



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 27, 2020** in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directive 006, 016 and 018, 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 3:30 p.m. on Wednesday, May 27, 2020) 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 THE IVGID BOARD OF TRUSTEES*
- C. **REQUIRED PUBLIC HEARING ON THE DISTRICT'S OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS, FISCAL YEAR 2020-2021** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*)
- D. **REQUIRED PUBLIC HEARING ON THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES, FISCAL YEAR 2020-2021** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*)
- E. PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- F. 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.
- G. DISTRICT STAFF UPDATE (*for discussion only*)
 - 1. Interim District General Manager Indra Winquest – **pages 4 - 12**
- H. REPORTS TO THE IVGID BOARD OF TRUSTEES*
 - 1. District General Counsel: Law Firm of Hutchison & Steffen
 - 2. Board Treasurer Sara Schmitz

Incline Village General Improvement District

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

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

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NOTICE OF MEETING

Agenda for the Board Meeting of May 27, 2020 - Page 2

3. Audit Committee Chair Matthew Dent

I. GENERAL BUSINESS (*for possible action*)

1. Review, Discuss and Possibly Approve Fiscal Year 2020/2021: Budget, Capital Improvement Project Budget, Recreation Facility Fee, Beach Facility Fee and Central Service Cost Allocation (Requesting Staff Member: Interim District General Manager Indra Winquest) – **pages 13 - 101**
 - a. Revision to Policy 18.1.0 Central Services Cost Allocation Plan
 - b. Review and adopt the proposed Recreation Facility Fee of \$330 per parcel/dwelling unit and the proposed Beach Facility Fee of \$500 per parcel/dwelling unit;
 - c. Review and adopt the Incline Village General Improvement District Final Budget as prepared on the State of Nevada Form 4404LGF; and
 - d. Review and adopt the Incline Village General Improvement Fiscal Year 2020/2021 Capital Improvement Project Budget
2. Review, Discuss and Possibly Adopt Resolution Number 1879: A Resolution Approving the Report for Collection on the Washoe County Tax Roll of Recreation Standby and Service Charges, Fiscal Year 2020/2021 (Requesting Staff Member: Interim District General Manager Indra Winquest) – **pages 102 - 116**
3. Review, discuss and possibly adopt Resolution Number 1880: A resolution of intent to transition to Enterprise Funds for Fiscal Year 2021/2022 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 117 - 120**
4. Review, discuss and possibly take action on a settlement offer received by the Incline Village General Improvement District from Mr. Aaron L. Katz as submitted by his attorney Richard H. Cornell with an expiration date of June 2, 2020 (Requesting Staff Member: Interim District General Manager Indra Winquest) – **pages 121 - 123**

J. APPROVAL OF MINUTES (*for possible action*)

1. Meeting Minutes of Regular Meeting of May 6, 2020– **pages 124 - 195**
2. Meeting Minutes of Special Meeting of May 7, 2020– **pages 196 - 228**

NOTICE OF MEETING

Agenda for the Board Meeting of May 27, 2020 - Page 3

- K. BOARD OF TRUSTEES UPDATE (**NO DISCUSSION OR ACTION**) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*
- L. PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- M. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (*for possible action*) – **page 229**
- N. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, May 21, 2020 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of May 27, 2020) 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 (Administrative)
2. Incline Village Post
3. Crystal Bay Post
4. Raley's Shopping
5. Incline Village
6. IVGID's Recreation
7. The Chateau at

SUSPENDED – STATE OF NEVADA EXECUTIVE DEPARTMENT, DECLARATION OF EMERGENCY, DIRECTIVE 006 (SECTION 3), 016 AND 018.

- Vorderbruggen Building Offices)
- Office
- Office
- Center
- Branch of Washoe County Library
- Center
- Incline Village

/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 Peter Morris.

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

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; 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.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
Interim 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 2020-2021

DATE: May 20, 2020

On May 27, 2020, 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 Winquest
Interim General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of May 27, 2020

DATE: May 20, 2020

Interim General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Filing of 2020-21 District Budget & Recreation Roll	6/1/2020	GM Winquest/Director of Finance Navazio/Board of Trustees	Public Hearing on Final Budget/Rec Roll 5/27
Effluent Pond Lining Project Request for Qualifications (RFQ)	Board award contract at early July BOT Meeting.	GM Winquest/Director of PW Pomroy Trustees Wong/Dent	Publicly advertising RFQ. Qualifications due 6/5.
Effluent Pipeline Project Request for Qualifications (RFQ)	Board award contract at early July BOT Meeting.	GM Winquest/Director of PW Pomroy Trustees Wong/Dent	Publicly advertising RFQ. Qualifications due 6/5.
USFS Parcel Acquisition	Ongoing	GM Winquest	Met with USFS Staff 4/2/20 process of filing a special use permit. Will be delayed as a result of COVID-19
Burnt Cedar Pool Project	10/31/2021	Engineering/GM Winquest	Top design team has been notified. IVGID Staff and consultant are negotiating contract.
Guest Access Ticket Revision	Completed	GM Winquest	Included details of new process in GM Report on 4/1 and 4/14.
No Smoking/Vaping Policy	Completed	GM Winquest	Resolution approved by BOT on 4/1. Implementation beginning.
Internal Controls Audit	6/30/2020	Audit Committee/GM Winquest/Director of Finance Navazio	In beginning stage; scope of services development

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 Administrative Revisions	TBD	GM Winquest	Public Hearing - postponed due to COVID – 19 Virus impact
Smith vs IVGID Litigation	6/30/20	Legal Counsel/Board of Trustees/GM Winquest	Update coming in June
Utility Reserve Fund/Rate Study	Summer 2020	GM Winquest/Board	Need to discuss a target date
2020-22 Strategic Plan	7/1/2020	Senior Management Team/Board of Trustees	Planning for workshop in June 2020
2020-21 Budget Workshop	Completed	Senior Management Team/Board of Trustees	Scheduled for 5/7/20
2020-21 Budget Kick off Workshop	Fall 2020	GM Winquest/Director of Finance Navazio	Will discuss during long range calendar

COVID–19, Impacts to the District & update on closures and restrictions

Diamond Peak and the Recreation Center closed on Monday, March 16th. Additionally, all community programming has been cancelled or postponed until further notice. Public Works, Administration, and Chateau all closed to the public on Tuesday, March 17th. The Parks remain open for drop in use and social/physical distancing is being monitored closely. Parks Staff is gradually being brought on to address needs to maintain and prepare the venues for seasonal operations.

As of April 30th, the beaches are accessible. Key operational aspects:

- High Sierra Patrol is currently on site 11:30am – 9:30pm
- All Beach Parking lots open 11am – 8pm Mon – Thu, 9am – 8pm Fri – Sun
- Incline & Burnt Cedar Beach Gates are currently Staffed 11am - 7pm Mon – Thu, 9am – 7pm Fri – Sun (High Sierra Patrol locks gates at 8pm)
- Ski Beach Boat Ramp opened on Wednesday, May 20th. Gate will be staffed from 7am – 8pm daily. Launching is limited to Tahoe only watercraft with seal in tact. TRPA has not announced when they will begin providing watercraft inspections.
- Beaches are currently open to IVGID Picture Pass and Recreation Punch Card Holders only
- Physical/Social Distancing required
- No pop up tents

Beach operations are constantly changing and staff has and will remain flexible as restrictions are ready to either lifted or added dependent on impact of COVID – 19 and observed behavior at the beach properties.

Many full time staff are working from home and/or are working a combination of on site and home as well as utilizing sick and/or vacation leave. Additional cost savings steps, as they relate to Full Time Year Round and Seasonal Management staff have been implemented and include a combination of temporary hourly furloughs and percentage pay decreases. Part Time Seasonal and hourly staff are currently working on a critical need basis only. Our Human Resources team is doing an outstanding job of working through the State and Federal guidelines for our workforce.

The Community Services teams are working on developing reopening strategies to make sure a healthy and safe environment is provided so that our residents and guests are comfortable visiting our venues and participating in activities. Additionally, Staff is working on digital and online resources to keep the community active and engaged. The golf courses are currently open and parks staff will continue with normal preparation for upcoming seasons although it is universally understood that there may be impacts as a result of COVID-19. The Recreation Center is closed until further notice, however, Recreation Counter Staff is available to answer phone calls and respond to emails. Recreation Counter staff is working on methods to open up access to services in the best interest of health and safety. This includes additional sanitization, barriers at the counter, line distancing, PPE measures.

The Public Works & Utilities team continues to provide outstanding service while protecting the water and sewer infrastructure during this extremely crucial and challenging time. Engineering staff continues to work on project development and management, Public Works Administration is closed to the public but Staff is answering phones and responding to emails during normal business hours.

- *IVGID Public Works will temporarily suspend disconnections and penalty charges for delinquent accounts during this time. We will work with customers facing financial hardship to develop payment plans in order to assist with past due balances. We encourage any of our customers to contact us if they have concerns about their account balances.*

Nevada's Governor Sisolak issued an extension to the "Stay at Home" order until Late May. However, beginning May 1, restrictions on activities including Golf, Tennis, and Pickle Ball have been lifted and will be allowed if operated safely by agencies maximizing prevention of the spread of COVID-19. The Championship Golf Course opened on May 18th, while the Mountain Golf Course opened on May 25th. Additionally, Parks & Recreation Department staff opened the Tennis Center on May 18th, as well as other parks venues. These venues will see a phased opening with safety and distancing requirements and measures in place. Group activities are not currently being planned as part of a phase 1 opening. Staff will continue to provide information to the community as these plans further develop.

Recent Facility/Venue Openings

Incline Beaches and Boat Ramp – Open to IVGID Pass and Recreation Punch Card holders (Burnt Cedar Pool opening TBD)

Disc Golf Course – May 11

Championship Course Driving Range – May 11

Championship Golf Course – May 18

Incline Tennis & Pickleball Center – May 18

Incline Skate Park – May 21

Mountain Golf Course – May 25

Village Green & Incline Park Playing Fields – Open for limited drop in use

Incline Bike Park – May 23

**all facilities/venues open with Covid-19 restrictions*

Capital Projects Update May 20th, 2020

Design

Championship Golf Maintenance Building Drainage and Washpad Improvements

A 2020 Capital Improvement Project, this project will improve surface and sub-surface drainage, construct a modern wash pad facility, and spot treat pavement failures at the Championship Golf Maintenance Building. Moving forward with this project will address health and safety issues and prevent future damage to this facility. A local engineering consultant has completed the design and is currently preparing the final bid documents. The project is scheduled to be publically advertised for bids on May 8th, and bid results will be presented at the June 24th Board of Trustees meeting. Construction is anticipated to start in mid-August 2020.

Martis Peak Road - Water Main Replacement

A 2020 Capital Improvement Project, this project includes slip lining a 14-inch water main under State Route 28 and replacing aging steel water main in Martis Peak Road and Rifle Peak Court. IVGID Engineering staff completed the design. The project is currently being publically advertised for bids and bid results will be presented at the June 24th Board of Trustees meeting. Construction is anticipated to start in mid-July 2020.

Tennis Center Renovation

The Board approved on June 19 for staff to begin the design of the tennis center renovation. The architectural, design and permitting services scope of work was approved at the August 14 BOT meeting with the removal of Bocce Courts. The key project objectives are renovation of the pro-shop buildings and surrounding site to renovate aging restrooms, expand the pro-shop by enclosing outdoor kitchenette area, expand and enhance the deck area, improve wayfinding and flow of traffic through the Tennis Center. The Board selected a design development alternative on November 13th and authorized public advertisement for bids on March 11th. The video conference Pre-bid meeting on April 29th was well attended by prime

and sub-contractors and staff is optimistic we will receive multiple bids on this project. Bid results are scheduled to be presented to the Board on June 10th.

Effluent Pipeline Project

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 February 26, 2020 Board of Trustees Meeting, a design services scope of work was presented to the Board to begin replacement of Segment 3, the scope of work was not approved. The Board has placed this project on hold pending the hiring of a Project Manager to conduct a complete project review of the Effluent Export Project. The annual CIP amount of \$2,000,000 will be allocated to this project. At the March 11, 2020 Board of Trustees meeting, the Board of Trustees unanimously approved to restrict \$9,656,890 to the Effluent Pipeline Project, Project #2524SS1010 from the Unrestricted Net Position in the Utility Fund effective March 12, 2020.

Effluent Pond Lining Project – 2599SS2010 (this is a new capital project #) – PO#

A component of the Water Resource Recovery Facility (WRRF) operation is a non-permitted 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 February 26, 2020 Board of Trustees Meeting, a design services scope of work was presented to the Board for lining the pond, the scope of work was not approved. The Board has placed this project on hold pending the hiring of a Project Manager to conduct a complete project review of the Effluent Export Project. On February 27, 2020, Staff set up a new capital project for the Effluent Pond Lining and that project number is noted above. It is also included as an unbudgeted project for the 2020-21 CIP Budget

Construction

Lakeview Ski Lift Maintenance and Improvements

This project includes electrical upgrades to the ski lift. Upgrades consist of the replacement of the Main Low Voltage Control Panel, DC Motor Drive Panel, Return Station Controls, Loading System Controls and Drive panel. The project also includes the replacement of the communication cable from the top terminal to the bottom terminal. There are three distinct components to the project including electrical engineering and design, bidding and procurement for the fabrication of the panels as well as bidding a contracted installation of the replacement panels. An electrical engineer has been hired to complete the design and is currently working with staff to develop the electrical design documents for bidding the panel fabrication and installation. Panel fabrication bid results are tentatively scheduled to be presented to the Board in June.

WRRF Aeration System Improvements

The aeration process of wastewater treatment supplies oxygen to facilitate the biological activity that converts raw sewage into treated wastewater effluent. The plant has six-200,000-gallon aeration basins with two jet aeration clusters per basin supplied by computer controlled multistage centrifugal aeration blowers. This project funds the design and replacement of the aeration system equipment at the WRRF. The Board awarded the construction contract to the lowest responsive bidder, KG Walters, on December 11. Construction has commenced and is anticipated to continue until December 2020. Progress meetings are held every two weeks.

K. G. Walters 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)
\$1,508,500	\$0	\$1,508,500	\$73,539	\$1,434,961

Water Reservoir Safety and Security Improvements – Phase 1

This project would replace the ladders that access the top of the water reservoirs, install intermediate access platforms, install protective railings and install new fall protection devices. The exterior access to the roof area is required to meet the needs of the District to monitor the water quality in the reservoirs and perform routine repairs to radio communication equipment. The ladders also need to be secured from access by the public. The reservoir ladders, fall protection, platforms, and protective railings will meet the current Occupational Safety and Health Administration (OSHA) safety standards. The Board awarded the contract to Resource Development Company on April 10, 2019 for 10 of 13 reservoirs. Construction begins this summer and is expected to be substantially complete by September 30, 2020.

Resource Development 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)
\$362,600	\$0	\$362,600	\$0	\$362,600

Water Reservoir Safety and Security Improvements – Phase 2

The second phase of this project would replace the ladders that access the top of the water reservoirs, install intermediate access platforms, install protective railings and install new fall protection devices for the remaining 3 reservoirs. Bid results are under review and are tentatively scheduled to be presented to the Board on June 10, 2020. If awarded, construction

is scheduled to begin this summer and is expected to be substantially complete by the end of the year.

Mountain Course Clubhouse Renovation

On August 11, 2018 a fire occurred in the Mountain Course Clubhouse which led to the closing of the kitchen area. The Board approved renovation plans include a revised allocation of floor space, changes to access and substantial change to customer flow. A new ADA accessibility to the lower level for food service and construction of a new and expanded deck and the installation of new windows and doors. The Board approved the design on May 22, 2019 and authorized advertising for bids which then occurred on June 21, 2019. The Board awarded the construction contract to Houston Smith Construction at the August 14, 2019 BOT meeting. A notice of substantial completion was filed on April 29th, only punchlist and permit closeout items remain. IVGID staff is very pleased with the outcome of the project and is eagerly awaiting the start of the golf season to show off the renovated venue.

Houston-Smith 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)
\$1,006,000	\$83,575	\$1,089,575	\$916,365	\$173,210

IVGID Recreation Center Site Lighting Replacement

A 2020 Capital Improvement Project to replace bollard and site lights with modern LED fixtures. An outside Electrical Engineering firm has completed design and the project has been awarded to Intermountain Electric, Inc. Construction is scheduled to start the week of June 1st.

Incline Village Bocce Courts

At the August 14, 2019 Board of Trustees meeting, the Board prioritized construction of bocce courts. Two bocce courts were initially included in the Tennis Center Remodel Project but were removed in favor of maintaining the existing hitting wall. At the November 13, 2019 Board of Trustees meeting, a preferred site was selected adjacent to the IVGID Recreation Center. Engineering staff has completed design and the Rapid Construction is the lowest responsible bidder. Staff is requesting Board Approval on a Notice to Proceed at its May 6, 2020 meeting. Construction is scheduled to start the week of June 1st.

Priority Projects & Items

Financial Transparency

Staff continues to evaluate the effects on the current fiscal year budget of COVID-19 pandemic related closure of District venues and curtailment of non-essential programs and services into May, and possibly, June.

As communicated in previous reports, with the strong financial performance through the first three quarters of the fiscal year, we anticipate both the Community Services and Beach funds ending the year *ahead of budget*, assuming continued avoidance of staffing and program costs, consistent with curtailment of facility operations.

While both the General Fund and Utility Fund revenues are largely buffered from short-term impacts from facility closures and level of activity, additional cost-savings measures have been implemented including reduced work hours for staff (limited to essential services), reduced contract services, and deferring of non-essential expenditures. The General Manager is evaluating additional personnel cost-saving measures should closures extend beyond the next thirty days. Criteria is also being established to prioritize pending capital project expenditures through the remainder of the current fiscal year.

Staff has complete the financial close for April 2020 and posted the monthly financials to the District's website along with updating the OpenGov transparency tool. Management has taken measures to control costs during the pandemic that resulted in net operating revenue to be just slightly below budget for the month and remaining ahead of budget year to date.

Capital Project Being Evaluated because of COVID-19 Economic Impacts

The following table has the projects in the 2019-2020 Capital Improvement Project Budget that are being evaluated for deferral or re-budgeting, or cancellation.

Department	Project Title	2019-20 Budgeted Amount	Note
Public Works	Household Hazardous Waste Building Improvements	\$15,000	Cancelled
Facilities	Chateau – Replace Carpet	\$62,000	Being evaluated
Facilities	Replace Hallway Tile at Chateau	\$65,000	Deferred
Parks	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	\$55,000	Deferred
Beaches	Flatscape and Retaining Wall Enhancement and Replacement	\$55,000	Only proceeding with safety improvements, appx \$15,000
Recreation Center	Replace Fitness Equipment	\$45,000	Reduced to appx \$20,000

Tennis Center	Resurfacing of Courts 1-2/Drainage Improvements	\$47,000	Recommended to proceed with court resurfacing. Drainage improvement no longer needed. Partial remaining project funds re-allocated to conversion of court 10 to dedicated Pickle Ball courts. Estimated reduction of \$15k from 19-20 Capital Budget
Champ Golf	Printer Copier Replacement	\$10,000	Deferred
Champ Golf	Venue Signage Enhancements	\$40,000	Being evaluated

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winquest
Interim General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District Final Budget for FY2020-21, State of Nevada Form 4404LGF, and related 2020-21 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 21, 2020

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the District's Fiscal Year 2020-21 Final Budget and related actions to include:

- a. Revision to Policy 18.1.0 and approval of the Central Services Cost Allocation Plan for Fiscal Year 2020-2021 allocating a total of \$1,471,440 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
- b. Review and adopt the proposed FY2020-2021 Recreation Facility Fee of \$330 and Beach Facility Fee of \$500.
- c. Approval of the Incline Village General Improvement District's Final Operating Budget for Fiscal Year 2020-2021 (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 2020-2021.

II. **BACKGROUND**

This agenda item has been prepared for Board of Trustees action to approve the District's FY2020-21 Final Budget as well as several specific 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 FY2020-21 budgets in several respects. While the Board of Trustees was presented the Preliminary FY2020-21 Operating Budget at its meeting of March 11, 2020 and the Draft Capital Improvement Program Budget at its meeting of April 1, 2020, two Budget Workshops were also held; one on May 7, 2020 and another on May 19, 2020. The two 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 and – significantly – consider alternative budget scenarios and prioritization of capital project expenditures in light of the ongoing COVID-19 pandemic that has resulted in closure of District venues and curtailment of programs and services to our residents.

Based on Board of Trustees direction, the Final FY2020-21 budgets have been prepared in recognition of the uncertainty inherent in planning for COVID-19 recovery across District operations, while providing the Board of Trustees and management with flexibility to adapt to circumstances, as they present themselves, throughout the fiscal year beginning July 1, 2020. While we have just recently started to see some level of resumption of activity, consistent with the Governor's Phase 1 "re-opening" of public spaces and facilities, the one certainty in planning for next fiscal year is that activity levels impacting revenues and expenditures will, initially, fall below historical levels, and may remain so for several months into the new fiscal year. Management also acknowledges the need to ensure contingency plans are in place should the public health crisis extend beyond the first quarter of the fiscal year as well as the possibility of a "re-bounce" of the COVID-19 virus this coming fall and winter.

Accordingly, the Final FY2020-21 budgets reflect a significant reduction in revenues and expenditures from the Tentative Budget that was presented in March/April, while nonetheless providing for the resources needed to gradually resume programs and re-open facilities – albeit with strict protocols to ensure the health and safety of residents, guests and employees.

The Final FY2020-21 budget, as proposed, requires Board action to authorize appropriations totaling \$51,393,707 in support of District operations, capital projects and debt, and supports authorized staffing of 258.2 full-time equivalent positions. The spending plan represented by the FY2020-21 budget is supported by revenues of \$54,382,650, including Charges for Services and Facility Fees. The budget also reflects significant appropriations from available fund balances, primarily in support of planned capital projects within the District's Community Services funds as well as 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 include 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 FY2020-21 budget totals \$51,393,707 across all funds, and is summarized as follows:

	Revenues	Expenditures	Change in Fund Balance
General Fund	\$ 5,343,240	\$ 5,170,251	\$ 172,989
Utilities	15,856,126	15,939,294	(83,168)
Community Services	24,817,873	24,660,784	157,089
Beach	5,137,375	2,367,069	2,770,306
Internal Services	3,228,036	3,256,310	(28,274)
Total	\$ 54,382,650	\$ 51,393,707	\$ 2,988,944

2. The General Fund budget, totaling appropriations of \$5,170,251 is primarily supported by tax revenues distributed by Washoe County (property and sales tax), as well as funding provided via the Central Services Cost Allocation Plan. General Fund revenues (primarily consolidates sales tax) have been down-graded as a result of the COVID-19 pandemic, and baseline expenditures reflect the elimination of 1.5 FTE positions and a savings of \$126,000. A total of \$1,471,440 in revenues reflects General Fund reimbursements for costs incurred in support of District operations funded by the Utility, Community Services and Beach funds, consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0.

3. While the District's Utility-funded operations are arguably relatively insulated from the economic impacts of the current crisis, the Board has deferred action on a planned annual water and sewer rate adjustment, which has now been factored into the FY2020-21 Final Budget. The revenues for the Utility Fund reflect a reduction of \$670,178 from the levels assumed in the Preliminary Budget, as well as corresponding reductions in services and supplies (\$108,000) and capital project expenditures (\$600,000) that latter have been deferred to future years, and assumes delayed approval of the rate increases required to support ongoing operations and future investments in the District's utility infrastructure. The budget includes funding in support of a comprehensive Utility Rate and Reserve Study to inform long-term financial planning and future rate adjustments.
4. The District's Community Services funds for FY2020-21 reflect a combined budget of \$24,660,784 supported by Charges for Services, Facility Fees and use of available fund balances. The budgets for each fund within this category have been revised since the approval of the Preliminary Budget to reflect reduced levels of activities resulting from the gradual resumption of activities and anticipated protocols that are being put in place as venues resume operations. It should be noted that funding plan for the Community Services funds continues to assume support from significant net operating revenues from the District's Ski Operations at Diamond Peak. While it is unclear as to whether the COVID-19 pandemic will significantly impact ski operations this winter, the budget has been developed using relatively conservative assumptions for skier visits and revenues as compared to recent history, including this current year when ski operations were closed roughly one-month early.
5. Beach Fund operations in FY2020-21 are supported by appropriations totaling \$2,367,069 funded primarily through the Beach Facility Fee and Charges and Services paid by guests. Beach fund revenues and appropriations have also been reduced relative to the Preliminary Budget. While the beaches are expected to be open and available to residents and guests, revenues are expected to be impacted by reduced program activities, concessions (rentals) and food and beverage operations throughout the summer of 2020.
6. A significant component of the Final FY2020-21 budget impacting the District's Community Services and Beach funds is the proposed 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 \$705 per parcel to \$330 per parcel while the Beach Facility Fee is proposed to increase from \$125

per parcel to \$500 per parcel, pending final Board of Trustees approval. These fee adjustments will reduce Facility Fee revenues to the Community Services funds by \$3.1 million while increasing Facility Fee revenues to the Beach Fund by \$2.9 million compared to the revenues assumed in the Preliminary Budget. The Board of Trustees direction relative to the Facility Fees established for FY2020-21 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 FY2020-21 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. Appropriations supporting FY2020-21 Capital Improvement Program Budget total \$14,377,677 funded through \$9,023,190 in new appropriations and \$5,344,487 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$9.0 million in new appropriations, \$3,572,845 is proposed to be allocated from available excess fund balances, primarily within the various Community Services Funds. 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 FY2020-21 (see above).
8. As noted, the Capital Improvement Project budget for FY2020-21 includes a total of \$5,344,487 in net carry-over appropriations from the FY2019-20 budget. Of the \$17,341,377 identified as available for carry-over from FY2020-21, at total of \$11,986,890 will revert to fund balances for use in future years of the capital plan. This includes \$ 11,586,890 in support of the Effluent Pipeline Project and \$400,000 to complete work required to update the District's Use Permit for Diamond Peak, albeit consistent with a reduced scope of the overall Ski Master Plan. Separate Board action is required to approve the proposed level of carry-over appropriations requested for FY2020-21.
9. Lastly, as it relates to the FY2020-21 Capital Improvement Project budget and updated Five-Year Capital Plan, the Board of Trustees has re-affirmed select projects as critical Board of Trustees priorities. These include the reconstruction of the Burnt Cedar Pool and construction of a new Incline Beach House and related improvements identified in the Beach Master Plan, as well as the need to fund reconstruction of Ski Way and Parking Lot. These

project priorities, relative to available funding capacity, represent a driving factor in the adjustment to the FY2020-21 Facility Fees. In addition, the Board of Trustees continues to prioritize the construction of a new dog park although no funding has been identified for this project at this time.

10. Several additional revisions have been incorporated into the District's Final FY2020-21 Budget that impact implementation of the budget and spending plan. These include the reestablishment of separate Capital and Debt Service Funds for each Community Services fund and Beach Fund as well as the removal of Food and Beverage operations from the Championship Golf Course activity center and Golf Fund.
11. As we move to finalize the District's FY2020-21 budget consistent with Board of Trustees direction provided throughout the budget process as well as requirements of the State of Nevada and applicable Board Policy, separate action is recommended related to the plan to transition the District's Community Services and Beach fund from Special Revenue fund-types back to Enterprise fund-types, beginning with the FY2021-22 fiscal year. A Resolution of Intent to initiate this process has been prepared and is discussed in General Business Item I.3 on this evening's agenda.

Following Board of Trustees action to approve the District's FY2020-21 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, 2020) as preparing the FY2020-21 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 residents that provided input throughout this year's challenging budget process and we 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

Central Services Cost Allocation Plan

Facility Fee(s) – FY2020-21

State Form 4404LFG for the fiscal year ending June 30, 2020

Authorized Positions Summary
Capital Improvement Project Budget
5-Year Capital Improvement Project Summary
Estimated Capital Carry Over Capital Improvement Projects from 2018-19

IVGID Executive Summary based on Form 4404LGF

FYE June 30, 2021

Fund and Function Budgeted Sources and Uses

IVGID	General Fund	Community Services	Beach Fund	Total Governmental	Utilities Fund	Internal Services	Total Proprietary	Budgeted	
								2020-21 All Funds Summary	2019-20 All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,770,000	\$ -	\$ -	\$ 1,770,000	\$ -	\$ -	\$ -	\$ 1,770,000	\$ 1,697,807
Consolidated Tax	1,668,000			1,668,000				1,668,000	1,751,692
Charges for Services		16,616,228	831,955	17,448,183	12,402,440		12,402,440	29,850,623	29,588,263
Recreation Facility Fees		1,763,645	658,580	2,422,225				2,422,225	2,709,330
Intergovernmental & Grants		38,700		38,700	31,000		31,000	69,700	40,400
Interfund	1,471,440	98,849		1,570,289	241,400	3,228,036	3,469,436	5,039,725	4,762,317
Miscellaneous	2,400	130,230		132,630				132,630	112,761
Investments	131,400	52,500	11,250	195,150	148,500		148,500	343,650	467,000
Total Operating Sources	5,043,240	18,700,152	1,501,785	25,245,177	12,823,340	3,228,036	16,051,376	41,296,553	41,129,570
Expenditures by Function:									
General Government									
Operations	4,520,101			4,520,101		3,251,310	3,251,310	7,771,411	7,558,041
Utilities									
Operations				-	8,155,873		8,155,873	8,155,873	7,845,217
Recreation:									
Championship Golf		3,717,478		3,717,478				3,717,478	4,703,639
Mountain Golf		1,141,209		1,141,209				1,141,209	1,027,877
Facilities		1,504,583		1,504,583				1,504,583	549,035
Ski		8,075,342		8,075,342				8,075,342	7,565,368
Recreation Center		2,212,155		2,212,155				2,212,155	2,475,123
Recreation Admin		415,786		415,786				415,786	444,071
Parks		856,535		856,535				856,535	891,279
Tennis		226,781		226,781				226,781	270,423
Beach			1,906,299	1,906,299				1,906,299	2,109,190
Total Operating Expenditures	4,520,101	18,149,869	1,906,299	24,576,269	8,155,873	3,251,310	11,407,183	35,983,452	35,439,263
Net Operating Sources & Uses	\$ 523,139	\$ 550,283	\$ (404,514)	\$ 668,908	\$ 4,667,467	\$ (23,274)	\$ 4,644,193	\$ 5,313,101	\$ 5,690,307
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 923,800
Facility Fees - Capital Projects		533,195	3,207,672	3,740,867				3,740,867	3,624,387
Facility Fees - Debt Service		410,150	7,748	417,898				417,898	417,898
Use of Fund Balance for Projects	300,000	5,594,546		5,894,546	3,032,786		3,032,786	8,927,332	7,027,765
Capital Project Expenditures	(650,150)	(6,127,741)	(454,500)	(7,232,391)	(7,140,286)	(5,000)	(7,145,286)	(14,377,677)	(16,424,397)
Debt Service Payments		(383,172)	(6,270)	(389,442)	(643,134)		(643,134)	(1,032,576)	(1,033,777)
Net Non-Operating Sources & Uses	(350,150)	26,978	2,754,650	2,431,478	(4,750,634)	(5,000)	(4,755,634)	(2,324,156)	(5,464,324)
Overall Net Sources & Uses	\$ 172,989	\$ 577,261	\$ 2,350,136	\$ 3,100,386	\$ (83,167)	\$ (28,274)	\$ (111,441)	\$ 2,988,945	\$ 225,983

**Annual Budget
Fiscal Year 2020-2021
District-wide Sources and Uses
All Funds Rollup**

	Actual 2 Years Ago	Actual 1 Year Ago	Budget Current Year	FY2020-21 Budget Final
REVENUES				
Ad Valorem Property Tax	1,533,905	1,604,615	1,697,807	1,770,000
Consolidated Taxes	1,649,920	1,708,093	1,751,692	1,668,000
Sales and Fees	29,219,525	33,628,837	31,223,435	32,186,757
Concessions	135,413	116,551	95,700	88,700
Sales Allowance	-2,809,737	-3,239,134	-2,908,204	-3,465,263
Facility Fees	6,771,522	6,756,410	6,751,615	6,580,990
Rents	1,066,793	1,065,200	1,149,732	1,029,729
Intergovernmental - Operating Grants	37,220	33,010	40,400	69,700
Fines and Penalties	37,213	23,194	30,000	25,200
Interfund Services	3,442,412	3,724,719	3,394,917	3,568,285
Central Services Revenue	1,094,000	1,169,400	1,367,400	1,471,440
OTHER FINANCING SOURCES				
Non Operating Leases	109,464	112,772	110,361	118,130
Investment Earnings	252,403	846,169	467,000	343,650
Capital Grants	356,708	31,958	923,800	0
Proceeds from Capital Asset Dispositions	129,103	54,233	0	0
Funded Capital Resources	0	0	7,027,765	8,927,332
Transfers In	1,750,000	3,931,339	2,649,000	0
TOTAL REVENUES AND OTHER SOURCES	44,775,865	51,567,365	55,772,420	54,382,650
EXPENDITURES AND USES				
Personnel Cost				
Salaries and Wages	12,730,483	13,678,438	14,259,576	14,171,146
Employee Fringe	4,525,545	4,799,599	5,720,256	5,820,293
Professional Services	403,463	448,017	513,000	643,415
Services and Supplies	7,939,751	8,311,481	8,671,368	8,910,515
Insurance	925,882	1,138,930	665,980	700,020
Utilities	2,249,443	2,242,252	2,388,307	2,411,687
Cost of Goods Sold	1,452,803	1,708,397	1,653,375	1,654,938
Central Services Cost	1,094,000	1,169,400	1,367,400	1,471,440
Fuels Management	190,457	200,000	200,000	200,000
Extraordinary Items	17,368	0	0	0
Intrafund Expense	0	0	0	0
CAPITAL EXPENDITURES				
Capital Improvements	11,191,316	9,143,891	15,737,952	8,673,040
Capital Carry Forward	-539,803	3,329,624	0	5,354,487
Capital Outlay	113,813	121,257	686,445	350,150
DEBT SERVICE				
Principal	1,682,762	859,678	884,987	928,148
Interest	237,546	161,369	148,790	104,428
INTERFUND TRANSFERS AND ADJUSTMENTS				
Transfers Out	1,750,000	3,931,339	2,649,000	0
TOTAL EXPENDITURES AND USES	45,964,828	51,243,670	55,546,436	51,393,707
NET SOURCES AND USES	-1,188,964	323,694	225,984	2,988,944

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2020**

	<u>General Fund</u>	<u>Community Services</u>	<u>Beach</u>	<u>Utilities</u>	<u>Internal Services</u>
Net Sources & Uses	\$ 172,989	\$ 577,261	\$ 2,350,136	\$ (83,167)	\$ (28,274)
Deduct Fund Balance for Capital	(300,000)	(5,594,546)		(3,032,786)	-
Interfund Transfer			-	-	-
Budgeted Contingency					
Add back Capital Expend.				7,140,286	5,000
Add back Debt Service				643,134	-
Deduct Depreciation				(3,485,000)	(14,300)
Deduct Interest expense				(104,428)	
Net change per Budget Form	<u>(127,011)</u>	<u>(5,017,285)</u>	<u>2,350,136</u>	<u>\$ 1,078,039</u>	<u>\$ (37,574)</u>
Fund Balance, Beginning	<u>3,935,986</u>	<u>12,360,444</u>	<u>2,159,262</u>		
Fund Balance, Ending	<u>\$ 3,808,975</u>	<u>\$ 7,343,159</u>	<u>\$ 4,509,398</u>		

Form 4404LGF Sch. A-1

Form 4404LGF Sch. F-1

Form 4404LGF - Final - May 22, 2019

CENTRAL SERVICES COST ALLOCATION

Revision to Policy 18.1.0

Central Services Cost Allocation Plan FY2020-21

MEMORANDUM

TO: Board of Trustees

FROM: Indra S. Winqest
Interim General Manager

Paul Navazio
Director of Finance

SUBJECT: Review, Discuss and Possibly Approve Fiscal Year 2020/2021:
Budget, Capital Improvement Project Budget, Recreation Facility Fee,
Beach Facility Fee and Central Service Cost Allocation

- a. Revision to Policy 18.1.0 Central Services Cost Allocation Plan

DATE: May 21, 2020

I. RECOMMENDATION

The Board of Trustees makes a motion to approve a revision to Board Policy 18.1.0 – Central Services Cost Allocation Plan to ensure consistency with current budget practice and reflect the transition to Special Revenue Fund-type accounting.

II. BACKGROUND

Board Policy 18.1.0, adopted February 29, 2012, establishes a policy and process related to the establishment and annual review of a Central Services Cost Allocation Plan.

The purpose of a Central Services Cost Allocation Plan is to appropriately allocate administrative overhead costs incurred by the District's General Fund to other funds supporting District operations and activities. Generally accepted accounting principles and best practices require that the methodology employed to allocate such costs is fair, equitable and in proportion to the demand placed on administrative overhead functions by programs and services funded by non-General Fund sources.

The District has historically limited the allocation allowable administrative overhead costs to Human Resources and Finance/Accounting expenditures. These costs, updated each year with the budget process, are in turn allocated as overhead costs to other programs based upon a methodology that uses staffing (Full-Time Equivalent positions), payroll costs, and services and supplies expenditures. For example, Human Resources costs are typically allocated on the basis of FTE while

accounting costs are allocated on the basis of non-personnel expenditures (and/or number of transactions processed).

The existing Board Policy authorizes the allocation of Central Services Costs to other funds according to a methodology to be reviewed each year as part of the budget process. However, at the time that Policy 18.1.0 was adopted, the District used Enterprise Funds, exclusively, to support District operations. These funds included the District's Utility Fund, Internal Services Fund(s) and Community Services and Beach Funds. As a result, the Policy specifically authorizes Central Services Cost allocations to the District's Enterprise Funds.

Beginning with the FY2014-15, the District transitioned its Community Services and Beach Funds from Enterprise-type to Special Revenue-type funds. However, Policy 18.1.0 was not updated to conform to the change in fund-types. Nonetheless, each annual budget continued to include a Central Services Cost Allocation, pursuant to the plan presented to - and approved by - the Board as part of the annual budget process, which continued to allocate costs to the District's Community Services and Beach Funds (along with Utilities and Internal Services).

While the cost allocation plans have arguably continued throughout to be consistent with the intent of Board Policy 18.1.0, when adopted, those plans approved and implemented since FY2014-15 have not conformed to the language of the policy with respect to the exclusive application to enterprise funds.

The proposed revisions to Policy 18.1.0 (attached) would update the policy to reflect the fact that selected funds are no longer Enterprise Funds and ensure conformity of the annual Cost Allocation Plans to Board Policy. Furthermore, the proposed revisions would also ensure that the Policy 18.1.0 is consistently applicable regardless of any future change of fund types for selected funds.

Finally, it should be noted that the policy specifically references Nevada Revised Statute Section 354.107 (Regulations) and 354.613(1c) (Enterprise Funds Cost Allocation). The latter provides that a central services cost allocation made to an entity's enterprise fund requires approval by the Board on a non-consent item on a regular Board meeting agenda. If approved, the revised Board Policy 18.1.0 will continue to conform to the requirements of NRS 354.107 and NRS 354.613(c).

III. FINANCIAL IMPACT AND BUDGET

The proposed FY2020-21 Budget includes an allocation of \$1,471,440 in Central Services Costs (supported by the General Fund) to the various funds supporting District operations and services, including the Utility Fund, and Community Services funds and Beach Funds (see attachment).



Budgeting and Fiscal Management
Adoption of Central Service Cost Allocation Plan
Policy 18.1.0

POLICY. The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

- 0.1 Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
- 0.2 This Policy and related Practice can only be modified by a non-consent agenda item during a regular meeting of the Board of Trustees.

The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's Enterprise Funds.

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

Practice categories that should be considered for development, adoption and regular review are as follows:

- 0.1.1 Costs Allowed
- 0.1.2 Allocation Method
- 0.1.3 Billing rates for services provided

Effective for the year ended June 30, 2012 upon
acceptance by the Board of Trustees
Adopted February 29, 2012



Budgeting and Fiscal Management
Adoption of Central Service Cost Allocation Plan
Policy 18.1.0

POLICY. The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

- 0.1 Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
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The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's supported by other funds. ~~Enterprise Funds.~~

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

Practice categories that should be considered for development, adoption and regular review are as follows:

- 0.1.1 Costs Allowed
- 0.1.2 Allocation Method
- 0.1.3 Billing rates for services provided

Effective for the year ended June 30, 2020 upon acceptance by the Board of Trustees as proposed on May 27, 2020.

**Incline Village General Improvement District
Central Services Cost Allocation Plan**

For the Fiscal Year Ending June 30, 2021

	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	22.5 8.70%	35.4 13.74%	39.2 15.18%	10.9 4.22%	1.4 0.56%	75.9 29.41%	21.2 8.22%	7.7 3.00%	1.5 0.60%	3.3 1.27%	21.1 8.17%	17.8 6.92%	257.9 100%
Budgeted Wages by Fund Allocation	\$ 2,081,280 14.69%	\$ 2,921,780 20.62%	\$ 1,616,161 11.40%	\$ 409,731 2.89%	\$ 88,583 0.63%	\$ 3,135,849 22.13%	\$ 1,037,021 7.32%	\$ 313,796 2.21%	\$ 108,530 0.77%	\$ 147,970 1.04%	\$ 810,930 5.72%	\$ 1,499,515 10.58%	\$ 14,171,146 100%
Budgeted Benefits by Fund Allocation	\$ 1,105,120 18.99%	\$ 1,449,604 24.91%	\$ 509,946 8.76%	\$ 117,206 2.01%	\$ 47,500 0.82%	\$ 1,050,665 18.05%	\$ 327,605 5.63%	\$ 82,979 1.43%	\$ 28,038 0.48%	\$ 61,384 1.05%	\$ 221,093 3.80%	\$ 819,153 14.07%	\$ 5,820,293 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,288,700 8.93%	\$ 3,341,969 23.17%	\$ 2,289,792 15.87%	\$ 551,971 3.83%	\$ 394,378 2.73%	\$ 3,450,786 23.92%	\$ 729,896 5.06%	\$ 413,837 2.87%	\$ 79,190 0.55%	\$ 184,372 1.28%	\$ 768,230 5.33%	\$ 932,642 6.47%	\$ 14,425,763 100%
Budgeted Accounting - Invest. Int.	\$ 880,590												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	62,933	163,203	111,820	26,955	19,259	168,517	35,644	20,209	3,867	9,004	37,516	45,545	\$ 704,472
Blended Allocation	14%	20%	12%	3%	1%	23%	7%	2%	1%	1%	6%	11%	
Budgeted Human Resources	\$ 985,735												
HR + 20% Accounting	\$ 1,161,853												
Based on Wages, Benefits & FTE	164,124	229,507	136,887	35,345	7,736	269,526	81,989	25,714	7,156	13,056	68,530	122,283	\$ 1,161,853
Central Services Cost Allocation	\$ 394,885	\$ 392,709	\$ 248,707	\$ 62,301	\$ 26,995	\$ 438,043	\$ 117,633	\$ 45,923	\$ 11,023	\$ 22,060	\$ 106,046		\$ 1,866,325
Annual Billing for Adopted Budget		\$ 392,709	\$ 248,707	\$ 62,301	\$ 26,995	\$ 438,043	\$ 117,633	\$ 45,923	\$ 11,023	\$ 22,060	\$ 106,046		\$ 1,471,440

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

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Paul Navazio, Director of Finance

FY2020-21 FACILITY FEE

Recreation Facility Fee

Beach Facility Fee

FY2020-21 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 April 14, 2020, the Board of a Trustees took action (via Resolution 1878) to approve the Preliminary Report for Collection as well as setting of the public hearing for May 27, 2020 to consider final action of the Recreation and Beach Facility Fees for FY2020-21. The Board also scheduled, and held, a follow-up discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on May 7, 2020 and May 19, 2020. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2020-21 Final Budget to include a Recreation Facility Fee of \$330 and a Beach Facility Fee of \$500 for FY2020-21.

