragraph 7. be removed. Chairman Callicrate said that there is nothing in here about gold and silver cards or being too narrow with the resolution and that we don't want to get an Open Meeting Law complaint so he would like District General Counsel to weigh in. District General Counsel Nelson said, consistency with the beach deed and being consistent with Ordinance 7 itself, while the District General Manager can't do anything that is inconsistent, the Board can delegate to the District General Manager and that is what that language references. He will need to get back to you on gold and silver cards. Trustee Wong said that the COVID is extremely fluid and the Board is just giving the authority in consultation with our Chair and that she trusts them both to make directions especially how fluid the situation is and how the changes are occurring. District General Counsel Nelson said that the agenda item does allow occupancy limits so it is within the scope of the agenda item. Chairman Callicrate said it is still a work in progress and that he would defer to the General Manager's Ordinance 7 Committee as there is more to it. These people got these privileges and then to have them taken away, well, he doesn't want to be too presumptive by acting as he knows that we have deed

restricted beaches that are for property owners and guests. Is this opening up a potential situation legally? District General Counsel Nelson said we have been looking at this issue in preparation of an upcoming agenda item, and it is not an entitlement or property right, it can be removed, the point is well taken and he is not prepared and there is already an agenda item set for May 12 and that it can be addressed at that time. Chairman Callicrate said we are all in support of the resolution and to Trustees Dent and Schmitz point's, bring it back on May 12 and we can modify it then as he is trying to be really careful on this and wants to be restrictive but doesn't want to set us up for a legal issue. Trustee Schmitz said she just wants to point out that she agrees with all of the statements made and that the same concerns can be turned around to parcel owners as we are asking for changes with parcel owners so she wanted to point out that those same assumptions pertain to parcel owners. Chairman Callicrate said that they are not mutually exclusive, he doesn't want to act rationally in one area and then back up. Trustee Schmitz said that this coin has two sides, that we are all in this together, and that it is multi-faceted and all need to be making some concessions. District General Manager Winquest said District General Counsel will be presenting all the background material, up to this point, and that he is a non-resident employee and if you are worried about silver and gold card access it was about 30 employees last year and employees were less than 2% of the visits. Worried about silver and gold passes, he thinks they are residents and that they can use those passes as he doesn't want the community to think we get a lot of visits. Trustee Schmitz said then it is an easy gesture and a compromise all the way around.

Trustee Wong made a motion to that the Board of Trustees makes a motion to adopt Resolution 1884 – an emergency resolution that temporarily limits access to the beaches, located in Incline Village, Nevada known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, provides for possible occupancy limits, provides discretion to limit, restrict, and/or cancel any and all group picnic reservations, place a limit on the purchase of punch cards, and provides for a method to make necessary and immediate changes with a communication process to the Board of Trustees – Effective Date April 29, 2021; End Date December 31, 2021. Trustee Tonking seconded the motion.

Trustee Schmitz said she thought that we were bringing this back to include the things that Trustees Dent and Schmitz wanted. Chairman Callicrate said he has asked for a legal opinion, this would be an additional to, and Counsel is bringing back an opinion, and then that would be put into this resolution

for operations; that was his direction. Trustee Wong said that she concurs. Trustee Tonking said she concurs and then we amend and act at the next meeting. Chairman Callicrate said we need to get this place and then do any additional tweaking when we will have that legal opinion on May 12. Trustee Tonking said this gives us time to amend it going forward with the relative information. District General Counsel Nelson said we can bring a draft amendment on May 12. Chairman Callicrate restated the information to date. Trustee Schmitz said she doesn't feel paragraph 7. is in alignment with any other policies and the beach deed specifically says it is the Board that controls the beaches. We have Zoom and technology so it is not difficult to schedule an emergency meeting, so it is paragraph 7. that is her concern right now. Chairman Callicrate said our legal counsel answered that and what our beach deed states and how we delegate our authority to the General Manager and that he doesn't know where the misunderstanding is and our legal counsel made it clear that the language is clear and consistent with Ordinance 7. District General Manager Winqest said that is the reason it is in there and asked Trustee Schmitz what is her concern and is it about decision making? Trustee Schmitz said she is concerned with compliance with our policies and that the Board approves policies. She is trying to adhere to what our policies are and that she is not trying to make trouble. One of the issues within Ordinance 7, and it has always had this problem, is that the Board is the decision maker and to suddenly go and delegate it, it puts pressure on the General Manager. It is an element of this, it is the policy, and the Board of Trustees is the body that oversees it. She has no issues with the General Manager and Chair, as you can't make changes, and that is for the Board to decide. We need to tighten up and adhere to our ordinances. District General Counsel Nelson said there may be some miscommunication as we only adopt rules that the Board has set up. The language from Ordinance 7, sort of what is the appropriate level, etc., and there will be little things that come up and this language allows him to do that sort of stuff. Trustee Dent said he would fine supporting this resolution given that we are bringing back the gold and silver passes and the non-resident employees and having a resolution prepared; he is in favor of it.