Accordingly, 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 provided at the workshop on May 19, 2020, the final FY2020-21 budget has 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 Funds and the Beach Facility Fee of \$500 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2020-2021 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the fees to be assessed for Fiscal Year 2020-21 is summarized as follows:

• Recreation Facility Fee (All properties)	\$330.00
• Beach Facility Fee (properties with Beach access)	<u>500.00</u>
<i>Total Combined Fee (properties with Beach access)</i>	<u><i>\$830.00</i></u>

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2020/21 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$2,706,990		
Beach Facility Fee		\$3,874,000	
<i>Total Combined Revenues</i>			<i>\$6,580,990</i>

The proposed fees are being modified from the rates assumed in the District's Preliminary Budget.

The reduction in the Recreation Facility Fee from \$705 per parcel to \$330 per parcel is expected to result in a reduction in revenues to the Community Services Fund of \$3,076,125 from the level assumed in the Preliminary 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 2020-21.

The increase in the Beach Facility Fee from \$125 per parcel to \$500 per parcel is expected to result in an increase in revenues to the Beach Fund of \$2,905,500 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 consistent with the Five-Year Capital Improvement Plan.

Based on fund projections provided to the Board of Trustees at its May 19, 2020 workshop, the recommended Facility Fees, when incorporated into the FY2020-21 budget, are expected to result in a *draw-down* of excess fund balance within the District's Community Services funds to \$4.45 million above the Board's reserve policy level, and an *increase* in the excess fund balance within the District's Beach Fund to \$4.46 million above the Board's reserve policy level.

SHIFT	\$375	CSF Fee	\$ 330	Punch Card Values	\$ 66.00
		Beach Fee	\$ 500		\$ 166.00
		Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	DRAFT Budget 2020-21
Community Services Fund		\$ 12,261,649	\$ 9,146,076	\$ 11,822,831	\$ 9,233,244
<i>Excess Fund Balance</i>			4,664,372	7,656,831	4,453,791
Beach Fund		\$ 1,774,846	\$ 1,123,442	\$ 2,001,007	\$ 4,972,720
<i>Excess Fund Balance</i>			596,144	1,507,007	4,460,328

Incline Village General Improvement District Facility Fee Reconciliation by Parcel

	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 Fee(s)
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	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	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

Allocation of FY2020-21 Facility Fees

Budget for 2020-2021	Facilit Fee Revenues By FUND									Roll-up	
	320	330	340	350	360	370	380	390	Total Comm. Svcs	Beach	
Facility Fee charged to # Parcels:	8,203	7,748									
	GOLF	Facilities	Ski	Recreation	CS Admin	Paks	Tennis				
Golf - Championship	\$ 4								254,293		
Golf - Mountain	27								-		
Facilities	5								41,015		
Diamond Peak Ski	(200)			(1,640,600)					(1,640,600)		
Youth & Family Programming	26				213,278				213,278		
Senior Programming	23				188,669				188,669		
Recreation Center	100				820,300				820,300		
Comm. Services Administration	127					1,041,781			1,041,781		
Parks	89						730,067		730,067		
Tennis	14							114,842	114,842		
Beach		85								658,580	
Per Parcel Operating Component	215	85	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,222,247	\$ 1,041,781	\$ 730,067	\$ 114,842	1,763,645	658,580
Per Parcel Capital Exp. Component	65	414				443,195	90,000			533,195	3,207,672
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748
Total Facility Fee Per Parcel	\$ 330	\$ 500	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,665,442	\$ 1,541,931	\$ 730,067	\$ 114,842	\$ 2,706,990	\$ 3,874,000
Facility Fee - NO Beach Access	\$ 330										
		\$ 500									
Facility Fee - Beach Access		\$ 830									

STATE OF NEVADA
BUDGET FORM 4404LGF



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 686-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
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Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

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2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

May 20, 2020

Mr. Paul C. Navazio
Incline Village GID
893 Southwood Blvd.
Incline Village, NV 89451

Re: Tentative Budget – Fiscal Year 20/21
Incline Village General Improvement District

Dear Mr. Navazio:

The Department of Taxation has examined your fiscal year 2020/21 tentative budget for Incline Village GID pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget (NRS 354.598 (3)).

If you should have any questions, please do not hesitate to call me at (775) 684-2065 or by e-mail kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann
Budget Analyst
Local Government Finance
Department of Taxation



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 FINAL approved budget for the
fiscal year ending June 30, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,770,000

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 7 governmental fund types with estimated expenditures of \$ 31,808,660 and
2 proprietary funds with estimated expenses of \$ 15,010,912

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

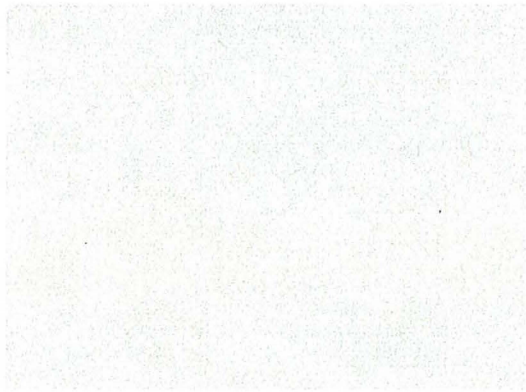
APPROVED BY THE GOVERNING BOARD:

I Paul C. Navazio
Director of Finance

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 18, 2020 to May 31, 2020 this year)

Date and Time: May 27, 2020

Publication Date: May 15 & May 22, 2020

Place: The Chateau, 955 Fairway Blvd, Incline Village, NV 89451

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2021
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government	41.9	42.4	40.8
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	193.8	199.1	182.2
Community Support			
TOTAL GENERAL GOVERNMENT	235.7	241.5	223
Utilities	34.6	34.2	35.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	270.3	275.7	258.2

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,666,387,475	\$ 1,717,224,973	\$ 1,817,882,343
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,666,387,475	\$ 1,717,224,973	\$ 1,817,882,343
TAX RATE			
General Fund	0.1224	0.1267	0.1311
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1224	0.1267	0.1311

* 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

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2020-2021

	(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	0.1172	1,817,882,343	2,130,558	0.1172	2,130,558	548,224	1,582,334
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	0.0139	1,817,882,343	252,686	0.0139	252,686	65,020	187,666
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.1311	\$ 1,817,882,343	\$ 2,383,244	0.1311	\$ 2,383,244	\$ 613,244	\$ 1,770,000

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.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2021

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	2,081,280	1,105,119	1,333,700	650,150	-	-	3,808,977	8,979,226
Community Services Special Revenue	R	6,857,641	2,225,323	9,066,907		0	5,594,546	7,316,179	31,060,596
Beach Special Revenue	R	810,930	221,093	874,276		0	0	1,754,748	3,661,047
Community Services Capital Funds					6,127,741			-	6,127,741
Beach Capital Fund					454,500			2,753,172	3,207,672
Community Services Debt Funds						383,172		26,978	410,150
Beach Debt Fund						6,270		1,478	7,748
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,749,851	3,551,535	11,274,883	7,232,391	389,442	5,594,546	15,661,532	53,454,180

* FUND TYPES: R - Special Revenue
 C - Capital Projects
 D - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,615,540	1,690,000	1,770,000	1,770,000
Personal Property Tax	17,871	12,000	12,000	12,000
Subtotal Taxes	1,633,411	1,702,000	1,782,000	1,782,000
Intergovernmental:				
Consolidated Tax (CTX)	1,440,607	1,489,000	1,494,000	1,407,000
LGTA tax	249,615	249,000	249,000	249,000
State Grants	-	-	-	-
Subtotal Intergovernmental	1,690,222	1,738,000	1,743,000	1,656,000
Miscellaneous:				
Investment income	327,815	275,000	131,400	131,400
Other	2,002	2,000	2,400	2,400
Central Services Cost Allocation	1,169,400	1,367,400	1,471,440	1,471,440
Subtotal Other	1,499,217	1,644,400	1,605,240	1,605,240
SUBTOTAL REVENUE ALL SOURCES	4,822,850	5,084,400	5,130,240	5,043,240
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-	-	-	-
Sale of capital assets	-	-	-	-
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments	800,000			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,522,786	3,765,586	3,935,986	3,935,986
TOTAL AVAILABLE RESOURCES	8,145,636	8,849,986	9,066,226	8,979,226

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	40,757	29,100	29,967	29,967
Employee Benefits	17,980	18,700	20,311	20,311
Services and Supplies	524,466	420,000	434,718	479,718
Subtotal General Administration	583,203	467,800	484,996	529,996
General Manager				
Salaries and Wages	244,421	270,000	265,714	265,714
Employee Benefits	105,047	115,000	115,751	115,751
Services and Supplies	69,361	60,000	56,340	56,340
Subtotal General Manager	418,829	445,000	437,805	437,805
Trustees				
Salaries and Wages	102,992	104,000	106,114	106,114
Employee Benefits	27,822	32,400	32,904	32,904
Services and Supplies	45,068	45,000	77,000	77,000
Subtotal Trustees	175,882	181,400	216,018	216,018
Accounting				
Salaries and Wages	572,025	592,500	611,635	611,635
Employee Benefits	252,081	275,000	323,754	323,754
Services and Supplies	60,134	70,000	77,636	77,636
Subtotal Accounting	884,240	937,500	1,013,025	1,013,025
Information Services & Technology				
Salaries and Wages	426,004	484,000	494,412	409,070
Employee Benefits	191,122	250,000	288,096	246,800
Services and Supplies	211,242	300,000	360,817	360,817
Subtotal Information Services	828,368	1,034,000	1,143,325	1,016,687
Risk Management				
Salaries and Wages	81,841	-	-	-
Employee Benefits	40,039	-	-	-
Services and Supplies	15,139	-	-	-
Subtotal Risk Management	137,019	-	-	-
Human Resources				
Salaries and Wages	431,911	532,600	551,976	551,976
Employee Benefits	203,821	304,000	304,561	304,561
Services and Supplies	46,662	115,000	129,196	129,196
Subtotal Human Resources	682,394	951,600	985,733	985,733
Health & Wellness				
Salaries and Wages	18,446	16,500	16,496	14,936
Employee Benefits	5,875	6,900	9,274	6,235
Services and Supplies	4,495	5,000	21,475	21,475
Subtotal Health & Wellness	28,816	28,400	47,245	42,646
Communications				
Salaries and Wages	95,076	96,300	91,868	91,868
Employee Benefits	43,559	48,000	54,803	54,803
Services and Supplies	55,763	84,000	131,518	131,518
Subtotal Communications	194,398	228,300	278,189	278,189
Capital Outlay				
General Government	64,972	340,000	370,150	650,150
Information Services & Technology	56,285			
Subtotal Capital Outlay	121,257	340,000	370,150	650,150
FUNCTION SUBTOTAL	4,054,406	4,614,000	4,976,486	5,170,249

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

General Government

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,902,689	4,570,000	5,071,084	3,391,290
Mountain Golf Course	740,968	615,000	922,166	818,834
Facilities (Chateau & Aspen Grove)	392,246	450,000	529,421	1,440,299
Ski	11,778,871	10,025,000	10,148,735	10,148,735
Community Programming	1,364,044	1,320,000	1,364,897	1,007,900
Parks	46,580	53,000	65,801	38,700
Tennis	153,435	156,000	158,100	100,400
Recreation Administration	(730,819)	(750,000)	(738,000)	(317,830)
Subtotal Charged for Services	17,648,014	16,439,000	17,522,204	16,628,328
Facility Fee				
Championship Golf Course	805,884	172,000	32,808	32,812
Mountain Golf Course	517,661	328,120	221,454	221,481
Facilities (Chateau & Aspen Grove)	468,584	131,248	41,010	41,015
Ski	238,403	(1,640,600)	(1,640,400)	(1,640,400)
Community Programming	1,307,104	1,173,029	1,222,098	1,222,098
Parks	970,052	730,067	729,978	729,978
Tennis	164,416	114,842	114,828	114,828
Recreation Administration	1,350,671	4,773,996	5,060,634	1,041,833
Subtotal Facility Fees	5,822,775	5,782,702	5,782,410	1,763,645
Other miscellaneous				
Operating Grants	17,000	17,000	17,000	17,000
Investment income	199,322	79,000	52,500	52,500
Sale of Assets	34,567	24,000	-	-
Interfund services (green spaces)	86,060	88,000	99,911	98,849
Intergovernmental (IV high school fields)	14,570	23,000	21,700	21,700
Miscellaneous other & Cell Tower Leases	112,777	110,000	118,130	118,130
Capital Grants	-	1,375,000	-	-
Insurance proceeds	50,300	250,000	-	-
Subtotal Other Miscellaneous	514,596	1,966,000	309,241	308,179
Subtotal	23,985,385	24,187,702	23,613,855	18,700,152
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule I)	645,000	241,875		
BEGINNING FUND BALANCE	10,645,469	13,333,953	12,360,444	12,360,444
Prior Period Adjustments	(645,000)			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,000,469	13,333,953	12,360,444	12,360,444
TOTAL AVAILABLE RESOURCES	34,630,854	37,763,530	35,974,299	31,060,596

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,509,876	1,635,000	1,739,948	1,258,610
Employee Benefits	383,157	470,000	524,010	364,034
Services and Supplies	2,392,390	2,591,800	2,835,820	2,094,835
Capital Outlay	-	568,200	1,637,000	-
Subtotal Championship Golf Course	4,285,423	5,265,000	6,736,778	3,717,479
Mountain Golf Course				
Salaries and Wages	340,012	355,000	432,056	409,731
Employee Benefits	93,523	103,000	119,791	117,206
Services and Supplies	526,907	562,000	629,239	614,272
Capital Outlay	-	2,188,200	395,791	-
Subtotal Mountain Golf Course	960,442	3,208,200	1,576,877	1,141,209
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	76,190	85,000	88,583	446,134
Employee Benefits	37,739	41,000	47,500	193,412
Services and Supplies	368,598	412,840	429,908	865,037
Capital Outlay	-	180,400	100,000	-
Subtotal Facilities	482,527	719,240	665,991	1,504,583
Ski				
Salaries and Wages	3,072,710	2,970,000	3,135,849	3,135,849
Employee Benefits	925,074	980,000	1,050,665	1,050,665
Services and Supplies	3,833,164	3,600,100	3,868,386	3,888,829
Capital Outlay	-	1,640,850	1,614,000	-
Subtotal Ski	7,830,948	9,190,950	9,668,900	8,075,343
Community Programming (including Rec Center)				
Salaries and Wages	1,156,579	1,210,000	1,260,756	1,037,021
Employee Benefits	321,005	355,000	394,888	327,605
Services and Supplies	819,388	932,300	948,388	847,529
Capital Outlay	-	344,650	489,000	-
Subtotal Community Programming	2,296,972	2,841,950	3,093,032	2,212,155
Parks				
Salaries and Wages	337,927	338,000	342,681	313,796
Employee Benefits	75,544	75,000	86,061	82,979
Services and Supplies	401,968	354,800	459,377	459,760
Capital Outlay	-	2,158,752	172,440	-
Subtotal Parks	815,439	2,926,552	1,060,559	856,535
Tennis				
Salaries and Wages	136,149	135,000	128,372	108,530
Employee Benefits	26,172	26,000	29,635	28,038
Services and Supplies	91,223	101,490	105,270	90,213
Capital Outlay	-	201,950	1,210,600	-
Subtotal Tennis	253,544	464,440	1,473,877	226,781
Community Services Administration				
Salaries and Wages	153,065	170,000	181,948	147,970
Employee Benefits	43,445	55,000	70,030	61,384
Services and Supplies	166,775	177,400	208,972	206,432
Capital Outlay	-	-	90,000	-
Subtotal Comm. Serv. Administration	363,285	402,400	550,950	415,786
Debt Service - G.O. Revenue Supported Bond				
Principal	-	355,188	362,075	-
Interest	-	29,166	21,097	-
Subtotal Debt Service	-	384,354	383,172	-
Subtotal - Comm. Services Expenditures	17,288,580	25,403,086	25,210,136	18,149,871
Transfers Out	3,678,473			5,594,546
Transfers Out	329,848			
ENDING FUND BALANCE	13,333,953	12,360,444	10,764,163	7,316,179
TOTAL COMMITMENTS & FUND BALANCE	34,630,854	37,763,530	35,974,299	31,060,596

Incline Village General Improvement District

Community Services Special Revenue Fund

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	1,492,687	1,550,000	1,596,800	831,955
Facility Fees	975,121	968,500	968,375	658,580
Investment Income	36,188	18,000	11,250	11,250
Sales of capital assets	-	-	-	-
Capital Grants	-	-	-	-
Subtotal	2,503,996	2,536,500	2,576,425	1,501,785
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	35,000	13,125	-	-
BEGINNING FUND BALANCE	1,413,091			
Prior Period Adjustment(s)	(35,000)			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,378,091	1,810,378	2,159,262	2,159,262
TOTAL RESOURCES	3,917,087	4,360,003	4,735,687	3,661,047
EXPENDITURES				
Salaries and Wages	847,293	870,000	933,632	810,930
Employee Benefits	190,452	210,000	241,006	221,093
Services and Supplies	868,771	914,500	987,569	874,276
Capital Outlay	-	200,000	474,500	-
Debt Service - G.O. Revenue Supported Bond				
Principal	-	5,812	5,925	-
Interest	-	429	345	-
Subtotal	1,906,516	2,200,741	2,642,977	1,906,299
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	198,558	-	-	-
Transfers Out (Schedule T)	1,635	-	-	-
ENDING FUND BALANCE	1,810,378	2,159,262	2,092,710	1,754,748
TOTAL COMMITMENTS & FUND BALANCE	3,917,087	4,360,003	4,735,687	3,661,047

Incline Village General Improvement District

Beach Special Revenue Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	5,592			
Capital Grants	31,958			
Subtotal	37,550	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule 1)				
Transfers designated from Facility Fees	2,508,528			533,195
Transfers from operating resources	1,169,945			5,594,546
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,327,477			-
TOTAL RESOURCES	6,043,500	-	-	6,127,741
EXPENDITURES				
Championship Golf - New Projects	450,219			1,535,000
- Carryover Projects	47,158			118,827
Mountain Golf - New Projects	202,180			34,000
- Carryover Projects	135,969			313,380
Facilities - New Projects	21,406			100,000
- Carryover Projects	-			-
Ski - New Projects	3,801,573			1,192,000
- Master Plan	-			-
- Carryover Projects	737,454			1,071,864
Comm. Programming - New Projects	133,838			455,000
- Carryover Projects	126,080			-
Parks - New Projects	135,199			172,440
- Carryover Projects	6,842			-
Tennis - New Projects	54,180			48,600
- Carryover Projects	50,000			996,630
Comm. Services Admin - New Projects	4,180			90,000
- Carryover Projects	137,222			-
Subtotal	6,043,500	-	-	6,127,741
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule 1)				
ENDING FUND BALANCE	-			
		No Fund Activity Post June 30, 2019. Reactivated effective 7/1/2020		
TOTAL COMMITMENTS & FUND BALANCE	6,043,500	-	-	6,127,741

Incline Village General Improvement District

Community Services Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supportec				
Principal	344,365			362,075
Interest	37,036			21,097
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	381,401	-	-	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				26,978
TOTAL COMMITMENTS & FUND BALANCE	381,401	-	-	410,150

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) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supportec				
Principal	5,635			5,925
Interest	606			345
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,241	-	-	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	-			1,478
TOTAL COMMITMENTS & FUND BALANCE	6,241	No Fund Activity Post June 30, 2019	-	7,748

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 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,552,028	12,500,000	13,072,588	12,402,440
Operating Grants	1,440	-	31,000	31,000
Intergovernmental (Tahoe Water Suppliers Assoc)	121,861			
Interfund (snow removal & work orders)	111,853	180,000	241,400	241,400
Total Operating Revenue	12,787,182	12,680,000	13,344,988	12,674,840
OPERATING EXPENSE				
Salaries & Wages	2,632,951	2,760,000	2,869,080	2,921,780
Employee Benefits	1,288,413	1,320,000	1,424,516	1,449,604
Services & Supplies	2,003,301	2,181,000	2,071,445	2,177,137
Utilities	862,768	925,000	932,594	932,594
Legal & Audit/Professional Fees	78,295	140,000	132,050	182,050
Central Services Cost	308,600	353,700	380,580	392,709
Defensible Space	100,000	100,000	100,000	100,000
Depreciation/Amortization	3,153,809	3,310,000	3,485,000	3,485,000
Total Operating Expense	10,428,137	11,089,700	11,395,265	11,640,874
Operating Income or (Loss)	2,359,045	1,590,300	1,949,723	1,033,966
NONOPERATING REVENUES				
Interest Earned	282,484	165,000	148,500	148,500
Property Taxes				
Subsidies				
Consolidated Tax				
Capital Grants				
Sales of capital assets	15,066	5,000	-	-
Total Nonoperating Revenues	297,550	170,000	148,500	148,500
NONOPERATING EXPENSES				
Interest Expense	126,351	119,000	104,428	104,428
Total Nonoperating Expenses	126,351	119,000	104,428	104,428
Net Income before Operating Transfers	2,530,244	1,641,300	1,993,795	1,078,038
Transfers (Schedule T)				
In	120,000	45,000	-	-
Out				
Net Operating Transfers	120,000	45,000	-	-
CHANGE IN NET POSITION	2,650,244	1,686,300	1,993,795	1,078,038

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,264,273	12,500,000	13,072,588	12,402,440
Receipts from intergovernmental services	-	-	-	-
Receipts from interfund services	111,853	180,000	241,400	241,400
Receipts from operating grants	1,440	-	31,000	31,000
Payments to and for employees	(3,930,319)	(4,080,000)	(4,293,596)	(4,371,384)
Payments to vendors	(3,463,230)	(3,699,700)	(3,616,669)	(3,784,490)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,984,017	4,900,300	5,434,723	4,518,966
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer in 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	(2,816,092)	(3,516,400)	(12,383,500)	(7,140,286)
Proceeds from sale of assets	15,066	5,000	-	-
Payments of capital related debt	(509,678)	(523,988)	(538,707)	(538,706)
Capital contributions	114,787			
Payment of interest	(133,456)	(119,146)	(104,428)	(104,428)
c. Net cash provided by (or used for) capital and related financing activities	(3,329,373)	(4,154,534)	(13,026,635)	(7,783,420)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(7,267)	-	-	-
Investments purchased	(4,500,000)	(2,500,000)		
Investments sold or matured	255,939	2,000,000	5,000,000	
Investment earnings	198,470	165,000	148,500	148,500
d. Net cash provided by (or used in) investing activities	(4,052,858)	(335,000)	5,148,500	148,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,398,214)	455,766	(2,443,412)	(3,115,954)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,764,416	4,366,202	4,821,968	4,821,968
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,366,202	4,821,968	2,378,556	1,706,014

___ Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,155,513	1,155,000	1,238,140	1,238,140
Engineering	620,810	825,000	949,500	949,500
Building Services	1,023,990	1,090,000	1,133,996	1,040,396
Workers Compensation	504,549	-	-	-
Total Operating Revenue	3,304,862	3,070,000	3,321,636	3,228,036
OPERATING EXPENSE				
Salaries & Wages	1,282,090	1,470,000	1,552,215	1,499,515
Employee Benefits	617,824	710,000	844,240	819,153
Services & Supplies	1,383,194	872,000	896,822	912,122
Utilities	10,838	11,500	11,520	11,520
Professional Fees	-	5,000	9,000	9,000
Depreciation	12,561	13,560	14,300	14,300
Total Operating Expense	3,306,507	3,082,060	3,328,097	3,265,610
Operating Income or (Loss)	(1,645)	(12,060)	(6,461)	(37,574)
NONOPERATING REVENUES				
Interest Earned	360	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Capital Grants				
Sales of capital assets				
Total Nonoperating Revenues	360	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,285)	(12,060)	(6,461)	(37,574)
Transfers (Schedule T)				
In				
Out	(474,356)	-	-	-
Net Operating Transfers	(474,356)	-	-	-
CHANGE IN NET POSITION	(475,641)	(12,060)	(6,461)	(37,574)

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users				
Receipts from Interfund services provided	3,304,862	3,070,000	3,321,636	3,228,036
Payment to and for employees	(1,790,450)	(2,180,000)	(2,396,455)	(2,318,668)
Payments to vendors	(1,526,271)	(888,500)	(917,342)	(932,642)
Final payments on Work Comp Liabilities				
a. Net cash provided by (or used for) operating activities	(11,859)	1,500	7,839	(23,274)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers from Work Comp	(300,000)	-	-	-
Residual Equity Transfer - close Work Comp	(174,356)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(474,356)	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	(5,000)	(5,000)
Sale of capital assets	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	(5,000)	(5,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	103,880	-	-	-
Investments Purchased	-	-	-	-
Investments matured or sold	-	-	-	-
Investment earnings	360	-	-	-
d. Net cash provided by (or used in) investing activities	104,240	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(381,975)	1,500	2,839	(28,274)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	817,812	435,837	437,337	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	435,837	437,337	440,176	(28,274)

___ Incline Village General Improvement District

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2020	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/21		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 1,118,694	\$ 21,097	\$ 362,075	\$ 383,172
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 18,306	\$ 345	\$ 5,925	\$ 6,270
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 365,370	\$ 10,566	\$ 118,012	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 570,931	\$ 16,856	\$ 96,792	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 1,141,608	\$ 29,907	\$ 177,630	\$ 207,537
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 2,007,029	\$ 47,099	\$ 146,273	\$ 193,372
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 5,221,938	\$ 125,870	\$ 906,707	\$ 1,032,577

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District Budget Fiscal Year 2020-2021

Transfer Schedule for Fiscal Year 2020-2021

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL			None			
SPECIAL REVENUE FUNDS						
Community Services Special Revenue Funds				Community Services Capital Funds		5594546
SUBTOTAL			None			5594546

Incline Village General Improvement District

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2020-2021

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND Community Services Capital Funds						
	Community Services Special Revenue Funds		5594546			
SUBTOTAL			5594546			None
EXPENDABLE TRUST FUNDS						
SUBTOTAL			None			None
DEBT SERVICE						
SUBTOTAL			None			None

Incline Village General Improvement District _____

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2020-2021

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL			None			None
INTERNAL SERVICE						
SUBTOTAL			None			None
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			None			None
TOTAL TRANSFERS			None			None

Incline Village General Improvement District

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81st Session; February 1, 2021 to May 31, 2021

1. Activity:	<u>Legislative Advocay</u>	
2. Funding Source:	<u>General Fund Revenue</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ <u>24,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>1,200</u>
Total		\$ <u><u>25,200</u></u>

Entity: Incline Village General Improvement District

Budget Year 2020-2021

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Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2020 - 2021

Local Government: Incline Village General Improvement District

Contact: Paul C Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 15

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Eide Bailly, LLP	7/1/2015	6/30/2020	58,500	TBD	Annual Financial Audit
2	Legal Consel TBD			144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000	65,000	Federal Legislative Advocate
4	Tri-Strategies Ltd	7/1/2020	6/30/2021	24,000	-	Local Government Legislative Advocate
5	CC Cleaning, LLC	10/31/2019	1 yr, plus 4 options	106,340	111,000	Cleaning Services for District venues
6	Wells Fargo Banking Services	7/1/2018	6/30/2021	36,000	36,000	Bank account fees before earnings allowance
7	Provider yet TBD	One time contract		50,000	-	Tahoe Water Suppliers' Water Quality Treatment Services Analysis
8	High Sierra Patrol	10/1/2017	9/30/2021	75,000	77,500	Security Services
9	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
10	EXL Media Corporation	7/1/2020	6/30/2021	65,000	TBD	Advertising Media Buyer Services
11	AT&T Ethernet	6/29/2015	12/31/2020	28,560	TBD	Ethernet Provider
12	Xerox	1/1/2018	12/31/2020	6,225	TBD	Contract Support for Admin Copier
13	Sierra Office Solutions	1/1/2018	12/31/2020	2,238	TBD	Contract Support for PW Copier
14	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
15	AT&T High Volume Long Distance	4/1/2019	3/31/2021	3,000	TBD	Long Distance calls
16						
17						
18						
19						
20	Total Proposed Expenditures			726,863	496,500	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2020 - 2021

Local Government: Incline Village General Improvement District

Contact: Paul C. 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 FY 2020-21	Proposed Expenditure FY 2021-22	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		

Attach additional sheets if necessary.

Nevada Department of Taxation
Local Government Finance

CHECKLIST FOR TENTATIVE BUDGET REVIEW
CONDENSED

Entity: IVGID

Reviewed by: _____

Date: April 9, 2020

RATES ENTERED	
Operating Rate	0.1179
Voter Approved	0.0000
Legislative	0.0132
Debt Service	0.0000
TOTAL	0.1311

GENERAL QUESTIONS

	Yes	No	N/A
Have appropriate schedules been filed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year's expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? This form is to be submitted only for legislative years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Existing & Privatization Contract Reports (forms 31 & 32)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-2

	Yes	No	N/A
Is employment by function entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-3 (Not required if does not levy tax)	Yes	No	N/A
Are the correct tax rates recorded in Column 1? (<i>Revenue Projection, Column 11</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? (<i>Revenue Projection, Column 4</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? (<i>Revenue Projections, Column 5</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? (<i>Revenue Projection, Column 8</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 5 agree with the total in Column 3, Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (<i>Revenue Projection, Part A, Column 26 & 27</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
**Is the Total Total close to the proforma projection? If not is there an explanation?*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE A	Yes	No	N/A
Do entries in Column 1 agree with beginning balances in all funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 5 on Schedule S-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE A-1	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE A-2

Yes No N/A

Does the net income for each fund agree with the net income figures listed on Schedule A-2?

Net income is the result of Columns (1+3+5)-(2+4+6). Is Column 7 correct?

NOTES:

SCHEDULES B

Yes No N/A

Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?

Are all the funds in the audit included in the budget?

Has entity followed revenue classification as per budget instructions?

Has entity followed expenditure function and activity reporting as per budget instructions?

Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?

Has entity budgeted:

One amount for total salary and wages?

One amount for employee benefits?

One amount for services and supplies?

One amount for capital outlay as per budget instructions?

Do ending fund balances carry forward as beginning fund balances for the next year?

If not, is there an explanation?

Do total resources agree with total fund commitments and fund balance?

Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)

Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]

NOTES:

DEBT - SCHEDULES C AND C-1**Yes No N/A**Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report? Will the expiration of any debt issues allow for a reduction in debt rate? Are reserves at June 30, one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A? Do general obligation types of debt compare with the audit or indebtedness report? Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1? Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund? Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

SCHEDULES F-1 AND F-2**Yes No N/A**Do Actual Prior Year total revenues and expenditures agree with the audit? Do any proprietary funds have a negative retained earnings shown in the audit? Have the total cash and cash equivalents been budgeted in a positive position at the end of the year? Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

SCHEDULE T**Yes No N/A**Is Schedule T prepared in accordance with example in budget instructions?

NOTES:

PERSONNEL INFORMATION

District Staffing Summary FY2020-21 Authorized Positions

Incline Village General Improvement District
2020-2021 Budget

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

Activity:	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
	Total FTE	Total FTE	Total FTE
Golf - Championship	41.2	43.9	30.2
Golf - Mountain	11.3	11.6	10.9
Facilities	1.4	2.5	10.4
Ski	74.4	78.5	75.9
Recreation	25.1	25.0	21.2
Parks	9.7	7.1	7.7
Tennis	1.5	2.5	1.5
Other Recreation	3.2	2.5	3.3
Subtotal Community Svc	<u>167.8</u>	<u>173.6</u>	<u>161.1</u>
Beach	<u>25.9</u>	<u>25.5</u>	<u>21.1</u>
General Fund	23.3	23.8	23.0
Engineering	5.1	5.1	4.9
Fleet	7.0	7.0	7.0
Buildings	6.5	6.5	5.9
Utilities	34.6	34.2	35.2
	<u>76.5</u>	<u>76.6</u>	<u>76.0</u>
Total	<u><u>270.2</u></u>	<u><u>275.7</u></u>	<u><u>258.2</u></u>
Supplemental Breakdowns for informational Puroposes Only			
Marketing	3.2	3.3	2.8
Food and Beverage	26.6	26.3	29.7

Legend

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

**AUTHORIZED POSITIONS
2020-2021 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
18		Receptionist/Sr. Administrative Clerk	Non-Exempt
42		Director of Finance	Exempt
34		Controller	Exempt
27		Senior Accountant	Exempt
25		Accountant	Exempt
TBD		Audit Clerk	Exempt
22		Payroll Coordinator	Exempt
18		Accounts Payable Technician	Non-Exempt
16		Administrative Technician	Non-Exempt
25		Safety Specialist	Exempt
29		District Wide Events and 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

AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)

Salary Range	Grade	Department	Position	FLSA Class
Public Works:				
Administration:				
	44		Director of Public Works	Exempt
	32		Public Works Administration Manager	Exempt
	24		Public Works Contracts Administrator I	Non-Exempt
	25		Public Works Contracts Administrator II	Non-Exempt
	G3		Customer Service Representative I	Non-Exempt
	G4		Customer Service Representative II	Non-Exempt
	N/A		Customer Service Clerk	Non-Exempt
	G7		Meter Technician I	Non-Exempt
	G8		Meter Technician II	Non-Exempt
	29		Resource Conservationist	Exempt
	21		Public Works Program Coordinator I	Non-Exempt
	23		Public Works Program Coordinator II	Non-Exempt
	21		Public Works Technician	Non-Exempt
	N/A		Solid Waste Enforcement & Regulatory Compliance Tech PTYRB	Non-Exempt
	N/A		District Public Works Driver (PTYR-B)	Non-Exempt
Engineering:				
	41		Engineering Manager	Exempt
	38		Principal Engineer	Exempt
	36		Senior Engineer	Exempt
	32		Engineering Technician	Exempt
Fleet Maintenance:				
	32		Fleet Superintendent	Exempt
	G8		Mechanic I	Non-Exempt
	G9		Mechanic II	Non-Exempt
	G10		Lead Mechanic III (Golf)	Non-Exempt
	G10		Lead Mechanic III (Public Works)	Non-Exempt
	G10		Lead Mechanic III (Ski)	Non-Exempt
	G5		Assistant Mechanic	Non-Exempt
Building Maintenance:				
	29		Buildings Superintendent	Exempt
	26		Buildings Assistant Superintendent	Exempt
	G5		Buildings Maintenance I	Non-Exempt
	G6		Buildings Maintenance II	Non-Exempt
	G7		Buildings Maintenance III - Electrical	Non-Exempt
	G7		Buildings Maintenance III - Finish Carpenter	Non-Exempt
	G7		Buildings Maintenance III - Mechanical Technician	Non-Exempt
	16		Custodial FT	Non-Exempt

AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
	Utilities:		
36		Utilities Superintendent	Exempt
32		Utilities Maintenance Specialist	Exempt
G9		Utilities Asset Management Technician	Non-Exempt
	Compliance:		
30		Compliance Supervisor/Chief Inspector	Exempt
G10		Senior Inspector	Non-Exempt
G9		Inspector II	Non-Exempt
G8		Inspector I	Non-Exempt
	Pipeline:		
31		Collection/Distribution Supervisor	Exempt
G11		Collection/Distribution Operator III Assistant Supervisor	Non-Exempt
G6		Collection/Distribution Operator Trainee	Non-Exempt
G8		Collection/Distribution Operator I	Non-Exempt
G9		Collection/Distribution Operator II	Non-Exempt
G10		Collection/Distribution Operator III	Non-Exempt
	Water/Wastewater:		
31		Water/Wastewater Supervisor	Exempt
31		Chief Chemist	Exempt
G8		Laboratory Analyst I	Non-Exempt
		Laboratory Analyst II	Non-Exempt
G6		Water/Wastewater Operator Trainee	Non-Exempt
G8		Water/Wastewater Operator I	Non-Exempt
G9		Water/Wastewater Operator II	Non-Exempt
G10		Water/Wastewater Operator III	Non-Exempt
G11		Assistant Water/Wastewater Operator III Supervisor(Water)	Non-Exempt
G11		Assistant Water/Wastewater Operator III Supervisor (WW)	Non-Exempt
G11		Sr. Electrician/Instrumentation Technician	Non-Exempt
G9		Electrician/Instrumentation Technician I/II	Non-Exempt
G5		Buildings Maintenance I	Non-Exempt
G6		Building Maintenance II	Non-Exempt

AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)

Salary Range			
Grade	Department	Position	FLSA Class
Community Services:			
Golf:			
		Director of Golf Operations/Community Services	Exempt
		Senior Head Professional	Exempt
		Head Golf Professional Championship Course	Exempt
8 Mo SM		Head Golf Professional Mountain Course	Exempt
		District Merchandiser	Exempt
		Revenue Office Manager	Exempt
		Assistant Revenue Office Manager	Exempt
		Revenue Safe Clerk	Non-Exempt
		Grounds Superintendent Golf Courses	Exempt
		Assistant Superintendent Mountain Course	Exempt
		Maintenance Crew Foreman	Exempt
		Assistant Superintendent Championship Golf	Exempt
Facilities:			
		Sales & Event Coordinator	Exempt
		Event Coordinator	Exempt
Recreation/Beach:			
		Director of Parks & Recreation	Exempt
		Superintendent of Parks & Recreation	Exempt
		Parks Superintendent	Exempt
		Parks & Recreation Manager - Operations	Exempt
		Parks and Rec Center Manager	Exempt
		Recreation Manager - Fitness, Health & Wellness	Exempt
7 Mo SM		Recreation Manager - Beaches	Exempt
		Recreation Supervisor - Aquatics	Exempt
		Recreation Supervisor - Mkting, Admin & Community Progra	Exempt
		Recreation Supervisor - Senior Programs	Exempt
		Recreation Supervisor - Sports	Exempt
N/A		Recreation Coordinator - Programs (PTYR-B)	Non-Exempt
		Senior Parks & Recreation Clerk	Exempt
		Parks & Recreation Clerk II	Non-Exempt
		Aquatics Maintenance Specialist	Non-Exempt
TBD		Aquatics Assistant	Non-Exempt
		Parks Supervisor	Exempt
		Parks Crew Supervisor	Exempt
G6		Buildings Maintenance II	Non-Exempt
		Parks and Rec Operations Supervisor	Exempt
		Parks & Rec Admin. Coodinator - Operations	Non-Exempt

**AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department	Position	FLSA Class
	Ski:		
38		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
21		Lift Maintenance Technician	Non-Exempt
24		Assistant Lift Manager	Exempt
19		Lift Technician	???
24		Assistant Slope Maintenance Manager	Exempt
18		Receptionist/Sr. Administrative Clerk (Ski)	Non-Exempt
7 Mo SM		Ski Patrol Director	Exempt
5 Mo SM		Assistant Ski Patrol Director	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
8 Mo SM		Director of Skier Services	Exempt
26		Base Operations Manager	Exempt
7 Mo SM		Rental Shop Manager	Exempt
7 Mo SM		Child Ski Center Manager	Exempt
	Marketing:		
27		Marketing Manager	Exempt
19		Marketing Coordinator	Exempt
	Food & Beverage		
25		Executive Chef	Exempt
21		Assistant F&B Manager	Exempt
21		Sous Chef	Exempt
21		Banquet Chef	Non-Exempt
	Other Recreation		
28		Community Services Budget Analyst	Exempt

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2020-2021 BUDGET

PART-TIME, TEMPORARY AND SEASONAL PERSONNEL

AREA	DEPT	DIV	POSITION	TYPE
Admin Svc	General	Acct	SPECIAL PROJECTS	T
Admin Svc	General	Admin	WEEKEND BOARDROOM SUPERVISOR	OC
Admin Svc	General	Admin	PUBLIC RECORDS OFFICER	P
Community Svs	Golf	Champ Maint	IRRIGATION TECHNICIAN GOLF	S
Community Svs	Golf	Champ Maint	MAINTENANCE GROUNDS WORKER	S
Community Svs	Golf	Champ Maint	HORTICULTURIST	SP
Community Svs	Golf	Champ Maint	OUTSIDE SERVICES SUPERVISOR	S
Community Svs	Golf	Champ Opns	GOLF SHOP STAFF	S
Community Svs	Golf	Champ Opns	JR. GOLF ASST. INSTRUCTOR	SP
Community Svs	Golf	Champ Opns	LEAD GOLF SHOP STAFF	S
Community Svs	Golf	Champ Opns	LEAD MERCHANDISE SALES STAFF	S
Community Svs	Golf	Champ Opns	MERCHANDISE SALES STAFF	S
Community Svs	Golf	Champ Opns	OUTSIDE SERVICES STAFF	S
Community Svs	Golf	Champ Opns	STARTER/RANGER	S
Community Svs	Golf	Champ Opns	TEACHING PROFESSIONAL	S
Community Svs	Facilities	F&B	BANQUET COOK	OC
Community Svs	Facilities	F&B	BANQUET DISHWASHER	OC
Community Svs	Facilities	F&B	BANQUET SERVER	OC
Community Svs	Facilities	F&B	BANQUET BUSSER	OC
Community Svs	Golf	F&B	BUSSER	S
Community Svs	Golf	F&B	BUSSER	SP
Community Svs	Golf	F&B	COOK	S
Community Svs	Golf	F&B	DISHWASHER	S
Community Svs	Golf	F&B	FOOD & BEV ON DUTY SUPERVISOR	S
Community Svs	Golf	F&B	GRILLE HOST	S
Community Svs	Golf	F&B	JR. PREP COOK	S
Community Svs	Golf	F&B Champ	PREP COOK	S
Community Svs	Golf	F&B Champ	SERVER	S
Community Svs	Golf	F&B Champ	SNACK BAR ATTENDANT	S
Community Svs	Golf	F&B	LEAD GRILLE SUPERVISOR	S
Community Svs	Facilities	Chateau	FACILITIES OPERATIONS ASSISTANT	OC
Community Svs	Facilities	Chateau	FACILITIES OPERATIONS STAFF	P
Community Svs	Facilities	Chateau	CHATEAU RECEPTIONIST/CLERK	LP
Community Svs	Golf	F&B Champ	BARTENDER	S
Community Svs	Golf	F&B Mtn	SNACK BAR ATTENDANT	S
Community Svs	Facilities	F&B	BANQUET BAR CAPTAIN	OC
Community Svs	Facilities	F&B	BANQUET BARTENDER	OC
Community Svs	Facilities	F&B	BANQUET CAPTAIN	OC
Community Svs	Golf	F&B	BAR CART ATTENDANT	S
Community Svs	Golf	Golf-Mtn	MTN COURSE LEAD GOLF SHOP STAFF	S
Community Svs	Golf	Golf-Mtn	MTN COURSE STARTER	S
Community Svs	Golf	Golf-Mtn	MTN COURSE RANGER	S
Community Svs	Golf	Mtn Maint	MAINTENANCE GROUNDS WORKER	S
Community Svs	Golf	Golf Mtn	MTN COURSE GOLF SHOP STAFF	S
Community Svs	Golf	Mtn Opns	GOLF SHOP STAFF	S
Community Svs	Golf	Mtn Opns	MAINTENANCE GROUNDS WORKER	S
Community Svs	Golf	Mtn Opns	MERCHANDISE SALES STAFF	S
Community Svs	Golf	Mtn Opns	MTN COURSE LEAD GOLF SHOP STAFF	S