Hearing no further comments, Chairman Callicrate called the question and the motion was passed unanimously.

- J.4. Review, discuss and possibly approve recommended Beach Venue Rates to include Adult Beach Guest Access, Kayak Storage, Paddleboard Storage, Daily Boat Launch Fee, Season Pass Watercraft Launch Fee, and review, discuss and possibly approve revisions to the Season Watercraft Launch Pass Form**

(Requesting Staff Members District General Manager Indra Winquest and Parks & Recreation Superintendent Shelia Leijon)

District General Manager Winquest gave an overview of the submitted materials. Trustee Schmitz said if you have a policy, you have a policy. The ramp privileges should say "...will be revoked" and if residents are abusing this privilege then it is a recreation privilege violation so what do we do? In pricing, we haven't really done a cost analysis. We are hitting our parcel owners with higher fees and why we are doing it? She would like to have some discussion as a \$2 increase is 10%. Every time we launch a boat, there is manual labor, pay a launch fee and move on. District General Manager Winquest said regarding the season pass, users scan, launch and they go which is an efficient way to move them through the ramp. As to the increase in pricing, we have already paid for the racks. Staff just needs clear direction and it's just about having an understanding of what is the expectation. A lot of people are really irritated about being on a waiting list. We have found people who are subletting their spots which is hard to catch. We have people who aren't using them but they are subletting them to someone else who has access. These situations don't give an opportunity to another who has been waiting. Staff is fine with grandfathering and that is a good compromise. No one has purchased a winter rental. Staff understands the program and in talking with everyone and what we are bringing is in the best interest of the District and the majority of the community. Whatever we do, no one is going to be 100% happy, however there has to be some compromise, decisions have to be made, and Staff fully understands that these are difficult items to bring forward as we know there is some division. Trustee Dent said he is fine with most of the rates, however, in the future, please do a little bit better job of tying to the costs, re-evaluating every year, and updating. When it comes to the annual boat launch pass and in comparing that to the paddleboard pass, it just seems there are more costs with launching a boat than someone who walks in and places a paddleboard into the water; it just seems a lot more expensive with boat launches. District General Manager Winquest said yes, you are correct there are more costs with the boat ramp as compared to paddleboards and Staff is trying to go with incremental price increases. Trustee Dent said he would like to see that rate increased to \$250 as it would be interesting to see where that tipping point is. He understands and is just curious to see where we push that rate to and either users are paying or residents are paying. Chairman Callicrate said if commercial businesses are doing what they are doing on a residential pass, well, it is 2021, and we have to buckle down as the community has spoken and they are not happy with 30% of our boat launches going to commercial. We all know them and they are all great

people. The community is subsidizing or the users are taking on more of the burden – kayak and paddleboard. If someone is subletting their space, we don't want to get to that. It has gone on and it is hard to oversee and with this going on and a 5-year waiting list, we are not charging enough and incremental increases are good.

Trustee Wong made a motion to:

1. That the Board of Trustees makes a motion to approve the following recommended rates for 2021-2022 Incline Beach Operations including:
 - Adult Daily Beach Guest Access - \$15 per adult (non-peak/peak)
 - Kayak Storage - \$275 – *beginning May 1, 2022*
 - Paddleboard Storage - \$195 – *beginning May 1, 2022*
 - Daily Boat Launch Fee - \$22 per launch
 - Season Watercraft Launch Pass Fee - \$195 per annual launch pass
2. That the Board of Trustees makes a motion to approve the 2021 Annual Watercraft Launch Pass form effective May 1, 2021.

Trustee Tonking seconded the motion.

Trustee Schmitz asked if the language on the form is being changed from “may” to “will”? Trustees Wong and Tonking both said yes. Trustee Dent said that he thinks that we are missing an opportunity when it comes to the annual boat launch pass pricing.