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2020-2021 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL

AREA	DEPT	DIV	POSITION	TYPE
Community Svs	Golf	Mtn Opns	OUTSIDE SERVICES STAFF	S
Community Svs	Golf/Ski		HYATT SHOP STAFF	P
Community Svs	Golf/Ski		LEAD HYATT SHOP STAFF	P
Public Works	Internal Svc	Buildings	SIGN MAKER	P
Community Svs	Parks	Parks	IRRIGATION TECHNICIAN	SA
Community Svs	Parks	Parks	PARKS ADMINISTRATIVE ASSISTANT	P
Community Svs	Parks	Parks/Beaches	MAINTENANCE WORKER	SA
Community Svs	Parks	Parks/Beaches	MAINTENANCE WORKER	S
Community Svs	Parks	Parks/Beaches	SENIOR MAINTENANCE WORKER	S
Community Svs	Parks	Parks/Beaches	SENIOR MAINTENANCE WORKER	SA
Community Svs	Recreation	Beaches	ASSISTANT BEACH HOST	S
Community Svs	Recreation	Beaches	BEACH HOST	S
Community Svs	Recreation	Beaches	LEAD BEACH HOST	S
Community Svs	Recreation	Beaches	PARKING & BOAT RAMP ATTENDANT	S
Community Svs	Recreation	Recreation	CHILD CARE LEADER	P
Community Svs	Recreation	Recreation	FITNESS FACILITY ATTENDANT	OC
Community Svs	Recreation	Recreation	FITNESS FACILITY ROVER	P
Community Svs	Recreation	Recreation	FITNESS INSTRUCTOR	LP
Community Svs	Recreation	Recreation	LEAD LIFEGUARD	S
Community Svs	Recreation	Recreation	LIFEGUARD	S
Community Svs	Recreation	Recreation	LIFEGUARD	P
Community Svs	Recreation	Recreation	PARKS & RECREATION CLERK	P
Community Svs	Recreation	Recreation	PERSONAL TRAINER	LP
Community Svs	Recreation	Recreation	RECREATION LEADER	P
Community Svs	Recreation	Recreation	SENIOR CHILD CARE LEADER	P
Community Svs	Recreation	Recreation	SENIOR RECREATION LEADER	LP
Community Svs	Recreation	Recreation	SPORTS OFFICIALS	LP
Community Svs	Recreation	Recreation	SPORTS SITE SUPERVISOR	LP
Community Svs	Recreation	Recreation	RECREATION SPECIALIST	LP
Community Svs	Recreation	Recreation	SR. AQUACIZE INSTRUCTOR	LP
Community Svs	Recreation	Recreation	SR. FITNESS INSTRUCTOR	LP
Community Svs	Recreation	Recreation	SWIM COACH	P
Community Svs	Recreation	Recreation	SWIM COACH	S
Community Svs	Recreation	Recreation	SWIM INSTRUCTOR	P
Community Svs	Recreation	Recreation	SWIM INSTRUCTOR	S
Community Svs	Recreation	Recreation	YOUTH RECREATION LEADER	P
Community Svs	Recreation	Tennis	HEAD TENNIS PRO	S
Community Svs	Recreation	Tennis	INDOOR TENNIS PRO	LP
Community Svs	Recreation	Tennis	JR.TENNIS COACH	S
Community Svs	Recreation	Tennis	SENIOR TENNIS HOST	S
Community Svs	Recreation	Tennis	TENNIS COURT WASHER	S
Community Svs	Recreation	Tennis	TENNIS HOST	S
Community Svs	Recreation	Tennis	TENNIS PRO	S
Community Svs	Ski	Child Ski	CSC GUEST SERVICES	S
Community Svs	Ski	Child Ski	CSC INSTRUCTOR	S
Community Svs	Ski	Child Ski	CSC LEAD GUEST SERVICES	S
Community Svs	Ski	Child Ski	CSC RENTAL TECHNICIAN	S
Community Svs	Ski	Child Ski	CSC SUPERVISOR	S

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2020-2021 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL

AREA	DEPT	DIV	POSITION	TYPE
Community Svs	Ski	Child Ski	JR. CSC INSTRUCTOR	S
Community Svs	Ski	F&B	FOOD & BEVERAGE CASHIER	S
Community Svs	Ski	F&B	REVENUE OFFICE CLERK	SA
Community Svs	Ski	F&B	REVENUE OFFICE CLERK	P
Community Svs	Ski	F&B	REVENUE OFFICE CLERK	S
Community Svs	Ski	F&B	SNOWFLAKE SUPERVISOR	S
Community Svs	Ski	General Admin	RECEPTIONIST/SNOW REPORTER	S
Community Svs	Ski	Lifts	LEAD LIFT OPERATOR	S
Community Svs	Ski	Lifts	LIFT MAINTENANCE LABORER	S
Community Svs	Ski	Lifts	LIFT OPERATOR/TICKET CHECKER	S
Community Svs	Ski	Parking/Trans	PARKING ATTENDANT	S
Community Svs	Ski	Parking/Trans	SHUTTLE/TRAM DRIVER	S
Community Svs	Ski	Parking/Trans	TRAM DRIVER	S
Community Svs	Ski	Property Ops	BASE OPERATIONS SUPERVISOR	S
Community Svs	Ski	Property Ops	MAINTENANCE - PROPERTY OPS	S
Community Svs	Ski	Property Ops	MT.MAINTENANCE WORKER	S
Community Svs	Ski	Rental	RENTAL TECHNICIAN	S
Community Svs	Ski	Rentals	ASST. RENTAL SHOP MANAGER	S
Community Svs	Ski	Rentals	LEAD RENTAL TECHNICIAN	S
Community Svs	Ski	Ski	RENTAL TECHNICIAN	S
Community Svs	Ski	Ski Patrol	DISPATCHER	SA
Community Svs	Ski	Ski Patrol	MOUNTAIN CAPTAIN	S
Community Svs	Ski	Ski Patrol	SKI PATROLLER	S
Community Svs	Ski	Ski School	SKI/SNOWBOARD INSTRUCTOR	S
Community Svs	Ski	Slope Maint	GROOMER	S
Community Svs	Ski	Slope Maint	GROOMING CREW LEADER	S
Community Svs	Ski	Slope Maint	PUMPS & COMPRESSOR OPERATOR	S
Community Svs	Ski	Slope Maint	SENIOR GROOMER	S
Community Svs	Ski	Slope Maint	SNOWMAKER	S
Community Svs	Ski	Slope Maint	SNOWMAKING CREW LEADER	S
Community Svs	Ski	Slope Maint	TERRAIN PARK ATTENDANT	S
Community Svs	Ski	Slope Maint	WINCH CAT OPERATOR	S
Community Svs	Ski	Tickets	LEAD CASHIER	S
Community Svs	Ski	Tickets	CASHIER	S
Community Svs	Ski	Tickets	MOUNTAIN HOST	S
Community Svs	Ski	Tickets	TICKET OFFICE SUPERVISOR	S
Public Works	Utilities	Plant	SPECIAL PROJECTS	T
Public Works	Utilities	WasteNot	SPECIAL PROJECTS	T
Public Works	Utility	Plant	WETLANDS HUNT COORDINATOR	OC

Legend

P - Part-Time Year-Round

LP - Limited Part-Time Year-Round

S - Seasonal

SA - Seasonal ACA

SP - Seasonal Part-Time

T - Temporary

OC - On-Call

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2020

*Top of Ranges Increased 1.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$18.65	\$22.38	\$26.11	\$1,492	\$1,791	\$2,089	\$38,798	\$46,558	\$54,317
17	\$19.59	\$23.50	\$27.42	\$1,567	\$1,880	\$2,194	\$40,738	\$48,886	\$57,033
18	\$20.56	\$24.68	\$28.79	\$1,645	\$1,974	\$2,303	\$42,775	\$51,330	\$59,885
19	\$21.59	\$25.91	\$30.23	\$1,727	\$2,073	\$2,418	\$44,914	\$53,896	\$62,879
20	\$22.67	\$27.21	\$31.74	\$1,814	\$2,177	\$2,539	\$47,159	\$56,591	\$66,023
21	\$23.81	\$28.57	\$33.33	\$1,905	\$2,285	\$2,666	\$49,517	\$59,421	\$69,324
22	\$25.00	\$30.00	\$35.00	\$2,000	\$2,400	\$2,800	\$51,993	\$62,392	\$72,790
23	\$26.25	\$31.50	\$36.75	\$2,100	\$2,520	\$2,940	\$54,593	\$65,511	\$76,430
24	\$27.56	\$33.07	\$38.58	\$2,205	\$2,646	\$3,087	\$57,323	\$68,787	\$80,252
25	\$28.94	\$34.72	\$40.51	\$2,315	\$2,778	\$3,241	\$60,189	\$72,226	\$84,264
26	\$30.38	\$36.46	\$42.54	\$2,431	\$2,917	\$3,403	\$63,198	\$75,838	\$88,477
27	\$31.90	\$38.28	\$44.66	\$2,552	\$3,063	\$3,573	\$66,358	\$79,630	\$92,901
28	\$33.50	\$40.20	\$46.90	\$2,680	\$3,216	\$3,752	\$69,676	\$83,611	\$97,546
29	\$35.17	\$42.21	\$49.24	\$2,814	\$3,377	\$3,939	\$73,160	\$87,792	\$102,424
30	\$36.93	\$44.32	\$51.70	\$2,955	\$3,545	\$4,136	\$76,818	\$92,181	\$107,545
31	\$38.78	\$46.53	\$54.29	\$3,102	\$3,723	\$4,343	\$80,659	\$96,790	\$112,922
32	\$40.72	\$48.86	\$57.00	\$3,257	\$3,909	\$4,560	\$84,691	\$101,630	\$118,568
33	\$42.75	\$51.30	\$59.85	\$3,420	\$4,104	\$4,788	\$88,926	\$106,711	\$124,496
34	\$44.89	\$53.87	\$62.85	\$3,591	\$4,309	\$5,028	\$93,372	\$112,047	\$130,721
35	\$47.14	\$56.56	\$65.99	\$3,771	\$4,525	\$5,279	\$98,041	\$117,649	\$137,257
36	\$49.49	\$59.39	\$69.29	\$3,959	\$4,751	\$5,543	\$102,943	\$123,532	\$144,120
37	\$51.97	\$62.36	\$72.75	\$4,157	\$4,989	\$5,820	\$108,090	\$129,708	\$151,326
38	\$54.56	\$65.48	\$76.39	\$4,365	\$5,238	\$6,111	\$113,495	\$136,194	\$158,893
39	\$57.29	\$68.75	\$80.21	\$4,583	\$5,500	\$6,417	\$119,169	\$143,003	\$166,837
40	\$60.16	\$72.19	\$84.22	\$4,813	\$5,775	\$6,738	\$125,128	\$150,153	\$175,179
41	\$63.17	\$75.80	\$88.43	\$5,053	\$6,064	\$7,075	\$131,384	\$157,661	\$183,938
42	\$66.32	\$79.59	\$92.85	\$5,306	\$6,367	\$7,428	\$137,953	\$165,544	\$193,135
43	\$69.64	\$83.57	\$97.50	\$5,571	\$6,685	\$7,800	\$144,851	\$173,821	\$202,792
44	\$73.12	\$87.75	\$102.37	\$5,850	\$7,020	\$8,190	\$152,094	\$182,512	\$212,931
45	\$76.78	\$92.13	\$107.49	\$6,142	\$7,371	\$8,599	\$159,698	\$191,638	\$223,578

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2020

Uncertified Scale

*Top of Ranges Increased 1.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$19.91	\$23.89	\$27.87	\$1,592	\$1,911	\$2,229	\$41,404	\$49,685	\$57,966
G4	\$20.92	\$25.11	\$29.29	\$1,674	\$2,009	\$2,343	\$43,518	\$52,222	\$60,925
G5	\$21.96	\$26.36	\$30.75	\$1,757	\$2,109	\$2,460	\$45,687	\$54,824	\$63,961
G6	\$22.72	\$27.27	\$31.81	\$1,818	\$2,182	\$2,545	\$47,267	\$56,720	\$66,173
G7	\$25.22	\$30.27	\$35.31	\$2,018	\$2,422	\$2,825	\$52,466	\$62,960	\$73,453
G8	\$27.65	\$33.18	\$38.71	\$2,212	\$2,654	\$3,096	\$57,505	\$69,006	\$80,507
G9	\$30.16	\$36.20	\$42.23	\$2,413	\$2,896	\$3,378	\$62,739	\$75,286	\$87,834
G10	\$32.62	\$39.14	\$45.66	\$2,609	\$3,131	\$3,653	\$67,839	\$81,407	\$94,975
G11	\$35.08	\$42.10	\$49.12	\$2,807	\$3,368	\$3,930	\$72,977	\$87,572	\$102,167
G12	\$37.57	\$45.09	\$52.60	\$3,006	\$3,607	\$4,208	\$78,152	\$93,783	\$109,413

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

CAPITAL IMPROVEMENT PROJECTS

FY2020-21 and Five Year Plan Summary

FY2020-21 CIP Budget Appropriations incl. Carry-forwards

Five-Year Capital Improvement Plan Project Summary

FY2019-20 CIP Carry-forward Appropriations w/ Status



5 Year Capital Improvement Plan Summary

As of 5.27.2020

Fund	2021	2022	2023	2024	2025	Total
General Fund	\$ 350,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950	\$ 4,675,050
Utilities	4,586,500	4,940,700	4,709,000	3,954,500	4,618,320	22,809,020
Internal Services	5,000	64,800	30,000	12,000	28,000	139,800
Community Services	3,627,040	7,733,080	3,042,900	3,314,020	3,492,820	21,209,860
Beaches	454,500	2,825,060	349,000	449,500	208,100	4,286,160
TOTAL	\$ 9,023,190	\$ 15,953,740	\$ 8,419,850	\$ 11,040,920	\$ 8,682,190	\$ 53,119,890

Fund / Department	2021	2022	2023	2024	2025	Total
General Fund						
Accounting / Information	333,150	277,600	133,950	105,900	329,950	1,180,550
General	17,000	112,500	155,000	3,205,000	5,000	3,494,500
Sub-Total	\$ 350,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950	\$ 4,675,050
Utilities						
Public Works Shared	340,000	1,576,500	883,000	349,500	573,320	3,722,320
Water	1,225,000	706,000	1,511,000	930,000	1,105,000	5,477,000
Sewer	3,021,500	2,658,200	2,315,000	2,675,000	2,940,000	13,609,700
Sub-Total	\$ 4,586,500	\$ 4,940,700	\$ 4,709,000	\$ 3,954,500	\$ 4,618,320	\$ 22,809,020
Internal Services						
Fleet	-	-	30,000	12,000	28,000	70,000
Buildings	5,000	64,800	-	-	-	69,800
Sub-Total	\$ 5,000	\$ 64,800	\$ 30,000	\$ 12,000	\$ 28,000	\$ 139,800
Community Services						
Championship Golf	1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
Mountain Golf	34,000	694,500	1,042,500	604,500	900,200	3,275,700
Facilities	100,000	174,400	138,500	104,000	91,620	608,520
Ski	1,192,000	5,098,950	528,400	601,900	1,320,500	8,741,750
Parks	172,440	267,200	655,000	295,000	197,000	1,586,640
Tennis	48,600	5,000	5,000	33,000	32,500	124,100
Recreation Center	455,000	917,050	406,500	610,720	364,700	2,753,970
Community Services Shared	90,000	53,000	-	-	-	143,000
Sub-Total	\$ 3,627,040	\$ 7,733,080	\$ 3,042,900	\$ 3,314,020	\$ 3,492,820	\$ 21,209,860
Beaches	\$ 454,500	\$ 2,825,060	\$ 349,000	\$ 449,500	\$ 208,100	\$ 4,286,160
TOTAL	\$ 9,023,190	\$ 15,953,740	\$ 8,419,850	\$ 11,040,920	\$ 8,682,190	\$ 53,119,890

Fund	Total	Fund Sources	
	FY2020-21	Current Revenues	Fund Balance
General Fund	\$ 350,150	\$ 350,150	-
Utilities	4,586,500	4,107,500	\$ 479,000
Community Services	3,627,040	533,195	3,093,845
Beach	454,500	454,500	-
Internal Services	5,000	5,000	-
TOTAL	\$ 9,023,190	\$ 5,450,345	3,572,845

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
			Prior Year	Current Year					Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
General Fund:									
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000					15,000
District Wi-Fi Installation Update	1213CE1501	60,000		40,000					40,000
District Communication Radios	1213CE1701	6,000		6,000					6,000
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000					60,000
IT Infrastructure	1213CO1505	91,800		91,800					91,800
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	97,050		97,050					97,050
Microsoft Office Licenses	1213CO1803	9,300		9,300					9,300
Windows Server Operating System	1213CO1804	14,000		14,000					14,000
Admin Roof Repairs	1099BD1501	12,000		12,000					12,000
Pavement Maintenance - Administration Building	1099LI1705	5,000		5,000					5,000
Human Resources Management and Payroll Processing	1315CO1801	300,000	300,000	0					300,000
Total General Fund	Total		300,000	350,150	0	0	0	0	650,150
									0
Utility Fund:									
Arc Flash Study - Utilities	2097BD2001	60,000		60,000					60,000
Public Works Billing Software Replacement	2097CO2101	10,000		10,000					10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,000		25,000					25,000
Water Reservoir Safety and Security Improvements	2097DI1701	250,000	389,396	200,000					589,396
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	45,000		45,000					45,000
Utility Shared Projects	Total		389,396	340,000	0	0	0	0	729,396
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000					55,000
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
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000					990,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	200,000	175,000	0					175,000
Water	Total		175,000	1,225,000	0	0	0	0	1,400,000
Effluent Export Pipeline Project	2524SS1010	2,000,000	11,586,890	2,000,000				-11,586,890	2,000,000
Effluent - Pond Lining	2599SS2010	0		0					0
Building Upgrades Water Resource Recovery Facility	2599BD1105	80,000		80,000					80,000
Sewer Pumping Station Improvements	2599DI1104	70,000		70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	650,000	390,866	650,000					1,040,866
Water Resource Recovery Facility Improvements	2599SS1102	125,000		125,000					125,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000		16,500					16,500
Replace & Re-line Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000					80,000
WRRF Aeration System Improvements	2599SS1707	1,766,500	1,598,524	0					1,598,524
Sewer	Total		13,576,280	3,021,500	0	0	0	-11,586,890	5,010,890
Total Utility Fund	Total		14,140,676	4,586,500	0	0	0	-11,586,890	7,140,286
Internal Service:									
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722	5,000		5,000					5,000

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
			Prior Year	Current Year					Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
Total Internal Service	Total		0	5,000	0	0	0	0	5,000
Championship Golf Course:									0
Champ Golf Exterior Icemaker Replacement	3141FF1804	10,500		10,500					10,500
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000					6,000
Irrigation Improvements	3141GC1103	15,000	5,000	15,000					20,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	700,000		700,000					700,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201								
		55,000		55,000					55,000
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	62,500		62,500					62,500
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	378,000		378,000					378,000
2006 Carryall Club Car #589	3142LE1737	13,000		13,000					13,000
2006 Carryall Club Car #590	3142LE1738	13,000		13,000					13,000
2006 Carryall Club Car #591	3142LE1739	13,000		13,000					13,000
2016 Bar Cart #724	3142LE1741	17,000		17,000					17,000
2016 Bar Cart #725	3142LE1742	17,000		17,000					17,000
Replacement of 2010 John Dere 8500 #641	3142LE1760		92,000						92,000
Driving Range Nets	3143GC1201	90,000		90,000					90,000
2008 Planetair HD50 #616	3197LE1731	38,000		38,000					38,000
2017 TORO Procore 864 Aerator #747	3197LE1735	28,000		28,000					28,000
2017 Deep Tine Aerator #763	3197LE1752	27,000		27,000					27,000
Graden Sand Injection Verticutter	3197LE1902	18,500		18,500					18,500
2017 TORO Procore 864 Aerator #756	3197LE2004	33,500		33,500					33,500
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	21,827	0					21,827
Total Championship Golf Course	Total		118,827	1,535,000	0	0	0	0	- 1,653,827
Mountain Golf Course:									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	15,000	8,000					23,000
Irrigation Improvements	3241gc1101	43,000	18,000						18,000
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	113,985	0					113,985
Mountain Golf Cart Path Replacement	3241LI2001	165,000	166,395	0					166,395
2016 Bar Cart #726	3242LE1726	20,000		20,000					20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000		6,000					6,000
Total Mountain Golf Course	Total		313,380	34,000	0	0	0	0	347,380
Chateau:									
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000					36,000
Replace Air Walls Chateau	3350BD1704	56,500		56,500					56,500
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500					7,500
Total Chateau and Aspen Grove	Total		0	100,000	0	0	0	0	100,000
Diamond Peak Ski Resort:									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	15,000	25,000	15,000					40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	55,000		55,000					55,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	25,000	239,864	25,000					264,864
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000		45,000					45,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000					16,000

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
	PROJECT #	Original Budget	Prior Year	Current Year	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	Form 4404 Budgeted
			Carry Forward	Proposed					FY2020-21 CIP Budget
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
2013 Yamaha Rhino (ATV) #674	3464LV1732	21,000		21,000					21,000
Replace Ski Rental Equipment	3468RE0002	200,000	335,000	200,000					535,000
Replace 2010 Shuttle Bus #635	3469HE1739	140,000		140,000					140,000
Replace 2010 Shuttle Bus #636	3469HE1740	140,000		140,000					140,000
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000		25,000					25,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	300,000	220,000	300,000					520,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000					55,000
Arc Flash Study - Ski	3499BD2002	20,000		20,000					20,000
Ecommerce/Middleware Software	3499CE1909	202,000	202,000	0					202,000
Replace Staff Uniforms	3499OE1205	135,000		135,000					135,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	450,000	0				(400,000)	50,000
Total Diamond Peak	Total		1,471,864	1,192,000	0	0	0	(400,000)	2,263,864
Parks:									
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940					13,940
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000					8,000
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000					10,000
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000					36,000
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000					24,000
Maintenance, East & West End Parks	4378LI1207	7,000		7,000					7,000
Pavement Maintenance, Village Green Parking	4378LI1303	7,500		7,500					7,500
Pavement Maintenance, Preston Field	4378LI1403	5,000		5,000					5,000
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000		5,000					5,000
Pavement Maintenance - Incline Park	4378LI1802	3,500		3,500					3,500
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000					45,000
Replace Playgrounds - Preston	4378RS1601	7,500		7,500					7,500
Total Parks	Total		0	172,440	0	0	0	0	172,440
Tennis:									
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000					26,000
Tennis Center Renovation	4588BD1604	0	996,630	0					996,630
Pavement Maintenance, Tennis Facility	4588LI1201	5,000		5,000					5,000
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600					17,600
Total Tennis	Total		996,630	48,600	0	0	0	0	1,045,230
Recreation Center:									
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000					170,000
Pavement Maintenance, Recreation Center Area	4884LI1102	62,500		62,500					62,500
Fitness Equipment	4886LE0001	45,000		45,000					45,000
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000					60,000
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500					97,500
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000					20,000
Total Recreation Center	Total		0	455,000	0	0	0	0	455,000
Community Services Administration:									
Arc Flash Study - Community Services	4999BD2001	10,000		10,000					10,000
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000					80,000
Total Community Services Administration	Total		0	90,000	0	0	0	0	90,000

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021				5/21/2020 Form 4404 Budgeted
			Prior Year	Current Year					
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
Beach:									0
Burnt Cedar Swimming Pool Improvements	3970BD2601	225,000		225,000					225,000
Pavement Maintenance, Ski Beach	3972BD1301	6,000		6,000					6,000
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000		55,000					55,000
Burnt Cedar Dumpster enclosure	3972BD1707	35,000		35,000					35,000
Beach Furnishings	3972FF1704	7,000		7,000					7,000
Pavement Maintenance, Incline Beach	3972LI1201	6,500		6,500					6,500
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	12,500		12,500					12,500
Replace Playgrounds - Beaches	3972RS1701	7,500		7,500					7,500
Incline Beach Facility Replacement	3973LI1302	100,000		100,000					100,000
Resurface Burnt Cedar Pool Patio Deck	3999BD1702								0
Total Beach	Total		0	454,500	0	0	0	0	454,500
District-wide Total			\$17,341,377	\$9,023,190	\$0	\$0	\$0	(\$11,986,890)	\$14,377,677



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Accounting/Information Systems	1213CE1101	IT Master Plan - IT Security Devices	Director of IT	15,000	-	-	-	-	15,000
	1213CE1501	Wireless Controller Upgrade	Director of IT	40,000	-	-	-	-	40,000
	1213CE1701	District Communication Radios	Network Administrator	6,000	10,000	-	-	-	16,000
	1213CE1901	Completion of analog Phone System upgrade to VoIP	Director of IT	60,000	66,000	-	-	-	126,000
	1213CO1505	Server Storage and Computing Hardware	Director of IT	91,800	92,000	-	-	220,000	403,800
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	97,050	100,000	102,950	105,900	109,950	515,850
	1213CO1803	Microsoft Office Licenses	Director of IT	9,300	9,600	-	-	-	18,900
	1213CO1804	Windows Server Operating System	Director of IT	14,000	-	-	-	-	14,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	-	31,000	-	-	31,000
					333,150	277,600	133,950	105,900	329,950
General	1099BD1501	Admin Roof Repairs	Buildings Superintendent	12,000	-	-	-	-	12,000
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent	-	75,000	-	-	-	75,000
	1099BD1701	Administration Services Building - Placeholder	Engineering Manager	-	-	150,000	3,200,000	-	3,350,000
	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
					17,000	112,500	155,000	3,205,000	5,000
		Total General Fund		350,150	390,100	288,950	3,310,900	334,950	4,675,050
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	79,320
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	-	105,000	-	-	-	105,000
	2097BD2001	Arc Flash Study - Utilities	Director of Public Works	60,000	-	-	-	-	60,000
	2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	10,000	100,000	100,000	50,000	-	260,000
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	25,000	180,000	60,000	60,000	60,000	385,000
	2097DI1701	Water Reservoir Safety and Security Improvements	Engineering Manager	200,000	-	-	-	-	200,000
	2097HE1725	Loader Tire Chains	Fleet Superintendent	-	20,000	-	-	-	20,000
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	-	265,000	-	-	-	265,000



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	-	-	270,000	-	-	270,000
	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
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	190,000	-	-	-	190,000
	2097LE1720	Snowplow #300A	Fleet Superintendent	-	18,000	-	-	-	18,000
	2097LE1721	Snowplow #307A	Fleet Superintendent	-	-	18,000	-	-	18,000
	2097LE1722	Slurry Liquidator #326	Fleet Superintendent	-	41,000	-	-	-	41,000
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	-	10,000	10,000
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	-	72,000	72,000
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	-	247,500	90,000	12,500	260,000	610,000
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	-	220,000	-	-	-	220,000
	2097LV1710	2013 Chevy Equinox	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	-	30,000	-	-	-	30,000
	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
	2097LV1749	2011 Chevrolet Service Truck #647 Treatment	Fleet Superintendent	45,000	-	-	-	-	45,000
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	-	29,000	-	29,000
				340,000	1,576,500	883,000	349,500	573,320	3,722,320
Water	2299DI1102	Water Pumping Station Improvements	Engineering Manager	70,000	70,000	50,000	50,000	50,000	290,000
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	55,000	40,000	40,000	40,000	-	175,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	85,000	60,000	80,000	55,000	365,000
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	55,000	25,000	25,000	150,000	280,000
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	-	300,000	-	-	300,000



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total	
Sewer	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	-	150,000	250,000	400,000	
	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	31,000	-	-	-	31,000	
	2299WS1704	Watermain Replacement - Martis Peak Road vicinity	Senior Engineer	990,000	-	-	-	-	990,000	
	2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	-	50,000	986,000	-	-	1,036,000	
	2299WS1706	Watermain Replacement - Slott Pk Ct	Senior Engineer	-	250,000	-	-	-	250,000	
	2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	-	-	50,000	535,000	-	585,000	
	2299WS1803	Watermain Replacement - Future	Senior Engineer	-	-	-	50,000	600,000	650,000	
	2299WS1804	R6-1 Tank Road Construction	Senior Engineer	-	125,000	-	-	-	125,000	
					1,225,000	706,000	1,511,000	930,000	1,105,000	5,477,000
	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	-	65,000	-	65,000	
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	197,200	-	-	-	197,200	
	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	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	80,000	40,000	30,000	50,000	275,000	475,000	
	2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	70,000	30,000	30,000	50,000	50,000	230,000	
	2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	-	30,000	85,000	115,000	
	2599DI1703	Sewer Pump Station #1 Improvements	Engineering Manager	650,000	-	-	-	-	650,000	
	2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	125,000	75,000	100,000	175,000	475,000	950,000	
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	16,500	183,500	100,000	100,000	-	400,000	
2599SS1203	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	80,000	60,000	55,000	105,000	55,000	355,000		
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		
				3,021,500	2,658,200	2,315,000	2,675,000	2,940,000	13,609,700	
Total Utilities				4,586,500	4,940,700	4,709,000	3,954,500	4,618,320	22,809,020	
Internal Service										
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	
				-	-	30,000	12,000	28,000	70,000	
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	16,000	-	-	-	16,000	
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	5,200	-	-	-	5,200	



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	43,600	-	-	-	43,600
	5394LV1722	Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540	Fleet Superintendent	5,000	-	-	-	-	5,000
				5,000	64,800	-	-	-	69,800
		Total Internal Service		5,000	64,800	30,000	12,000	28,000	139,800
Community Services									
Championship Golf	3141FF1804	Champ Golf Exterior Icemaker Replacement	Buildings Superintendent	10,500	-	-	-	-	10,500
	3141FF1903	Championship Golf Course Bear Boxes	Grounds Superintendent Golf Courses	6,000	-	-	-	-	6,000
	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	26,000	15,000	30,000	27,000	113,000
	3141GC1501	Maintenance Building Drainage, Wash Pad, and Pavement improvements	Engineering Manager	700,000	-	-	-	-	700,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	-	12,000	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	-	150,000	150,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	55,000	17,500	65,000	615,000	5,000	757,500
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	Senior Engineer	62,500	55,000	55,000	55,000	195,000	422,500
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf	378,000	-	-	-	-	378,000
	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
	3142LE1737	2006 Carryall Club Car #589	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1738	2006 Carryall Club Car #590	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1739	2006 Carryall Club Car #591	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1741	2016 Bar Cart #724	Fleet Superintendent	17,000	-	-	-	-	17,000
	3142LE1742	2016 Bar Cart #725	Fleet Superintendent	17,000	-	-	-	-	17,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	-	22,000	-	22,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	-	48,800	-	-	-	48,800
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	-	38,000	-	-	-	38,000
	3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	-	69,000	-	-	-	69,000
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	-	11,300	-	11,300
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	-	11,300	-	11,300



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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	-	38,000	-	-	-	38,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	-	11,300	-	11,300
	3143GC1201	Driving Range Nets	Engineering Technician	90,000	-	-	-	-	90,000
	3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses	-	-	-	34,000	-	34,000
	3143GC2002	Range Ball Machine Replacement	Director of Golf	-	-	20,000	-	-	20,000
	3144FF1702	Replace Ice maker 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
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	-	44,000	-	-	-	44,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	-	28,000	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	-	75,000	-	75,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	-	41,000	-	41,000
	3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent	38,000	-	-	-	-	38,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	-	32,500	32,500
	3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent	28,000	-	-	-	32,500	60,500
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent	-	-	-	49,000	-	49,000
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	27,000	-	-	-	27,800	54,800
	3197LE1902	Graden Sand Injection Verticutter	Fleet Superintendent	18,500	-	-	-	-	18,500
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	33,500	-	-	-	32,500	66,000
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	32,000	-	-	-	32,000
	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
				1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	-	40,000	56,000
	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	-	-	30,000	10,000	12,000	52,000
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	5,000	65,000	-	-	70,000



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3241LI2001	Mountain Golf Cart Path Replacement	Director of Golf/Community Services	-	550,000	550,000	550,000	-	1,650,000
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf	-	-	-	-	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
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000	-	-	-	-	20,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	-	69,000	-	-	-	69,000
	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	6,000	12,500	12,500	22,500	27,500	81,000
	3299BD1403	Mountain Course Maintenance Building - Electrical Improvements	Engineering Technician	-	50,000	375,000	-	-	425,000
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	-	31,000	31,000
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	34,000	694,500	1,042,500	604,500	900,200	3,275,700
	3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent	36,000	-	-	-	-	36,000
	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
	3350BD1704	Replace Air Walls Chateau	Buildings Superintendent	56,500	-	-	-	-	56,500
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	-	30,000	-	-	-	30,000
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	-	25,000	-	25,000
	3350ME2001	Retrofit Chateau Ventilation Ducts	Engineering Technician	7,500	-	-	-	-	7,500
	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



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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
	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	-	38,500	-	-	38,500
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	100,000	174,400	138,500	104,000	91,620	608,520
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	15,000	200,000	-	-	-	215,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Director	-	-	49,000	-	-	49,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	-	53,000	-	11,000	64,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	30,000	145,000	-	-	230,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	25,000	65,000	17,000	-	39,000	146,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	60,000	65,000	-	120,000	245,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	-	20,000	-	20,000
	3462HE1903	Ridge Ski Lift Maintenance and Improvements	Mountain Operations Manager	45,000	-	-	-	-	45,000
	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	-	-	-	9,750
	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
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	-	65,000	65,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,000	16,500	17,000	17,000	17,500	84,000
	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
	3464LV1732	2013 Yamaha Rhino (ATV) #674	Fleet Superintendent	21,000	-	-	-	-	21,000
	3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	-	20,000	20,000
	3464SI1002	Fan Guns Purchase and Replacement	Mountain Operations Manager	-	160,000	120,000	-	-	280,000
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	-	72,000	-	-	-	72,000
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	200,000	-	-	360,000	210,000	770,000



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	36,000	-	-	-	36,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	-	25,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	300,000	3,600,000	-	-	-	3,900,000
	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	-	-	23,400	-	-	23,400
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	55,000	34,000	20,000	20,000	8,000	137,000
	3499BD2002	Arc Flash Study - Ski	Director of Public Works	20,000	-	-	-	-	20,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	135,000	-	-	-	-	135,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	-	10,000	-	-	-	10,000
				1,192,000	5,098,950	528,400	601,900	1,320,500	8,741,750
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	13,940	-	-	-	14,500	28,440
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	-	53,200	-	-	-	53,200
	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
	4378BD1705	Rosewood Creek Foot Bridges	Parks Superintendent	8,000	-	-	-	-	8,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager	10,000	22,000	264,000	-	-	296,000
	4378BD2001	Grout 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
	4378LE1731	2008 JD Pro-Gator #624	Fleet Superintendent	36,000	-	-	-	-	36,000
	4378LE1742	2015 Ball Field Groomer #706	Fleet Superintendent	24,000	-	-	-	-	24,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	-	37,000	37,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	7,000	39,500	3,000	41,500	5,000	96,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	7,500	5,000	32,500	5,000	5,000	55,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	7,500	27,500	6,000	7,500	53,500



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	27,500	5,000	10,000	52,500
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	3,500	7,500	3,500	6,000	6,000	26,500
	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	-	45,000	-	-	-	45,000
	4378LV1737	2004 Pick-up Truck 4x4 (1-Ton) #541	Fleet Superintendent	45,000	-	-	-	-	45,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	7,500	7,500	7,500	100,000	-	122,500
				172,440	267,200	655,000	295,000	197,000	1,586,640
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	26,000	-	-	-	-	26,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	5,000	10,000	22,500	47,500
	4588RS1401	Resurface Tennis Courts 8-9-10-11	Director of Parks and Recreation	17,600	-	-	-	-	17,600
	4588RS1402	Resurface Tennis Courts 3 thru 7	Director of Parks and Recreation	-	-	-	23,000	-	23,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Director of Parks and Recreation	-	-	-	-	10,000	10,000
				48,600	5,000	5,000	33,000	32,500	124,100
Recreation Center	4884BD1702	Replace Bird Netting	Buildings Superintendent	-	-	-	17,720	-	17,720
	4884BD1705	Upgrade Lights for I.P. Pathway	Buildings Superintendent	-	27,000	-	-	-	27,000
	4884BD1804	Chemtrol System for Recreation Center Pool	Director of Parks and Recreation	-	22,000	-	-	-	22,000
	4884BD1902	Recreation Center Upstairs Lobby Restrooms Remodel	Engineering Technician	170,000	-	-	-	-	170,000
	4884LI1102	Pavement Maintenance, Recreation Center Area	Senior Engineer	62,500	7,500	357,500	307,500	307,500	1,042,500
	4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent	-	-	-	200,000	-	200,000
	4886LE0001	Fitness Equipment	Recreation Center Manager	45,000	47,250	49,000	70,000	57,200	268,450
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	-	15,500	-	15,500	-	31,000
	4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	60,000	720,000	-	-	-	780,000
	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	45,800	-	-	-	45,800
	4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	-	32,000	-	-	-	32,000
	4899ME2001	Recreation Center Elevator Modernization	Engineering Technician	97,500	-	-	-	-	97,500
	4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	20,000	-	-	-	-	20,000
				455,000	917,050	406,500	610,720	364,700	2,753,970
Community Services Shared	4999BD2001	Arc Flash Study - Community Services	Director of Public Works	10,000	-	-	-	-	10,000
	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	53,000	-	-	-	53,000



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	4999OE1399	Web Site Redesign and Upgrade	Marketing Manager	80,000	-	-	-	-	80,000
				90,000	53,000	-	-	-	143,000
		Total Community Services		3,627,040	7,733,080	3,042,900	3,314,020	3,492,820	21,209,860
Beaches									
	3970BD2601	Burnt Cedar Swimming Pool Improvements	Engineering Manager	225,000	2,700,000	-	-	-	2,925,000
	3972BD1301	Pavement Maintenance, Ski Beach	Senior Engineer	6,000	8,500	15,000	256,000	6,000	291,500
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000
	3972BD1707	Burnt Cedar Dumpster enclosure	Senior Engineer	35,000	-	-	-	-	35,000
	3972FF1704	Beach Furnishings	Parks Superintendent	7,000	21,000	-	-	-	28,000
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	-	54,000	54,000
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	6,500	31,500	6,500	6,500	57,500
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	12,500	67,500	12,500	12,500	117,500
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	7,500	7,500	15,000	100,000	100,000	230,000
	3973FF1204	Incline Beach Kitchen	Food and Beverage Director	-	7,260	-	-	-	7,260
	3973LI1302	Incline Beach Facility Replacement	Engineering Manager	100,000	-	-	-	-	100,000
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Director	-	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
				454,500	2,825,060	349,000	449,500	208,100	4,286,160
Total				9,023,190	15,953,740	8,419,850	11,040,920	8,682,190	53,119,890

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Original Budget	Prior Year	Current Year				Carry Over to next year	Adjusted Budgeted	Fiscal Year	Variance	Status
			Carry Forward	Budgeted	Cancelled	Adjustments	Reallocations		Expenditures	Expenditures		
General Fund:												
Administration Fire Panel Replacement	1099BD1803	18,000	-	-	-	-	-	-	-	9,467	(9,467)	Completed
Digital Records Management System	1099CO1802	75,000	75,000	-	(75,000)	-	-	-	-	-	-	-
Pavement Maintenance - Administration Building	1099U1705	5,000	-	5,000	-	-	-	5,000	2,952	2,048	In Progress	
Check Writer Printer Replacement - 893 Southwood Administration Building	1212OE1601	6,000	6,000	-	(6,000)	-	-	-	-	-	-	Cancelled
IT Master Plan - IT Security Devices	1213CE1101	15,000	-	15,000	-	-	-	15,000	-	15,000	-	-
District Communication Radios	1213CE1701	6,000	-	6,000	-	-	-	6,000	-	6,000	-	In Progress
IT Infrastructure	1213CO1505	132,800	-	132,800	-	-	-	132,800	201,357	(68,557)	Completed	
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	95,000	-	95,000	-	-	-	95,000	57,807	37,193	In Progress	
Microsoft Exchange Server	1213CO1802	28,600	-	28,600	-	-	-	28,600	-	28,600	-	In Progress
Microsoft Office Licenses	1213CO1803	9,045	-	9,045	-	-	-	9,045	-	9,045	-	In Progress
Windows Server Operating System	1213CO1804	14,000	-	14,000	-	-	-	14,000	-	14,000	-	In Progress
Human Resource Management and Payroll Processing Software	1315CO1801	120,000	-	120,000	-	-	(300,000)	-	-	-	-	Multi-Year
Total General Fund		\$ 524,445	\$ 201,000	\$ 485,445	\$ (81,000)	\$ -	\$ -	\$ (300,000)	\$ 305,445	\$ 271,583	\$ 33,862	
Beach Fund:												
Burnt Cedar Food & Beverage Customer Improvements	3939BD1803	10,000	8,650	-	-	-	-	8,650	600	8,050	In Progress	
Burnt Cedar Swimming and Toddler Pool Resurface and Mechanical Improvements	3970BD2601	800,000	-	800,000	(700,000)	-	-	100,000	9,000	91,000	In Progress	
Pavement Maintenance, Ski Beach	3972BD1301	11,000	-	11,000	-	-	-	11,000	10,357	643	In Progress	
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	-	-	-	55,000	3,100	51,900	Defer project to 2021	
Burnt Cedar Dumpster enclosure	3972BD1707	10,000	-	10,000	-	-	-	10,000	1,300	8,700	In Progress	
Beach Furnishings	3972FF1704	58,400	20,000	-	-	-	-	20,000	-	20,000	In Progress	
Pavement Maintenance, Burnt Cedar Beach	3972LU1202	78,500	50,000	6,000	-	-	-	56,000	2,742	53,258	In Progress	
Incline Beach Facility Study	3973U1302	50,000	29,400	-	-	-	-	29,400	5,500	23,900	Multi-Year	
Total Beach Fund		\$ 1,072,900	\$ 108,050	\$ 882,000	\$ (700,000)	\$ -	\$ -	\$ 290,050	\$ 32,599	\$ 257,451		
Total Internal Services Fund	Total Internal Services Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Championship Golf												
Venue Signage Enhancement	3141BD1706	20,000	20,000	40,000	-	-	-	60,000	-	60,000	Multi-Year	
Champ. Golf Fuel Tank Epoxy Coating - Unbudgeted	3141BD2001	-	-	-	-	-	-	-	8,500	(8,500)	In Progress	
Championship Golf Course Bear Boxes	3141FF1903	7,000	-	7,000	-	-	-	7,000	6,300	700	In Progress	
Irrigation Improvements	3141GC1103	30,000	-	30,000	-	-	(5,000)	25,000	15,670	9,330	Carried Over	
Championship Course Greens, Tees and Bunkers	3141GC1202	80,000	25,000	-	-	-	-	25,000	17,326	7,674	In Progress	
Maintenance Building Drainage, Washpad and Pavement Improvements	3141GC1501	30,000	-	30,000	-	-	-	30,000	22,931	7,069	In Progress	
Championship Course Greens and Surrounds	3141GC1802	15,000	-	15,000	-	-	-	15,000	-	15,000	In Progress	
Championship Course Tees	3141GC1803	15,000	-	15,000	-	-	-	15,000	5,781	9,219	In Progress	
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141U1201	17,500	-	17,500	-	-	-	17,500	1,900	15,600	In Progress	
Pavement Maintenance of Cart Paths - Champ Course	3141U1202	60,000	-	60,000	-	-	-	60,000	54,234	5,766	In Progress	
2005 Carryall Club Car #564	3142LE1733	11,000	-	11,000	-	-	-	11,000	11,468	(468)	In Progress	
2005 Carryall Club Car #565	3142LE1734	11,000	-	11,000	-	-	-	11,000	11,468	(468)	In Progress	
2005 Carryall Club Car #566	3142LE1735	11,000	-	11,000	-	-	-	11,000	11,468	(468)	Completed	
2005 Carryall Club Car #567	3142LE1736	11,000	-	11,000	-	-	-	11,000	11,468	(468)	Completed	
Replacement of 2010 John Deere 8500 #641	3142LE1760	92,000	-	92,000	-	-	(92,000)	-	-	-	Delayed	
Driving Range Improvements	3143GC1202	31,000	-	31,000	-	-	-	31,000	15,713	15,287	In Progress	
Champ Grille Kitchen Equipment	3153FF1204	46,200	-	46,200	-	-	-	46,200	51,612	(5,412)	Completed	
1997 1-Ton Dump Truck #419	3197HV1749	5,000	-	5,000	(5,000)	-	-	-	-	-	Cancelled	
2015 John Deere 1500 Fairway Aerator #716	3197LE1732	27,000	-	27,000	-	-	-	27,000	27,647	(647)	Completed	
2005 John Deere Pro Gator #569	3197LE1740	34,500	-	34,500	-	-	-	34,500	34,508	(8)	Completed	
2015 Greens Roller #715	3197LE1741	17,000	-	17,000	-	-	-	17,000	12,600	4,400	Completed	
2014 Vibratory Greens Roller #696	3197LE1742	17,000	-	17,000	-	-	-	17,000	12,600	4,400	Completed	
2004 John Deere 4410 Tractor #548	3197LE1746	40,000	-	40,000	-	-	-	40,000	27,641	12,359	In Progress	
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	-	30,000	-	-	(21,827)	8,173	8,173	-	Carried Over	
Championship Golf Printer Copier Replacement 955 Fairway	3199OE1501	10,000	-	10,000	-	-	-	-	-	10,000	-	Delayed
Total Championship Golf		\$ 668,200	\$ 45,000	\$ 608,200	\$ (5,000)	\$ -	\$ -	\$ (118,827)	\$ 529,373	\$ 369,008	\$ 160,365	