Chairman Callicrate called the question and Trustees Wong and Tonking voted in favor of the motion and Trustees Schmitz, Dent and Callicrate voted opposed to the motion. The motion failed.

Trustee Dent asked that the boat launch fee be increased to \$250. Trustee Schmitz said that is 11 launches. Trustee Tonking said that the average launches are 9.6 and that she would feel better going to \$225.

Trustee Tonking made a motion to:

1. That the Board of Trustees makes a motion to approve the following recommended rates for 2021-2022 Incline Beach Operations including:
 - Adult Daily Beach Guest Access - \$15 per adult (non-peak/peak)
 - Kayak Storage - \$275 – *beginning May 1, 2022*
 - Paddleboard Storage - \$195 – *beginning May 1, 2022*
 - Daily Boat Launch Fee - \$22 per launch
 - Season Watercraft Launch Pass Fee - \$225 per annual launch pass

2. That the Board of Trustees makes a motion to approve the 2021 Annual Watercraft Launch Pass form effective May 1, 2021 and that the word “may” will be changed to “shall”.

Trustee Dent seconded the motion. Chairman Callicrate, hearing no further comments, called the question – Trustee Schmitz voted opposed and Trustees Tonking, Wong, Dent and Callicrate voted in favor. The motion passed.

Chairman Callicrate called for a break at 9:30 p.m.; the Board reconvened at 9:40 p.m.

- J.5. Review, discuss, and possibly approve a new current year CIP Project (# 4588RS2101) to convert Tennis Court #9 to four dedicated Pickle Ball courts, to be funded from the reallocation of capital funding originally approved for Tennis Court Resurfacing (CIP #4588RS1401), in the amount of \$17,600. (Requesting Staff Members: District General Manager Indra Winqest and Parks & Recreation Superintendent Sheila Leijon)**

District General Manager Winqest gave an overview of the submitted materials. Chairman Callicrate said he is in support of accommodating more pickleball players and that it is nice to see the Tennis Center hopping up there. He would like to address a few of the concerns for the tennis players – one of the courts has cracks and dead spot – scheduled for resurfacing this year? Knows that because of the sun beating down on the courts. Is it possible to put a sunshade up there and how high up it would need to be – have we looked into that and making that court more accessible? He doesn't know how it would be done or what it would entail. He is sensitive to the concerns of the tennis community and understands the balance acting with

an unutilized facility. District General Manager Winqest said crack filling – courts 1-7 were built in the mid-70s, the foundation struggles, been talking to Staff about replacement, do get cracks every year and we do budget for crack filling on an annual basis. The same contractor that does the conversion will do this work, it will be done in late May/early June and yes, this year, Staff noticed some pretty big cracks. Sun and shade – with the current height of the fencing, we would have to do some structural work and those types of sunshades can get damaged during wind. Is it possible? Yes, we can look at it and the sun is hardcore at 6,200 feet. Chairman Callicrate asked if we can take an another look at that idea.

Trustee Wong made a motion to re-appropriate \$17,600 from 2020/21 Capital Project #4588RS1401, Resurface Tennis Courts 8 -11 budgeted at \$17,600 to a new Capital Project (CIP #4588RS2101) to convert court 9, at the IVGID Tennis & Pickle Ball Center, to four (4) dedicated Pickle Ball courts. Trustee Dent seconded the motion. Chairman Callicrate asked for any further comments, hearing none, he called the question – the motion was unanimously passed.

J.6. Review, discuss and possibly award Emergency Construction Contracts for Reconstruction of Sewer Pump Station #13 – Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500 and Burt and Burt, Inc. in the amount of \$12,000, and authorize budget augmentation of \$146,550 within the District’s Utility Fund (Fund 200), to support total project costs (Requesting Staff Member: Director of Public Works Brad Underwood)

Director of Public Works Brad Underwood gave an overview of the submitted materials. Trustee Schmitz asked if our insurance is covering this at 100 percent and have they approved these bids? Director of Public Works Underwood said he is not sure it is at 100 percent, they have approved the bids, and we will continue to provide information to them to get full costs. Trustee Schmitz asked if it is a full cost recovery? Director of Public Works Underwood said yes, working through with them as they have a concern about the upgrading of the equipment because it is old, and they are asking about the roofing. We are doing everything we can to get full cost recovery on this item.