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Original Budget	Prior Year	Current Year				Carry Over to next year	Adjusted Budgeted	Fiscal Year	Variance	Status
			Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations		Expenditures	Expenditures		
ADA Access to On-course Restrooms	32418D1402	115,000	-	-	-	-	-	-	-	27,358	(27,358)	Completed
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	32418D1503	124,500	-	60,000	(60,000)	-	-	-	-	-	-	Cancelled
Mountain Course Greens, Tees and Bunkers	3241GC1101	43,000	-	43,000	-	-	-	(15,000)	28,000	21,905	6,095	In Progress
Irrigation Improvements	3241GC1404	39,000	-	39,000	-	-	-	(18,000)	21,000	14,375	6,625	In Progress
Mountain Course Clubhouse and Maintenance Building Water Service Line Replacement	3241GC1802	65,000	-	65,000	-	(65,000)	-	-	-	-	-	-
Mountain Golf Course Cart Path Retaining Walls	3241U1704	17,500	-	17,500	-	-	-	-	17,500	2,650	14,850	In Progress
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	-	288,000	-	-	-	(113,985)	7,620	-	7,620	Multi-Year
Mountain Golf Cart Path Replacement	3241U1903	-	-	-	-	-	-	166,395	(166,395)	-	-	Multi-Year
Mountain Golf Fuel Storage Facility	3241ME1804	200,000	-	200,000	-	-	-	-	200,000	-	200,000	Completed
2005 Carryall Club Car #568	3242LE1725	11,000	-	11,000	-	-	-	-	11,000	11,468	(468)	Completed
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242U1204	22,500	-	22,500	-	-	-	-	22,500	200	22,300	In Progress
Pavement Maintenance of Cart Paths - Mountain Golf Course	3242U1205	40,000	-	40,000	-	-	-	-	40,000	24,578	15,422	In Progress
Repair/Replace Roof - Mountain Golf Club House	3299BD1702	12,620	76,400	25,000	-	-	-	-	101,400	114,666	(13,266)	Completed
Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800	27,800	41,500	-	-	-	-	69,300	-	69,300	In Progress
Mountain Clubhouse Improvements Project	3299BD1902	1,464,000	-	1,464,000	-	65,000	-	-	1,529,000	1,149,451	379,549	In Progress
Total Mountain Golf		\$ 2,469,920	\$ 104,200	\$ 2,316,500	\$ (60,000)	\$ -	\$ -	\$ (313,380)	\$ 2,047,320	\$ 1,366,651	\$ 680,669	
Chateau and Aspen Grove:												
Chateau - Replace Carpet	3350BD1103	62,000	-	62,000	-	-	-	-	62,000	20,000	42,000	In Progress
Replace Hallway Tile at Chateau	3350BD1804	65,000	-	65,000	-	-	-	-	65,000	-	65,000	Postponed
Repair and Refinish Wood Walls Upstairs at Chateau	3350BD1805	10,000	-	10,000	-	-	-	-	10,000	9,275	725	Completed
Catering Kitchen Equipment	3350FF1204	18,900	-	18,900	-	-	-	-	18,900	-	18,900	In Progress
Enclose Chateau Exterior Storage Area	3350FF1601	6,500	6,500	-	(6,500)	-	-	-	-	(3,875)	3,875	Cancelled
Replacement Sod at Aspen Grove	3351U1807	18,000	-	18,000	-	-	-	-	18,000	-	18,000	Completed
Total Chateau and Aspen Grove		\$ 180,400	\$ 6,500	\$ 173,900	\$ (6,500)	\$ -	\$ -	\$ -	\$ 173,900	\$ 25,400	\$ 148,500	
Diamond Peak Ski Resort:												
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	25,000	-	25,000	-	-	-	(25,000)	-	-	-	Carried Over
Replace Main Lodge/Snowflake Lodge Dinning Furniture and Fixtures	3453FF1706	38,000	-	38,000	-	-	-	-	38,000	37,270	730	Completed
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	250,000	-	250,000	-	-	-	(239,864)	10,136	10,136	-	RFP for panel fabric
Red Fox Ski Lift Maintenance and Improvements	3462HE1712	30,000	-	30,000	-	-	-	-	30,000	6,192	23,808	In Progress
Replacement of 2008 Grooming vehicle # 628	3463HE1727	390,000	-	390,000	-	-	-	-	390,000	374,500	15,500	Completed
Resurface Main Lodge Decks	3464BD1403	75,200	-	75,200	-	-	-	-	75,200	55,338	19,862	Completed
Replace Snowmaking Air Compressor Microprocessor Control Units	3464HE1902	100,000	-	100,000	-	-	-	-	100,000	73,120	26,880	Completed
Ski Resort Snowmobile Fleet Replacement	3464LE1601	15,500	-	15,500	-	-	-	-	15,500	14,518	982	Completed
2012 Yamaha ATV #683	3464LV1731	18,000	-	18,000	-	-	-	-	18,000	17,883	117	Completed
Diesel Exhaust Fluid Storage/Dispenser	3464ME1907	20,000	-	20,000	-	-	-	-	20,000	12,823	7,177	Completed
Fan Guns Purchase and Refurbishment	3464SI1002	130,000	-	130,000	-	-	-	-	130,000	117,814	12,186	In Progress
Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	31,500	-	-	-	-	-	-	-	-	-	-
Upgrade Popular Snowmaking Power Alignment	3464SI1708	37,500	24,000	-	-	-	-	-	24,000	5,649	18,351	In Progress
Replace Ski Rental Equipment	3468RE0002	335,000	135,000	200,000	-	-	-	(335,000)	-	-	-	Carried Over
Pavement Maintenance, Diamond Peak and Ski Way	3469U1105	55,000	-	55,000	-	-	-	-	55,000	41,346	13,654	In Progress
Ski Way and Diamond Peak Parking Lot Reconstruction	3469U1805	225,000	-	225,000	-	-	-	(220,000)	5,000	(4,320)	9,320	Multi-Year
Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	40,000	16,550	-	-	-	-	-	16,550	15,000	1,550	Multi-Year
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	43,000	-	43,000	-	-	-	-	43,000	39,055	3,945	Completed
Snowflake Lodge Facilities Maintenance and Improvements	3499BD1803	27,000	-	-	-	-	-	-	-	-	-	Completed
Storage Building Replacement Design Evaluation (Net of Grants)	3499BD1804	40,000	40,000	-	-	-	-	-	40,000	-	40,000	Delayed
Ski Rental Shop Doors	3499BD1904	13,000	-	13,000	-	-	-	-	13,000	9,362	3,638	Completed
HVAC Control Changeout	3499BD1905	21,000	-	21,000	(21,000)	-	-	-	-	-	-	Cancelled
Ecommerce / Middleware Software	3499CE1909	202,000	-	202,000	-	-	-	(202,000)	-	-	-	Carried Over
Skier Services Building Customer Service Counter	3499FF1607	19,700	-	12,000	-	-	-	-	12,000	800	11,200	Completed
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000	(10,000)	-	-	-	-	-	-	Cancelled
Ski Area Master Plan Implementation - Phase 1	3653BD1501	750,000	682,600	-	-	(213,280)	-	(450,000)	19,320	19,320	-	Multi-Year
Total Diamond Peak		\$ 2,941,400	\$ 898,150	\$ 1,872,700	\$ (31,000)	\$ (213,280)	\$ -	\$ (1,471,864)	\$ 1,054,706	\$ 845,806	\$ 208,900	

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Prior Year		Current Year				Adjusted Budgeted	As of 5/21/2020		Variance	Status
		Original Budget	Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Expenditures	Expenditures		
Recreation Center:												
Recreation Center Natatorium Mezzanine Safety Enhancements	4884BD1601	90,000	-	90,000	(90,000)	-	-	-	-	-	-	Cancelled
Replace Walkway Bollard Lights	4884BD1703	57,500	54,950	55,000	-	-	-	109,950	14,650	95,300	In Progress	
External Surveillance Security Cameras for Recreation Center	4884CE1903	15,000	-	15,000	-	-	-	15,000	15,000	-	In Progress	
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	20,000	-	20,000	-	-	-	20,000	5,670	14,330	Completed	
Pavement Maintenance, Recreation Center Area	4884LI1102	57,500	-	57,500	-	-	-	57,500	2,070	55,430	In Progress	
Pool Facility Deck/Floor Re-coat	4885BD1606	34,000	-	34,000	-	-	-	34,000	25,000	9,000	In Progress	
Fitness Equipment	4886LE0001	44,200	-	44,200	-	-	-	44,200	-	44,200	In Progress	
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500	(15,500)	-	-	-	-	-	Cancelled	
Paver install Front Walkway at Recreation Center	4899BD1801	82,500	-	82,500	-	-	-	82,500	69,633	12,867	In progress	
Total Recreation Center		\$ 416,200	\$ 54,950	\$ 413,700	\$ (105,500)	\$ -	\$ -	\$ 363,150	\$ 132,023	\$ 231,127		
Community Services Administration:												
Total Comm. Services Admin.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parks:												
Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	4378BD1605	55,000	-	55,000	-	-	-	55,000	2,500	52,500	In Progress	
Rosewood Creek Foot Bridges	4378BD1705	8,000	-	8,000	-	-	-	8,000	-	8,000	In Progress	
Incline Park Fencing Refurbishment	4378BD1707	18,000	18,000	-	-	-	-	18,000	-	18,000	Completed	
Incline Park Improvements	4378BD1801	-	-	-	-	-	-	-	-	-	Combined with CIP	
Village Green Restroom drainage improvements	4378BD1901	25,000	-	25,000	-	-	-	25,000	3,164	21,836	In Progress	
Incline Park Backflow Device Replacement	4378D11702	20,000	18,800	32,000	-	-	-	50,800	42,180	8,620	Completed	
2005 Shattertine Aerifier	4378LE1724	8,100	-	8,100	-	-	-	8,100	8,515	(415)	Completed	
2008 JD Pro-Gator #623	4378LE1730	35,000	-	35,000	-	-	-	35,000	34,677	323	Completed	
2013 Ball Field Groomer #681	4378LE1739	17,100	-	17,100	-	-	-	17,100	21,000	(3,900)	Completed	
2013 Ball Field Mower / Toro 35000 Groundsmaster #682	4378LE1740	35,400	-	35,400	-	-	-	35,400	33,822	1,578	In Progress	
Pavement Maintenance, East & West End Parks	4378LI1207	15,000	-	-	-	-	-	-	-	-	Completed	
Pavement Maintenance, Village Green Parking	4378LI1303	5,000	-	5,000	-	-	-	5,000	-	5,000	In Progress	
Pavement Maintenance, Preston Field	4378LI1403	5,000	-	5,000	-	-	-	5,000	-	5,000	In Progress	
Incline Creek Restoration Project - Upstream of SR-28 (Net of Grants)	4378LI1504	300,000	178,800	163,200	-	-	-	342,000	346,454	(4,454)	Completed	
Restoration Project - Upstream of SR28	4378LI1504B	-	36,000	-	-	-	-	36,000	-	36,000	Completed	
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	-	5,000	-	-	-	5,000	-	5,000	In Progress	
Pump Track Demonstration	4378LI1604	300,000	300,000	-	(300,000)	-	-	-	-	-	Cancelled	
Pump Track Demonstration	4378LI1604	70,000	17,852	-	-	-	-	17,852	1,600	16,252	Multi-Year	
Pavement Maintenance - Incline Park	4378LI1802	7,500	-	7,500	-	-	-	7,500	-	7,500	In Progress	
Incline Park Facility Renovations (Net of Grants)	4378LI1803	1,208,071	-	-	-	-	-	-	1,434,528	(1,434,528)	In Progress	
Bocce Courts at Recreation Center Property Design	4378LI1804A	15,000	15,000	-	-	-	-	15,000	15,719	(719)	In Progress	
Bocce Ball Courts, previously part of Tennis Renovation	4378LI1804B	-	-	-	-	115,000	-	115,000	68,860	46,140	In Progress	
2003 1-Ton Service Truck #520	4378LV1736	43,000	-	43,000	-	-	-	43,000	43,063	(63)	In Progress	
Total Parks		\$ 2,195,171	\$ 584,452	\$ 444,300	\$ (300,000)	\$ -	\$ 115,000	\$ 843,752	\$ 2,056,082	\$ (1,212,330)		
Tennis:												
Tennis Center Renovation	4588BD1604	1,285,000	8,450	1,285,000	-	(115,000)	(996,630)	181,820	181,820	-	Multi-Year	
Pavement Maintenance, Tennis Facility	4588LI1201	23,500	-	23,500	-	-	-	23,500	-	23,500	In Progress	
Resurface Tennis Courts 3 thru 7	4588RS1402	75,000	-	-	-	-	-	-	(1,690)	1,690	Completed	
Resurface Tennis Courts 1 and 2	4588RS1501	47,000	-	47,000	-	-	-	47,000	47,000	-	Completed	
Tennis Facility Study	4588RS1605	5,000	-	-	-	-	-	-	-	-	Completed	
Total Tennis		\$ 1,435,500	\$ 8,450	\$ 1,355,500	\$ -	\$ (115,000)	\$ (996,630)	\$ 252,320	\$ 227,130	\$ 25,190		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Prior Year		Current Year				Carry Over to next year	Adjusted Budgeted	Fiscal Year	Variance	Status
		Original Budget	Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations		Expenditures	Expenditures		
									Expenditures	Expenditures		
Utility Fund:												
Household Hazardous Waste Building Improvements	2097BD1802	15,000	-	15,000	(15,000)	-	-	-	-	-	-	Cancelled
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	60,000	-	60,000	-	-	-	60,000	25,425	34,575	-	In Progress
2010 International Factor Truck #638	2097HV1732	430,000	-	-	-	-	-	-	416,564	(16,564)	-	Completed
1996 Peterbilt Dump Truck #299	2097HV1754	75,000	-	75,000	-	-	-	75,000	70,608	4,392	-	In Progress
2004 9' Western Snow Plow #542A	2097LE1723A	9,000	-	9,000	-	-	-	9,000	8,968	32	-	In Progress
1 Ton Flatbed #542, Snow Plow added box	2097LE1723B	-	-	-	-	-	-	-	12,949	(12,949)	-	In Progress
2015 Sander/Spreader #710	2097LE1724	20,000	-	20,000	-	-	-	20,000	7,829	12,171	-	Completed
Pavement Maintenance, Utility Facilities	2097LI1401	45,000	-	45,000	-	-	-	45,000	2,880	42,120	-	In Progress
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	48,000	-	48,000	-	-	-	48,000	39,966	8,034	-	In Progress
2008 Chevrolet Service Truck #609 Meter Truck	2097LV1747	36,000	-	36,000	-	-	-	36,000	31,159	4,841	-	Completed
Water Pumping Station Improvements	2299DI1102	45,000	-	45,000	-	-	-	45,000	30,885	14,115	-	In Progress
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	20,000	-	20,000	-	-	-	20,000	10,883	9,117	-	In Progress
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000	-	85,000	-	-	-	85,000	29,786	55,214	-	In Progress
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	50,000	-	50,000	-	-	-	50,000	22,135	27,865	-	In Progress
Water Reservoir Safety and Security Improvements	2299DI1701	375,000	386,600	10,000	-	-	(389,396)	7,204	7,204	-	Carried Over	
Water Pump Station 2-1 Improvements	2299DI1702	800,000	791,800	-	-	-	-	791,800	329,735	462,065	-	In Progress
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	200,000	-	200,000	-	-	(175,000)	25,000	11,758	13,242	-	Carried Over
Watermain Replacement - Martis Peak Road	2299WS1704	50,000	-	50,000	-	-	-	50,000	53,776	(3,776)	-	In Progress
Leak Study R2-1 14inch Steel	2299WS1801	65,000	-	-	-	-	-	-	350	(350)	-	Completed
Effluent Export Line - Phase II	2524SS1010	2,000,000	9,656,890	2,000,000	-	-	(11,586,890)	70,000	87,233	(17,233)	-	Multi-Year
Building Upgrades Water Resource Recovery Facility	2599BD1105	10,000	-	10,000	-	-	-	10,000	-	10,000	-	Completed
Treatment Plant Fire Panel Replacement	2599BD1802	65,000	-	-	-	-	-	-	(18,284)	18,284	-	Completed
Sewer Pumping Station Improvements	2599DI1104	55,000	-	15,000	-	-	-	15,000	17,265	(2,265)	-	Completed
Sewer Pump Station #1 Improvements	2599DI1703	155,000	220,000	250,000	-	-	(390,866)	79,134	79,134	-	Multi-Year	
Water Resource Recovery Facility Improvements	2599SS1102	100,000	-	100,000	-	-	-	100,000	38,201	61,799	-	In Progress
Wetlands Effluent Disposal Facility Improvements	2599SS1103	10,000	-	10,000	-	-	-	10,000	7,546	2,454	-	In Progress
Replace & Reline Sewer Mains, Manholes and Appertenances	2599SS1203	10,000	-	10,000	-	-	-	10,000	18,100	(8,100)	-	Completed
WRRF Aeration System Improvements	2599SS1707	1,300,000	100,000	1,200,000	-	-	(1,598,524)	(298,524)	167,976	(466,500)	-	Multi-Year
Total Utility Fund		\$ 6,133,000	\$ 11,155,290	\$ 4,363,000	\$ (15,000)	\$ -	\$ (14,140,676)	\$ 1,362,614	\$ 1,510,031	\$ (147,417)		
District Total		\$ 18,037,136	\$ 13,166,042	\$ 12,915,245	\$ (1,304,000)	\$ (213,280)	\$ -	\$ (17,341,377)	\$ 7,222,630	\$ 6,836,313	\$ 386,317	

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S, Winqest
Interim General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possibly approve Resolution Number 1879: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$830 with beach privileges and \$330 without beach privileges, for Fiscal Year 2020-2021.

DATE: May 21, 2020

I. RECOMMENDATION

That the Board of Trustees makes a motion to adopt Resolution Number 1879 to include consideration of any comments or protests made at the hearing held May 27, 2020, a finding of the equity of the report, a finding on the completeness of the report including any actions that may revise, change, reduce or modify any charge therein, and sets for the collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee). It further states findings of benefit to the parcels covered thereunder, and fair and reasonable basis for the sums to be charged.

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.

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 Treasurer's 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 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 April 14, 2020, the Board of a Trustees took action (via Resolution 1878) to approve the Preliminary Report for Collection as well as setting of the public hearing for May 27, 2020 to consider final action of the Recreation and Beach Facility Fees for FY2020-21. The Board also scheduled, and held, a follow-up discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on May 7, 2020 and May 19, 2020. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2020-21 Final Budget to include a Recreation Facility Fee of \$330 and a Beach Facility Fee of \$500 for FY2020-21.

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 Board direction, the combined Recreation Facility Fee and Beach Facility Fee are proposed to continue to be charged at the rate of \$830 for fiscal year 2020-21, to be comprised of the Recreation Facility Fee charge of \$330 and Beach Facility Fee of charge \$500.

As the method of collection of the Recreation Facility Fee and Beach Facility Fee are rooted in historical references, the Report for Collection includes a table to establish those major events which link the current fee to those past events. Other sections of the Report cover budgetary and collection processes.

IV. FINANCIAL IMPACT AND BUDGET

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 provided at the

workshop on May 19, 2020, the final FY2020-21 budget has 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 Funds and the Beach Facility Fee of \$500 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2020-2021 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the fees to be assessed for Fiscal Year 2020-21 is summarized as follows:

- Recreation Facility Fee (All properties) \$330.00
- Beach Facility Fee (properties with Beach access) 500.00
- Total Combined Fee (properties with Beach access)* \$830.00

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2020/21 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$2,706,990		
Beach Facility Fee		\$3,874,000	
<i>Total Combined Revenues</i>			<i>\$6,580,990</i>

The proposed fees are being modified from the rates assumed in the District's Preliminary Budget.

The reduction in the Recreation Facility Fee from \$705 per parcel to \$330 per parcel is expected to result in a reduction in revenues to the Community Services Fund of \$3,076,125 from the level assumed in the Preliminary 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 2020-21.

The increase in the Beach Facility Fee from \$125 per parcel to \$500 per parcel is expected to result in an increase in revenues to the Beach Fund of \$2,905,500 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 consistent with the Five-Year Capital Improvement Plan.

Based on fund projections provided to the Board of Trustees at its May 19, 2020 workshop, the recommended Facility Fees, when incorporated into the FY2020-21

budget, are expected to result in a *draw-down* of excess fund balance within the District's Community Services funds to \$4.45 million above the Board's reserve policy level, and an *increase* in the excess fund balance within the District's Beach Fund to \$4.46 million above the Board's reserve policy level.

SHIFT	\$375	CSF Fee	\$ 330	Punch Card Values:	\$ 66.00
		Beach Fee	\$ 500		\$ 166.00
		Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	DRAFT Budget 2020-21
Community Services Fund	\$ 12,261,649	\$ 9,146,076	\$ 11,822,831	\$ 9,233,244	
Excess Fund Balance		4,664,372	7,656,831	4,453,791	
Beach Fund	\$ 1,774,846	\$ 1,123,442	\$ 2,001,007	\$ 4,972,720	
Excess Fund Balance		596,144	1,507,007	4,460,328	

IV. ALTERNATIVES

The Board can direct Staff to revise, change, or modify the Recreation Facility Fee and Beach Facility Fee as currently proposed. However, the draft final budget presented for Board consideration on this evening's agenda incorporates the fees as presented in this report.

V. ADDITIONAL COMMENTS

It should be noted that if a parcel owner elects to obtain a punch card on their parcel that its value will be one-fifth of the fee charged to that parcel. A parcel paying only \$330 (no beach access) will have a punch card that is valued at \$66. There is no change for those parcels accessed \$830.

VI. BUSINESS IMPACT

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

Attachments:

- 1) Historical Facility Fee Rates and Allocations
- 2) Resolution Number 1879
- 3) Report for Collection of Recreation Standby and Service Charges

Incline Village General Improvement District Facility Fee Reconciliation by Parcel

	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 Fee(s)
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	266	308	156	730	75	24	1	100	\$ 830
2014-15	211	303	216	730	65	-	35	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

Allocation of FY2020-21 Facility Fees

Budget for 2020-2021	Facilit Fee Revenues By FUND									Roll-up	
	320	330	340	350	360	370	380	390	Total Comm. Svcs	Beach	
Facility Fee charged to # Parcels:	8,203	7,748									
			GOLF	Facilities	Ski	Recreation	CS Admin	Paks	Tennis		
Golf - Championship	\$ 4		254,293							254,293	
Golf - Mountain	27										
Facilities	5			41,015						41,015	
Diamond Peak Ski	(200)				(1,640,600)					(1,640,600)	
Youth & Family Programming	26					213,278				213,278	
Senior Programming	23					188,669				188,669	
Recreation Center	100					820,300				820,300	
Comm. Services Administration	127						1,041,781			1,041,781	
Parks	89							730,067		730,067	
Tennis	14								114,842	114,842	
Beach		85									658,580
Per Parcel Operating Component	215	85	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,222,247	\$ 1,041,781	\$ 730,067	\$ 114,842	1,763,645	658,580
Per Parcel Capital Exp. Component	65	414				443,195	90,000			533,195	3,207,672
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748
Total Facility Fee Per Parcel	\$ 330	\$ 500	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,665,442	\$ 1,541,931	\$ 730,067	\$ 114,842	\$ 2,706,990	\$ 3,874,000
Facility Fee - NO Beach Access	\$ 330										
		\$ 500									
Facility Fee - Beach Access		\$ 830									



RESOLUTION NO. 1879

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 2020-21 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 on *(in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee)* which general District taxes are to be collected for said year;

WHEREAS, on April 14, 2020, this Board adopted its Resolution No. 1878, A Resolution Preliminarily Approving The Report For Collection Of Recreation Standby And Service Charges, wherein it fixed May 27, 2020, 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. 1879

**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 2020-21 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.



RESOLUTION NO. 1879

**A RESOLUTION APPROVING THE REPORT
FOR COLLECTION ON THE COUNTY TAX ROLL
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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 2020/2021 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. 1879

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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 27th day of May, 2020, by the following vote:

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

/s/ Kendra Wong
Kendra Wong
Secretary, IVGID Board of Trustees



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

**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, 2021**



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 2020-2021, 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.** \$330 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 \$500 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, \$330 annual base Recreation Facility Fee and an additional \$500 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 \$330. 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, 2019, to June 30, 2020, has been determined by this Board to be about \$5,783,115 for the Recreation Facility Fee and \$968,500 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 2020-2021, 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 27, 2020

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

Kendra Wong
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 27, 2020, and that I caused notice of said hearing to be published on May 15 and May 22, 2020, in the *Tahoe Daily Tribune*.

Susan A. Herron
District Clerk

I hereby certify that on May 27, 2020, 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: Indra S. Winqest
Interim General Manager

Paul Navazio
Director of Finance

SUBJECT: Resolution Number 1880: A resolution of intent to initiate the process to transition the Incline Village General Improvement District from use of Governmental Fund type - Special Revenue funds to use of Proprietary Type - Enterprise funds for the District's Community Services and Beach funds beginning with the FY2021-22 budget.

DATE: May 21, 2020

I. RECOMMENDATION

The Board of Trustees makes a motion to adopt Resolution Number 1880 which establishes the District's intent to initiate the process to transition the Incline Village General Improvement District from use of Governmental Fund type - Special Revenue funds to use of Proprietary Type - Enterprise funds for the District's Community Services and Beach funds beginning with the FY2021-22 budget.

II. BACKGROUND

The Board of Trustees has directed Staff to explore the possibility of transitioning the District's Community Services Fund(s) and Beach Fund from Governmental Fund Type - Special Revenue funds back to Proprietary Type- Enterprise funds, as was in place prior to the 2015-16 fiscal year.

A preliminary Staff report on this topic was presented to the Board's at their meeting of April 1, 2020 (Item H.4). Among the highlights of the April 1, 2020 Board of Trustees meeting item was a discussion of the process required by the State of Nevada, Department of Taxation for approval to switch fund-types. Approval for the transition is required, in advance, in order for the District's formal budget submittal to be accepted by the State. As a result, the State Department of Taxation advises that the earliest that District can formally submit its budget to the State under a new fund-type structure would be for the 2021-22 fiscal year.

A Resolution of Intent to initiate the process to transition to use of Proprietary Type – Enterprise funds for the District’s Community Services and Beach funds beginning in FY2021-22

Given the Board of Trustees continued interest in pursuing a transition back to Enterprise fund-types for the District’s Community Services Fund(s) and Beach Fund, Staff is seeking Board approval to initiate the required process by adoption of a Resolution of Intent (Resolution Number 1880), to serve as the formal notice to the State Department of Taxation.

Additional work will be needed early in fiscal year 2020-21 to prepare documentation required by the Department of Taxation, however, it would be Staff’s expectation that a formal request for a hearing before the Local Government Finance Committee could be held in late summer or early fall, and provide sufficient time to inform development of the District’s FY2021-22 annual budget.

III. FINANCIAL IMPACT AND BUDGET

There is no direct financial impact of the Staff recommendation; the proposed resolution would merely initiate a process for a change in the fund-types used for District operations, capital and debt beginning in FY2021-22.

IV. ALTERNATIVES

The Board could provide direction to Staff to delay consideration of this resolution until a future date.



RESOLUTION NO. 1880

A RESOLUTION OF INTENT TO INITIATE PROCESS TO TRANSITION THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FROM USE OF GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS TO USE OF PROPRIETARY TYPE - ENTERPRISE FUNDS FOR FOR THE DISTRICT'S COMMUNITY SERVICES AND BEACH FUNDS BEGINNING WITH THE FISCAL YEAR 2021/2022 BUDGET

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

WHEREAS, on December 10, 2014, the Board of Trustees directed Staff to apply for approval of the District's Fiscal Year 2015/2016 budget by the Nevada Department of Taxation utilizing Special Revenue, Capital Projects and Debt Service Fund accounting for Community Services and the Beach Funds; and

WHEREAS, the District, upon a determination by the Nevada Department of Taxation that the Fiscal Year 2015/2016 budget was found to be in compliance with NRS 354.598 by the Nevada Department of Taxation; and

WHEREAS, the District has continued to utilize Governmental Fund Type Special Revenue funds for its Community Services Funds and Beach Fund, since Fiscal Year 2015/2016 through and including preparation of the District's Fiscal Year 2020/2021 budget; and:

WHEREAS, the District has determined that a transition back to use of Proprietary Fund Type Enterprise Funds for its Community Services Funds and Beach Fund is consistent with the desired intent of the business-like operations of the District; and

WHEREAS, the Nevada Department of Taxation has provided guidance as to the process required for formally request consideration by the Department of Taxation of the District's request; and

WHEREAS, the initial step in the process is for the Board of Trustees to adopt a Resolution of Intent to be submitted to the Nevada Department of Taxation;

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Incline Village General Improvement District expresses its intent to transition to the use of Proprietary Fund Type -Enterprise Funds for



RESOLUTION NO. 1880

A RESOLUTION OF INTENT TO INITIATE PROCESS TO TRANSITION THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FROM USE OF GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS TO USE OF PROPRIETARY TYPE - ENTERPRISE FUNDS FOR FOR THE DISTRICT'S COMMUNITY SERVICES AND BEACH FUNDS BEGINNING WITH THE FISCAL YEAR 2021/2022 BUDGET

its Community Services Funds and Beach Fund beginning in Fiscal Year 2021/2022.

2. Incline Village General Improvement District has determined that use of Proprietary Fund Type Enterprise Funds for its Community Services Funds and Beach Fund is consistent with the desired intent of the business-like operations of the Incline Village General Improvement District.
3. Incline Village General Improvement District Board of Trustees, through adoption of this Resolution, directs Staff to initiate the process fo rconsideration of approval of the requested change by the Nevada Department of Taxation.
4. Incline Village General Improvement District Board of Trustees further directs Staff to prepare and develop the necessary documents, reports and concurrence letters, as may be required by the Nevada Department of Taxation in support of this request.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 27th day of May, 2020, by the following vote:

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

Kendra Wong
Secretary, IVGID Board of Trustees

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
Interim District General Manager

SUBJECT: Review, discuss and possibly take action on a settlement offer received by the Incline Village General Improvement District from Mr. Aaron L. Katz as submitted by his attorney Richard H. Cornell with an expiration date of June 2, 2020

DATE: May 22, 2020

On May 20, 2020, the District was provided with a settlement offer submitted to Mr. Beko by Mr. Katz' attorney Mr. Richard Cornell. This settlement offer is attached hereto and consists of two (2) pages.

The Board of Trustees has three possible options:

- 1) Reject the proposed settlement offer.
- 2) Accept the proposed settlement offer.
- 3) Prepare a counter settlement offer.

Staff is recommending that the Board of Trustees have a discussion about this offer and make a motion as they deem appropriate. The District's response is due by June 2, 2020.

RICHARD F. CORNELL, P.C.
150 Ridge Street, Second Floor
Reno, Nevada 89501
(775) 329-1141
e-mail: richardcornell1553@gmail.com

May 13, 2020

Thomas P. Beko, Esq.
Erickson, Thorpe & Swainston, Ltd.
99 West Arroyo Street
Reno, Nevada 89509

Re: Katz v. IVGID, Settlement Offer

Dear Mr. Beko:

Thank you for your recent correspondence.

Mr. Katz and I have reviewed it carefully.

First, we insist that this actual letter be communicated, word for word, to the Board of Trustees of IVGID, so that there can be no mistake or misinterpretation of what we are saying.

We do not agree to settle by doing a mutual walk away. Above and beyond the \$240,000.00 plus that you obtained via money judgment and IVGID collected, we do not see any realistic possibility of further liability, whether per NRAP 38 or per NRCP 68. As for NRS 18.010(2)(b), we believe the law is clear that you cannot lawfully seek a judgment for attorney's fees incurred on appeal from the district court.

In ordinary civil litigation, this juncture might be seen as "crazy" to seek a rebate of any portion of the attorney's fees obtained and collected. But on the same hand, it might be seen as "crazy" that the party who collected attorney's fees would be seeking a settlement as to further attorney's fees. This, however, is not ordinary civil litigation.

It seems to us that what's at stake is the reputation of the integrity of IVGID in connection with this award of attorney's fees. We realize that you obtained the award from Judge Flanagan, and the Nevada Supreme Court affirmed. However, the Nevada Supreme Court simply did not discuss the items that we now discuss here, on some kind of pretense that they didn't understand our positions – even with the Petition for Rehearing that they summarily denied. So that there is no mistake, if there is anything less than clear in the balance of this letter, please advise and we will clarify:

1. Attorney's fees incurred by the NPAIP Pool:

IVGID did not incur \$103,196.00 of attorney's fees in this action. Rather, "the Pool" paid that

Page 2 of 2
Re: Katz v. IVGID
May 13, 2020

to the attorneys in question. Yet, you did not make it clear to Judge Flanagan that “the Pool” had subrogation rights and IVGID was acting merely as a collection agent for the “the Pool.” As we established in the Request to Take Judicial Notice, nothing in the basic contract between NPAIP and its insureds requires or even authorizes the insured to seek reimbursement of attorney’s fees on its behalf. And even if that were otherwise, we believe the period of limitation for NPAIP to seek reimbursement of those fees has long since passed. We believe this amount should be rebated to Mr. Katz.

2. Attorney’s fees incurred by Scott Brooke:

If you were to produce an entirely unredacted memo of Mr. Brooke’s billings, our position might change. But otherwise, IVGID’s payment to Mr. Brooke of \$45,071.00 strikes us as a sunk cost, meaning either it is money that would have been paid to the late Mr. Brooke regardless of what he did, or it represents billings that at best indirectly impacted the litigation. Mr. Brooke did not appear in any way shape or form as co-counsel of record in the Katz litigation. At this juncture it is not at all clear to us what Mr. Brooke did in connection with that litigation. And even if he did anything, it is not at all clear to us why the matters he engaged in could not have been handled by paralegals or investigators at a much cheaper cost. In fact, we think a large part of Mr. Brooke’s fees had to do with the dispute between IVGID and “the Pool,” when “the Pool” withdrew from defending the Katz litigation. But Mr. Katz had nothing to do with “the Pool’s” decision in that regard. Again, we believe this amount properly should be rebated to Mr. Katz.

3. Costs and Interest:

IVGID did not incur \$813,00 of filing fees that could not be recovered directly from the Second Judicial District Court Clerk. Further, \$203.00 in costs claimed with a private investigator to “gauge the views of targeted Incline Village residents” was not a cost of litigation the district actually incurred. Finally, the interest which is accrued on the money Mr. Katz advanced is not a cost that district actually incurred.

Accordingly, Mr. Katz’s settlement offer was and is to have reimbursement of the above-amounts for the above reasons, with IVGID to retain the balance. If IVGID agrees, Mr. Katz will not file the petition for writ of certiorari to the United States Supreme Court that otherwise is due June 2, 2020.

Very truly yours,

Richard Cornell

cc: Aaron L. Katz
RFC/ko

MINUTES

REGULAR MEETING OF MAY 6, 2020 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 Wednesday, May 6, 2020 at 5:00 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

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

Also present were District Staff Members Director of Public Works Joe Pomroy, and Director of Finance Paul Navazio.

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

C. PUBLIC COMMENTS

District Clerk Susan Herron said that one written comment was received from Garrett Simon; it will be attached to the minutes of this meeting.

Bret Hansen said good evening Trustees and that his name is Bret Hansen and he is the District Manager of Incline Village for Waste Management. He wanted to give an update on how we are managing our work during this COVID-19 epidemic. First, he is happy to report that we have zero cases of COVID-19 amongst our employees and we are working diligently to keep it that way. Our drivers, who are essential workers, are devoted to ensuring that your municipal solid waste is picked up every day. We have ample stock of hand sanitizer, face masks, and gloves to protect our workers as well as disinfectant wipes and sanitizer to clean our offices and trucks. Unfortunately, these changes include suspension of excess waste collection, also known as the "pine needle program." We must prioritize trash and recyclable collection as these volumes are significantly up in recent weeks. We expect continued increased residential volumes for the duration of the crisis as residents have been ordered to stay at home and shelter in place. Because of that,

we have temporarily suspended extra bag pick up to focus our drivers and collection services on immediate customer needs for collection of trash and recyclables critical to protecting health and public safety. We are maximizing our automated collection equipment whenever possible. This limits the physical touching of the items that we pick up. Our employees, like many other essential workers during this time, are very concerned about their safety and want assurances that we are doing everything possible to protect them. They are concerned about their exposure and bringing back the COVID-19 virus back to their families. Waste Management is committed to providing our employees with the safest working conditions possible. Excess waste collection has been temporarily suspended in all of Northern Nevada. We have been following the State of Nevada's guidance in regard to social distancing and we continue to monitor the changing situation. We have been in constant communication throughout this crisis with Public Works and the Interim District General Manager to review our processes. Last week, we reopened the Incline Village transfer station to the public. This week, we have begun to allow customers with pine needles to dump free of charge – regardless of stickers and not using their four free dumps. We understand that this is not a solution for every customer, however, we are constantly monitoring the situation to do what is best for both our essential workers and the public. We understand that Incline Village is in a fire zone and the pine needle program is a valuable tool to reduce the amount of fuel that a fire may use. We want to assure you that we are doing our best to provide necessary services to the community while ensuring the health and safety of our customers and our employees. As more information about the state's reopening plan is unveiled, we will continue to reassess the situation and begin picking up the pine needles as soon as possible. Please keep in mind that once the Spring collection program begins, it will continue for a full twelve weeks from the start date.

Ryan Sommers, Fire Chief for North Lake Tahoe Fire Protection District, said with the announcement of Waste Management and following the CDC guidelines, and the extra pickup of pine needles and green waste, we do feel that there is little bit of fuel load thus we have offered to go and pick up the pine needles for any client where there is an issue. These pickups will not go on forever and they will cease when the sticker program goes into effect.

Linda Newman said as we confront the health and safety challenges of this dangerous pandemic on our staff and our community and the economic fallout on our citizens and our District's finances, there is no margin for error. NONE. Now is the time for professionalism to triumph over personalities and performance to overtake promises. We must begin by placing the leadership, responsibility and accountability where it belongs – with the Board. Interim GM Winquest is eager to take on his responsibilities, but is unable to do so because he has no experience

in setting priorities and running a District and is operating with a skeletal staff. New Director of Finance Navazio has just arrived and does not have an understanding of the District's operations and as he lacks a CPA does not have experience in preparing financial statements or opining on compliance with Government Accounting Standard Board Statements. Our Director of Public Works has not satisfactorily budgeted or executed capital projects and has significantly mismanaged lining our storage pond and replacing the 6 miles of failing effluent pipeline. Our public records officer has difficulty complying with public records requests and the Nevada law governing public record requests. We have recently terminated Counsel Guinasso who has invited a public records lawsuit that has mired our District in what will soon be hundreds of thousands of dollars of legal fees with independent counsel Beko. Now is the time for this Board to approve the engagement of independent experts to provide the professional expertise this Board requires to effectively manage our District and provide the necessary outside resources for our interim General Manager to succeed in his new position. It is also necessary for you to exercise your fiduciary duties and properly shepherd our public money. You cannot in good conscience pay Mr. Beko more than \$42,000 for unapproved and unbudgeted legal expenses. Terminate Mr. Beko immediately and engage a competent lawyer to settle Mr. Smith's lawsuit for public records. She also recommends that the Board revise Policy 3.1.0 and restrict the Interim General Manager's spending authority. Not increase it to \$100,000. How we prioritize and implement Capital Improvement Projects must be overhauled from start to finish. A construction project audit and internal controls review is a good start.

Cliff Dobler said this is on the Smith litigation; a quote from Indra Winquest, January 15 memo to the Board of Trustees – this case started out as case about public records has now morphed into a case about attorney/client privilege. Now this is it, it is vital that this District do everything within its powers to protect this privilege. So there you have it, why. According to Winquest, this lawsuit is not about his right to obtain public records but instead about protecting the one and only person Jason Guinasso who decided on his own without authority that a massive number of documents requested by Smith were attorney/client privileged. From July 30, 2018 to the end of 2019, several actions have ensued. The court decided that Smith was not to pay anything to obtain public records, IVGID asked the court to reconsider and was to go home and IVGID argued about a privilege log that was totally irrelevant and Smith asked the court to perform an in-camera review to determine if 13,000 documents withheld by Guinasso were actually privileged. The court decided that an in-camera review was premature and the court would also dismiss IVGID's motion for summary judgement. Everybody went home for Christmas. In January 2020, Smith motioned the court to ask IVGID to release

approximately 500 documents which could not possibly be considered attorney/client privileged and requested a status conference. IVGID caved paving a way to review the 500 documents seemingly knowing that a defense was impossible. In exchange for release Wong as a defendant, Smith and IVGID agreed that a master would be selected from six attorneys, three each, to review the 500 documents and determine which of the documents are truly attorney/client privileged, if any. The hearing is scheduled on May 13 wherein the court will select the master and the results will come back in the summer. Who will pay the master, the loser which of course will be IVGID. Meanwhile, in this nightmare, Guinasso being the instigator and unauthorized decision maker on attorney/client privilege has been fired. Two Board members have stated in public meetings that all the records of the District are public information. The Nevada Revised Statutes requires the citizens are entitled to public records. What has the citizens gotten so far – lawsuits and legal fees. IVGID has recently threw a settlement offer to Smith which will undoubtedly be rejected. So where does IVGID stand if the master determines that most of the 500 documents were in fact not privileged, Smith will have won again and probably make a motion to the court that the remaining 13,000 documents should be reviewed. Logic suggests that this will be the result. His recommendation is that this Board get off their butts, live up to their obligation and decide what documents are truly not attorney/client privileged, deliver them to Smith and end the litigation and seek recovery of legal fees from Guinasso.

Judith Miller said thank you to the Audit Committee as she listened to their meeting today. It was wonderful to hear that the Audit Committee is taking on the responsibility of being a fiduciary to the citizens. She thinks that internal controls are sorely lacking and hopefully the Board will go forward in hiring someone to head up that effort as well as approve the new policy. Reviewed the packet for tomorrow and we still don't have a very clear picture of what each department, division and fund would look like without the Recreation Fee because instead of appearing under the appropriate program or venue as the facility fee, the capital and debt portion appears as a transfer from that convoluted device that we all know as the Community Services Fund. Second, it is very difficult to read the line item reports in the workshop packet because they don't have descriptions from that legend of our account structure. It would also be greatly appreciated if someone could fix those reports and post them so that those descriptions show. Third, what is division 990, it is not included in the legend so if you could add that, she would appreciate it. Have an idea for a new revenue source – how about Christmas tree sales. IVGID has areas where trees were thinned and they are now filling up with the perfect sized Christmas trees - we could certainly use some new revenue at this particular juncture. Hopefully, you will also consider some cuts as we can always go back and add things but once things are in this budget, it is very difficult

to stop that from moving forward so please be very cautious in your approval of the budget.

Aaron Katz said that he is submitting a couple of written statements that he asks by attached. \$42,000 – his statement is going included some information, you will see that Mr. Guinasso and Trustee Wong are clients and they are obligated to pay these fees. Trustee Wong is not off the hook as she is not removed from the agreement. He agrees with Mr. Wolfe that at the Audit Committee, you need to do your job and that is don't pay attorney fees for litigation you don't know about. This litigation was caused by Mr. Guinasso so go to him. His written statement includes information from 1965 when Mr. Tiller got the right to public recreation and that it was not to be used it to acquire any other recreation. Bocce is a different type of facility thus it becomes an unconstitutional item. Learned today we have spent more than ninety thousand dollars with eleven thousand dollars being spent on design and engineering work. We spent over one hundred thousand dollars for a Community Services Master Plan in which we were all surveyed and the public said don't spend money on new projects and maintain what we have. This Board is going to do the opposite which is disgusting. Mr. Warren sent an e-mail to the Interim District General Manager that Recreation Fee be reduced to four hundred dollars and the response was that is impossible as we will have to shut down our facilities.

Gwen Paul said she was calling to show some appreciation for IVGID and that she would like to start with how excited she is about bocce ball. She has been watching the remote wellness courses and it is really nice to have a resource/outlet as an essential worker who can't go to the Recreation Center. She got an e-mail about golf and she is super excited about getting back on the course. She is excited and she tunes in far too often to these meetings and she wants the Board to know that the majority of people are really happy. The beaches have been fantastic and lovely. It is frustrating to hear the same people when the reality is we are thankful for what you do. Please stay healthy.

Frank Wright said he is a candidate for the Board of Trustees. The agreement that was signed by Trustee Wong, Mr. Guinasso and former District General Manager Pinkerton to retain ETS was done without anyone knowing that they were signing it. They committed themselves to the fees to get public records. The lawsuit moved on for eight months and the Board should have had involvement in this lawsuit as there are three individuals who are clients and they are responsible to the costs. When you break it down, let's say that the District General Manager can initiate this work then you have two more people – Trustee Wong and Mr. Guinasso. If you divide this into equal parts, it means one third each. Trustee Wong you owe

thirty thousand dollars and Mr. Guinasso owes thirty thousand dollars. If we finish, and pay Mr. Smith's fees, you owe another thirty thousand dollars each. Look at why this lawsuit took place - Staff and Mr. Guinasso worked together to hide information and had these people gone before the Board, been above board, maybe the Board could have helped out. Mr. Guinasso doesn't have any clients and unilaterally he became his own client and attorney. It is unbelievable.

Margaret Martini read from a written statement which is attached hereto.

At 5:29 p.m., the Chairman called for a three minute break. The Board reconvened at 5:31 p.m.

Trustee Schmitz said that Mr. Hansen just spoke about twelve weeks of pine needle pick up; the contract says sixteen weeks – can we get that clarified please.

Mike Abel said there is an ongoing issue with Waste Management and then there is the Smith litigation which other participants have adequately handled. He has, within the last hour, e-mailed to the Board members internet links to the petitions that he has sponsored on both of these issues. He wants IVGID to kick the heat up on Waste Management to make them perform properly on their contract with IVGID. Interim District General Manager Winquest has done a good job of standing up for in this area but it is not time to let up. Using the pandemic as an excuse for not doing their job means that Waste Management is trying to cop out. He would also urge any resident to go onto to change.org and sign the petition urging Waste Management to do their job. Search Waste Management Incline Village for the link on change.org or e-mail him at mikeabel@pacbell.net. It just over four days, we have fifty signatures of annoyed residents. His second point this evening relates to the insane Smith lawsuit. Our petition has been signed by thirty nine community members protesting what has already been talked about by others on the Board. He says let Smith review the 13,000 e-mails and Trustees should direct Beko to terminate any defense actions and terminate the lawsuit, pay Mr. Smith his legal fees and say goodbye.

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for any changes and said that on General Business Item G.6. he has received some additional information that he has become privy to today and therefore he would like to move that item to the next meeting. Trustee Morris said he would like to have General Business Item G.3. removed and take that forward to the next meeting as the information is incomplete, a bit of mess, he hasn't time to review it, and it is missing the transition plan. Further, he would like

it redone in a proper format so we can compare it as he finds it impossible to compare so let's get it redone and represented next month; let's get it right. Chairman Callicrate asked for Legal Counsel guidance. District General Counsel Alex Velto said it is your discretion and you can hold a vote if you desire.

Chairman Callicrate made a motion to ask the Board members who was in favor of moving forward with General Business G.3. Trustee Schmitz seconded the motion. Chairman Callicrate called the question – Trustees Callicrate, Schmitz, Wong and Dent voted in favor and Trustee Morris voted opposed. Chairman Callicrate said the vote was four to one so General Business Item G.3. is left on the agenda.

Chairman Callicrate said that the agenda is approved as revised.

E. DISTRICT STAFF UPDATE (for discussion only)

E.1. Interim District General Manager Indra Winqest

Interim District General Manager Indra Winqest went over his submitted report.

Chairman Callicrate said that he has been in contact with the Interim District General Manager every day and sometimes more than once per day and that the Interim District General Manager has been in contact with all of us at least a couple of times per week so the District is not being operated in a vacuum. Things change every day and they are on the upside. We are taking all the safety precautions to keep people safe. If you are someone that has some comprised activities and in the age bracket, you need to be responsible and we need to get the District operating again. We are evaluating everything as it moves forward and we are trying to avail the necessary resources to make sure they are best in an expedited manner. As they become more available, they will be made available to the community.

Trustee Schmitz said thank you for making the adjustments at Ski Beach based on the pleas from the paddlers and asked if this has been communicated. Also, do you have sort of a timetable relative to beverages and food and beverages at the beaches. All employees are critical team members and are we taking temperatures before they come to work to ensure that everyone is safe and healthy.

Interim District General Manager Winquest said that he is not sure how we have gotten the information out to the paddlers and that he will work with our communication team to get that message out. The gate is unlocked at 7 a.m. and the armed gate is closed. When we get the boat ramp opened, we will allow drop-offs. We are on hold right now until TRPA gives us the okay. Staff did meet with Incline Spirits on Monday and they want to get out there. Their contract typically begins on Memorial Day and they are fully aware that nothing is happening in the month of May however they may be down there setting up. We did talk about a contract adjustment and he wants to wait a little bit longer. They are laser focused on their operation and all the requirements. Ready to go when they can be; right now, in a wait and see mode. Staff is not currently checking temperatures and we have made it extremely clear to our Staff to check their own temperature. Staff is very well versed on what is going on and we have discussed this topic as well as discussed the opening of our indoor facilities. Staff is sorting through some things so that if we do decide to do that, especially at the beaches, we logistically need to get a lot worked out. It is certainly something worth evaluating and discussing.

F. REPORTS TO THE IVGID BOARD OF TRUSTEES (for discussion only)

F.1. District General Counsel: Law Firm of Hutchison & Steffen

District General Counsel Velto said he had nothing to report.

F.2. Board Treasurer Sara Schmitz

Trustee Schmitz said in the past few weeks, Director of Finance Navazio has been inundated with all the scenarios with our budgets however the two of them have discussed what is needed for the Treasurer's report and they will be meeting next week. She wants to make use of the technology opposed to having some human being to create some type of report; meeting next week to take it to the next level.

F.3. Audit Committee Chairman Matthew Dent

Audit Committee Chairman Dent said that the Audit Committee held a meeting earlier today and that they had several items and they got through two items – the draft framework on internal controls and Policy 15.1.0. We will be holding another Audit Committee meeting at a date/time of to be

determined. Agenda items would be the engagement letter and communications received from the District and the related actions thereto.

Trustee Morris said that he compliments the Director of Finance for getting the workflow together as the discussion was great and it is a good mark of what the Director of Finance has been doing for us; compliment all involved and the Director of Finance for leading that effort.

G. GENERAL BUSINESS (for possible action)

G.1. Review and discuss criteria for pending capital improvement projects (Requesting Staff Members: Interim District General Manager Indra Winquest and Director of Finance Paul Navazio)

Interim District General Manager Winquest and Director of Finance Navazio gave an overview of the submitted materials.

Chairman Callicrate said that there was a comment made about the spending authority of the District General Manager. Our Interim District General Manager has made it clear to him that he won't move forward unless the Board gives the okay because he wants to be cautious. He appreciates what the Interim District General Manager is trying to do and so let's really focus this as he is taking it seriously. Interim District General Manager Winquest said that he has received correspondence from residents about why are we deferring and how are we handling this. We are sensitive to not deferring to next year and doubling our capital expenses and that this is about spending. Beaches is an ongoing project and at this point in time, his spending limit is \$100,000 however he does fully intend to bring a lot of these to the Board to discuss and have final approval.

Trustee Schmitz said that she has a request and that is to include, in Priority A, projects and incentives that deal with our internal controls. We have talked about how important they are and then tie that in with agenda packet page 17, and the e-commerce software, which suddenly integrates all of our systems together and make sure that is a system that would facilitate and improve the District's internal controls. The other thing that she wants to mention is revising Policy 3.1.0 by integrating signature levels so we have consistency on what contracts come to the Board and what ones don't and to add this to our long range calendar. Trustee Schmitz concluded by stating that anything related to internal controls should be category A.

Trustee Dent said that he likes this and that it is a good approach. He agrees with Trustee Schmitz about projects that are in the internal controls category should be more of an A priority.

Trustee Morris said that he has nothing to add and that is it good to see our Director of Finance leading some of this charge and it is heading in the right direction and he appreciates that effort.

Trustee Wong said that she likes the framework layout as it is responsible and makes sense. On the projects that are potentially cancelled, she knows that our Staff has worked really hard to time these projects and that it isn't that the projects aren't unnecessary so let's look to push them out and not cancel them.

Chairman Callicrate said that is a good point and that from his discussions, we are probably leaning towards pushing them out but obviously if it is critical we may have to do something.

Interim District General Manager Winquest said that internal controls are professional services and to not worry about that because it isn't capital and Staff is fully committed to moving forward. With e-commerce, not as much as internal controls, as this will give us a better e-store. Staff really wanted to wait to get together with the new Director of Finance and with having our eye to the future.

Director of Finance Navazio said on internal controls that this fall under liability and risk management and projects that help the District avoid liability and risk management. For e-commerce, yes, internal controls are a component but this is a financial system component and moving Diamond Peak/Ski into the twenty first century. All of the Board's comments have been pretty spot on.

Interim District General Manager Winquest said for a few of these projects that have been cancelled, the Director of Finance came in and got some control and is asking why these projects are important and some of the projects weren't really relevant to where the District was going. It is our job to always identify these projects that have always been in the long term.

Trustee Schmitz said she had a follow up question – Interim District General Manager Winquest and she were e-mailing about a couple of paving projects that are current budgeted projects within the General Manager's signing

authority and asked if they fell through the cracks of being evaluated in this manner.

Interim District General Manager Winquest said no, this work was done as Ski Beach and it had to happen as that pavement was in extremely poor condition with the earth crumbling underneath it and serious cracking. At Incline Beach, it was pavement maintenance. At the Recreation Center, it was a large project and he asked our Engineering team to look at other opportunities to mitigate and how far we can push it out. The contract had been signed, the beaches are extremely important, and thus taking care of the pavement maintenance down there is; there is analysis every year.

Chairman Callicrate said we can get into more of that tomorrow, this was a great overview and initial rolling out and he feels very heartened about this, as there is always room for improvement with nothing cast in stone as they are in constant motion.

G.2. Review, Discuss, and Possibly Authorize Staff to issue the Notice to Proceed for the Bocce Ball Courts– 2020/2021 Capital Improvement (adjusted) Project: Fund: Community Services; Division: Recreation Center; Project # 4378LI1804B; Vendor: Rapid Construction in the amount of \$68,860. (Requesting Staff Member: Director of Public Works Joe Pomroy)

Chairman Callicrate said before we go into this, this is for four bocce courts not two. Interim District General Manager Winquest said yes, it is for four bocce courts and referenced agenda packet page 21 and then proceeded to give an overview of the submitted materials.

Trustee Morris said he has no specific questions and that he is good with it. He has spoken with Interim District General Manager Winquest about social distancing, etc. and stated that this is an excellent addition and really good to get this project going.

Chairman Callicrate said as in tennis, the bocce community has been very patient and we appreciate that as it pays off as they are getting four courts as opposed to one or two with the opportunity of minimal outlay for the community. This is a great opportunity to move forward and he is in support of this project.

Trustee Morris made a motion to authorize Staff to issue the Notice to Proceed for the Bocce Ball Courts – 2020/2021 Capital Improvement (adjusted) Project: Fund: Community Services; Division: Recreation Center; Project # 4378LI1804B; Vendor: Rapid Construction in the amount of \$68,860. Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, receiving none, he called the question – the motion was unanimously passed.

At 6:33 p.m. Chairman Callicrate called for a break; the Board reconvened at 6:43 p.m.

G.3. Review, discuss and possibly take action to approve the amendments to Policy 15.1.0.; these changes will take effect upon the completion of the transition plan (Requesting Trustee: Trustee Sara Schmitz)

Trustee Schmitz gave an overview of the submitted materials.

Trustee Morris said that he has a number of questions and that it was pointed out to him that the transition plan was in the Board packet so thank you. The easiest thing is for him to ask his questions and see how we get along. Trustee Morris then asked approximately forty questions and Trustee Schmitz and other members of the Board answered all the questions posed by Trustee Morris.

Chairman Callicrate said he appreciates the concerns and that the Board has had a robust discussion on a very important policy.

Trustee Wong said, taking a step way back, at our last meeting, we were asked to comment on an Audit Committee Charter and she has the same questions on this policy – are we reviewing and approving these two documents in tandem? Trustee Wong continued that she didn't do a line item review however in reading through Policy 15.1.0, it didn't seem to align with the Audit Committee Charter and in taking a step back, and addressing the comments, she was not the only one who sent in comments thus in looking at both documents, we don't need two documents or do we expand Policy 15.1.0 and save on us maintaining two documents.

Trustee Schmitz said that there aren't two documents and that what was requested was that she take the format of the existing Policy 15.1.0 and incorporate the charter into that format and that this is the document

incorporated into the standard IVGID policy format and formatted into Policy 15.1.0 so there are not two documents.

Trustee Wong said so none of her questions/comments made it into this document.

Trustee Schmitz asked if Trustee Wong has something specific.

Trustee Wong said that she did as requested and that her changes are not in this document and that there were several items that we should discuss.

Trustee Schmitz said that she had all of kinds of inputs and that she incorporated and blended with what the Director of Finance is trying to accomplish and trying to put that into the standard policy format.

Trustee Wong said that she doesn't have her inputs in front of her.

Trustee Schmitz said when we have something like this, it is not the intent to cast it into stone but to have something that is a workable document that, as we work, we incorporate things, modifications, and changes to enhance it. It is important to bring those back and make revisions; that is the thought process behind all of this.

Trustee Wong said that she e-mailed all her comments to the District Clerk so she could forward them onto Trustee Schmitz to incorporate.

Chairman Callicrate said that we have to stick to this agenda and can't deviate; are there any further comments on this item as he wants to make sure everyone gets to get their comments in.

Trustee Morris said that he is concerned that the Chairman would consider moving forward on Policy 15.1.0 given Trustee Wong's comments and Trustee Schmitz' comments. There is only to be one policy and not a charter and that the comments given on the charter didn't make it into this document. Like before, the Board elected to defer it and get those changes in. What he worries about is that he heard from the Chair that you heard all of that but we will go to a motion. If we go to motion, no way for anyone can discuss it. He would like to refer to the minutes and incorporate all that has been stated so far and that, and he is only talking about the policy, he thinks that Trustee Schmitz is very wrong, as those are his words, and that this is a draft working

document as we should be trying to make a new policy as clear as we can make it.

Trustee Schmitz said it is so much more detailed and so much more robust than what we had.

Trustee Morris said Trustee Schmitz spoke over him and that so we can get this right, is a slab more robust than the wood that was put in. No doubt this item will be taken forward and approved. He does understand what it is like to be on the opposite side; this is just a bad piece of work.

Trustee Wong said that given that this is going to be one document it would be good to see everybody comments that were submitted as there are definitely some areas that we need to discuss as a Board so it would be good to get it, compile it, and see how it came together. We have a tracked version and she doesn't know that Trustee Schmitz incorporated all of her comments so who else's got missed.

Trustee Dent said he has no comments and will make the following motion – A motion to approve the amendments to Policy 15.1.0. with the changes requested by Trustee Morris. There was no second to the motion.

Trustee Schmitz said that she didn't second but that she will walk through the changes.

District General Counsel Velto said it would be best if Trustee Dent withdrew his motion and then have Trustee Schmitz make a motion. Trustee Dent withdrew his motion.

Trustee Schmitz made a motion to approve the amendments to Policy 15.1.0. with the various changes that she verbally went through; these changes will take effect upon the completion of the transition plan which is shown below under VI. Comments. Trustee Dent seconded the motion.

Trustee Morris said that clearly this is an unsupportable motion and that he will be voting against it. It is disingenuous to totally ignore Trustee Wong's comments and that none of us can see what other put forward. This is a terrible, terrible move and the Board will do what it wants and he knows that. In the prior Board, there were votes of three to two, and statements made

about not listening to us and riding rough shots. One of the things about the new Board was it was to collegiate and inclusive. This is potentially the majority riding over the minority; this is not the way we should run a District as it was not done that way in the past and it is awful.

Trustee Schmitz said that she answered all of Trustee Morris' questions and he showed her where his concerns were and she made the adjustments as identified.

Trustee Morris asked about the items from Trustee Wong.

Trustee Dent thanked Trustee Schmitz and the Director of Finance for their time and effort on this policy and that we are a lot further along and we have a lot more information. He appreciates the efforts on this and laying out the ground rules; thank you for your efforts.

Hearing no further comments, Chairman Callicrate called the question – Trustees Callicrate, Dent and Schmitz voted in favor of the motion and Trustees Morris and Wong voted opposed; the motion was passed.

Chairman Callicrate called for a five minute break at 8:02 p.m.; the Board reconvened at 8:08 p.m.

PUBLIC COMMENT WILL BE TAKEN ON AGENDA ITEM G.4.

Limited to a maximum of three (3) minutes in duration

- G.4. Review, discuss and possibly approve (1) the draft scope of work and (2) proceed with advertising for a Request for Qualifications for a qualified professional consulting firm for project review, infrastructure assessment, assessment of preliminary design work, value analysis, alternative analysis, scheduling, and cost estimating for the District's Effluent Export Pipeline and Pond Lining Projects which includes the components to store and transport wastewater effluent from the Water Resource Recovery Facility in Incline Village to the disposal facility 21 miles away in Douglas County (Requesting Staff Members: Interim District General Manager Indra Winquest and Director of Public Works Joe Pomroy)**

Chairman Callicrate announced that we will be taking public comments on this particular item and asked that the IT Team get them queued up.

Interim District General Manager Winquest gave an overview of the submitted materials.

Trustee Dent said overall, we have had a couple of meetings, had good discussions, have some constraints that we have to work through with the Nevada Revised Statutes, want to move this through as fast as possible and that as we are doing this assessment and all the parts and pieces that are connected to it, we took a good stab at it and blended a little bit of everything and worked with Staff and the constraints and it is what it is. He does have a couple of questions as he got an e-mail about the agenda and was asked if we are going to evaluate the storage tank and the pump stations as it doesn't mention it here so he wanted to hear from Staff if those are going to be included here.

Interim District General Manager Winquest said that he doesn't remember discussing those two items and he has no problem if we want to add those two items as part of this item. Director of Public Works Joe Pomroy directed attention to agenda packet page 56 which includes the pump station in the scope and that tank can be included however right now it is part of the package that is out for bid and that Staff will be bringing back on June 10; one would say that the tank is included but we definitely included the pumping station.

Trustee Schmitz said so on the Spooner Pumping Station, we spent \$575,749 on design work so she certainly hopes that we aren't having to do additional work there and that is HDR ASA#28 which was \$431,593 in 2011 and \$154,156 in 2006; it is important that those documents get included.

Interim District General Manager Winquest said as you go through the scope of services, he is hopeful that we don't duplicate work that has already been done. We will be providing a plethora of information as the project team is reviewing all the data and if they identify gaps in the data or need further clarity, certainly we would expect them to go ahead and review that and work with them on whatever they need to dig a little further into it. We hope they don't have to re-evaluate but if they do have to, we want to reserve that flexibility but not paying them to duplicate work that has already been done.

Trustee Schmitz said that she wanted to make sure that the committee was aware of that particular deliverable. On agenda packet page 57, the bullet points, June 2012 – there is a typographical error as that is supposed to be

HDR instead of PDR. Director of Public Works Pomroy said that PDR stands for professional design reports. Trustee Schmitz said that she has a document here, from HDR dated June 2012, that is the draft preliminary design report for the Phase 2 Effluent Export Project. Director of Public Works Pomroy said that is most likely the same document for Phase 2. Trustee Schmitz said at the May 2019 bullet point that she is assuming that is the HDR document and the final PICA report. Director of Public Works Pomroy said that is correct and they will be background documents with the RFQ. The Spooner Pumping Stations went through a \$3.5 million construction project with full design and renovation. Trustee Schmitz said end to end and on the pond liner, there is also a pond liner that is further up and that if the upper pond has been decommissioned then it doesn't need to be looked at or reviewed. Director of Public Works Pomroy said that there are two ponds on Sweetwater Road and that it is the much larger pond that we are not looking at.

Trustee Wong said that this was a good process and a good group to work with and that the group tried to be really conscious about what the Board members wanted while having competing priorities and that they tried to distill it down to the most important and then bring the most value to our community and the project as we move forward.

Chairman Callicrate said that he was glad that Trustees Wong and Dent had a chance to work with the team and thanked them both for the amount of time that you both put in as it has been on the radar for years. Thank you also to the team who vetted this all out.

Trustee Morris said that he really wanted to express his appreciation and gratitude to all that worked on this as it is a splendid outcome and to thank his fellow Trustees who worked on this as well as the Staff as he is really very impressed with this as it addresses all that we have discussed up to now – congratulations.

Trustee Dent said that he wanted the community and the Board to know that Interim District General Manager Winqest reached out to members of the community or they reached out to him and asked if we could name them. Information was sought from a lot of people, almost like a subcommittee, and to all of the folks that we reached out to, not everything they suggested was included but we did end up with this product. One of the biggest things that he become more informed on was the Nevada Revised Statutes. Chairman Callicrate said thank you to the unnamed individuals.

Hearing no further comments from the Board, Chairman Callicrate opened the matter to public comment.

Cliff Dobler said that he wants to make a couple of points and that he was one of those people. The problem he has with it is that it says effluent export pipeline and pond lining projects which includes components to store wastewater and so what are the components. When you go down to the scope of items, there is a full end to end review of the storage pump station and you should leave on the water tank. He doesn't know if Staff is telling the truth and he thinks that Staff is telling a story there. On agenda packet page 57, we could be a little less sloppy on the information that we are providing and then Mr. Dobler went over the list of reports and stated on the condition assessment draft that the District never got a final report which bothers him. This talks about NDEP and other agencies and it talks about USACE and TTD and other agencies and there is no need to include this as it is all BS.

Yolanda Knaack said that she is a candidate for IVGID and that she wanted to make a comment and that is that on the pipeline, we should go with a company to do some of the latest technology that can put a liner in it, rather than digging it up. She doesn't know the difference in cost but we should go with a company that has that technology. Other thing on the liner, it would be better for the environment rather than digging it up and might be less time.

Linda Newman said that she has a few comments and questions. Please also provide all plans submitted to the Nevada Department of Environmental Protection ("NDEP") so we know what NDEP has approved and expects of IVGID so the independent project manager can address these issues first. Also, please provide all other outstanding issues with NDEP so that the independent consultant can address these as well. Can you post all the documents you will be including in the RFQ on the District's website as many of our Trustees and our citizens may not have seen them or been aware of their contents? Has anyone called the Project Management Firms that other Nevada municipalities have used for their water and sewer infrastructure projects, so we can better target responsive consultants?

Hearing no further public comments, Chairman Callicrate closed public comments and brought the matter back to the Board of Trustees.

Trustee Dent said, regarding one of the three public comments, that in the background section, is there not a final HDR report and if there is only a draft, why don't we have the final report. On the outstanding issues with NDEP, we already have all the plans and that the commenter might not be aware that there are some.

Director of Public Works Pomroy said that the HDR analysis with PICA is sitting at the draft level because we halted that work and we can request that be changed to final and have it resubmitted to the District. He is not aware of any outstanding NDEP issues as they released the District in May 2019 and they have been satisfied and they have released the District from that violation. Staff does not believe there are any outstanding documents.

Chairman Callicrate said per public comments, whatever information is available, please make it readily available and let's make sure that all that information is out and available such that if they want to look at this, they can and so we are fully engaged with transparency. We want to be sensitive to any document that should be out in the public arena and that should be.

Interim District General Manager Winqest said that trenchless methods are included and that all technologies will be evaluated for Segments 2 and 3. He doesn't disagree with Mr. Dobler's comments and we can clarify them a little bit more as we do the RFQ. There will be other documentation that the consultant will be requesting and that he and the Director of Public Works will work with whatever their needs are so they can do the best job. We will give them everything we have from NDEP and he can double check all of that as he wanted to validate public comment.

Trustee Schmitz said, based on Mr. Dobler's comments and the need for more clarity, does the scope need to be more clearly stated and defined; she will leave that up to the Interim District General Manager and Staff.

Trustee Morris said that he wanted to address a comment made during public comments and that was about making sure that we get the most knowledgeable consultant. He hopes that we are casting the net wide and deep and that we will give it out to people who could really help; he will leave all that to Staff.

Trustee Wong asked if the Director of Public Works could address Trustee Morris' comment.

Director of Public Works Pomroy said that when we go out for an RFQ we describe, in words, what the scope of work is. The consultant will submit a full scope of work that will put into full detail the scope of work. This is when the fine details will be prepared and this is more of a scope of qualifications and the scope they are undertaking; we will be bringing this back to the Board. The District tends to use Planetbids which has hundreds of consultants and contractors who are registered. We put all our plans there and an e-mail blast goes out. For the Burnt Cedar pool, it went out to eighty six different architects and we got eighty six people who picked it up and then we got six replies. We will also put out an advertisement and will reach out in multiple methods. Agenda packet page 87 has the actual document names and these six documents will be uploaded and available for them to view.

Chairman Callicrate said thank you as that helped clarify this effort to the community.

Trustee Morris made a motion to approve (1) the draft scope of work and (2) proceed with advertising for a Request for Qualifications for a qualified professional consulting firm for project review, infrastructure assessment, assessment of preliminary design work, value analysis, alternative analysis, scheduling, and cost estimating for the District's Effluent Export Pipeline and Pond Lining Projects which includes the components to store and transport wastewater effluent from the Water Resource Recovery Facility in Incline Village to the disposal facility 21 miles away in Douglas County. Trustee Wong seconded the motion. Chairman Callicrate asked for further comments, there were none, so he called the question – the motion was unanimously passed.

G.5. Review, discuss and possibly direct the Interim District General Manager and the District Director of Finance to determine a scope of work and cost estimate for an external entity i.e. professional services contractor, to conduct a construction project audit and internal controls review on a sampling of projects (Requesting Trustee: Trustee Sara Schmitz)

Trustee Schmitz gave an overview of the submitted materials.

Interim District General Manager Winquest said that he has had some conversations with Trustee Schmitz and that we don't want this to be seen

as an investigative type of audit. We have a lot of big projects in front of us including the single biggest project in this century and there may be some benefit to make sure however we work through a contract process and how we do things such as the level of oversight and internal controls. Everyone can benefit from any new advice and be better. As we are moving forward with these big projects and the consultants we are going to be working with and moving them forward as efficiently as possible as well as new industry best practices which could benefit the District. We didn't budget for any of these items so we have to determine where we could find the funds for this item as we have to do so with other items. We have the opportunities to get started in late June and put some of this in the upcoming budget. He has heard from some about why is the Interim District General Manager spending unbudgeted dollars and that a lot of folks have been critical and he wants to make sure the people understand why we are doing this – it is because it has the potential to benefit us. The Utility Fund is pretty tight so if the Board moves forward with this matter, we have to determine how we pay for this.

Chairman Callicrate said that is a valid point and we want to make sure, as we move forward, that we make sure we budget for it. It is the perfect time to put some placeholders in so we have the opportunity. He would like to ask the Director of Finance if this sounds like this would fit in with internal controls and is he onboard with this item.

Director of Finance Navazio said in the discussions that he and the Interim District General Manager have had with Trustee Schmitz, his thoughts are if we were to proceed with this scope that it fits with the items on internal controls and that he wants to make sure we aren't duplicating efforts. He does agree with Trustee Schmitz' and Interim District General Manager Winquest's comments that given the projects that are upcoming, this is a high priority in the internal control universe.

Trustee Dent said thank you to the Interim District General Manager, Director of Finance, and Trustee Schmitz and said that if we are looking for a way to pay for it, could we use the General Fund and that his second comment would be that do we have forty five thousand dollars that the Board has already approved for internal controls.

Interim District General Manager Winquest said that the forty five thousand dollars is also unbudgeted and that we can find the funds in the General

Fund but the question becomes if this is within the Utility Fund, can we pay for it out of the General Fund.

Director of Finance Navazio said that the Board has maximum discretion with the General Fund and that the funding source should align with the scope and that if one looks at it in the context of the potential of the other outside help and then come back as a package.

Interim District General Manager Winqest said Staff needs to make sure it all fits together as we have also talked about doing a Utility Reserve Study. This Board took action on the Effluent pipeline and there are a lot of moving pieces and Staff wants to ensure that we are not paying for a duplication of work. All of this fits into all of our goals in looking at internal controls.

Trustee Wong said that she has no comments or concerns and thinks that this should be built into next year's budget.

Chairman Callicrate said he agrees as that seems like what is going to happen.

Trustee Morris said he has no concerns and that he just wants to clarify the potential overlaps between Utilities and General Fund as we do have to be very careful on how we spend the money; please make sure there is no duplication as we want to do things right.

Trustee Schmitz said she wants to reiterate that the real opportunity is to have a wonderful return on investment from improving our efficiencies, do things to the best of our abilities and have huge benefits to our capital projects.

Trustee Schmitz made a motion to direct the Interim District General Manager and the District Director of Finance to determine a scope of work and cost estimate for an external resource to conduct a construction project audit and internal controls review on a sampling of projects. The scope of work should include, at a minimum, to identify industry best practices and recommendations for improvements and the creation or improvements to related internal controls, if deficiencies are found. Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, there were none, so he called the question – the motion was unanimously passed.

- G.6. Case No. CV18-01564 Mark E. Smith v. IVGID (Requesting Staff Member: Interim District General Manager Indra Winqest)**
- (A) Review, discuss and possibly approve a payment in the amount of \$42,282.79 to Erickson, Thorpe & Swainston, Ltd.**
 - (B) Review, discuss and possibly approve a not-to-exceed amount of \$50,000 for legal services to achieve settlement of the above referenced case**

**THIS ITEM WAS REMOVED IN ITS ENTIRETY FROM THIS
AGENDA**

- G.7. Review, discuss and possibly approve amending legal services contract to expand the scope of legal services provided to the District (specifically Task 3) by Best, Best & Krieger (BBK) effective May 7, 2020, and with a proposed budget of \$50,000 (Requesting Trustee: Chairman Tim Callicrate)**

Chairman Callicrate gave an overview of the submitted materials.

Interim District General Manager Winqest said that he wants to make sure that everyone knows that the initial agreement on the first two tasks were not included in the packet but that Staff got it added to the website packet and it is online. Moving forward, this would be an addition such that BBK would be providing general legal counsel to the Board which can be very broad.

Chairman Callicrate said that all five Board members saw the original agreement and the fee agreement as this was an interim situation.

Interim District General Manager Winqest said that this does put a cap on the task and at some point Staff will come back for an additional authorization. The Board can evaluate how this goes and then Staff may go out for a formal process depending on what happens.

Trustee Wong said that this has a limit of fifty thousand dollars and that it isn't clear if we have an existing contract for thirty thousand and that this is going up to eighty thousand dollars; it is not clear to her.

Chairman Callicrate asked District General Counsel for advice. District General Counsel Velto said that the Board does have some flexibility on the

agenda and that you can add that clarification within the motion on how you decide to proceed.

Chairman Callicrate said that Task 3 is for fifty thousand dollars and that authority for thirty thousand dollars had already been given for the other two tasks. Interim District General Manager Winqest added that this is correct – we have thirty thousand presently and that we are adding fifty thousand for this task which should give us plenty of time but that the number/amount can be adjusted.

Trustee Schmitz said, referencing agenda packet page 65, in the background, that the very last sentence seems clear that the first two tasks are thirty thousand dollars. Chairman Callicrate said he agrees. Trustee Morris said we can add words to clarify. District General Counsel Velto said that would work.

Trustee Morris made a motion to approve adding Task 3 to the existing BBK agreement. This task adds legal services for the Board of Trustees effective May 7, 2020 and a proposed additional budget of \$50,000. Trustee Dent seconded the motion.

Trustee Schmitz asked at what point are we using BBK and completely transitioning from Hutchison & Steffen. Interim District General Manager Winqest said that Staff has already begun the discussion and that there is a lot of work that needs to be done and that he will have a better idea in the next few weeks. Trustee Schmitz said that she remembered something in the Hutchison & Steffen notice and wanted to make sure that we don't have to give them yet another notice.

Chairman Callicrate said that the agenda item doesn't include Hutchison & Steffen so let's not go down that road.

Hearing no further comments from the Board, Chairman Callicrate called the question – the motion was unanimously passed.

H. APPROVAL OF MINUTES (for possible action)

H.1. Meeting Minutes of April 11, 2020

Chairman Callicrate asked for changes, receiving none, the minutes were accepted as submitted.

I. BOARD OF TRUSTEES UPDATE (NO DISCUSSION OR ACTION) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*

Chairman Callicrate said that he has been in touch with the District Clerk and the Interim District General Manager about bringing back correspondence and that he wanted to give the Board an update – he and the District Clerk are working on a policy with regards to correspondence since the Attorney General’s office has opined on this and that District General Counsel gave us information so we have all the background information in order to draft a policy that makes sense so everyone is aware of inclusion.

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

Cliff Dobler said he had two items – he has project contract administration issues to be incorporated with this consultant and that they are the ladders and the wastewater treatment aeration projects and they are mind boggling. On Policy 13.1.0 and 13.2.0, it talks about interest earned and that this interest has to be set aside for the project and can’t be used in general. He did a calculation which added up to \$538,000 so that needs to be added to the set aside and then added to the restricted fund. The calculation is pretty accurate and this is another policy that is being violated and no one knew about it.

Linda Newman said she applauds the Board’s approval to acquire the external resources our District requires to successfully manage our District and triumph over the challenges ahead. She must admonish Trustee Morris for spending more time tearing apart an effective new Audit Committee Charter than actually doing his job when he served on the Audit Committee. She commends Trustee Schmitz for her exceptional commitment to developing this comprehensive charter and thank all those who participated. She is also making a public records request for the Audit Committee Report that was to be presented to the Board with the 2019 CAFR which was never provided and was required under Audit Committee Policy 15.1.0.

Aaron Katz said regarding Task 3 with the new attorneys, what are we paying Hutchison & Steffen firm for after May 7, 2020? His concern is that we are paying \$275 per hour for the new attorneys and that we don’t have

any for Hutchison & Steffen who we are stuck with and that we will spend two hundred thousand dollars on attorney firms. Related to Dick Warren's communication in which he asked to budget a reduced Recreation Fee of four hundred dollars, the Interim District General Manager replied basically it was impossible and that the District would have to shut down our facilities. He sent him an e-mail earlier to ask that the District operate without the Recreation Fee subsidy and his response must be yes. Staff is not proposing any reductions so why aren't they proposed? Direction should be given to the Staff to operate as breakeven or will that be impossible for the rest of our lives; he thinks the answer is impossible. The Recreation Fee is going to keep going up so it is time to dispose of all the facilities. They won't go away, they will be privately owned and operated and all the recreational amenities will be available to everyone and we won't have to subsidize the use.

Frank Wright said that he is a candidate for the Board of Trustees and that he wants to chime in on Trustee Morris' behavior. He found it appalling and that this came from someone who didn't understand it and yet he took forty five minutes to tear it apart piece by piece and then continue to push and push; it was forty five minutes wasted. Trustee Wong, who said her items weren't considered, but she couldn't mention them. Either you work together as a Board or you don't. It was appalling and he still wonders what Trustee Morris was doing. We will keep moving forward.

Yolanda Knaack said that she thinks the Board is doing a great job.

K. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)

Interim District General Manager Winquest said that we need to schedule a follow up meeting to the budget workshop that is tomorrow and that we are in crunch time and that Staff does support that and that his preference would be either Wednesday or Thursday of next week. Trustee Wong said that she would rather discuss this after tomorrow's meeting. Interim District General Manager Winquest said we can address this tomorrow and asked that all the Trustees look at their calendars so we can discuss it tomorrow.

Trustee Wong asked about an RFP for legal services. Interim District General Manager Winquest said he would leave that up to Chairman Callicrate. Chairman Callicrate said that he would like to put it out there for two or three months. Trustee Wong said that she agrees and that she would like to have someone under contract

to transition services. Chairman Callicrate said that this has been the goal to have a couple of months for transition. Trustee Schmitz said that we are going to have to change our meeting off of Wednesdays. Interim District General Manager Winquest said that one of the constraints is that they have existing commitments and that on May 27, District General Counsel Velto will be the legal counsel at the meeting.

L. ADJOURNMENT (for possible action)

The meeting was adjourned at 9:33 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 Garrett Simon (1 page): E-mail dated Wednesday, May 6, 2020

Submitted by Margaret Martini (1 page): May 6th, 2020 IVGID Board of Trustees Public Comments By: Margaret Martini – to be included with the Meeting Minutes

Submitted by Aaron Katz (pages): Written statement to be included in the written minutes of this May 6, 2020 regular IVGID Board meeting – Agenda Item G(2) Construction of Two (2) Bocci ball courts at local parcel owners' expense

Submitted by Aaron Katz (pages): Written statement to be included in the written minutes of this May 6, 2020 regular IVGID Board meeting – Agenda item G(6) – Attorney Beko's request for an additional \$42,22.79 incurred in Mark Smith's public records concealment lawsuit, and up to an additional \$50,000 "to get to (A) settlement" – isn't enough, enough?

Submitted by Aaron Katz (pages): Written statement to be included in the written minutes of this May 6, 2020 regular IVGID Board meeting – Agenda item C – Public Comment – Because our Interim General Manager admits it is impossible to operate our recreational facilities without the annual nearly \$7

million subsidy of the Recreation (“RFF”) and Beach (“BFF”) facility fees, it’s time to either get out of the commercial “for profit” recreation business altogether, or transfer operation of the public’s recreation facilities to a homeowners’ association owned by we local property owners who are the ones required to pay the subsidy

Submitted by Aaron Katz (pages): Written statement to be included in the written minutes of this May 6, 2020 regular IVGID Board meeting – Agenda item C – Public Comment – The Board must amend Resolution 1480 and Policy 3.1.0 because our Interim General Manager represents he has direct supervision over all District employees, and spending authority of up to \$100,000 without Board approval

Herron, Susan

From: Garrett Simon <gsimon@meriwetherco.com>
Sent: Wednesday, May 6, 2020 12:34 PM
To: Info_at_IVGID
Subject: BOT 5/6 Public Comment - Bike Park Opening

With the current beach access availability, tennis court availability and the pending golf course opening, it seems the bike park should also be open. Considerable work has been done to open it for the season and it is ready to go. Thanks for making this happen.

Add Good,

Garrett

Garrett Simon
454 Jill Ct
Incline Village, NV 89451

Phone - (970) 596-6642

May 6th, 2020 IVGID Board of Trustees Meeting Public Comments
By: Margaret Martini – to be included with the Meeting Minutes

These extraordinary times requires Board leadership and a professional senior staff that earns our confidence and ensures our community's safety as well as our District's financial sustainability. As we confront a public health crisis and an economic meltdown, this Board is responsible for establishing the District's priorities and the General Manager is accountable for supervising our Staff and following through on the Board's directives. So how are you doing?

Tonight's agenda, does not inspire my confidence. Although we have learned in the General Manager's report that staff is working on health and safety rules including sanitation, barriers at counters, line distancing and PPE to protect our staff and our residents, where is the clear communication and discussion of these plans with our Board and our community? Don't we all have a stake in how, when, and why recreational venues will be opened and what services will or won't be available? Notices of Staff's decisions on our Beaches and other recreational venues are posted on social media and the District's website – without any Board direction or citizen input. This should have been on tonight's agenda.