Trustee Wong made a motion to:

1. Award Emergency Construction Contract for Reconstruction of Sewer Pump Station #13 – Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500.
2. Award Emergency Construction Contract for Reconstruction of Sewer Pump Station #13 – Fund: Utilities; Vendor: Burt and Burt, Inc. in the amount of \$12,000.
3. Authorize a budget augmentation of \$146,550. within the District’s Utility Fund (Fund 200), anticipated to be fully-reimbursed by insurance proceeds, to support the reconstruction of Sewer Pump Station #13.
4. Authorize Staff to execute the contract documents.

Trustee Tonking seconded the motion. Chairman Callicrate asked for any further comments, hearing none, he called the question – the motion was unanimously passed.

J.7. Review, discuss and provide feedback on potential revisions to selected Board Policies and Practices:

- (A) Capitalization Policy - (Board Policies 8.1.0 and 9.1.0, and Board Practice 2.9.0)
- (B) Capital Planning, Capital Budgeting and Capital Expenditures (Board Policy 12.1.0 and 13.1.0 and Board Practice 13.2.0)
- (C) Fund Balance Policy - (Board Policy 7.1.0 and Board Practice 7.2.0)
- (D) Working Capital Policy - (Board Policy 19.1.0 and Board Practice 19.2.0), and
- (E) Central Services Overhead - (Board Policy 18.1.0 and Board Practice 18.2.0)

(Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Navazio gave an overview of the submitted materials. Trustee Schmitz said tonight when we met with our new auditor, we were asking some questions related to this. It was very clear that they are not providing guidance or internal controls and all they can do is to assess or abide by those thus she is concerned about assistance from auditor. Director of Finance Navazio said that the context of her comments is that she won't

tell us what our policies will be. Everyone has been fairly generous in providing policies from their clients that they believe are robust templates and the other was filling in the amount. The auditors are not in a position to tell us what the threshold should be, however, they have been very generous in providing examples related to our existing policies. These things should never be considered in stone and with the Board's help, we can implement new policies and then update. The starting point is wipe slate clean and touch on issues that need to be done. Trustee Schmitz said on agenda packet page 469, that wasn't included here, is that something that is already completed as she is confused by that one. Director of Finance Navazio said we still have work to do, have a good start on it, we have updated some rates, this is an ongoing discussion, and will need to have a discussion about pricing. It is an ongoing effort and our feeling is have had good discussions and that needs to continue. Trustee Schmitz said that you will be incorporating the suggestions of Moss Adams on updating the formula etc. on the cost allocation determination? We need to have a more robust determination on what to allocate. Director of Finance Navazio said there are two parts to that update and one is having the mechanics and this is an area that we should and will be looking at. However, in the current budget process, have done a little bit of that, including what costs should be or shouldn't be included, and it really needs to mesh with that overhead recovery policy or take advantage of our General Fund not having an aggressive need and it is probably Phase 2. Trustee Wong said as you get into leases, let her know as she can assist. She can tell that a lot of work went into this. Trustee Tonking said thank you to the Director of Finance for all the work and it is a really good way to think through them. Chairman Callicrate said he agrees. Director of Finance Navazio said that there is still work to be done, there is a goal to have a formal review initially updated going into the new fiscal year, by taking it incrementally we will get there, and he hopes that the Board is supportive of coming back in May or June with some of these. Chairman Callicrate said yes and that he is looking forward to having better consistency.

K. APPROVAL OF MINUTES (for possible action)

K.1. Meeting Minutes of April 14, 2021

Chairman Callicrate asked for changes, none were received so the minutes were approved as submitted.

L. REPORTS* (Reports are intended to inform the Board and/or public)

There are no Reports for this agenda.

M. FINAL PUBLIC COMMENTS*

Margaret Martini passed on her opportunity to speak.