Instead, we have a request to pay \$42,282.79 to Mr. Beko for unapproved and unbudgeted legal expenses for the Smith litigation seeking public records. This lawsuit also named Trustee Wong and recently terminated Counsel Guinasso. How is it possible for this Board to even remotely consider paying Mr. Beko for legal expenses this Board did not approve? Or to use public money to pay Mr. Guinasso's legal expenses? And where are these invoices? After spending \$67,500 how is it possible for Mr. Beko to have racked up another \$42,000? Not Acceptable! Mr. Beko should collect this money from Ms. Wong and Mr. Guinasso and this Board should fire Mr. Beko. Hire an independent attorney to settle this lawsuit now. There is no justification to spend hundreds of thousands of our public money to stop a citizen from receiving public records. Only Mr. Guinasso asserts that the records are attorney-client privileged. Under deposition, none of the "clients" have asserted the privilege and to my knowledge, no member of this Board has actually reviewed the 13,000 emails withheld. No one can validate Mr. Guinasso's claim that these records are in fact confidential and privileged and exempt from being released under the public records act. Stop wasting our public money on unnecessary legal fees and demand that our staff comply with the public records act.



WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MAY 6, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM G(2) CONSTRUCTION OF TWO (2) BOCCI BALL COURTS AT LOCAL PARCEL OWNERS' EXPENSE

Introduction: Here staff seek Board approval to construct two (2) Bocci ball courts on Recreation Center property at a cost to local property owners paying the Recreation Facility Fee (“RFF”) of \$90,018¹ or more². Because here staff propose using the RFF to finance this initiative, and its creation breaks a contract the District made with the public when it was granted the additional basic power to furnish facilities for public recreation, I object. And that’s the purpose of this written statement.

On October 25, 1965 the IVGID Board Promised the Washoe County Board of Commissioners (“County Board”) and the Public That it Would Not Exercise the Power to Furnish Facilities for Public Recreation, If That Power Were Granted by the County Board, to Acquire, Develop, Improve or Operate Recreational Facilities Other Than Parks and the Beaches: When IVGID was created by the County Board effective June 1, 1961³, it was *not* granted the basic power to furnish facilities for public recreation because that power was not recognized at the time as a possible power available to general improvement districts (“GIDs”). That power was not recognized by the State Legislature as a possible GID basic power until its fifty-third (1965) session⁴.

Shortly after this new basic power was recognized by the State Legislature (August 12, 1965), the IVGID Board adopted Resolution 279 which asked the County Board to “commence proceedings for the addition of powers of *public recreation*.”⁵ And on October 25, 1965 the County Board held hearings re: IVGID’s “intention to add public recreation powers.” The only testimony in support of

¹ See pages 21-23 of the packet of materials prepared by staff in anticipation of this May 6, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-6-20.pdf (“the 5/6/2020 Board packet”).]

² I say “more” because design fees have not been included in the Board packet and they have been incurred either with a third party, or on an unreimbursed basis “in house.”

³ See <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>.

⁴ See Chapter 413 [SB297 (Amendment 1905, §21.5)].

⁵ Notably, IVGID was granted the power to furnish facilities for *public* versus *private* recreation. Although the word “public” was deleted from the former NRS 318.143 and restated at NRS 318.116(13) during the fifty-fourth (1967) session of the Legislature (see SB408, §§23, 24), no retroactive intent was expressed [*Sandpointe Apts. v. Eighth Judicial Dist. Court*, 129 Nev. Adv. Op. 87, 313 P.3d 849 (2013)]. Given this new basic power was never granted to IVGID, I and others are of the opinion it has no power to operate the beaches as private facilities. However since this written statement is not about IVGID’s power to administer the beaches, the subject is not addressed.

IVGID's request came from Harold Tiller⁶ who testified that if IVGID's request were granted, the *only* recreational facilities IVGID would acquire would be:

"Park properties (including two beaches)...*All* (other envisioned)... recreational facilities⁷...w(ould) be *privately owned...operated*"⁸ and presumably privately financed.

And insofar as "economic...sound(ness) and feasibility"⁸ [see NRS 318.055(4)(c)(2)] were concerned, Mr. Tiller testified that:

IVGID's *ad valorem* taxes "together with its expected growth, w(ould) readily finance...acquisition and operation of the...beaches."⁹

Because the County Board Granted IVGID's Request, its Representations Became a Promise, the Equivalent of a Contract Made With the Public: Based upon Mr. Tiller's representations, a divided (3 to 2) County Board approved IVGID's request for this new basic power. And on November 15, 1965, Ordinance 97, Bill 132 was adopted granting IVGID this new basic power. Thus "when (IVGID secured the requested basic power)...a contract was created obliging" IVGID to:

1. Not use the power to furnish facilities for public recreation to acquire, develop, improve or operate recreation facilities other than "park properties (including two beaches);"¹⁰ and,
2. The costs to finance acquisition, improvement and operation of those facilities would come from IVGID's *ad valorem* taxes together with its expected growth.

Once created, "that obligation could not later be impaired by legislative enactment"¹⁰ [*City No. Las Vegas v. Central Tel. Co*¹¹, 85 Nev. 620, 622, 460 P.2d 835 (1969); *Town of Milton v. Attorney General*¹², 314 Mass. 234, 237, 49 N.E.2d 909 (Mass. 1943)].

⁶ Besides being an IVGID Board trustee, Mr. Tiller was a principal in Crystal Bay Development Co. ("CBD"), the developer of Incline Village [*Whiston v. McDonald*, 85 Nev. 508, 458 P.2d 107 (1969)].

⁷ CBD represented to purchasers of residential property that "Incline Village (would)...be a complete recreation area (consisting of)...two great golf courses, the finest tennis facilities in the world...a major ski development, riding stables...trails to the very crest of the mountains...gaming and related night club entertainment(,) and a cultural center with related youth programs."

⁸ Per attorney Wilson's letter to the County Board, IVGID was of the view "findings of convenience and necessity and economy and feasibility" were both required to be made.

⁹ Mr. Tiller's October 25, 1965 letter testimony to the County Board, with an asterisk next to the quoted language, is attached as Exhibit "A" to this written statement.

¹⁰ See *City of Reno v. Goldwater*, 92 Nev. 696, 702, 558 P.2d 532 (1976) [go to <https://www.casemine.com/judgement/us/591494f3add7b049345c5dd2>].

¹¹ Go to <https://www.casemine.com/judgement/us/591498ecadd7b0493460c38d>.

Because the District Entered Into a Contract With the Public That it Would Not Use the Power to Furnish Facilities For Public Recreation, it is Prohibited From Impairing That Contract by Acquiring, Developing, Improving and Operating Bocci Ball Courts: This prohibition comes from the United States (Article 1, §10¹³) and Nevada (Article 1, §15¹⁴) Constitutions which bar States¹⁵ from passing any law which “impair(s) the obligation of contracts.” I object because the action proposed by this agenda item impairs the contract made with the public. If it doesn’t, then the door is open for the District to acquire, develop, improve and operate essentially any type of facility marginally related in some fashion to public recreation¹⁶.

Because the District Entered Into a Contract With the Public That the Financing Source For the Acquisition, Development, Improvement and Operation of the Public Recreation Facilities to Be Acquired Would be its *Ad Valorem* Tax Revenues, it is Prohibited From Impairing That Contract by Creating and Using the RFF to Finance Acquisition, Development, Improvement and Operation of Bocci Ball Courts: This prohibition comes from the above-referenced constitutional provisions which prohibit the passage of any law which “impair(s) the obligation of contracts.”

Rather Than *Ad Valorem* Taxes, Staff Propose Using \$90,018 or More² of the RFF to Acquire, Develop, Improve and Operate Two Bocci Ball Courts: In a companion written statement I have submitted contemporaneously with this statement for inclusion in the minutes of this meeting (payment of \$42,282.79 to Mr. Beko’s law firm for representation in the Mark Smith Public Records lawsuit), I documented how the RFF subsidizes staff’s massive overspending insofar as capital projects assigned to the District’s Community Services Fund are concerned. The proposed Bocci Ball Court project is one of those capital projects.

The Fact the District May Have Breached its Contracts With the Public in the Past, Does Not Justify its Proposed Impairments of Contract With Respect to Bocci Ball Courts: Because “an unconstitutional statute, though having the form and name of law is in reality no law, but is wholly *void*, and ineffective for any purpose” (16 Am. Jur 2d, §178).

¹² Go to <https://www.casemine.com/judgement/us/5914a275add7b04934698d57>.

¹³ “No state...shall pass any...law impairing the obligation of contracts” (go to https://www.usconstitution.net/xconst_A1Sec10.html).

¹⁴ “No...law impairing the obligation of contracts shall ever be passed” (go to <https://www.leg.state.nv.us/Const/NvConst.html#Art1Sec15>).

¹⁵ Freedoms protected against federal encroachment by the First Amendment are entitled, under the Fourteenth Amendment, to the same protection from infringement by the States [*New York Times Co. v. Sullivan*, 376 U.S. 254, 276-277, 84 S.Ct. 710, 723-724 (1964) – go to <https://www.courtlistener.com/opinion/106761/new-york-times-co-v-sullivan/>].

¹⁶ Such as a retail sales facility inside the Hyatt Lake Tahoe shopping mall.

Now That You Know That the Action Proposed by This Agenda Item Violates the Promises the District Made With the Public, Are You Board Members Going to Do the Right Thing or Simply Turn Your Collective Cheeks Because the Ends Justify the Means?

How Can You Ever Expect Cost Reductions When You and Past Boards Expand the District's Footprint, Services Provided and Staff to Operate?

The Proposed Action Financed by the RFF Violates its Stated Justification: We've had this discussion before. Staff tell us that the RFF is a NRS 318.197 "standby and service charge"¹⁷ for the mere "availability to use" public recreation facilities¹⁸ upon the condition those assessed pay additional user fees just like everyone else pays. Not that this is a true description, but "availability to use" is different than acquisition and development of current non-existent recreation facilities. If it isn't, then the door is open for the District to acquire and develop essentially any type of new facility marginally related in some fashion to public recreation¹⁹.

Conclusion: Although we cannot undo past transgressions by past Boards, we can certainly do something about subsequent ones. I say it's time to put your collective feet down and put a stop to this "more and more" and "bigger and bigger" mentality financed by the RFF or the Beach Facility Fee ("BFF"). If the Board wants to use its *ad valorem* and/or C-tax revenues for endeavors such as these, I and others I know don't object because taxes can legitimately be spent on essentially anything that arguably improves the health, safety and welfare of the District's inhabitants. If the Board wants to mandate that the costs of acquiring, developing, improving and operating new recreation facilities like Bocci Ball courts be revenue neutral (in other words, revenues cover expenses), I and others I know don't object. However, I and others I know object to use the RFF to financially subsidize "more and more" and "bigger and bigger" endeavors such as these.

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!

¹⁷ See page 51 of the packet of materials prepared by staff in anticipation of the Board's April 14, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-14-20.pdf ("the 4/14/2020 Board packet")].

¹⁸ See ¶11 at page 53 of the 4/14/2020 Board packet.

¹⁹ Such as a staff administration building or a community center.

EXHIBIT "A"

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

POST OFFICE BOX 807
INCLINE VILLAGE, NEVADA

October 25, 1965

Board of County Commissioners
Washoe County
Nevada

Re: Ordinance to add power to acquire
and operate recreation facilities
to present powers of Incline Village
General Improvement District

PUBLIC CONVENIENCE AND NECESSITY

Incline Village is designed to be a complete recreational area. To this end, when completed, there will be two great golf courses; the finest tennis facilities in the world in the Tahoe Racquet Club; a major ski development; riding stables with a vast area for activities such as trails to the very crest of the mountains and to remote places for evening and all-night cookouts, both by horse back and wagon hay rides; gaming and related night club entertainment and a cultural center with related youth programs.

After all of the foregoing, you have to consider the availability of the use of Lake Tahoe the most important and actually the very heart of a complete recreational base. To this end, it seems highly desirable to acquire facilities for such use and to acquire them as public property (public to the property owners within the District). With the acquisition of the two pieces of lake frontage (see attached maps) the property owners of the Incline Village General Improvement District would be assured forever of access to and use of Lake Tahoe. Those two lake front properties would be used as family parks for picnics and swimming and for boating access to the Lake for fishing and water skiing.

ECONOMIC FEASIBILITY

All of the recreational facilities except the park properties (including the two beaches) are, or will be, privately owned and operated. The assessed value of Incline Village General Improvement District, together with its expected growth, will readily finance the acquisition and operation of the two beaches. The feasibility of a bond issue to acquire these properties will have to be passed upon and approved by the Washoe County Bond Commission. For your present consideration and future use by the Bond Commission, the Trustees of the Incline Village General Improvement District present their projection of taxes necessary to finance the acquisition of the beaches and the operation thereof. The projection is based upon the following assumptions:

65-928

★

89

1. That the beaches can be acquired for \$1,250,000.00;
2. That the operating expense will average \$20,000.00 annually;
3. That the bonds can be sold at a 4-3/4% yield;
4. That the bond issue include a working capital bond reserve for the first two years due to the Nevada property tax being one year behind on collection together with the fact that it will take another year to get the tax levied to apply on the debt retirement; and
5. That the total bond issue amount to \$1,458,000.00 for costs, acquisition and working capital and reserve.

Tax Year	Debt Service Equipment	Operating Expenses	Total	Assessed Value of District	Tax Rate per \$100
1966-67	\$ 69,255.00	20,000.00	89,255.00	15 M	None
1967-68	69,255.00	20,000.00	89,255.00	20 M	None
1968-69	69,255.00	20,000.00	89,255.00	25 M	0.357
1969-70	121,972.00	20,000.00	141,972.00	30 M	0.473
1970-71	119,407.00	20,000.00	139,407.00	35 M	0.398
1971-72	116,842.00	20,000.00	136,842.00	40 M	0.341
1972-73	114,277.00	20,000.00	134,277.00	45 M	0.298
1973-74	111,712.00	20,000.00	131,712.00	50 M	0.263
1974-75	109,147.00	20,000.00	129,147.00	55 M	0.235
1975-76	106,582.00	20,000.00	126,582.00	60 M	0.211
1976-77	104,017.00	20,000.00	124,017.00	65 M	0.206
1977-78	101,452.00	20,000.00	121,452.00	70 M	0.174
1978-79	98,887.00	20,000.00	118,887.00	75 M	0.159
1979-80	96,322.00	20,000.00	116,322.00	80 M	0.145

Tax rate to continue to decrease as assessed value goes up and principal is retired. At this point (1979-80) \$594,000.00 of principal has been retired, leaving an unpaid principal of \$864,000.00 to be retired over the remaining 16 years.

To clarify again the no tax for the first two years, the bond proceeds would be used as follows:

Acquisition	\$1,250,000.00
Working capital bond reserve	178,510.00
Expense of bond issue	29,490.00
	<u>\$1,458,000.00</u>

Attachments:
 Development Map
 Summary of Appraisal by
 Real Estate Research Corporation

Submitted for the record by
 INCLINE VILLAGE GENERAL IMPROVE-
 MENT DISTRICT

By Harold B. Miller
 Harold B. Miller, Treasurer

The attached certificate is at-
 tached to this copy of the
 minutes and is held in my office.

Harold B. Miller
 County Clerk in and for the
 County of Washoe, State of Nevada
 Deputy

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MAY 6, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM G(6) – ATTORNEY BEKO’S REQUEST FOR AN ADDITIONAL \$42,282.79 INCURRED IN MARK SMITH’S PUBLIC RECORDS CONCEALMENT LAWSUIT, AND UP TO AN ADDITIONAL \$50,000 “TO GET TO (A) SETTLEMENT” – ISN’T ENOUGH, ENOUGH?

Introduction: Here our chairperson seeks Board approval to make two payments to attorneys Erickson, Thorpe & Swainston (“ET&S”) pertaining to Mark Smith’s public records concealment litigation (Second Judicial District Case #CV18-01564, Washoe County). The first is for \$42,282.79 in outstanding fees/costs incurred in the defense of this litigation. And the second is for not to exceed \$50,000 to appear “at “a status conference scheduled for May 12, 2020...to get to a settlement, without including any (of Mr. Smith’s) fees in the settlement.”¹ For the reasons which follow I say no; enough is enough. And that’s the purpose of this written statement.

So Far This “Misadventure” Has Cost the District Nearly \$88,000: The staff memorandum dated April 27, 2020 reveals that so far, \$87,891.61 in legal fees have been incurred with ET&S; one payment in the amount of \$45,608.82 for the period August of 2018-June 12, 2019² which has already been made, and the additional \$42,282.79 sought herein for the “outstanding balance owed to ET&S” through April 1, 2020.

And With the Additional Not-to-Exceed \$50,000 Requested “to Get a Settlement” (see discussion below), **We’re Now Up to Possibly \$138,000;**

And Haven’t We Really Paid More Already Because Task 2 With the Best, Best & Krieger Law Firm (“BBK”) Consisted of “Review(ing) the Status of the...Smith...Case, Provid(ing) Opinions on Potential Settlement Options, and Assist(ing) the Board...With the Settlement of the Case?”³

And Isn’t the Board Proposing to Pay Up to an Additional \$50,000 to Perform the Same Services Pertaining to the Smith Case? Take a look at Agenda G(7) on this evening’s agenda. There Chairperson Callicrate is proposing we spend up to an additional \$50,000 to add Task 3 to current Tasks 1 and 2 which again extends to the Mark Smith case⁴?

¹ See page 64 of the packet of materials prepared by staff in anticipation of this May 6, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-6-20.pdf] (“the 5/6/2020 Board packet”).

² See page 296 of the packet of materials prepared by staff in anticipation of the Board’s December 11, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-11-2019.pdf] (“the 12/11/2019 Board packet”).

³ See page 67 of the 5/6/2020 Board packet.

⁴ See pages 65-67 of the 5/6/2020 Board packet.

And All of This Was Caused by Staff's Refusal to Provide Mr. Smith With Public Records He Asked to Examine:

Mr. Smith's Public Records Request Was Meritorious, Given on May 10, 2019 the Court Ordered Summary Judgment Against IVGID And in Mr. Smith's Favor⁵:

Mr. Smith is Entitled to His Attorney's Fees and Costs⁶, And After the Court's Summary Judgment Order Filed a Motion Seeking \$23,065⁷:

Because Several Post-Judgment Motions Were Filed Both by Mr. Smith and IVGID⁸, on June 12, 2019 Mr. Beko Told the Board an Additional \$15,000 Would be Needed to Complete Post-Judgment Litigation²:

Thus Mr. Beko Requested Appropriation of These Sums (\$10,000 Above Former GM Pinkerton's Alleged Spending Authority), And on a Divided 3-2 Vote His Request Was Granted⁹:

On June 12, 2019 Mr. Beko Argued IVGID Should Appeal the Judgment in Mr. Smith's Favor¹⁰, And That the Estimated Appeal Costs Would Total an Additional \$15,000⁷: But His Request Was Denied¹¹.

At the Board's January 22, 2020 Meeting Mr. Beko's Request For a Combined Additional \$20,500 (\$7,500¹² and \$13,000¹³) to Continue Defense of the Smith Litigation Was Denied: Only Expenditure of the First \$7,500 Was Approved (on a Divided 4-1 Vote)¹⁴.

⁵ See page 292 of the 12/11/2019 Board packet.

⁶ NRS 239.011(2) states that "if the requester (of a public record) prevails (in his litigation to compel its production), the requester is entitled to recover from the governmental entity that has legal custody or control of the record his or her costs and reasonable attorney's fees in the proceeding."

⁷ See page 297 of the 12/11/2019 Board packet.

⁸ See pages 295-296 of the 12/11/2019 Board packet.

⁹ See page 172 of the packet of materials prepared by staff in anticipation of the Board's July 17, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-17-19.pdf ("the 7/17/2019 Board packet")].

¹⁰ See page 296 of the 12/11/2019 Board packet.

¹¹ See page 171 of the 7/17/2019 Board packet.

¹² See page 199 of the packet of materials prepared by staff in anticipation of the Board's January 22, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-22-2020.pdf ("the 1/22/2020 Board packet")].

¹³ See page 200 of the 1/22/2020 Board packet.

Now Staff Explains They Expect to Spend Up to an Additional \$50,000 “to Get to a Settlement” With Mr. Smith: Page 64 of the 5/6/2020 Board packet states the following: “This case has a status conference scheduled for May 12, 2020. Anticipated (future) legal services to get to settlement, without including any fees in the settlement agreement, is estimated at not-to-exceed \$50,000.”

As a Result of All This Additional IVGID Activity, I Have Been Informed Mr. Smith Has Now More Than Doubled His Attorney’s Fee Request: I have been informed that Mr. Smith’s attorney’s fees now greatly exceed the \$23,065 he initially requested. Thus by the time attorney Beko finishes his scorched earth policy, Mr. Smith is going to be entitled to a whole lot more. Remember, prevailing requesters are entitled to their attorney’s fees in public records litigation⁶.

The Board Never Voted to Retain Attorney Beko to Defend the District Against Mark Smith’s Lawsuit: NRS 318.115 instructs only “*the board* shall have the power to sue and be sued¹⁵, and be a party to suits, actions and proceeding.” But the IVGID Board never made that decision. Former GM Pinkerton, Trustee Wong and counsel Guinasso made that decision on the Board’s behalf (see discussion below). Thus Mr. Beko knows he should be pursuing the fees he claims are owed from those who retained him (see discussion below).

The Decision to Defend Mr. Smith’s Lawsuit as Well as Through the Beko Law Firm, Was Former GM Pinkerton’s, Kendra Wong’s and attorney Guinasso’s: According to attorney Beko¹⁶, former “General Manager Pinkerton approved the defense against th(is) litigation under the (alleged) authority given to him under IVGID Board Resolution No. 495¹⁷ ...NRS Chapter 41, and Policy 3.1.0(f) & (g).”¹⁸ Whether or not GM Pinkerton had this authority, now that more than \$50,000 has been incurred the Board must affirm the agreement to pay him anything more.

¹⁴ The \$7,500 request was approved at pages 61-62 of the packet of materials prepared by staff in anticipation of the Board’s February 12, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-12-2020.pdf (“the 2/12/2020 Board packet”)]. The \$13,000 request did not pass (see page 64 of the 2/12/2020 Board packet).

¹⁵ Furthermore, I and others I know believe *Comm’n on Ethics of Nevada v. Hansen*, 133 Nev. Adv. Op. 39, 396 P.3d 807 (2017) instructs that *only* the Board had the power to retain attorney Beko and decide to be a party to Mark Smith’s lawsuit because both matters involved in the expenditure of public monies.

¹⁶ See page 164 of the packet of materials prepared by staff in anticipation of the Board’s June 19, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-19-19.pdf (“the 6/19/2019 Board packet”)].

¹⁷ Go to pages 5-7 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf.

¹⁸ Go to page 10 at <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>.

The “Clients” Who Agreed to Pay Mr. Beko’s Billings Included Kendra Wong and Jason Guinasso: I have secured the legal services agreement under which Mr. Beko has presumably billed the District the \$42,282.79 sought herein, and it is attached as Exhibit “A” to this written statement. Note the identification of “clients” on pages 1 and 3 of the agreement; Jason Guinasso, Kendra Wong and IVGID. Note ¶4 of the agreement: “Clients agree to pay for legal services” as follows... Given the Board never authorized the District’s entrance into the agreement, yet Mr. Guinasso and Ms. Wong authorized their entrance into the agreement, it is they who are obligated and should pay.

So Why Rush to Pay? Why Not Defer to Mr. Guinasso and Ms. Wong Who Agreed to Pay?

Moreover, Because Kendra Wong is a Party to the Legal Services Agreement With ETS and Thus Interested in the Outcome of This Agenda Item, She Can Neither Vote Nor Advocate For its Passage: NRS 318.0957(1)(b) makes it “unlawful for a member of the board...to be interested in any contract made by the board of which he or she is a member.” *It does not matter that she may no longer be part of the Mark Smith litigation. She is still a party to the legal services agreement.* Therefore setting aside the issue that the Board did not lawfully make the subject agreement with Mr. Beko, Ms. Wong is precluded from voting on this agenda item.

Moreover, NRS 281A addresses ethics in government. NRS 281A.420 addresses conflicts of interest. And NRS 281A.420(3) in particular addresses a public officer’s ability to vote or advocate the passage or failure of a matter where he/she has a conflict of interest. In particular,

“Public officer(s) shall not vote upon or advocate the passage or failure of ...a matter with respect to which the independence of judgment of a reasonable person in the public officer’s situation would be materially affected by:

- (a) The public officer’s acceptance of a gift or loan;
- (b) *The public officer’s significant pecuniary interest; or*
- (c) The public officer’s commitment in a private capacity to the interests of another person.”

Because Ms. Wong is a party to the subject legal services agreement, and if this agenda item does not pass she personally will be obligated to pay, she has a significant pecuniary interest in the outcome of this agenda item. And as a result, she is barred from voting or advocating its passage.

Although NRS 281A.420(4)(b) instructs that “the provisions of this section are intended to require abstention only in clear cases where the independence of judgment of a reasonable person in the public officer’s situation would be materially affected by the public officer’s...significant pecuniary interest,” here I submit the reasonable person would conclude Ms. Wong should abstain from voting.

Whether or Not Trustee Wong Can Vote or Advocate For Passage of This Agenda Item, She Must Disclose Her Potential Significant Pecuniary Interest: NRS 281A.420(1)(b) instructs that,

“Except as otherwise provided in this section, a public officer...shall not approve, disapprove, vote, abstain from voting or otherwise act upon a matter...In which the public officer or employee has a significant pecuniary interest...without disclosing information concerning the...significant pecuniary interest...that is sufficient to inform the public of the potential effect of the action or abstention upon the...public officer’s...significant pecuniary interest...Such a disclosure must be made at the time the matter is considered. If the public officer...is a member of a body which makes decisions, the public officer...shall make the disclosure in public to the chair and other members of the body.”

And notwithstanding the presumption of NRS 281A.420(4)(a)¹⁹, it “does not affect the applicability of the (advance disclosure) requirements set forth in (NRS 281A.420) subsection 1 relating to the duty of the public officer to make a proper disclosure at the time the matter is considered and in the manner required by subsection 1.” In other words, since Trustee Wong has a significant pecuniary interest in the outcome of this agenda item, whether or not she can vote or advocate for the passage of this agenda item, she must make proper disclosure of the potential significant pecuniary interest.

Trustee Morris Must Also Disclose His Potential Significant Pecuniary Interest in the Passage of This Agenda Item: Like Trustee Wong, NRS 281A.420(1)(b) requires Trustee Morris to disclose his potential significant pecuniary interest in the passage of this agenda item. Trustee Morris was a defendant in a different piece of litigation where his defense was being provided by the same ETS law firm that is providing a defense to IVGID, Trustee Wong and attorney Guinasso in the Mark Smith litigation. But Trustee Morris did not have the financial wherewithal to pay for his defense. The public strongly suspects that Trustee Morris’ legal costs were somehow connected to IVGID’s payment of attorney Beko’s fees in the subject litigation with Mr. Smith²⁰. For this reason the public believes Trustee Morris has a significant pecuniary interest in the outcome of this agenda item. And whether or not this is accurate, the public believes Trustee Morris has the affirmative obligation to disclose this pecuniary interest, in public, at the time this matter is considered.

Whether or Not Trustee Morris Can Vote or Advocate For the Passage of This Agenda Item, He Must Disclose His Potential Significant Pecuniary Interest in its Passage: For the same reasons Trustee Wong must disclose her potential significant pecuniary interest in the passage of this agenda item (see discussion above), NRS 281A.420(1)(b) instructs the must do likewise.

¹⁹ “It must be presumed that the independence of judgment of a reasonable person in the public officer’s situation would not be materially affected by the public officer’s...significant pecuniary interest ...where the resulting benefit...accruing to the public officer...is not greater than that accruing to any other member of any general business, profession, occupation or group that is affected by the matter.”

²⁰ Trustee Morris refuses to share the particulars of his fee arrangement with the Beko law firm in this different piece of litigation.

We Now See Attorney Beko's and Guinasso's Intransigence Have Unnecessarily Cost the Public Well Over \$125,000. And By the Time IVGID Pays For Mr. Smith's Legal Fees, Likely a Whole Lot More: How much of this is recoverable by the District? The answer is ZERO!

Moreover, I and others believe that attorney Beko's estimate of only \$15,000 for an appeal is grossly inaccurate. We've all seen Mr. Beko's handiwork when it comes to appeals, and he has demonstrated that his firm is incapable of completing an appeal for less than \$50,000.

When everything is said and done, *don't be surprised if this litigation ends up costing the District \$250,000, if not more!* And for what?

This Isn't the First Time IVGID Staff Have Unilaterally Cost Taxpayers Hundreds of Thousands of Dollars in Attorney's Fees Without First Coming to the Board for Approval/Direction: Consider,

IVGID v. Governance Sciences Group, Inc. ("CSGI"): Can any of us forget how GM Pinkerton and attorney Guinasso conspired amongst themselves to initiate a lawsuit against local citizen Kevin Lyon's CSGI aka Flash Vote service for allegedly stealing confidential IVGID customer information? When attorney came to the IVGID Board asking for more money after GM Pinkerton's unilateral \$50,000 spending authority was about to run out, the Board was outraged and instructed Mr. Guinasso to settle the litigation. Although a settlement was reached, it cost IVGID a \$10,000 contribution to the High School in lieu of payment to Mr. Lyons, on top of the \$60,000 or more in fees paid to Mr. Guinasso. All without Board approval;

IVGID v. Frank Wright: several years ago Mr. Wright bought a small claims action against IVGID to recover two years worth of Recreation Facility Fees ("RFFs"). Although IVGID didn't require an attorney in small claims court, staff engaged the services of the late Scott Brooke. When Mr. Wright's case was dismissed at the trial level, he appealed to District Court. After he was unsuccessful on appeal, Mr. Guinasso's partner, Devon Reese, initiated an attorney's fee proceeding against Mr. Wright for harassment. In that proceeding Mr. Reese attempted, unsuccessfully, to recover approximately \$3,200 of attorney's fees against Mr. Wright. Again, all without Board approval.

Katz v. IVGID: of course we all recall the retaliatory action IVGID staff took against me, again, all without Board approval. Although this case is still pending on appeal, we don't know the full extent of fees and costs IVGID has incurred. However with two appeals, the number is probably close to \$450,000. Like Mr. Wright, IVGID staff conspired with attorneys Guinasso and Beko to go after me without Board approval.

Smith v. IVGID: And now the same set of facts is being played out with attorney Beko. And again after what looks like a cost to IVGID of \$250,000 or more, all of this has been occasioned without Board approval.

Please Understand That Attorney's Fees Like These Are Being Paid With Your Water/Sewer Rates, And Recreation ("RFF") and Beach ("BFF") Facility Fees: That's right! I made a records request for the chart of account number assigned by staff to the \$45,608.82 payment previously made to Mr. Beko for work in the Mark Smith litigation. That number (100-10-990-1010) reveals that this expense

was assigned to the District's General Fund²¹. But the expenses staff assign to the District's General Fund exceed available revenues. Which requires a subsidy. Which staff disingenuously label "Central Services Costs." According to the current fiscal year's budget²² ("the 2019-20 budget"), "Central Services Costs" represent "the amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund."²³ So let's examine the General Fund's budgeted revenues and expenses to see if reported Central Service Costs revenues in fact subsidize overspending and if so, from where.

Preface: I and others believe staff's reporting of the District's financials is unnecessarily complicated and deceitful. So to help the reader find the truth, I have created the discussion which follows. Please understand I am using staff's numbers even though I and others don't necessarily believe they are accurate.

General Fund: Budgeted revenues and expenditures assigned to the 2019-20 budget General Fund are attached as Exhibit "C" to this written statement. Note where I have placed asterisks next to: revenue from all sources (\$5,020,299); the portion of that revenue budgeted from "Central Services Cost Allocation" (\$1,367,400); and, expenditures (\$5,102,369) including \$686,445 of capital expenditures. Remove Central Services revenue from the equation and I hope you see that staff have budgeted to overspend.

Central Services Cost Allocation: We've all heard the maxim that although numbers don't lie, liars using numbers do. Well staff's Central Services Cost Allocation is a prime example of the principle. Staff's allocation appears at page 114 of the 2019-20 budget, and it is attached as Exhibit "D" to this written statement. Note where I have placed an asterisk next to \$1,367,400. This represents the total amounts transferred from the Community Services (i.e., recreation other than the beaches), Beach and Utility Funds. The reader will note this is the same number which appears as Central Services Cost revenue on Exhibit "C."

Note where I have placed circles on the exhibit. The first is under the "Utility" column, and it totals \$353,700. The second is under the "Beach" column, and it totals \$110,500. If one subtracts these two numbers from the total of \$1,367,400, one is left with \$903,200. This is the total for all venues under the umbrella "Community Services." Simply stated, \$353,700 of the Community Services Cost subsidy comes from water/sewer rates paid by utility customers; \$110,500 comes from Beach revenues; and, \$903,200 comes from Community Services revenues. And as I will demonstrate, since staff budget to overspend in the Beach and Community Services Funds, and that overspending is subsidized by the BFF and RFF respectively, the Community Services Cost subsidy comes from the BFF/RFF.

²¹ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/Account_Structure-All_legend_7-1-19.pdf.

²² Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf.

²³ Page 157 of the 2019-20 budget is attached to this written statement as Exhibit "B." I have placed an asterisk next to the quoted language.

Community Services Fund: Budgeted revenues and expenditures assigned to the 2019-20 budget General Fund are attached as Exhibit "E" to this written statement. Note where I have placed asterisks next to: revenue from all sources (\$22,598,780); the portion of that revenue budgeted from "the RFF" (\$5,783,115); and, expenditures (\$27,197,671) including \$8,886,502 of capital expenditures. The \$903,200 in Central Services Costs transferred to the General Fund is included in the various Services and Supplies expenditure entries. Remove RFF revenue from the equation and I hope you see that staff have budgeted to overspend.

Beach Fund: Budgeted revenues and expenditures assigned to the 2019-20 budget General Fund are attached as Exhibit "F" to this written statement. Note where I have placed asterisks next to: revenue from all sources (\$2,479,800); the portion of that revenue budgeted from "the BFF" (\$968,500); and, expenditures (\$3,105,529) including \$990,050 of capital expenditures. The \$110,500 in Central Services Costs transferred to the General Fund is included in the various Services and Supplies expenditure entries. Remove BFF revenue from the equation and I hope you see that staff have budgeted to overspend.

Conclusion: Again I ask who's running the bus here? I say it's time to put a stop to this "dig your heels into the dirt and fight to the ends of the earth" at local property owners' expense. In retrospect wouldn't we have been better off simply turning over the records requested right from the beginning? There are ways to settle litigation without acting as your un-elected staff have acted for decades. I say deny attorney Beko's request and put an end to Mark Smith's litigation. Isn't it a far more judicious use of taxpayer dollars to simply turn over the public records Mr. Smith had to sue to examine? *Given Kendra Wong and Jason Guinasso have jointly agreed to pay Mr. Beko's fees, isn't it time the Board told Mr. Beko to obtain his fees from these individuals?*

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!

EXHIBIT "A"

Attorney-Client Fee Contract

This ATTORNEY-CLIENT FEE CONTRACT ("Contract") is entered into by and between the Incline Village General Improvement District, Jason Guinasso and Kendra Wong ("Clients") and the law firm of ERICKSON, THORPE & SWAINSTON, LTD., ("Attorneys") on this 8th day of October, 2018.

1. CONDITIONS: This contract will not take effect, and Attorneys will have no obligation to provide legal services in accordance herewith, until Clients return a signed copy of this Contract and pay the deposit called for under paragraph 3.

2. SCOPE AND DUTIES: Clients hire Attorneys to provide legal services in connection with the legal action entitled *Mark E. Smith, an Individual, Plaintiff, vs. Incline Village General Improvement District, aka, IVGID a governmental subdivision of the State of Nevada; Jason Guinasso, individually and as counsel and de facto records officer for IVGID, Kendra Wong, Chairwoman of IVGID's Board of Trustees, ABC Corporations, I through X: Black and White Companies, I through X, and John Does, I through X, Inclusive, Defendants*, case number CV18-01564, currently pending in the Second Judicial District Court, in and for the State of Nevada, County of Washoe. Clients hire Attorneys to defend this action and take appropriate action to recover the costs associated with the defense of the matter.

Attorneys shall provide those legal services reasonably required to represent Clients, and shall take reasonable steps to keep Clients informed of progress and to respond to Clients' inquiries. Clients shall be truthful with Attorneys, cooperate with Attorneys, keep Attorneys informed of developments, abide by this Contract, pay Attorneys' bills on time, and keep Attorneys advised of Clients' address, telephone number and whereabouts.

3. DEPOSIT. Attorneys waive any requirement for the deposit of any retainer.

4. LEGAL FEES: Clients agree to pay for legal services at the following rates: Partners \$275.00/hour; Associates \$200.00/hour; Paralegals \$100.00/hour. Erickson, Thorpe & Swainston, Ltd. is comprised of lawyers with a variety of skills, experience and expertise, and they often draw upon one another's skills to provide the best and most cost effective service, and to provide the client with the benefit of all resources available in the firm. Certain matters will be assigned to persons with lower billing rates as appropriate in order to minimize Clients' legal costs, however, all work will be performed under the direct supervision of Thomas P. Beko, Esq. For the benefit of Clients, travel time greater than one hour will be billed at 50% of the above-stated rates. Attorneys charges in minimum units of .1 hour.

5. COSTS AND EXPENSES: In addition to paying legal fees, Clients shall reimburse Attorneys for all costs and expenses incurred by Attorneys, including, but not limited to, process servers' fees, fees fixed by law or assessed by courts or other agencies, court reporters' fees, long distance telephone calls (or faxes), messenger and other delivery fees, postage, in-office photocopying at \$0.25 per page, parking, mileage at \$0.50 per mile, investigation expenses, consultant and expert fees. Clients authorize Attorneys to incur all reasonable costs and to hire any investigators, consultants or expert witnesses reasonably necessary in Attorneys' judgment. Clients understand and agree that should Attorneys retain any expert, consultant or investigator, Clients shall be responsible for payment of all costs associated therewith, and that Attorneys are only retaining said expert/consultant on behalf of Clients.

6. STATEMENTS: Attorneys shall send Clients periodic statements for fees and costs incurred. Clients shall pay Attorneys' statement within 30 days after each statement's date. All sums due and owing beyond this date will accrue interest at the rate of 12 % per annum. Clients may request a statement at intervals of no less than 30 days. Upon Clients' request, Attorneys will provide a statement within 10 days.

7. DISCHARGE AND WITHDRAWAL: Clients may discharge Attorneys at any time and for any reason. Attorneys may withdraw with Clients' consent or for any just reason permitted by the Rules of Professional Conduct as adopted by the Nevada Supreme Court. Just reason would include, but is not limited to, Clients' breach of this Contract, Clients' refusal to cooperate with Attorneys or to follow Attorneys' advice on a material matter or any other fact or circumstance that would render Attorneys' continuing representation unlawful or unethical.

8. CONCLUSION OF SERVICES: When Attorneys' services conclude, all unpaid charges shall become immediately due and payable. After Attorneys' services conclude, Attorneys will, upon Clients' request, deliver Clients' file to Clients, along with any Client funds or property in Attorneys' possession.

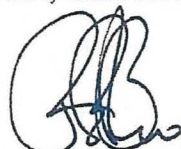
9. DISCLAIMER OF GUARANTEE: Nothing in this Contract and nothing in Attorneys' statement to Clients will be construed as a promise or guarantee about the outcome of Clients' matter. Attorneys make no such promises or guarantees. Attorneys' comments about the outcome of Clients' matters are expressions of opinions only.

10. AWARD OF ATTORNEY'S FEES: Should any action be necessary to enforce the terms of this agreement, the prevailing party shall be entitled to an award of reasonable Attorneys' fees and costs of suit.

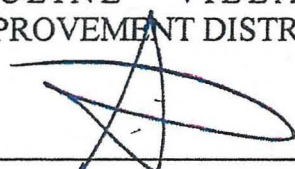
11. EFFECTIVE DATE: This Contract will take effect when Clients have performed the conditions stated in Paragraph 1, but its effective date will be retroactive to the date

Attorneys first provided services. The date at the beginning of this Contract is for reference only. Even if this Contract does not take effect, Clients will be obligated to pay Attorneys the reasonable value of any services Attorneys may have performed for Clients.

“Attorneys”
ERICKSON, THORPE & SWAINSTON, LTD.

By: 
Thomas P. Beko, Esq.

“Client”
INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT

By: 

“Client”
JASON GUINASSO, ESQ.

 10/16/18
Jason Guinasso, Esq.

“Client”
KENDRA WONG

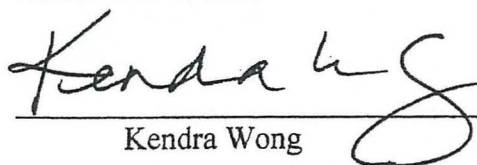
 10/16/18
Kendra Wong

EXHIBIT "B"

- **Bureau of Land Management** – US Government agency which is responsible for carrying out a variety of programs for the management and conservation, of resources on 256 million surface acres, as well as 700 million acres of subsurface mineral estate.
- **Capital Budget** - A single year plan for acquisition or construction of fixed assets, like infrastructure, facilities and equipment.
- **Capital Carryover** - Capital budget projects not spent in the previous fiscal year(s) that will be spent in a future fiscal year.
- **Capital Grants** - Grants from a specified source in support of a specified capital improvement project.
- **Capital Expenditure** - Spending to acquire or upgrade physical assets such as systems, buildings and, equipment and machinery. By District policy these assets have a useful life beyond 3 years. Also called capital spending or capital expense.
- **Capital Improvement Plan (CIP)** - A five-year plan outlining expenditures related to long-term outlays for property, plant and equipment. All capital expenditures are made within the parameters of the District's rolling Capital Improvement Plan. They are also part of the longer-term Multi Year Capital Plan for planning purposes.
- **Capital Improvement Plan/Project Reports** – Periodic reports on the status of expected spending versus actual as of a reporting date.
- **Capital Improvements** - Acquisition of assets having a cost over \$5000 and a useful life greater than 2 years.
- **Capital Outlay** - Spending to acquire or upgrade fixed assets in the General Fund.
- **Capital Project Committee (CPC)** - The committee that reviews capital projects before they are included in the CIP or capital budget.
- **Capital Project Fund** – A governmental fund type use to report the flow of resources for capital expenditures including current year and carryover projects.
- **Cash Flow** - A measure of activity based on inflow and outflow of cash. Activity equals cash receipts minus cash payments over a given period of time; or equivalently, based on measured operations adjusted for depreciation, depletion, and amortization, and other non-cash transactions.
- ★ **Central Services Cost Allocation** - The amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund under Board Policy.
- **Charges for Services** – Revenues that are based on exchange transactions from providing goods and services and privileges directly between customers and the District.
- **Communications** - Transmission of messages or information including social media, telephone, and other electronic means.
- **Community Relations** - Costs to promote the District and local events.
- **Consumer Price Index (CPI)** - An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. The CPI is published monthly. It is also called cost-of-living index. The District references the Bureau of Labor Statistics CPI-W.
- **Contractual Services** - Purchased services from providers, other than employees.