Aaron Katz said he found it very interesting how the General Manager got all frustrated when the subject came up about the bathroom remodels at the Rec Center and supposedly Staff didn't know what to do. The problem we have is Staff has its own agenda and they use the Board as nothing more than a rubber stamp and the moment there is any pushback or objection, Staff gets frustrated and that is exactly what we saw – pushback, frustration. And then he heard something very interesting and he hopes he got this right, Staff was talking about that we have already paid for the design on the locker room remodel project and it is currently out for bid and we wanted to coordinate the work with the bathrooms at the Rec Center. He could be mistaken but this Board hasn't approved the locker room remodel project, it is one of the projects on the tentative capital improvement budget that according to Staff is nothing more than a placeholder. This Board hasn't approved that project. So what is staff doing going out to spend money for design work? And what is Staff doing sending it out to get bids? This is just an example of they do what they want to do rather than what the Board directs and it is part of our frustration. He is also concerned about the fact that we have all these permanent projects that are out there that is just lining up - for the bathrooms, then the locker room, and that is just over \$1 million at the Rec Center. To quote our General Manager, looking at it as a business, what should we do? Well, in his opinion, we should just shut down the Rec Center, we can't afford it, these projects keep coming up year after year for millions and millions of dollars, running all of these at an operational loss, and at the end of the day, you are just coming back to the property owners to subsidize the losses and it is totally wrong. Take it to every business and at some point in time, you just have to say and you need to become fiscal responsible.

Cliff Dobler said at the beginning of today, he talked about that he thought the rates for couples versus single people was quite discriminatory because the couple rates give a substantial discount to the second person in the couple. Now first of all, he doesn't even know what a couple means. In today's world, that could be a wide range of a number of things – he could hold Tim Callicrate's hand and he would guess they would be a couple. But at any rate, what he found interesting during this whole evening was that he went through the four main venues and at the Rec Center, as he said, the

single rate is \$525 but there is a \$223 discount given to the second person of the couple which is 42% off the single rate. He doesn't understand why they would get that amount of a discount when they are using the same facilities that a single person is using. We going over to golf, and he is talking about the all play pass there and the single has to pay \$2,965, a couple, for that second person its \$1,150 or 38% off and then the Tennis Center is not as bad as the single person has to pay \$380, the couple gets \$30 off for the second person which is 8%. Now what is fascinating is that nothing is given at Diamond Peak for couples at all. In fact, there is no couples rate. So he would like to understand as they hit the same golf balls, they make the same number of divots and that he would say that woman have a few more divots then men, if that is a couple, and he doesn't understand how this can even happen because it is so discriminatory. His wife is a little older than he is and she doesn't use the facilities as much as he does and why should a couple that can use the facilities and use all of them be able to get such a large discount for the second person; he just doesn't understand why that would even be acceptable. The second thing he wanted to say is on the bathrooms, the General Manager said something very fascinating to him, he said well he has authority under the issuing of a contract under 3.1 because the design was less than \$50,000 so therefore he doesn't have to comply with 13.1.1 and 12.2 because somehow the contract that he was able to issue trumps the policies so therefore that's why we didn't do what we were supposed to do under the two policies and he thinks what he was trying to do was to conflate two different things.

Denise Davis said that she hopes that all of the Trustees have heard the news that the Washoe County Commissioners did not approve funds for the mobility hub proposed for the old elementary school site mainly due to a technicality. This is only a delay, not a defeat. Commissioner Hill announced Wednesday, at TRPA's Governing Board meeting, that the funding will again by on a Washoe County Commission agenda in May. General Manager Winquest has told Commissioner Hill and TTD District Manager Carl Hasty that one of the problems that this location poses for IVGID is our Staff dealing with even more public trying to access our private beaches. His comments seem to have fallen on deaf ears. She also wants to share that the vast majority of TTD discussion is about the Incline hub serving as "additional parking for Sand Harbor". When Sand Harbor gates are closed, where do you think those people will head? Why does Incline need to serve as a solution to a Nevada State Park problem? Be wary of promises to consider other locations for this hub. Mr. Hasty has already stated in public meetings that no other site meets his criteria for a hub. She urges the Board

to contact Commissioners Hartung, Herman and Lucey to explain the District's concerns directly.

Chairman Callicrate said he would just like to make a comment to what Mr. Dobler said – Mr. Dobler you won't be holding his hand because he isn't his type and he just wanted to clarify that right now. Trustee Wong said that she is glad that Chairman Callicrate is taking a lot more lightly than she is but she found his comments extremely sexist and racist and she is extremely offended and she is absolutely appalled that he is a member on our Audit Committee. Trustee Tonking said that she seconds that and that it is very offensive to many members on our own Board so she would like to make that very clear. General Manager Winquest said it was absolutely unacceptable that this man is on our Audit Committee. District General Counsel Nelson said you are allowed to briefly respond and to discuss items that came up during public comment but you can't deliberate and we are starting to trend towards a deliberation.

[Post Meeting Note: At the May 26, 2021 Board of Trustees meeting, District Clerk Herron stated that Trustee Wong had asked that the word "racist", in her comment above, be removed and replaced with the word "homophobic"; no Trustee objected to the change and the minutes were accepted as amended.]

N. ADJOURNMENT (for possible action)

The meeting was adjourned at 10:41 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Lynn Whetstone – E-mail dated April 28, 2021

Submitted by Aaron Katz – Written statement to be included in the written minutes of this April 29, 2021 regular IVGID Board Meeting – Agenda Item J(5) – Converting an unnecessarily budgeted Tennis resurfacing capital improvement project ("CIP") to an equally unnecessary pickle ball court conversation rather than returning the funds to the owners of the local parcel/dwelling units who were involuntarily assessed based upon Staff's representation of the former

Herron, Susan

From: LYNN WHETSTONE <lwhetstone@prodigy.net>
Sent: Wednesday, April 28, 2021 8:32 PM
To: Info_at_IVGID
Subject: Comments regarding Item J.5 on April 29th meeting agenda re: new pickleball courts

Follow Up Flag: Follow up
Flag Status: Completed

Dear IVGID Board Members,

I support IVGID's efforts to protect the health and safety of Incline residents on the beaches as described in Item J.3 of this agenda. However, the proposal contained in Item J.5 to build four additional pickleball courts this year is inconsistent with this goal of protecting residents' health and safety during the continuing pandemic. Because pickleball courts are used without a court reservation, there is no limit to the number of players who show up and wait on/near the court to play. Last summer most of the pickleball players waited without masks or social-distancing. The combination of large numbers of people playing pickleball and the remodeling of the Tennis Center caused many of the tennis players not to play at all, even though tennis CAN be one of the safest sports during a pandemic.

Therefore, good data does not currently exist regarding the potential demand for tennis courts at the IVGID Tennis Center. Nationally, according to an Associated Press article on February 11, 2021, recreational participation in tennis increased 22 percent last year. We did not see that in Incline for the reasons mentioned above. But we are also very recently seeing a greater number of full-time residents in Incline, many of whom are younger than the existing group of tennis players. Therefore, we really don't know what the potential demand for the tennis courts will be moving forward. Anecdotally, a friend who is putting together the roster for one of the ladies' league teams recently told me that half of her players are new to Incline and many of them played league tennis in their former towns.

For these reasons, any decision to permanently increase the number of pickleball courts should be delayed until there is good data about the demand for tennis and pickleball courts BY INCLINE RESIDENTS and the pandemic is no longer a factor. In the meantime, the funding budgeted for resurfacing tennis courts should be used to improve the condition of those courts which most need it, including Court 5, which has major cracks.

Thank you for considering my concerns.

Lynn Whetstone
1024 Apollo Way

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS APRIL 29, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM J(5) – CONVERTING AN UNNECESSARILY BUDGETED TENNIS RESURFACING CAPITAL IMPROVEMENT PROJECT (“CIP”) TO AN EQUALLY UNNECESSARY PICKLE BALL COURT CONVERSION RATHER THAN RETURNING THE FUNDS TO THE OWNERS OF LOCAL PARCEL/DWELLING UNITS WHO WERE INVOLUNTARILY ASSESSED BASED UPON STAFF’S REPRESENTATION OF THE FORMER

Introduction: Local parcel/dwelling unit owners who are involuntarily assessed the Recreation (“RFF”) and Beach (“BFF”) Facility Fees have told staff and the Board time-and-time again that rather than using their RFFs/BFFs to improve and expand upon the District’s recreation venues, the moneys should be used simply to repair and maintain those existing facilities. Yet here staff propose “re-appropriating” unused funds for tennis court resurfacing for upgrading/converting one of the existing tennis courts at the District’s Tennis Center (court 9) to four (4) dedicated pickle ball courts¹ rather than returning these now proven unnecessary funds to those whose parcels/dwelling units which were unnecessarily levied. Given this is a prime example of one of the several things that are fundamentally wrong with the District and its ignorant staff, I object. And that’s the purpose of this written statement.

On May 27, 2020 The Board Represented to the Public That \$17,600 Was “Required” to Resurface Tennis Center Courts 8-11: The Board passed its CIP Budget on May 27, 2020². One of the CIPs budgeted was project #4588RS1401, the resurfacing of courts 8-9 and 10-11³. Moreover according to staff, the Board allegedly “re-affirmed (was a) select project...critical (to its)...priorities.”⁴ Since the District did not have the funds to pay for this project, as is essentially all of the time, its funding came from the 2020-21 RFF⁵.