EXHIBIT "C"

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,524,623	1,598,000	1,697,807	1,697,807
Personal Property Tax	12,671	12,000	12,000	12,000
Subtotal Taxes	1,537,294	1,610,000	1,709,807	1,709,807
Intergovernmental:				
Consolidated Tax (CTX)	1,388,529	1,441,000	1,490,692	1,490,692
LGTA tax	248,721	244,000	249,000	249,000
State Grants	-	-	-	-
Subtotal Intergovernmental	1,637,250	1,685,000	1,739,692	1,739,692
Miscellaneous:				
Investment income	89,960	150,000	201,000	201,000
Other	2,033	2,600	2,400	2,400
Central Services Cost Allocation	1,094,000	1,169,400	1,367,900	1,367,400
Subtotal Other	1,185,993	1,322,000	1,571,300	1,570,800
SUBTOTAL REVENUE ALL SOURCES	4,360,537	4,617,000	5,020,799	5,020,299
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Sale of capital assets	16	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	16	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers	-	174,326		
TOTAL BEGINNING FUND BALANCE	1,862,249	2,522,786	2,838,162	3,093,112
TOTAL AVAILABLE RESOURCES	6,222,802	7,314,112	7,858,961	8,113,411

☆ \$5,020,299
 < 1,367,400 >
 \$3,652,899

Incline Village General Improvement District



SCHEDULE B - GENERAL FUND

EXHIBIT "D"

Incline Village General Improvement District
Central Services Cost Allocation Plan

For the Fiscal Year Ending June 30, 2020

	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	23.8 8.63%	34.2 12.41%	43.9 15.92%	11.6 4.21%	2.5 0.92%	78.5 28.48%	25.0 9.07%	7.1 2.58%	2.5 0.90%	2.5 0.89%	25.5 9.25%	18.6 6.75%	275.7 100%
Budgeted Wages by Fund Allocation	\$ 2,125,940 14.91%	\$ 2,799,411 19.63%	\$ 1,592,508 11.17%	\$ 372,113 2.61%	\$ 89,488 0.63%	\$ 2,970,495 20.83%	\$ 1,164,024 8.16%	\$ 345,389 2.42%	\$ 139,281 0.98%	\$ 183,759 1.29%	\$ 932,898 6.54%	\$ 1,544,270 10.83%	\$ 14,259,576 100%
Budgeted Benefits by Fund Allocation	\$ 1,068,804 18.68%	\$ 1,407,335 24.60%	\$ 512,154 8.95%	\$ 115,629 2.02%	\$ 47,157 0.82%	\$ 985,297 17.22%	\$ 368,533 6.44%	\$ 85,289 1.49%	\$ 29,131 0.51%	\$ 60,652 1.06%	\$ 240,804 4.21%	\$ 799,470 13.98%	\$ 5,720,255 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,221,180 8.67%	\$ 3,284,771 23.31%	\$ 2,362,177 16.76%	\$ 486,135 3.45%	\$ 386,890 2.75%	\$ 3,221,476 22.86%	\$ 818,566 5.81%	\$ 418,301 2.97%	\$ 89,311 0.63%	\$ 179,860 1.28%	\$ 824,987 5.85%	\$ 798,377 5.67%	\$ 14,092,031 100%
Budgeted Accounting - Invest. Int.	\$ 757,297												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	52,500	141,217	101,554	20,900	16,633	138,496	35,191	17,983	3,840	7,732	35,467	34,323	\$ 605,838
Blended Allocation	14%	19%	12%	3%	1%	22%	8%	2%	1%	1%	7%	11%	
Budgeted Human Resources	\$ 974,317												
HR + 20% Accounting	\$ 1,125,776												
Based on Wages, Benefits & FTE	158,460	212,548	135,265	33,168	8,906	249,667	88,840	24,349	8,952	12,157	75,059	118,405	\$ 1,125,776
Central Services Cost Allocation	\$ 363,688	\$ 353,765	\$ 236,819	\$ 54,068	\$ 25,539	\$ 388,163	\$ 124,031	\$ 42,333	\$ 12,792	\$ 19,889	\$ 110,527		\$ 1,731,614
Annual Billing for Adopted Budget	\$ 353,700	\$ 236,800	\$ 54,000	\$ 25,500	\$ 388,100	\$ 124,000	\$ 42,300	\$ 12,700	\$ 19,800	\$ 110,500			\$ 1,367,400

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

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Gerald W. Eick, Director of Finance




EXHIBIT "E"

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,450,745	1,495,000	1,592,508	1,592,508
Employee Benefits	378,678	425,000	512,154	512,154
Services and Supplies	2,226,279	2,301,600	2,587,477	2,598,977
Capital Outlay	-	-	613,782	653,200
Subtotal Championship Golf Course	4,055,702	4,221,600	5,305,921	5,356,839
Mountain Golf Course				
Salaries and Wages	327,821	380,000	372,113	372,113
Employee Benefits	88,958	110,000	115,629	115,629
Services and Supplies	555,392	510,800	540,035	540,135
Capital Outlay	-	-	1,541,238	2,420,700
Subtotal Mountain Golf Course	972,171	1,000,800	2,569,015	3,448,577
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	80,096	86,000	89,488	89,488
Employee Benefits	38,460	43,000	47,157	47,157
Services and Supplies	330,241	394,600	412,290	412,390
Capital Outlay	-	-	180,400	180,400
Subtotal Facilities	448,797	523,600	729,335	729,435
Ski				
Salaries and Wages	2,767,963	3,043,000	2,970,495	2,970,495
Employee Benefits	847,817	950,000	985,297	985,297
Services and Supplies	3,408,547	3,762,000	3,662,826	3,609,576
Capital Outlay	-	-	2,482,166	2,770,850
Subtotal Ski	7,024,327	7,755,000	10,100,784	10,336,218
Community Programming (Including Rec Center)				
Salaries and Wages	1,093,852	1,112,000	1,164,024	1,164,024
Employee Benefits	319,199	335,000	368,533	368,533
Services and Supplies	819,054	862,300	948,366	942,566
Capital Outlay	-	-	413,700	468,650
Subtotal Community Programming	2,232,105	2,309,300	2,894,623	2,943,773
Parks				
Salaries and Wages	332,157	327,000	345,389	345,389
Employee Benefits	71,527	80,000	85,289	85,289
Services and Supplies	414,614	429,600	459,201	460,601
Capital Outlay	-	-	880,252	1,028,752
Subtotal Parks	818,298	836,600	1,770,131	1,920,031
Tennis				
Salaries and Wages	120,151	139,000	139,281	139,281
Employee Benefits	19,854	27,500	29,131	29,131
Services and Supplies	88,525	99,200	102,011	102,011
Capital Outlay	-	-	793,500	1,363,950
Subtotal Tennis	228,530	265,700	1,063,923	1,634,373
Community Services Administration				
Salaries and Wages	144,815	135,000	183,759	183,759
Employee Benefits	41,518	43,000	60,652	60,652
Services and Supplies	171,165	189,000	199,660	199,660
Capital Outlay	-	-	-	-
Subtotal Comm. Serv. Administration	357,498	367,000	444,071	444,071
Debt Service - G.O. Revenue Supported Bond				
Principal	-	-	355,188	355,188
Interest	-	-	29,166	29,166
Subtotal Debt Service	-	-	384,354	384,354
Subtotal - Comm. Services Expenditures	16,137,428	17,279,600	25,262,157	27,197,671
Transfers Out	4,960,341	4,241,577	-	-
ENDING FUND BALANCE	10,645,469	13,183,167	10,453,105	9,146,076
TOTAL COMMITMENTS & FUND BALANCE	31,743,238	34,704,344	35,715,262	36,343,747

Incline Village General Improvement District

Community Services Special Revenue Fund

Note prior to July 1, 2019 Capital Outlay and Debt Service were reported under separate funds.

Page: 18
Schedule B-13

FORM 4404LGF

Last Revised 11/30/2018

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,765,419	4,130,000	4,516,321	4,516,321
Mountain Golf Course	630,214	700,000	678,573	678,573
Facilities (Chateau & Aspen Grove)	355,696	410,000	420,793	420,793
Ski	9,155,646	11,700,000	9,222,320	9,222,320
Community Programming	1,289,953	1,305,000	1,285,209	1,285,209
Parks	48,910	55,000	62,178	62,178
Tennis	145,197	159,000	156,100	156,100
Recreation Administration	(758,481)	(725,000)	(748,600)	(748,600)
Subtotal Charges for Services	14,632,554	17,734,000	15,592,894	15,592,894
Facility Fee				
Championship Golf Course	795,437	804,000	976,157	976,157
Mountain Golf Course	505,878	517,000	689,052	689,052
Facilities (Chateau & Aspen Grove)	458,325	467,000	524,992	524,992
Ski	220,978	238,000	(336,323)	(336,323)
Community Programming	1,293,131	1,305,000	1,574,976	1,574,976
Parks	957,571	968,000	992,563	992,563
Tennis	163,667	164,000	196,872	196,872
Recreation Administration	1,374,975	1,321,000	1,164,826	1,164,826
Subtotal Facility Fees	5,769,982	5,784,000	5,783,115	5,783,115
Other miscellaneous				
Operating Grants	17,000	17,000	17,000	17,000
Investment income	69,303	69,000	50,000	50,000
Sale of Assets	85,562	-	-	-
Interfund services (green spaces)	74,014	77,000	98,210	98,210
Intergovernmental (IV high school fields)	20,220	18,000	23,400	23,400
Miscellaneous other & Cell Tower Leases	109,462	118,000	110,361	110,361
Capital Grants	-	-	486,000	623,800
Insurance proceeds	-	-	300,000	300,000
Subtotal Other Miscellaneous	375,561	299,000	1,084,971	1,222,771
Subtotal	20,778,097	23,817,000	22,460,980	22,598,780
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	645,000	241,875	561,800	561,800
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,320,141	10,645,469	12,692,482	13,183,167
TOTAL AVAILABLE RESOURCES	31,743,238	34,704,344	35,715,262	36,343,747

* 22,598,780
 < 5,783,115
 = 16,815,665

Incline Village General Improvement District

Community Services Special Revenue Fund

EXHIBIT "F"

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	1,266,613	1,450,000	1,488,800	1,488,800
Facility Fees	967,414	969,500	968,500	968,500
Investment income	2,288	13,500	22,500	22,500
Sales of capital assets	857	-	-	-
Capital Grants	-	-	150,000	-
Subtotal	2,237,172	2,433,000	2,629,800	2,479,800
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)	35,000	13,125	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,070,237	1,413,091	1,729,521	1,749,171
TOTAL RESOURCES	3,342,409	3,859,216	4,359,321	4,228,971
EXPENDITURES				
Salaries and Wages	748,538	820,000	932,898	932,898
Employee Benefits	182,791	200,000	240,804	240,804
Services and Supplies	688,417	879,600	931,087	935,488
Capital Outlay	-	-	859,600	990,050
Debt Service - G.O. Revenue Supported Bond				
Principal	-	-	5,812	5,812
Interest	-	-	477	477
Subtotal	1,619,746	1,899,600	2,970,678	3,105,529
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Transfers Out (Schedule T)	309,572	210,445	-	-
ENDING FUND BALANCE	1,413,091	1,749,171	1,388,643	1,123,442
TOTAL COMMITMENTS & FUND BALANCE	3,342,409	3,859,216	4,359,321	4,228,971

★ \$ 2,479,800
 < 968,500 >
 \$ 1,511,300

Incline Village General Improvement District

★ Beach Special Revenue Fund

Note prior to July 1, 2019 Capital Outlay and Debt Service were reported under separate funds.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MAY 6, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENT – BECAUSE OUR INTERIM GENERAL MANAGER ADMITS IT IS IMPOSSIBLE TO OPERATE OUR RECREATIONAL FACILITIES WITHOUT THE ANNUAL NEARLY \$7 MILLION SUBSIDY OF THE RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES, IT’S TIME TO EITHER GET OUT OF THE COMMERCIAL “FOR PROFIT” RECREATION BUSINESS ALTOGETHER, OR TRANSFER OPERATION OF THE PUBLIC’S RECREATION FACILITIES TO A HOMEOWNERS’ ASSOCIATION OWNED BY WE LOCAL PROPERTY OWNERS WHO ARE THE ONES REQUIRED TO PAY THE SUBSIDY

Introduction: This morning I was forwarded some e-mail communications between our interim General Manager, Indra Winquest, and local property owner Dick Warren, concerning staff’s proposed 2020-21 budget¹. In those communications Mr. Warren stated that if he were on the Board, he would “approve a (reduced) Rec Fee of \$400 per parcel, and demand a revised (balanced) budget from staff in 7 days.” In response Indra stated that to do as Mr. Warren had suggested would mean “shutting down most of our venues and projects for the year.”

What I believe Indra was really telling Mr. Warren was that without the involuntary subsidy of the RFF/BFF, it is *impossible* for staff to operate the public’s recreation facilities as “for profit” commercial business enterprises, at least on a balanced budget basis.

Just to make sure I had it right I e-mailed Indra asking he confirm/deny/clarify². As of this meeting, I have not heard back from Indra. But his response must be to agree with me because otherwise, he should be able to present a proposed budget which cuts costs and the RFF/BFF.

In any event, with this revelation I thought it timely to again raise the issue of either getting out of the money losing commercial recreation business altogether, or simply turn over the public’s recreation revenues to an homeowners’ association made up of the local property owners who have been financially subsidizing them, for their/their legitimate guests’ exclusive use. And that’s the purpose of this written statement.

Divesting Ourselves of All of IVGID’s Money Losing Recreation Facilities And Returning Them to Private Ownership/Operation is Nothing More Than What the IVGID Board Promised to the Washoe County Board of Commissioners (“County Board”) and the Public on October 25, 1965: I have prepared a companion written statement (“the companion statement”) I’ve asked be attached to the minutes of this meeting which documents Harold Tiller’s promise to the public that if IVGID were granted the basic power to furnish facilities for public recreation, the *only* recreation facilities IVGID would acquire would be:

¹ Copies of those communications are attached as Exhibit “A” to this written statement.

² A copy of my e-mail is attached as Exhibit “B” to this written statement.

“Park properties (including two beaches)...All (other envisioned)... recreational facilities³...w(ould) be *privately owned...operated*”⁴ and presumably privately financed.

And insofar as “economic...sound(ness) and feasib(ility)”⁴ [see NRS 318.055(4)(c)(2)] are concerned, Mr. Tiller testified that:

IVGID’s *ad valorem* taxes “together with its expected growth, w(ould) readily finance...acquisition and operation of the...beaches.”⁵

Divesting Ourselves of All of IVGID’s Public’s Recreation Facilities Will Not Make Them Unavailable For Our Local Property Owners’ Use: Instead, it will put them under private ownership/operation and eliminate the financial subsidy the majority of us have been compelled to pay given they primarily benefit the world’s tourists.

Even if These Facilities Were No Longer Available For Our Local Property Owners’ Use, We Really Don’t “Need” Any of Them Inasmuch as We Already Have a Myriad of Alternatives Readily Available: For instance,

Golf: Many alternatives are offered in Kings Beach, Truckee and Reno. Granted, the commute time might be a bit longer. However, look at the cost savings;

Ski: Many alternatives are offered in Reno (Mt. Rose), Truckee, Tahoe City and South Shore. Moreover, they’re superior in quality/amenities;

Recreation Center: High Altitude Fitness is here in town;

Tennis: We have an inter-local agreement with the Washoe County School District (“WCSD”) whereby our residents are entitled to use WCSD recreational facilities at no charge. These facilities include WCSD tennis courts;

Parks and Athletic Fields: Since we are under the auspices of Washoe County governance, if for some reason there were no parks nor athletic fields in Incline Village, legitimately they should be provided by Washoe County. In fact, maybe we can sell our parks and athletic fields to

³ The developer of Incline Village, Crystal Bay Development Co. (“CBD”) represented to purchasers of residential property that “Incline Village (would)...be a complete recreation area (consisting of)...two great golf courses, the finest tennis facilities in the world...a major ski development, riding stables... trails to the very crest of the mountains...gaming and related night club entertainment(,) and a cultural center with related youth programs.”

⁴ Per attorney Wilson’s letter to the County Board, IVGID was of the view that “findings of convenience and necessity and economy and feasibility” were both required.

⁵ Mr. Tiller’s October 25, 1965 letter testimony to the County Board, with an asterisk next to the quoted language, is attached as Exhibit “A” to the companion statement.

Washoe County? Additionally, there are parks and athletic fields available to our residents in Kings Beach, Tahoe City and Truckee.

Conclusion: When IVGID was granted additional public recreation powers by the County Board, there was massive opposition in our community. Does anyone really think that if the District had been upfront and honest, sharing with the public it expected local property owners to bear the financial burden of owning, developing and operating all of the money losing facilities CBD envisioned³, the public would not have vehemently objected? To anyone who answers “yes,” I have a couple of publicly owned bridges I’d like to sell you. To everyone else, why is it acceptable to shackle local property owners with a lifetime of financial subsidies?

The truth is we either:

1. Operate our recreation facilities and the programs offered thereat on a break even or positive cash flow basis without local property owner subsidy (the District can use part or all of the \$3 million of yearly *ad valorem* and C-tax revenues it receives);
2. Sell these facilities to someone else who can operate them without involuntary local property owner subsidy; or,
3. Let’s make these facilities available to local property owners *ONLY* for their exclusive use. As a by-product, can you imagine how much our property values would increase over night?

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!

EXHIBIT "A"

Re: FY2021 Draft Budget

From: Dick Warren <bd1947@icloud.com>
To: "Winquest, Indra S."
Cc: "Paul C. Navazio" <pcn@ivgid.org>, Tim Callicrate <callicrate_trustee@ivgid.org>, Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Peter Morris <morris_trustee@ivgid.org>, Kendra Wong <wong_trustee@ivgid.org>
Subject: Re: FY2021 Draft Budget
Date: May 5, 2020 9:42 PM

Well, Indra, I am sure you have a lot of support from the Community, especially those not paying the Rec Fee.

BTW I never said to shut down the Venues, I simply said to operate the Venues without the level of Rec Fee support you have had in the past. Why is it that you can not run IVGID without the Rec Fee? Shouldn't the Venues break even WITHOUT the Rec Fee support? If you look at February/March/April, when nothing was going on, you still got those Rec Fee revenues. Where is that money now? Why aren't those funds going to be used to placate issues in FY2021? You not only want the \$830 per parcel from last year, but now you want the \$830 for this year too. Can you connect the dots on this for me? I doubt it.

I'm sure you have a ton of support in the Community Indra, after, most folks support "freebies". But as an interim GM, you need to be fiscally responsible; that is, you need to make tough decisions based on facts, not what the Community "freeloaders" want.

But then, Indra, as the local Candy Man, that would make you unpopular, and God forbid that the interim GM of IVGID would be unpopular. It is a shame that you are more of a politician than a competent Manager....IVGID needs the latter.

Sent from my iPad

> On May 5, 2020, at 9:02 PM, Winquest, Indra S. <ISW@ivgid.org> wrote:

>

> Thanks for your email Mr Warren. I completely disagree with your opinion. Quite frankly i have not heard anything this extreme from anyone in the community but you but of course you are entitled to your opinion. Basically what you are recommending is shutting down most of our venues and projects for the year. The golf courses and Tennis are opening later this month. Beaches are already up and going and will continue to get busier as restrictions are lifted. Rec Center and Programs not so lucky but we expect to start gradually opening these back up in June unless things regress.] ☆

>

> Additionally, we are planning for DP to have a solid season. It will not be business as usual for some time and we are planning for this but remember, the worst of the impact is going to be over by July/August so most of the revenue loss is occurring now in this fiscal year. We are planning for close to normal operations next spring and early summer as we finish up the 20-21 fiscal year. If things worsen for whatever reason we will

manage it as we are now. Noone can predict what is happening so we will adjust however needed.

>

> If you understood the community and our venues you would know people are really anxious to get back to the facilities and doubtful they want reduced levels of service after being at home for months. We are ready to adjust our operations to whatever is happening. Staff is not getting paid for sitting around doing nothing. Im taking a pay decrease and im working more than i ever have in my life managing through all of this. Im confident in what we are doing. Sorry you disagree. We have a ton of support.

>

>

>

> Cheers, Indra

>

>>> On May 5, 2020, at 7:59 PM, Dick Warren <bd1947@icloud.com> wrote:

>> You guys are amazing, but I have to give you credit for having an incredible amount of "chutzpah & hubris" in delivering this FY2021 Budget. Not only do you wait until 2 days before the meeting starts to deliver 160 pages for individuals like the Board of Trustees & interested residents to digest, but, based on page 43, you are recommending that the Rec Fee remain at \$705 for 8,203 residents, and \$125 for 7,748 residents, a total of \$6.751M, basically the \$830 Rec Fee from previous years. Please tell me that my analysis is wrong, page 43 does not represent your recommendation, etc. But if I am correct that you are as audacious as revealed, then, if I were the Board, I would immediately approve a Rec Fee of \$400 per parcel, and demand a revised budget from Staff in 7 days. I doubt this Board has the intestinal fortitude to do that, but that's the only way you "IVGID Malcontents" will be forced into doing your job as managers.

] *

>> Further down in your 160 page epistle you discuss the allocation between the Rec Fee & the Beach Fee...who gives a damn? It still stays at \$830.

>> Indra, I know, you are the Candy Man, you abhor eliminating worthless expenses, especially labor expenses, because this is your source of community support (My God, Indra wouldn't eliminate my daughter's job????!?!???). But Indra, as the interim GM, don't you at least feel a little quiver of fairness to do what is right for the resident who pays the bill? I find your thinking, and Paul's thinking too since it's obvious that Paul has bought into the "IVGID Way", really amazing. You really do not mind screwing the residents for the benefit of locals that get benefits but do not have to pay for them.

>> Please tell me that my facts are wrong, that you are not as worthless as you appear to be.

>> How do you guys sleep at night? No problem, we're going to get that \$830 Rec Fee...all problems solved!

>> Worthless Management at the top of IVGID.

>>>> On May 4, 2020, at 6:40 PM, Dick Warren <bd1947@icloud.com> wrote:

>>> Hey guys, this draft budget should have been out today. But so far it is not there for me to review.

>>> For the record, if you come out with a budget that assumes an \$830 Rec Fee, I would say that budget is DOA (Dead On Arrival). At a minimum, the Rec Fee should at least be cut by 50%.

>>> So if your objective is to continue things "as usual", the Trustees should reject it immediately.

EXHIBIT "B"

Re: FY2021 Draft Budget

From: s4s@ix.netcom.com
To: "Winqest, Indra S."
Cc: "Paul C. Navazio" <pcn@ivgid.org>, Tim Callicrate <callicrate_trustee@ivgid.org>, Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Peter Morris <morris_trustee@ivgid.org>, Kendra Wong <wong_trustee@ivgid.org>
Subject: Re: FY2021 Draft Budget
Date: May 6, 2020 11:49 AM

Hello Indra -

I have been forwarded some recent communications between you and local resident/property owner Dick Warren concerning staff's proposed 2020-21 budget.

In the same Dick suggests that staff should reduce the combined Rec Fee to \$400 and reduce expenses accordingly, and in response you state that by doing what Dick suggests, staff would be forced to shut down essentially all recreation venues and proposed capital improvement projects for at least the next year. Do I have this right? If I don't, can you please set me straighten me out as to where I am wrong?

Assuming I am not wrong, what you're basically saying is that without an annual Rec Fee subsidy of in excess of \$400 (and you don't state how much of an excess) per parcel/dwelling unit, it is IMPOSSIBLE for staff to operate the public's recreation facilities at a break even or on a possible positive cash flow basis for at least the next year. Do I have this right?

Assuming I do, let's be honest and straightforward with the Board and our local parcel owners; it's called "transparency." Without the subsidy of our Rec and Beach Facility Fees, it is IMPOSSIBLE for staff to operate the public's recreational facilities, as commercial "for profit" business enterprises, FOR THE REST OF OUR LIVES! Do I have this right?

If I don't, and assuming staff is unable to generate additional revenues over those budgeted, please tell me how much lower the combined Rec Fee can go for staff to be able to operate the public's recreational facilities, as commercial "for profit" business enterprises, at a break even or on a possible positive cash flow basis. And whatever that number is, why haven't staff proposed reductions in spending to make that a reality?

Thank you for your cooperation. Aaron Katz

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MAY 6, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENT – THE BOARD MUST AMEND RESOLUTION 1480 AND POLICY 3.1.0 BECAUSE OUR INTERIM GENERAL MANAGER REPRESENTS HE HAS DIRECT SUPERVISION OVER ALL DISTRICT EMPLOYEES, AND SPENDING AUTHORITY OF UP TO \$100,000 WITHOUT BOARD APPROVAL

Introduction: At page 11 of the Board packet¹, our interim General Manager, Indra Winqest, and local property owner Dick Warren, reminds us that “as stated in Resolution 1480², (it is) the General Manager (who) has direct supervision over *all* District employees.” And at page 16 of the 5/6/2020 Board packet, under Policy 3.1.0³, the General Manager has the authority to enter into contracts totaling and to spend up to \$100,000 without advance Board approval. For these reasons I urge the Board to modify both Resolution 1480 and Policy 3.1.0. And these are the purposes of this written statement.

¶II of Resolution 1480: states that “the District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The (General) Manager is responsible for supervising these operations and providing general administrative direction. With regarding to IVGID personnel, it is the Board’s responsibility to establish overall guidelines governing IVGID’s approach to personnel matters. The (General) Manager’s role is to put these guidelines into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.” This makes the General Manager our employees’ boss to whom they owe their loyalty.

This language conflicts with NRS 318.180⁴, 318.185⁵ and 318.210⁶ which state, respectively, that it is the IVGID Board which has the power to: “hire and retain agents, employees, servants, engineers and attorneys, and any other persons necessary or desirable to effect the purposes of this chapter;” “prescribe the duties of officers, agents, employees and servants, and fix their compensation;” and, “all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter.”

¹ Go to https://www.yourtahoepalace.com/uploads/pdf-ivgid/5-6-2020_BOT_Packet_Regular.pdf (“the 5/6/2020 Board packet”).

² See pages 12-17 at https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf.

³ See pages 8-13 at <https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>.

⁴ Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec180>.

⁵ Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec185>.

⁶ Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec210>.

The Board needs to modify Resolution 1480 to make it mirror the expansive grant of power NRS 318 bestows upon the Board rather than the General Manager.

¶(f) of Policy 3.1.0.6: states that “contracts, other than those covered by Nevada Revised Statutes 332.115⁷ and which are not subject to the advertising thresholds of Nevada Revised Statutes 332 and/or 338, may be authorized, approved and executed by the General Manager of the District or (his/her) designee, unless otherwise ordered by the Board of Trustees. Contracts covered by Nevada Revised Statutes 332.115 may be authorized, approved and executed by the General Manager or his designee of the District, if it is for an amount less than the advertising threshold of Nevada Revised Statute 332.”

Given NRS 332.065(1)⁸ instructs that *only* “if the estimated annual amount required to perform a contract is more than \$100,000, (may) the governing body or its authorized representative: (a)... advertise the contract in the manner prescribed in NRS 332.045; and, (b)...issue a solicitation for the contract,” contracts under \$100,000 “may be authorized, approved and executed by (our) General Manager...unless otherwise ordered by the Board of Trustees.”

The Board needs to modify Policy 3.1.0 to reduce the expansive grant of power NRS 332 bestows upon the General Manager rather than the Board.

¶(h) of Policy 3.1.0.6: While the Board is at it, the Mark Smith litigation demonstrates it should modify this portion of Policy 3.1.0.6, “litigation,” to “obtain Board of Trustees authorization, at a public meeting, (not only) to initiate any lawsuit,” but to *defend any lawsuit*.

¶(g) of Policy 3.1.0.6: While the Board is at it, the Mark Smith and Aaron Katz litigations demonstrate it should modify this portion of Policy 3.1.0.6, “claims,” to give the General Manager and General Counsel, and/or their designees, the authority “to negotiate on behalf of IVGID, the settlement of all property damage, personal injury...liability (*as well as other*) claims, unless otherwise ordered by the Board of Trustees.”

Policy 3.1.0.8: While the Board is at it, it should modify this portion of Policy 3.1.0.6, “agenda preparation,” to change the word “will” to “shall” where highlighted in the following second sentence: “The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda for each meeting. The Chair **will** place on the Agenda any item requested by a fellow Trustee.”

Policy 3.1.0.10: While the Board is at it, it should modify this portion of Policy 3.1.0.6, “public participation,” to solicit “comments...from the public during (*at least*) two comment periods” of any Board or committee meeting, one at the start of the meeting and one prior to adjournment. “Notwithstanding, additional language should be added which makes it clear that nothing provided for therein shall limit nor prohibit the power of the Board chairperson “from taking (additional)

⁷ Those “which by their nature are not adapted to award by a competitive solicitation.”

⁸ Go to <https://www.leg.state.nv.us/NRS/NRS-332.html#NRS332Sec065>.

comments by the general public in addition to what is required pursuant to” the above, such as “after each item on the agenda on which action may be taken is discussed by the public body, but before the public body takes action on the item” [see NRS 241.020(3)(d)(3)(II)⁹].

Conclusion: Past Boards have abdicated their administrative and spending responsibilities to un-elected General Managers. Now that the spending authority of authorized representatives of governing bodies has been doubled to \$100,000, it’s time for this Board to take back the District.

And to those asking why our Recreation (“RFF”) and/or Beach (“BFF”) Facility Fees 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!

⁹ Go to <https://www.leg.state.nv.us/NRS/NRS-241.html#NRS241Sec020>.

MINUTES

SPECIAL MEETING OF MAY 7, 2020 Incline Village General Improvement District

The special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Wednesday, May 7, 2020 at 4:00 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

On roll call, present were Trustees Peter Morris, Tim Callicrate, Sara Schmitz, and Matthew Dent. Absent at roll call, Trustee Kendra Wong (she joined the meeting in progress at 5:39 p.m.).

Also present were District Staff Members Director of Public Works Joe Pomroy, Director of Finance Paul Navazio, Director of Golf/Community Services Darren Howard, 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 and 016.

Chairman Callicrate asked Board members to reach out to those preparing memorandums that are in the Board packet so as to respect one another's time. We are a small group who is trying to work together and do so in the right spirit.

C. PUBLIC COMMENTS

Aaron Katz said that he will be submitted a written statement; instead of zero budgeting, Staff increases the Recreation Fee and that is absolutely wrong so stop it. On agenda packet page 43, there is \$6.03 million of overspending which gets covered by the Recreation Fee. Staff can only reduce expenses in four categories as all the others are relatively fixed. Staff has presented budgets where items are reduced but it doesn't reduce the Recreation or Beach fees. To get off that merry go round, you must reduce the Recreation Fee because Staff will continue to spend. The Recreation Fee will never, never be reduced. Look at the multi-year capital plan as Staff is purposing more projects and no reductions at all. You need

to reduce expenditures and reduce what is not necessary. You can get rid of \$1.2 million in Marketing. He is hopeful that the Board will do the right thing this time.

Cliff Dobler said this afternoon we have one hundred and sixty pages of razzle dazzle and a whole bunch of numbers with two days to review. We have a new kid on the block, the Director of Finance, who has decided to create a new set of accounting applications which are not backed up by Generally Accepted Accounting Principles, NRS statutes, or Board policy. He also wants somebody else to do IVGID's financial statements. So here are a few items in the packet – the Director of Finance has decided that the facility fee designated for capital projects and debt service by venue are now considered revenues of the recreation administration. Then he creates more revenues by recording \$4.5 million of transfers from that administration department to the venues. So what do we get, a double booking of revenues. Look at agenda packet page 63 and see facility fee revenues of \$5.8 million and revenues from transfers of \$4.5 million. The Director of Finance decides that \$450 million of the Utility Fund net position and five hundred and fifty thousand dollars of the Community Services fund balance are now revenues disguised as other revenue sources. Agenda packet pages 51 and 63, the General Fund lists central service cost allocations of \$1.5 million as a revenues when GASB 34 clearly states that these types of reimbursements must be netted against expenses. Agenda packet page 45, now the big one, agenda packet pages 45, 51, 63 and 92 which are revenues and expenses of each fund and compared to the total of the totals in the first column on agenda packet page 109. Notice that the revenues and expenses do not match but they should. On April 1, 2020, a CPI budget was presented in the new report format and states that there would be approximately \$15.4 million carried over from 2020, \$9.8 million appropriated for new projects and \$6.3 million would not be used and carried over into new Fiscal Year 2021 thus we are spending \$18.9 million. Agenda packet pages 38 and 41, today we get a revised report that somehow the same formats stating that \$17.5 million will be carried forward from 2020, \$9 million will be appropriated for new projects and nothing will be carried forward into Fiscal Year 2021 thus we are going to spend \$26.5 million which is a staggering extra \$7.6 million in spending. Agenda packet pages 129 and 132, he thought we were going the other way. What really hurts him is what gives the Director of Finance the right to adjust last year's budget reclassifying all facility fees and revenues from venues capital projects and debt service into the administration department thus depressing the true amount of facility fee required for each venue. Have him show you this right.

Linda Newman said that Nevada law requires that all financial statements be prepared in accordance with Generally Accepted Accounting Principles. That

includes the Final Budget you will be submitting to the State. Before this Board can consider any of the financial scenarios presented, they must all comply with Nevada law, Government Accounting Standard Board Statements as well as Board Resolutions, Policies and Practices. And they don't. This is just a short list of violations that Mr. Dobler and she have already documented to the Board in previous memorandums that must be corrected:

1. Central Services Cost Allocation Transfers from the Community Services and Beach Special Revenue Funds to the General Fund are not permitted under NRS 354. Only Enterprise Funds can make CSCA transfers. The Community Services and Beaches are governmental funds. In addition, the General Fund cannot report CSCA transfers as Revenue.
2. The District cannot collect money from the Recreation Fee in Community Services Administration to transfer to the Beach Fund as a contra revenue for the use of punch cards at the beaches. First, these transfers are not disclosed and worse, they are unlawful. This practice of creating fictitious revenues by reporting punch card use at the Beaches and offsetting these fictitious revenues by creating contra revenue in the Rec Administration, enables the District to double book revenue at the Beaches and supply that revenue to pay Beach expenses from payers of the Recreation Fee. Of these payers, close to 500 cannot legally use the beaches.
3. The District cannot report the entire collection of Rec Fees and Beach Fees in the Special Revenue Funds. Only the dollars collected for operations can be reported in the Special Revenue Funds. The dollars allocated for capital projects and debt service expenditures must be reported in the respective Community Services and Beach Capital Projects and Debt Service Funds. Preparing the budgets for these funds any other way, violates NRS 354 and GASB Statements as well as Board Resolution 1838 establishing these funds. The budgets presented are reporting all the funding for capital projects and debt service in the Community Services Recreation Administration.

Before you consider any of the 160 pages presented, please request Director of Finance Navazio's written warranty that these budgets were prepared in accordance with Generally Accepted Accounting Principles and comply with all relevant GASB Statements, Nevada Laws, Board Resolutions, Policies and Practices. That is your starting point. Without that, you are just wasting time and setting yourselves up for directing a final budget that will violate the law.

Margaret Martini said that last night had to be the most embarrassing meeting IVGID has ever had due to lack of control of an outburst by board member Peter Morris. Hopefully Mr. Morris will be sanctioned by the Board for such outrageous unprofessional behavior. It was obvious that Mr. Morris and Ms. Wong were totally unprepared for the meeting. Mr. Morris wasting Board and participant time by flipping through pages of a document that was received in plenty of time for review for content so comments could have been appropriate and succinct - and seriously - typos and grammar correction was totally an inappropriate waste of time. Ms. Wong did not even have her concerns available for discussion at the meeting. How very unprofessional. Mr. Morris' comment about the voting process as being in his opinion retaliatory only reinforces the collaborative conduct that he participated in with the voting block of the previous board and highlights the totally professional conduct of the current board's actions of thorough discussion and fact finding of the current board before voting. I am sincerely expecting that this type of disruption will not be allowed at this budget-meeting. Per Cliff Dobler's public comment analysis, this is very disconcerting. We are only into one budget cycle and already it is evident that Mr. Navazio clearly does not understand financials and is unwilling to reach out to those who have studied IVGID financials for years and understand NV law and IVGID policies. This is getting old. This is amazing. This is totally unacceptable. Mr. Navazio needs replaced NOW. He is obviously ill equipped to handle the needs of this district.

Frank Wright said he is a candidate for the Board and that he mirrors what Ms. Martini just said. Emphasize that Chairman Callicrate was making a statement about Trustee Morris' behavior last night and to show up at a meeting like that last night was unacceptable. He could have reached out to Trustee Schmitz without wasting time. He is assuming that Trustee Morris is ready to do that same thing as last night. On agenda packet page 3, he was stopped in his tracks, because it had the term "facility fee" and it should be Recreation Fee and Beach Fee – this is unacceptable. The budget in the past has been unrelated and now you have a chance to do it right. Members of the community have identified items and Staff needs to reach out. He has talked to Staff and in order for them to do their job correctly, this needs to continue so it doesn't leave people having to file reports with auditing firms and the State of Nevada. Sit down with these people and get things worked out as it is the logical thing to do. The biggest thing for him is the amount of employees. We have the same amount of employees which is a big part of our budget. To not report the amount of employees is just an absolute atrocity. He is asking that this budget be prepared correctly so going forward we don't have any problems.

Dick Warren said you guys are amazing, but he has to give you credit for having an incredible amount of “chutzpah & hubris” in delivering this FY2021 Budget. Not only do you wait until two days before the meeting starts to deliver 160 pages for individuals like the Board of Trustees and interested residents to digest, but, based on page 43, you are recommending that the Rec Fee remain at \$705 for 8,203 residents, and \$125 for 7,748 residents, a total of \$6.751M, basically the \$830 Rec Fee from previous years. Please tell him that my analysis is wrong, page 43 does not represent your recommendation, etc. But if he is correct that you are as audacious as revealed, then, if he were the Board, he would immediately approve a Rec Fee of \$400 per parcel and demand a revised budget from Staff in seven days. He doubts this Board has the intestinal fortitude to do that but that’s the only way you “IVGID Malcontents” will be forced into doing your job as managers. Further down in your 160 page epistle you discuss the allocation between the Rec Fee & the Beach Fee...who gives a damn? It still stays at \$830. Indra, he knows, you are the Candy Man, you abhor eliminating worthless expenses, especially labor expenses, because this is your source of community support (My God, Indra wouldn’t eliminate my daughter’s job????!!????). But Indra, as the interim GM, don’t you at least feel a little quiver of fairness to do what is right for the resident who pays the bill? He finds your thinking, and Paul’s thinking too since it’s obvious that Paul has bought into the “IVGID Way”, really amazing. You really do not mind screwing the residents for the benefit of locals that get benefits but do not have to pay for them. Please tell me that my facts are wrong, that you are not as worthless as you appear to be. How do you guys sleep at night? No problem, we’re going to get that \$830 Rec Fee....all problems solved! Worthless Management at the top of IVGID.

Ms. Crisack said that she is blessed to live in this community and raising her young kids here. IVGID provides many services that we greatly enjoy such as Brunch with Santa, Tiny Timbers, etc. The child care is amazing which allows her to work out and the Recreation Fee is really affordable. It is sad that a few take away from all of those that are satisfied. She hopes that the Board considers the families in the community when doing this budget.

Bret Weinberg said her comments are similar to that of Ms. Crisack as she takes advantage of the Recreation Center and she wants to make sure the Board is taking into consideration the reasons and the services that those of us choose to take advantage of that live here.

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for changes to the agenda; none were received thus the agenda was approved as submitted.

E. GENERAL BUSINESS (for possible action)

E.1. Review, discuss and provide direction to Staff on the District's Fiscal Year 2020/2021 Operating and Capital Budgets (Requesting Staff Member: Director of Finance Paul Navazio)

Chairman Callicrate said that the Interim District General Manager has spoken to each of the Trustees directly; Interim District General Manager Indra Winqest confirmed that statement. Chairman Callicrate said that he didn't see the need to rehash what we have gone through on many occasions and that he wanted to move this along as the Board may need another meeting.

Interim District General Manager Winqest said that Staff would have loved to have gotten this information to the Board earlier and that he apologizes to the community. He appreciates the support of what we are going through at this time and that he agrees that a follow up meeting and that we will talk about that closer to the end of the meeting. The goals are to work through the items that the Board has identified to Staff and that are important to this upcoming budget and have a robust discussion with some good direction for what Staff is to bring back to you at your next meeting and gave an update on the status of the District's venues.

Director of Finance Paul Navazio went over the submitted materials.

Interim District General Manager Winqest commented on agenda packet page 68.

Director of Finance Paul Navazio went over the submitted materials.

Trustee Schmitz said thank you so much for putting this together and that she had one clarification question, on agenda packet page 68, where it has all of the programs and then talked about the beach. She didn't see where the programs are financially divided and then what is being provided at the beaches, we need to be clear on that segregation because some of our community members don't have beach access so that is a concern. On

agenda packet page 68, it doesn't have Diamond Peak or the golf programs listed so are they in their respective venue budgets. Next is a philosophical question – she recalls that Staff did a lot of work on punch cards and that all sorts of scenarios were put together; she is curious what your analysis determined and what you have learned from all of that effort.

Director of Finance Navazio said, referencing agenda packet page 63, is all the entities and there are discreet programs within those venues and the following page is a sample and that the final budget will include the programs across all the funds. On the beaches, we have food and beverage, beach hosts, parks services and aquatics programs. If Staff can provide additional details, Staff will provide that.

Interim District General Manager Winquest said for the golf camps, those are in the golf budgets; lessons and any type of programming at Diamond Peak is in that budget. For Tennis, camps and clinics are in the Tennis budgets. Those are programs that provide revenue and in some cases, subsidy. Staff has looked at separating out programming but camps, lessons, and clinics at Tennis are truly for Tennis. The only programs at the beaches are a couple of weeks of swim lessons and paddle board lessons and that he will double and triple check with our team to ensure those programs are separated out.

Director of Finance Navazio said on punch card accounting, from his perspective, admittedly he is still trying to gain understanding and it is a work in progress. He has three takeaways – somewhat convoluted which contributes to maybe the confusion on how the revenues get accounted for and posted and with that said, to some degree, particularly on a budget basis, the punch card is, in theory, within the Community Services fund and within the Beach fund and it should tend to basically wash out. As punch cards are used at the venues, we record the transaction that is maybe budgeted one way and accounted for in another way. If we do away with the punch cards, in theory, it shouldn't make a difference however it does impact the different funds but it should basically be a wash. However, it has been pointed out that the practice of accounting for punch card transactions that occur at Community Services venues, it splits that transaction between the Community Services Fund and the Beach Fund for those who receive the punch card. It is an 85/15 split which equates to the \$705 and \$125 so the accounting currently treats every transaction at every venue via punch card with beach only and it sends fifteen cents to the Beach Fund and eighty five cents to the Community Services Fund. That is the part of the puzzle that he

needs to unravel. He thinks that there has been some interest in not only changing how we do this accounting and maybe doing away with punch cards altogether. The goal that should be pursued is so we don't have the punch card complicate the accounting. He is at a little bit of a disadvantage because there are no venues open and he has only seen this on paper and not in practice so he is a little hesitant to render a short term recommendation absent having seen them in use.