¹ See page 399 of the packet of materials prepared by staff in anticipation of this April 29, 2021 Board meeting [“the 4/29/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0429_-_Regular_-_Searchable_-_Part_3.pdf)].

² Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/Current_Budget_Year__5_Year_Project_Summary_Book_APPROVED_5.27.2020.pdf (“the 2020-21 CIP Budget”).

³ See page 9 of the 2020-CIP Budget as well as page 96 of the 5/27/2020 Board packet (see below).

⁴ See page 17 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 Board meeting [“the 5/27/2020 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

⁵ See page 32 of the 5/27/2020 Board packet [“Staff has prepared a revised budget for fiscal year 2020-21 that, upon final adoption, provides appropriations covering costs of operating, *capital* and debt in support of District activities. Consistent with Board direction...the final FY2020-21 budget has

Now I want you the reader to listen what the Board represented to the Board and the public when it adopted the 2020-21 RFF⁶:

“The amount of moneys required for the fiscal year extending from July 1, 2019, to June 30, 2020⁷, has been determined by this Board to be about \$5,783, 115 for the Recreation Facility Fee...for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities.”

In other words, the \$17,600 budgeted for resurfacing of these four (4) tennis courts was not discretionary, but rather, *required*.

Now Staff is Telling the Board and the Public That the Funds Budgeted Were Really *NOT* “Required” to Resurface Tennis Center Courts 8-11: As evidence of this fact, listen to page 399 of the 4/29/2021 Board packet:

“After evaluating the court conditions coming off a low impact winter, the contractor has determined that based on the recent conversions of courts 10 and 11 and the current condition of both courts 8 and 9, the scheduled court resurfacing is not necessary this current year.”

In other words, the \$17,600 budgeted for resurfacing of these four (4) tennis courts was really *not required*.

So what do we do with monies involuntarily exacted from local parcel/dwelling unit owners under the premise they were “required,” when in-truth-and-in-fact they really weren’t required?

Since the District Obtained \$17,600 From Local Parcel/Dwelling Unit Owners Based Upon the Representation it Was “Required,” Yet it’s Not Required, Where Does Staff Get Off Keeping the Money and Simply Re-Purposing it Rather Than Returning it to Those Whose Parcels/ Dwelling Units Were Involuntarily Assessed? While you the reader are trying to come up with an answer, listen to NRS 205.300(1)⁸:

been revised to reflect a Recreation Facility Fee of \$330 to be collected from all properties within the District to support planned expenditures within the Community Services Fund” (see pages 30 and 103-104 of the 5/27/2020 Board packet)].

⁶ See ¶II at page 114 of the 5/27/2020 Board packet.

⁷ Notwithstanding the Report’s reference to fiscal year 2019-20, I presume the Board meant fiscal year 2020-21.

⁸ Go to <https://www.leg.state.nv.us/nrs/nrs-205.html#NRS205Sec300>.

“Any bailee of any money, goods or property...and any agent, manager or clerk of any person, corporation, association or partnership, or any person with whom any money, property or effects have been deposited or entrusted, who uses or appropriates the money, property or effects or any part thereof in any manner or *for any other purpose than that for which they were deposited or entrusted*, is guilty of embezzlement, and shall be punished in the manner prescribed by law for the stealing or larceny of property of the kind and name of the money, goods, property or effects so taken, converted, stolen, used or appropriated.”

Like I said, ***where does staff get off keeping the money and simply re-purposing it?***

Even Though Local Parcel/Dwelling Unit Owners Have Paid to Unnecessarily Resurface Tennis Courts 8-11, Staff Propose They be Assessed For the Same Thing a Second Time: Since presumably one or more of tennis courts 8-11 will require resurfacing in the future, why not simply hold onto the money already obtained so local parcel/dwelling unit owners won't have to be assessed a second time for the same project? Instead, listen to what staff propose at page 399 of the 4/29/2021 Board packet:

“Staff will work with the contractor to re-adjust the court resurfacing schedule for courts 8 through 11 in the multi-year Capital Improvement Program.”

Which means that the cost will be included in a future budgeted CIP funded by a future “deferred”⁹ RFF!

The Truth of the Matter is That the Subject Action is Being Proposed Because According to Staff, the RFF is Really a Tax: In other words, since the District has collected the money as if it were a tax, it's available to be used for any CIP or purpose of staff's choosing. So according to staff, all the Board need do is designate an alternate use. Listen to page 400 of the 4/29/2021 Board packet:

“The estimated cost of converting Tennis Court #9 to four Pickle Ball courts is approximately \$17,000. *No funding is currently provided in the FY2020/21 for this project*; however, the current year capital budget includes funding in the amount of \$17,600 for re-surfacing of tennis courts 8-11 (CIP # 4588RS2101), through Community Services Capital Fund (Fund 580) appropriations...Staff recommend(s)...establishment of a new capital project to convert Tennis Court #9 to four Pickle Ball courts through deferral of the funded Tennis Court resurfacing project, and reallocation of \$17,600 to the new Pickle Ball Court conversion project.”

⁹ See page 400 of the 4/29/2021 Board packet.

Or as an alternative, staff proposes using the money for some “new project in the 2021/22 Capital Program Plan.”⁹

Actually, Given Board Practice 13.2.0.2.4, I’m Surprised Our GM Has Agendized This Matter For Possible Board Action: Board Practice 13.2.0.2.4¹⁰ states as follows:

“The General Manager has the authority to redirect the design or specifications affecting up to an aggregate of \$50,000 if it does not exceed the total approved cost of the project.”

Given the subject re-direction involves the proposed expenditure of \$17,000⁹, our GM could have unilaterally decided to redirect the expenditure to pickle ball courts.

This Episode is a Prime Example of Staff’s Misuse of the RFF Because it Doesn’t Pay to Make the District’s Public Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed: Remember, according to the District the RFF pays for nothing more than a standby service charge for the mere availability to access and use public recreational facilities¹¹ conditioned upon payment of user fees at those venues where such fees are charged. Yet routinely, staff is able to accumulate *more* than what is merely necessary to make the public’s recreational facilities available to be used by those parcels/dwelling units which are assessed.

This behavior first became apparent when recreation bonds were retired in 2011. Although the servicing costs of those bonds were no longer required, and the resolution adopted by the Board explaining the reasons for the RFF declared that the RFF was required to pay for the servicing costs of outstanding bonds, the RFF did *not* decrease. In fact as I have previously demonstrated, staff misrepresented that those servicing costs continued! This financial reporting technique was coined “smoothing” by former Finance Director Gerry Eick.

Then what became less apparent was that budgeted CIPs were being intentionally budgeted at amounts higher than actually required. Meaning that if and when prosecuted, these projects would come in “under budget” creating an intentional surplus which translated into an higher fund balance.

Or if never prosecuted, these projects would simply be perpetually “carried forward” even though the monies necessary to pay for them were paid by local parcel/dwelling unit owners. Again creating an intentional surplus which translated into an even higher fund balance.

And now what the reader can see is a fourth means of creating a surplus and increasing the fund balance; budgeting for an unnecessary project and then after the monies have been received from the RFF, cancelling the project without refunding the money to those whose properties were assessed. In all four instances excess funds from the RFF are accumulated to create a “slush fund” available for future unbudgeted, unappropriated and unnecessary “pet projects” such as the very

¹⁰ Go to page 15 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Practices_762016.pdf.

¹¹ See ¶I at page 113 of the 5/27/2020 Board packet.

project now before the Board! And as evidence these techniques have been employed, all one need do is track the steady increases in fund balances!

Conclusion: The RFF/BFF aren't here to fund every whimsical expenditure staff can concoct. So just because staff can come up with some allegedly reasonable purpose for an expenditure, doesn't necessarily mean they can fund it with the RFF/BFF. Yet here we see that's not staff's mindset. Their view is that once they get their hands on the public's money, they will go to the ends of the earth to avoid giving it up regardless of the representations made to exact the money in the first place. So really, it's a "use it or lose it" mentality.

I and others I know feel otherwise. Putting aside the issue of whether it was appropriate in the first place to assess the RFF, and resurfacing of tennis courts was an appropriate expenditure based upon the representations giving rise to the RFF, the fact staff now admit that the money isn't required means it should be returned to those whose parcels/dwelling units were involuntarily assessed. And that's what I ask the Board to do what staff refuse. Deny staff's request and return the unnecessary monies to those who made payment in reliance upon representations *to the contrary*. If pickle ball is such a money-making proposition, let staff charge the users of this service the costs associated with converting one of the public's tennis courts into pickle ball courts.

And to those asking why our RFF/BFF are as high as they are and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!