Director of Finance Navazio continued his presentation.

Chairman Callicrate said that he appreciates the Staff putting this information together and having to come up with multiple scenarios as we slowly or quickly reopen. The Director of Finance and I have talked and he has gotten a sense of the percentage of the budget from last and he is thinking that eighty percent is more prudent and realistic. He doesn't want to belabor every scenario and that he would like to have each Board member weigh in as we, as a Board, need to have discussions amongst ourselves. He just gets antsy when it is just a constant narrative and he would like to hear from his colleagues and where they think we might be going.

Director of Finance Navazio said that Staff and the Interim District General Manager are probably thinking that this is in the ballpark and that there is no one percentage that applies uniformly across the District and that it will probably be in that ballpark and wherever we land, it probably won't be that way.

Director of Finance Navazio continued his presentation with Interim District General Manager Winquest commenting on agenda packet pages 108 and 109.

Chairman Callicrate said that this was based on your conversations with the Board members and that Staff agreed that it was fairly realistic and that this was based on those conversations and what we have gleaned from the community. It has been stated that a lot of times through the year, the Staff runs the show and that the Board of Trustees rubber stamps. This Board has tried to be as proactive as possible especially with COVID-19 and trying to have a realistic budget, bringing down our budget and coming into the new normal. If we shot for eighty percent of what we have been doing and providing that we are open with almost all of our venues, it not all of them, then that is what we are trying to manage to. The point he is trying to get across to the community is that they understand that we are trying to be

adaptive and that we aren't just sitting back and freezing. He wants to do something that is realistic and that we can afford and then move forward.

Trustee Morris said that he definitely wants to applaud the team for the amount of work they have done and that one of the things that we have to take forward is that we can trust our team to keep their eye on the ball because since the lockdown came about, they have managed to it. We know they will do the right thing and they will keep reporting to the Board of Trustees. If we approach it from that framework and to the best of our current knowledge, which is changing on a daily basis, we know it won't be one hundred percent and that some may be down to seventy percent but we all hope that ski will be up there and that we will be fully operational at that venue. He would hate to the Board slash and burn everything and look at each other in three months and learn that we have underserved the community. Trustee Morris concluded by stating that he thinks that is sort of where Staff is with the ranges.

Trustee Dent said that he too appreciates the presentation and that he is still digesting it as we had a long meeting last night and that he got his packet the night before and that he is looking forward to our next meeting to discuss this a little bit more. He appreciates Trustee Schmitz' question and clarification and that somewhere around eighty percent is okay with him. One of the things that he doesn't see in here and that we should address is that the homeowners are subsidizing the venues and they haven't had access. This year, the District will land pretty well and he would like to take that into consideration as to what the Recreation Fee should be next year; could that translate into say one hundred and forty dollars per parcel – he doesn't know and he doesn't know how we go about a discount going backwards or going forward. Could the District offer something to the passholders and add some sort of value there; he would like to have this as a part of the conversation especially during this shutdown. He is also looking forward to the discussion of the flipping of the Recreation Fee as the beaches have been neglected. We have built up the reserves by over collecting and getting lucky with the snow so this is an opportunity that we talked about in the fall, last budget season and now. He is looking forward to seeing it flipped and funding Burnt Cedar pool and the beach house as well as looking forward to having a deeper dive into capital. He would like to have the Board prioritize their top five projects and stating what are the funding sources and discussing if we are willing to bond Ski Way, etc. and that if the community approves that, we can do that.

Trustee Schmitz said that she appreciates the work that has been put into these materials. On agenda packet page 109, she doesn't have the coloration and that costs are going to increase with the additional need for cleanliness while the need for services is probably going to go down. We need to understand even if we turn the spigot on, there are a lot of people who have been financially damaged by this event. The economy is going to change for a period of time and our costs are going to increase and she wants to make sure that Staff is taking that into account. As it relates to the Beach Fee and doing things, the community can support it as long as there is enjoyment and us being careful. As it relates to the Recreation Fee, two hundred and seventy four dollars of that fee has been for retired bonds that we have been continuing to collect and that is why we have driven up our reserves. Our reserves are between four and five million dollars in beaches and between twelve and thirteen million in community services. At a minimum, we need to remove the two hundred and seventy four dollars for the retired bonds and then we need to look at the overage in our reserves so as to be good fiduciaries for the community.

Chairman Callicrate said that all Board members have expressed potential for flipping the Recreation Fee and that there was more interest in doing that and that would alleviate continuing to building up our reserves. However, it works out to be, Trustee Schmitz does bring up a valid point and if we open up at one hundred percent, will the people be there. Depending on how quickly people bounce back, ski is at the higher end as it is fairly consistent in that sport. He does appreciate all that has been brought up and that the costs will be going up for safety and health reasons which we want to do but that it is still fluid at this point. He would like to hear from Trustee Wong once she comes on. Because he has only had two days to digest this, he needs more time to talk to folks that understand this far better than him. What information does Staff need and how do we move forward to get to the Recreation Fee and capital?

Director of Finance Navazio said Staff will be bringing this back to the Board at a follow up meeting and that he thinks we can hone in on the highlighted areas and that we can be explicit on the level of assumptions that are behind these. If we can hone in on something between scenarios two and three, then Staff can give the Board enough information to come in for a landing. There were a couple of things that came of the analysis, as it relates to the finances of the District, and that is that ski and golf have the biggest impact in terms of where we land and the revenues they represent which is about seventeen million dollars and that he wouldn't sweat the tennis programs in

terms of fine tuning. The baseline budget for ski is well under our historical conservative budgets and that is because of the impact to all the other venues.

Trustee Schmitz said that if we have been off by that much, let's make sure we do a better job rather than underestimating by millions. Is your objective tonight as Trustees who are looking at what the crystal balls say to reach a consensus on what the crystal ball says?

Director of Finance Navazio said that his objective, and this is not about a crystal ball as those went out of vogue during the recession, is what is a prudent budget and then we can manage to it but it won't match reality. A prudent budget that acknowledges that reality, and he is hearing that it is not to be too conservative, but that a prudent budget that is comfortable and that we have the tools to manage whatever the future might hold. What he is looking for is not a decision but that is the Board overall comfortable zeroing in somewhere between scenario two and three. Going back to Ski, there are folks in the room and at the District that have much more knowledge and that the biggest concern is the seasonal nature of skiing. History desires are to be conservative because you don't know about the snow thus the budget is conservative as it is better to have a better year than a conservative year. There is a lot of conservative projections that go into ski given the recent history and where we are at today.

Trustee Schmitz said that she appreciates that and that she wishes she knew that the snow was going to fall. On golf, the yellow box should be at eighty six percent; facilities down to eighty one percent, and ski, if you think \$9.8 million is conservative, she is okay but she is concerned about the economics. For Recreation, she is looking at more like between scenario three and four and for Parks it is ninety nine percent. Tennis, we should be good and that is her feeling. She doesn't know what is going to happen but she wants to share that openly relative to those yellow boxes.

Chairman Callicrate said that we do go through cycles with Ski and that we may have one or two more banner years but that being conservative is the way to go. Better than expected on golf because of the pent up demand but we do have limited use.

Director of Finance Navazio said that we did include that presentation and it is on agenda packet page 114. Even though it shows up eighty six percent overall, it is pretty conservative in level of activity. There is a certain

conservatism built in with a reduction in number of rounds but starting soon, by July and August, there will be as many golfers as the Governor will allow, for the budget, all of the reduction in number of rounds are assumed to come from non-residents which are the higher paying participants. We downgraded that revenue per round to allow residents as much access as possible. He is looking forward to that discussion should the Board want to delve into it and that he thinks the golf staff has done a good job looking at this and them opening on May 18.

Interim District General Manager Winqest said that we have heard from the Trustees and everyone else that it is somewhat between scenario two and three and that our professional staff has done a good idea of what they are hearing from customers and participants and that the biggest unknown is the Recreation Center and the community programming that is part of that service. This is larger driven by Ski and how the golf courses perform and that after we hear from Trustee Wong, we will have what we need to bring back a proposed budget for each of the venues.

Trustee Wong said that no budget that we will ever create will be correct and that we take our best estimate knowing where we are economically. Her personal preference is to keep our normal budget and that as you get into variances year over year, we adjusted our budget for this outrageous, exceptional item. She doesn't want to adjust too much but rather face the reality of what it is going to be. She is optimistic about golf and that we have a normal ski season which is a crap shot because of weather, etc. Because of where our fiscal year ends, it is always going to be difficult to create an accurate budget and that she thinks the scenarios are reasonable and that she has no heartburn with falling into scenario two or three or staying within the working budget request and most of the analysis is because of the COVID pandemic.

Chairman Callicrate summarized that we are between scenario two and three and that we have narrowed it some but obviously there is flexibility and we will change immediately if needed. He wants to make sure that we are abiding by all the rules and suggested moving to prioritization of capital projects followed by the Recreation Roll or leaving that for the next meeting.

Director of Finance Navazio continued his presentation.

Chairman Callicrate called for a ten minute break at 6:00 p.m.; the Board reconvened at 6:11 p.m.

Chairman Callicrate asked about the Board's top three or four projects. Director of Finance Navazio said that the last time the Board formally set their priorities was in 2019 and then he proceeded to agenda packet page 146 and did a review.

Trustee Dent said, referencing agenda packet pages 149 through 151, that the Board has a new Board member so we should reprioritize. He would like to see the Incline Tennis Center renovations and Bocce removed because they are underway in regards to awarding a project and that he doesn't know where he stands on what comes next. He does have a question about the Diamond Peak Master Plan and that is do we need to have a half million dollars sitting there.

General Manager Diamond Peak Ski Resort Mike Bandelin said that Trustee Dent makes a good point and that it comes down to the fact that because we haven't had much success with the Bureau of Land Management and because we have made some progress with the United States Forest Service (USFS) that there is an opportunity to work with the Tahoe Regional Planning Agency (TRPA) and that we may need an advisory committee to steering us with activities and making an amendment to the plan. It is a really slow moving process and noted that our friends at Mt. Rose Ski Resort just received their approval after nine and a half years. Staff can discuss with the Trustees the details and amending the plan and what that looks like in the future. Staff does keep applying for a temporary permit with TRPA but TRPA has said that we can't continue on this path because our current permit allows downhill skiing only. We do have a permit request with USFS but we don't have the Staff resources to work through all the permitting requirements.

Trustee Dent said the part he is confused about is the five year capital project as it shows \$160,000 for permitting and entitlements so do we need the additional \$500,000 or what is that for.

General Manager Diamond Peak Ski Resort Bandelin said that the entitlement is approximately \$750,000 and we have spent \$87,000 with the carryover being \$682,000. If we are to use the USFS and TRPA then that is about the dollar amount we need if we are going by the amenities and activities that are in the Master Plan. He can't say that any of those dollars would come before the Board within this fiscal year because of what it would take to do those projects.

Chairman Callicrate said that the Diamond Peak Master Plan that came before the Board several years ago had mountain coasters, etc. which the bulk of the community is not supportive of at this time so it is a moot point. What of the Diamond Peak skiable terrain do we own and what facilities are on our properties versus what do we lease because in 2023, our lease is going to come up with the USFS. General Manager Diamond Peak Ski Resort Bandelin said that is true and it is 361 acres.

Chairman Callicrate asked how much of the expansion is included; General Manager Diamond Peak Ski Resort Bandelin said about twelve acres at the top of the Great Flume Trail. The reasons these agencies are involved in this is because Phase 4 has the lift on the backside and because of some of the activities that are in the plan, like the coaster, trails, and canopy tour, are on USFS properties. They were involved from the get go because of the studies that need to be performed and they need to be done on the USFS properties.

Chairman Callicrate said that things have changed and the community has spoken. If we were to contain the bulk of the activities on the IVGID owned parcel and if we dispensed with the canopy tour, coaster, etc., is there an opportunity to pare down the permits we are asking for and cut the amount of money while getting the permanent permit? It is pretty confusing but if we don't need to spend the money then let's take it off the books and not spend \$650,000 on stuff people don't want. General Manager Diamond Peak Ski Resort Bandelin said that is why we are having the conversation now. Chairman Callicrate said that was a rhetorical question. What do we need to operate what people want and get a permanent permit?

Trustee Morris said that it is incorrect to say the community has spoken and that they don't want these things. There were a few that showed up and said they didn't want it. We haven't revisited the community so it is wrong to say that. General Manager Diamond Peak Ski Resort Bandelin said that when he spoke to some of the Trustees on the telephone he said that there was an opportunity to reach out with people and that what is currently being done is the biological study which takes two years and that was started last year. If doing only activities within the District's private property, without USFS involvement, is something that we want to entertain then the process would probably go faster. Back on October 9, 2015, Staff made a reference to what TRPA needs to do for permitting on District property and that is a lengthy process that can take anywhere between eighteen and thirty six months. We

have started a little bit of that work and he will do his due diligence to see if he can get the activities, surveys, etc. It might be worthwhile to reach back out to the community to amend the plan and it would be a plan amendment if we went within the IVGID properties.

Chairman Callicrate asked with what is hanging out there, what do you want to see Trustee Dent? Six plus years out from when it was started and that sooner rather than later let's see if we can pare it down. He is all for putting together a small group to review the master plan to see what the community wants.

Trustee Dent asked how far are we into the process; we have spent \$87,000 in four years and we have \$663,000 so when are we going to spend that money. Let's go with what we know and fund it when we have the information. We are five years into this process and it seems like there is a lot of money hanging out there that is overcommitted. When are we spending this money or do we need \$163,000 to get this project done.

Interim District General Manager Winquest said that he agrees with what Trustee Dent said and that he will ask Staff to see what they need in year one and then anything that we are projecting for the years beyond that and we can put that into the longer range plan. He does know that we don't need \$663,000 in the 2020/21 capital budget.

Trustee Dent said that he searched the March 13, 2020 material and it doesn't exist in there and that he only found \$160,000 for permitting which was part of the 2019 project summary; if Staff could get some information on this, it would be awesome.

Trustee Dent then said that we need to get donor funds for the dog park, for the beach house, we need to flip the Recreation Fee, and then we need to get funding for the Burnt Cedar pool.

Trustee Morris said that everyone is on the same page with those numbers on Ski and the priorities. He is quite pleased with the list and the A, B, and C's and that one thing he would ask to be broken out is the A priority budget is X and the B priority budget is Y and the C priority budget is Z and then see what that total is and what is likely to be done. We have got two projects underway and he would like to know where we are going with the others. At a different Board meeting, it would be a good thing to set our new top five

priority list. As to the beach improvements, he doesn't understand the sense in trying to do those out of cash when we should be doing those with bonds and he hopes that we can have that discussion later.

Chairman Callicrate said he appreciates that comment and because the beach is private, we wouldn't be able to bond but bonding would be a great opportunity.

Trustee Morris said but we have had a bond for the beaches as we are paying debt for the Burnt Cedar pool house.

Chairman Callicrate said we will have to check into that and get the figures on what we can and can't bond for.

Trustee Schmitz said to reflect back, she is thrilled that all of you worked together to these priorities. We do have utility projects that are going on and that has Staff implications. The community wants us to focus on maintaining our facilities. Diamond Peak is a blessing to our parcel owners because it brings in so much revenue and that when we put money someplace we should be making sure that we are taking good care of the venue that is taking good care of us. There are maintenance projects at the Recreation Center and rather than taking on something new, we have an opportunity to look at existing venues and what type of maintenance projects we would want to take on in this coming year.

Trustee Wong said that still on the list is the dog park, Incline Beach house, and the Burnt Cedar pool renovation and that she recalls having a conversation with our former Director of Asset Management who had mentioned some alternative funding for bonding and that was bonding from ourselves for the beaches. We have to repay the Beach Fund and not Community Services. Because our beaches are private and only certain people pay in, we need to make sure that the funds stay separate. Upcoming next would be to explore what we can do at Diamond Peak within our properties. We all talk to different community members and she hears about Diamond Peak so it would go a long way to explore what could be possible. The other one is Ski Way and the Diamond Peak parking lot. We all know what a traffic nightmare this is and until there is a problem, there is not a problem and she doesn't want to see us get to a problem.

Chairman Callicrate said that he is aligned with everyone and that he agrees that the dog park should be done as it has been on the list for twenty years

as has the Incline Beach house improvement and now is the time to do the Burnt Cedar pool renovation as we got another ten years out of it and it is now twenty years later. Ski Way is a nightmare and we do have a lot of legacy projects that we need to attack. He thinks that we are relatively close and he is glad to see that we have two of the top five done. Now that Trustee Schmitz is on the Board, we want to take her concerns into consideration.

Interim District General Manager Winquest said that once we can get through finalizing the budget submittal and then we get through the budget production, we can discuss this. As to the dog park, the District has always said they will provide the seed money which is then contingency upon fundraising and donors and that it is not something that is planned to go out and build. Washoe County should be helping us because it is a service that Washoe County provides to those residents and it is an opportunity to engage with them. There may be 4B funds that may be available but there are a lot of perimeters out there and there are other options that we can look in to. We do need to focus on the venues that give back and those that are heavily utilized. Chairman Callicrate said let's not forget about our colleagues in Crystal Bay as we need to work closely with those folks on something there. Interim District General Manager Winquest said the funds are split into two funds – 4A and 4B. Chairman Callicrate said we are not ignoring those in Crystal Bay as we know that we did merge with them and we need to be in tune with those folks in Crystal Bay; we need to have good direction on prioritizing the projects related to this aspect.

Chairman Callicrate asked Trustee Schmitz how she felt about the Recreation Fee and the Beach Fee.

Trustee Schmitz said her first feeling is that we need to manage the budget and our Recreation Fee to remove the \$274 for the bonds that have expired as it has no negative impact on our budget nor on our spend down. We have ten million dollars in excess funds in Community Services so let's look at our costs and align our Recreation Fee with those costs. We need a reduction in that fee and if we can get rid of the punch card transactions and keep things neat, simple and clean as we need to increase the Beach Fee to support operations and she will support that; she believes that the Recreation Fee should come down from \$830.

Chairman Callicrate said if we want to come down from \$830 and if we were at about \$705 for the Recreation Fee which would be reducing it by \$274 or more than are you talking about the collective being at \$830 and doing the

flip and drawing down the reserves to get to \$4.5 or \$5 million or lessen the \$830 by \$274 or \$705 by \$274.

Trustee Schmitz said that she is looking at each of these separately and do so realistic and look at the budgets for the beach and put out a well thought budget for the beaches to bring us to the numbers.

Chairman Callicrate said he is in agreement with that.

Trustee Wong said that she is fine with staying at \$830 especially given the economic situation as we can't raise it. She wants to be cognizant of the fact that we need more in the Beach Fund and that as a Board we need to discuss a long term plan to shift the balance so we have the funds for the projects we are doing. She doesn't want to chop it in half and would prefer a phased approach with a longer term conversation that doesn't happen tonight. She thinks that our budget supports the \$830 and our community has placed such a large focus on service levels and expectations and that anything less wouldn't be acceptable.

Trustee Morris said he thinks it is important to maintain the \$830 and that adjusted for inflation it would be \$968 so holding at \$830 is terrific. For the majority of lot owners, it is a minimal sum, and that he agrees with something that Trustee Wong said and that people have 100% buy in for the facilities and the services around the facilities. If we cut the services, we are reneging on that and doing a disserve to our community. We have to be careful on spending the money twice as we have a healthy Community Services Fund and we want to spend that money on the facilities we have. If we put the Recreation Fee down to \$400 or less and keep the beach the same, we would have to take a bunch of that money out of the Community Services Fund so we have to be careful about spending the money twice. He is open to the discussion between the two numbers. It is silly to save up money for the projects and to pay cash when the Beach Fee can go up a bit to pay for those things that the people want and keeping the money available for the Community Services Master Plan. If we cut the Recreation Fee because it is so comparatively small, \$830 is a tremendous value for all that we provide.

Trustee Dent said we do have a \$6 million surplus and we have been collecting the Recreation Fee and the users haven't been able to use the venues and it will be on a limited capacity moving forward so he feels that there is some sort of discount and maybe it applies to next year. One thought would be to having the Beach Fee be around \$330 and the Recreation Fee

be around \$430 and have another \$100 as a refund for no use during this time. We have a savings, we have collected too much, we have cut back on Staff, we have collected excess funds so do we leave it at \$830 or put it higher at the beaches and draw it down. We need to get the money over to the beaches so we should move the money over there and make sure we are at the minimum requirements as this is putting our money where we are saying our priorities are. One other thing, as far as preparing budgets as enterprise funds and preparing as government funds, let's prepare as a supplement and if something changes in the near future, it is something that we are still doing and have that as a part of our approval process in the next few weeks.

Director of Finance Navazio said that Staff hadn't been planning on doing that but we could. Staff's focus, between now and May 27 and the June 1 submittal, is to make sure we have all the other issues addressed and then we will have to see if we can do that before June 1. As we continue to look at that issue, the Board indicated that they wanted to have a discussion after the budget was adopted and that timing is still to be determined. There are some things that are related that can and should be addressed prior to the budget submission and priorities that would have to be re-established with Resolution 1838.

Chairman Callicrate asked Trustee Dent if he got his concerns addressed; Trustee Dent said he is just trying to get ahead of it and would like to see it both ways. Having a bare bones budget allows us to see what it is like to run these venues at minimum service levels and who knows as the community is so used to high levels of service that they haven't tried a scaled back version so let's see what it is going to take and how people will react. It will be valuable to us going into the next budget cycle and maybe we don't need all the bells and whistles at some venues. It also allows us to see what the community is willing to accept and may create a savings at some of these venues because we do operate at a deficit at some of the venues.

Chairman Callicrate said he is more prone to \$530 at the beaches and \$300 for the Recreation Fee as that gives an opportunity to those that don't have beach access and he is open to looking at some more scenarios. At this point, we do have a better idea of the general direction that the Board is going and before we wrap up, are there any Trustees that would like to weigh in with any additional information to share or make us apprised of.

Trustee Schmitz said that she appreciates all the effort as it is really a trying time and she appreciates the three different scenarios and everything that Staff has done and, as Trustees, if there is anything we can do to help bring this to a comprehensive closure, she looks forward to anything to help.

Trustee Morris said that this has been an excellent discussion as we have narrowed the funnel but we haven't finalized it and there is a lot of work to be done by the team.

Trustee Wong said she is good.

Trustee Dent thanked Staff and said it is a starting point, we got some good feedback, and that he is looking forward to the next meeting. He did like the priority for the Ski Way project and that we shouldn't assume that we are going to do the most expensive option and that we need to go a little lower and be a little more conservative on those numbers because the Board hasn't given any direction; thanks for the work put in.

Interim District General Manager Winquest said that he absolutely agrees that it is time to start committing those funds as we obviously have some big projects coming up. Increasing the Beach Fee is fine in order to do those projects and Staff really needs to hone in on the Burnt Cedar pool project costs and that we should know more in the next few months. Drawing down the reserves and doing projects is the way to proceed and our residents have told us to maintain and improve what we have and that is what we have been doing. Yes, bocce was an add on. As to the shutdown that has been going on for two months, the District is predicting to coming in better to budget. We are exploring crediting something back or a discount next year as it is an idea worth exploring which we should consider working through. Staff got clear direction on what we are going to be bringing back and with capital, Staff will work with the Board on beefing up the priority list and at the next meeting we will focus on flipping the Recreation Fee and drawing down the reserves; Staff appreciates all the discussion.

Director of Finance Navazio said regarding the Recreation Fee that a couple of Trustees appropriately pointed out to be helpful in doing the analysis that we should play out the Recreation Fee over five years and include different amounts and distributions and then the amounts for what we are trying to raise. If there are some scenarios that the Trustees want to see, it would be helpful to provide those specifics.

Chairman Callicrate said that he would like to talk about the next workshop which would have to be either May 18 or May 19. Trustee Morris said that he is unavailable on May 18. Chairman Callicrate said then let's do it on May 19, Tuesday, and start at 5 p.m. Trustee Dent said that he would like to have an Audit Committee before this meeting and he would like to start that at 4 p.m. so could we start the Board workshop at 6 p.m. Chairman Callicrate said that we are scheduling two meetings for May 19 with the Audit Committee Meeting being at 4 p.m. and the Board Workshop being at 6 p.m.

F. PUBLIC COMMENTS

Cliff Dobler asked that Staff provide him with pages 146 and 148 as they don't agree with the Board packet as there is different pages in the Board packet; he appreciates it. Now, at any rate, listen up everyone, State law requires that all budgets and financial statements be prepared in accordance with generally accepted accounting principles. Now the Director of Finance has stated that he is still doing research and do not know if the current budget is being prepared in accordance with generally accepted accounting principles. As the Director of Finance, you have the requirement to make representations to the Board of Trustees, the auditors and the State that the budget and financial statements are prepared in accordance with generally accepted accounting principles. So he guesses that you have three choices – first, finish your research and commit that the budget is being prepared in accordance with generally accepted accounting principles prior to submitting it to the Board and the State, number two, you can ask the State for an extension until your research is complete and you are willing to commit to representations, or three, you can ask your Board of Trustees to approve the budget without your commitment that the budget is being prepared in accordance with generally accepted accounting principles and submit it to the State with your representation that you do not know if the budget is prepared in accordance with GAAP. He does not believe that you can hang your hat on the auditors because they get representations from the former Director of Finance that all budgeting and financial reporting was in accordance with GAAP. The former Director of Finance is now gone and you are in the hot seat. Now as to the Interim District General Manager a couple of things – you promised him that you would move the catering operations to the facilities departments and away from the golf courses but it has not been done and number two, you must have all community programming for all venues looked at as one as the law requires that the facility is limited to making the facility available and not used to subsidize programs and number three, you must restrict the interest earned on cash set aside for the effluent pipeline to be in accordance with Board policy. He thinks you guys have had a good discussion, he thinks it has been great and you are working hard, he

knows this is difficult but we really need to get this requirement for the budget squared away because he doesn't want anyone to be violating the law and at the end result somebody has to rely on someone.

Aaron Katz said you know that he is concerned with the history of IVGID and he brought up part of the history about Harold Tiller last night which was ignored. He applauds Trustee Schmitz' comments about reducing the Recreation Fee however he doesn't see how you can do that without reducing expenses or increasing revenues so here is an easy way to increase revenues. When the beach deed was written, hotel and motel were given access. Each room was given access until 1982. Is that when the Hyatt acquired Kings Castle? Our General Manager, at the time, was alleged to be in bed with the Hyatt and the hotel and motel rooms dropped off and no one knows why. It is time to bring that back as we are talking about 700 rooms which is about \$500,000 that we are leaving on the table. We have time because we haven't sent out the notice. All people who should be paying the Recreation Fee should be paying it.

Margaret Martini said that the discussion was enlightening but she did not hear anything about zero based budgeting for all venues. This is always a topic when election time comes and almost every candidate shouts it from the rooftops. Then the IVGID culture reality sets in. The "I want it" are then pushing the cart and it seems as if every board capitulates to that mind set. Why does zero based budgeting always get swept under the rug?? What is everybody's purpose in avoiding the elephant in the room?? Beaches are always the #1 venue property owners want to maintain, improve and use. That would seem to be clear that re-allocation is absolutely necessary. There should be no reason to spend money on other venues when the beaches need so much. Close the venues or sell them that do not meet zero based budgets. IVGID has become a socialistic governance not a prudently operated governance. It has been noted that there has been no support for any new recreation venues...and then here we are with board members voting in a new venue...bocce ball... this shows that the Board is not listening to the majority of the property owners who pay for all the subsidies. What is next? Sneaking an ice rink? It is noted that there is a significant reserve. We should not be bonding for anything!!! We should look at a reserve study that would be adequately funded for the larger capital projects. Especially if the recreation fee is voted in to remain the same. Former board member Bruce Simonian was assuring everyone that there was a reserve fund (as yet that has not been produced)...then Mr. Eick said that funds were famously "repurposed" ...mostly for unnecessary items or repairs needed due to deferred maintenance.

Frank Wright said that he is a candidate for Trustee and that he has a few questions. He would like the Board to look into the Board in 2014/2015 which was not retired and was called smoothing. Good luck with getting a bond when you won't retire the ones you have and that this is a travesty that is still hanging around. If you want to bond in the future, you have to get rid of the bonds in the past. There is no value in the Recreation Fee; there is a punch card and golf gets a reduced rate but a homeowner doesn't realize any benefit. It is unbelievable this Recreation Fee. Mr. Katz left out a lot of Recreation Fees that aren't paying as there is another one with an apartment building who pays sixty five Recreation Fees. Another thing that needs to be checked out is it by parcel or by dwelling unit. If it is by parcel, then it is one and that is simple. Look into those things before you get into this discussion. You did a good job tonight.

G. ADJOURNMENT (for possible action)

The meeting was adjourned at 7:36 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 Aaron Katz (pages): Written statement to be included in the written minutes of this May 7, 2020 regular IVGID Board meeting – Agenda Item E – Operational and capital budget workshop – No matter what Staff do to reduce costs, they continue to budget to overspend to the subsidy of Recreation (“RFF”) and Beach (“BFF”) facility fee(s). In order to meaningfully reduce costs, the Board *must* reduce the RFF/BFF!

Submitted by Dick Warren (2 pages): E-mail dated Saturday, May 9, 2020

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MAY 7, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM E – OPERATIONAL AND CAPITAL BUDGET WORKSHOP – NO MATTER WHAT STAFF DO TO REDUCE COSTS, THEY CONTINUE TO BUDGET TO OVERSPEND TO THE SUBSIDY OF RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEE(S). IN ORDER TO MEANINGFULLY REDUCE COSTS, THE BOARD *MUST* REDUCE THE RFF/BFF!

Introduction: Again staff have overwhelmed the IVGID Board and the public with over 160 pages of numbers over numbers to allegedly represent the effect of reduced costs under a variety of scenarios. But one scenario remains constant. Staff budgets expenditures to the given of constant of given RFF/BFF subsidies. And if you think about it, staff do the same thing with central services transfers from the Community Services, Beach and Utility Funds. What they’re doing is subsidizing overspending in the District’s General Fund. The greater the overspending, the greater the central services’ subsidy. As long as staff refuse to budget to a lower RFF/BFF or central services cost subsidy, it doesn’t matter what cost cutting measures they implement. And that’s the purpose of this written statement.

Insofar as Possible Cost Cutting Measures Are Concerned, the Only Realistic Categories Are Personnel, Services and Supplies, Central Services and Capital Improvement Expenses. But For Attorney’s Fees and Public Relations Expenses, All Other Categories Are Pretty Much *Incapable of Being Reduced*: Look at proposed reduced central services revenues and the five (5) proposed alternative budget scenarios assigned to the General Fund¹. There is no proposed reduction in professional services (\$347,975), utilities (\$53,100) nor services and supplies (\$780,940) costs nor capital expenditures (\$370,150). And the story is pretty much the same thing with the Utility Fund². There is no proposed reduction in professional services (\$132,060), utilities (\$932,594), insurance (\$203,880), services and supplies (\$1,963,445) nor fuels management (\$100,000) costs. Nor capital expenditures (\$4,586,500).

When it comes to the Community Services³ and Beach⁴ Funds, although there are no proposed reductions in professional services, the fact there are proposed reductions in personnel, utilities, services and supplies and central services costs is testament to the fact these are the only realistic expense categories where cost cuts can take place.

¹ See page 111 of the packet of materials prepared by staff in anticipation of this May 7, 2020 Board meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf (“the 5/7/2020 Board packet”)].

² See page 112 of the 5/7/2020 Board packet.

³ See pages 115-122 of the 5/7/2020 Board packet.

⁴ See page 123 of the 5/7/2020 Board packet.

So With This in Mind, Let's Examine Staff's Proposed Cost Reductions to Each of the District's Recreation Venues (Including the Beaches) Under its Five Hypothetical Scenarios: I have created spreadsheets (below) depicting staffs proposals insofar as the relevant four cost cutting categories are concerned:

Championship Golf					
	Proposed ⁵	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 2,263,958	(\$ 105,256)	(\$ 133,160)	(\$ 230,687)	(\$ 230,687)
Services & Supplies	\$ 1,113,183	(\$ 49,600)	(\$ 52,380)	(\$ 89,269)	(\$ 89,269)
Central Services	\$ 254,820	(\$ 0)	(\$ 9,500)	(\$ 19,114)	(\$ 19,114)
Capital Improvements	\$ 1,535,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Totals	\$ 5,166,961	(\$ 135,856)	(\$ 176,040)	(\$ 320,070)	(\$ 320,070)

Mountain Golf					
	Proposed ¹⁰	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 551,847	(\$ 23,947)	(\$ 26,464)	(\$ 165,164)	(\$ 165,164)
Services & Supplies	\$ 352,789	(\$ 1,576)	(\$ 1,651)	(\$ 2,401)	(\$ 2,401)
Central Services	\$ 58,140	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Capital Improvements	\$ 199,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Totals	\$ 1,161,776	(\$ 16,523)	(\$ 19,115)	(\$ 158,565)	(\$ 158,565)

⁵ See page 115 of the 5/7/2020 Board packet.

⁶ "Budget Modifications Consistent with Venues Open and Operational July 1, 2020" (see page 108 of the 5/7/2020 Board packet).

⁷ "Facility Closure I Curtailment of Programs Thr(ough) July 2020 (1-Month)" (see page 108 of the 5/7/2020 Board packet).

⁸ "Facility Closure I Curtailment of Programs Thr(ought) September 2020 (3-Months)" (see page 108 of the 5/7/2020 Board packet).

⁹ "Facility Closure I Curtailment of Programs Thr(ough) December 2020 (6-Months)" (see page 108 of the 5/7/2020 Board packet).

¹⁰ See page 116 of the 5/7/2020 Board packet.

Facilities					
	Proposed ¹¹	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 136,083	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Services & Supplies	\$ 352,898	(\$ 4,659)	(\$ 7,610)	(\$ 11,492)	(\$ 13,292)
Central Services	\$ 27,420	(\$ 0)	(\$ 1,000)	(\$ 2,000)	(\$ 2,938)
Capital Improvements	\$ 100,000	(\$ 15,140)	(\$ 15,140)	(\$ 15,140)	(\$ 15,140)
Totals	\$ 616,401	(\$ 19,799)	(\$ 23,750)	(\$ 28,632)	(\$ 31,370)

Ski					
	Proposed ¹²	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 4,186,534	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 413,259)
Services & Supplies	\$ 2,058,216	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 2,401)
Central Services	\$ 417,600	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 198,328)
Capital Improvements	\$ 1,192,000	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Totals	\$ 7,854,350	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 613,988)

Recreation Center Community Programming					
	Proposed ¹³	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 1,655,644	(\$ 185,133)	(\$ 224,600)	(\$ 283,262)	(\$ 325,599)
Services & Supplies	\$ 563,979	(\$ 23,042)	(\$ 41,606)	(\$ 62,884)	(\$ 96,847)
Central Services	\$ 133,440	(\$ 0)	(\$ 3,100)	(\$ 6,200)	(\$ 10,600)
Capital Improvements	\$ 455,000	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Totals	\$ 2,808,063	(\$ 208,175)	(\$ 269,306)	(\$ 352,346)	(\$ 433,046)

¹¹ See page 117 of the 5/7/2020 Board packet.

¹² See page 118 of the 5/7/2020 Board packet.

¹³ See page 119 of the 5/7/2020 Board packet.

Community Services Administration					
	Proposed ¹⁴	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 251,978	(\$ 57,274)	(\$ 69,514)	(\$ 83,690)	(\$ 97,991)
Services & Supplies	\$ 79,068	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Central Services	\$ 21,300	(\$ 0)	(\$ 2,000)	(\$ 4,000)	(\$ 6,000)
Capital Improvements	\$ 90,000	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Totals	\$ 442,346	(\$ 57,274)	(\$ 71,514)	(\$ 87,690)	(\$ 103,991)

Parks					
	Proposed ¹⁵	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 428,742	(\$ 23,646)	(\$ 24,479)	(\$ 25,378)	(\$ 26,277)
Services & Supplies	\$ 302,862	(\$ 0)	(\$ 3,127)	(\$ 1,985)	(\$ 5,097)
Central Services	\$ 45,540	(\$ 0)	(\$ 1,000)	(\$ 2,000)	(\$ 3,000)
Capital Improvements	\$ 172,440	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Totals	\$ 949,584	(\$ 23,646)	(\$ 28,606)	(\$ 29,363)	(\$ 34,374)

Tennis					
	Proposed ¹⁶	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 158,007	(\$ 50,502)	(\$ 85,887)	(\$ 97,481)	(\$ 97,909)
Services & Supplies	\$ 63,830	(\$ 4,360)	(\$ 6,500)	(\$ 8,600)	(\$ 10,300)
Central Services	\$ 13,680	(\$ 0)	(\$ 400)	(\$ 800)	(\$ 1,200)
Capital Improvements	\$ 48,600	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Totals	\$ 284,117	(\$ 54,862)	(\$ 92,787)	(\$ 106,881)	(\$ 109,409)

¹⁴ See page 120 of the 5/7/2020 Board packet.

¹⁵ See page 121 of the 5/7/2020 Board packet.

¹⁶ See page 122 of the 5/7/2020 Board packet.

Community Services Totals					
	Proposed	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 9,632,793	(\$ 445,758)	(\$ 564,104)	(\$ 885,662)	(\$ 1,356,886)
Services & Supplies	\$ 4,886,825	(\$ 83,237)	(\$ 112,874)	(\$ 176,631)	(\$ 219,607)
Central Services	\$ 971,940	(\$ 0)	(\$ 17,000)	(\$ 34,114)	(\$ 241,180)
Capital Improvements	\$ 3,792,040	\$ 12,860	\$ 12,860	\$ 12,860	\$ 12,860
Totals	\$ 19,283,598	(\$ 516,135)	(\$ 681,118)	(\$ 1,083,547)	(\$ 1,804,813)

Beach					
	Proposed ¹⁷	Scenario 2 ⁶	Scenario 3 ⁷	Scenario 4 ⁸	Scenario 5 ⁹
Personnel	\$ 1,174,638	(\$ 236,110)	(\$ 282,752)	(\$ 317,396)	(\$ 337,085)
Services & Supplies	\$ 573,175	(\$ 49,899)	(\$ 83,607)	(\$ 84,203)	(\$ 94,653)
Central Services	\$ 118,920	(\$ 0)	(\$ 6,000)	(\$ 12,000)	(\$ 12,000)
Capital Improvements	\$ 454,500	(\$ 0)	(\$ 0)	(\$ 0)	(\$ 0)
Totals	\$ 2,321,233	(\$ 286,009)	(\$ 372,359)	(\$ 413,599)	(\$ 443,738)

Note That Under All of These Proposed Cost Cutting Scenarios, the RFF/BFF Remain at Their Current Excessive Levels:

Note That Under All of These Proposed Cost Cutting Scenarios, Capital Spending in Essence Remains at its Current Excessive Level:

Thus if the Board Wants to Reduce the RFF/BFF, and it Refuses to Reduce Personnel, Services & Supplies and Central Services Costs Any Further, the Only Expense Category Left to Reduce Are Capital Improvement Projects ("CIPs"): So with this said, let's examine staff's proposed \$3,792,040 of Community Services and \$454,500 of Beach (see above) CIP expenditures. At pages 144-145 of the 5/7/2020 Board packet staff go through an exercise in prioritizing proposed CIPs. Simply stated, CIPs with a priority of "B" or "C" are admitted to be discretionary and capable of deferral or outright cancellation¹⁸.

Not that I agree with staff's assigned priorities, but I have gone through their proposed Community Services Fund CIPs with a priority of "B," "C" or "A/B"¹⁹ and see they total \$1,905,600.

¹⁷ See page 123 of the 5/7/2020 Board packet.

¹⁸ See page 144 of the 5/7/2020 Board packet.

¹⁹ See pages 146-147 of the 5/7/2020 Board packet.

Thus they can be deferred or deleted and the per parcel/dwelling unit RFF savings over 8,203 proposed assesses²⁰, **will total roughly \$232!** And if I go through staff's assigned priorities of "A," I feel I can disagree with the following vital CIPs: Champ Golf Bear Boxes (\$6,000), Champ Golf parking lot pavement maintenance (\$55,000), 2017 (it's only three years old) Toro Aerator (\$26,000), resurface Chateau patio deck (\$36,000), replace two Diamond Peak shuttle buses (\$280,000), Diamond Peak parking lot reconstruction (\$300,000), replace Diamond Peak facilities flooring materials (\$55,000), Ski arc flash study (\$20,000), replace Diamond Peak staff uniforms (\$135,000), recoat Incline Park bathroom floors (\$13,940), and Community Services arc flash study (\$10,000). If these proposed CIPs were deferred or deleted, it would free up another \$936,940 in savings or over 8,203 proposed assesses²⁰, **another roughly \$114 per parcel/dwelling unit RFF!**

I have gone through staff's proposed Beach Fund CIPs with a priority of "B," "C" or "A/B"²¹ and see they total \$229,500. Thus they can be deferred or deleted and the per parcel/dwelling unit BFF savings over 7,748 proposed assesses²⁰, **will total nearly \$30!**

Let's Not Forget Staff's Phony \$1,132,381 of Proposed Community Services Administration Expenses: At the Board's April 1 and 14, 2020 meetings I submitted written statements objecting to approval of a proposed 2020-21 CIP budget²² and preliminary report for the collection of 2020's/2021's RFF/BFF²³. At pages 204-205 of the 4/14/2020 Board packet and 132-133 of the 5/6/2020 Board packet, I documented how the expenses assigned to the District's Community Services Administration sub-fund are *phony!*

With that said, I refer the Board to page 120 of the 5/7/2020 Board packet. This page represents proposed budgeting for the District's alleged Community Services Administration sub-fund. But for fuels management, the remaining approximate \$451,000 of expenses (over 8,203 proposed assesses²⁰, **another roughly \$55 per parcel/dwelling unit RFF**) represent a like amount of positive cash flow which should be returned to RFF payors.

²⁰ See page 153 of the 5/7/2020 Board packet.

²¹ See page 148 of the 5/7/2020 Board packet.

²² See pages 202-207 of the packet of materials prepared by staff in anticipation of the Board's April 14, 2020 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/4-14-2020_BOT_Packet_Regular.pdf ("the 4/14/2020 Board packet")].

²³ See pages 128-134 of the packet of materials prepared by staff in anticipation of the Board's May 6, 2020 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/5-6-2020_BOT_Packet_Regular.pdf ("the 5/6/2020 Board packet")].

Let's Not Forget Projected Excess Accumulated Community Services and Beach Fund

Balances: At the Board's April 1, 2020 meeting²⁴ staff shared with the public that as of June 30, 2020, the District was projected to have accumulated a Community Services Fund balance of \$11,590,180, and a Beach Fund balance of \$2,053,632. Remember, these accumulations were possible because of Mr. Eick's "smoothing" and "repurposing" of excess RFFs/BFFs when past bonds were repaid yet the District continued to collect their former servicing costs. Given these sums are well in excess of Policy requirements, they should be returned to the parcel/dwelling unit owners who paid them in the form of reduced RFFs/BFFs.

Additionally as a Cost Cutting Measure, Didn't I Suggest Elimination of a Proposed \$1.2 Million of Marketing Expenditures at the Board's March 11, 2020 Meeting²⁵?

And Didn't I Suggest Elimination of a Proposed \$72,000 of Public Relations Expenditures at the Board's March 11, 2020 Meeting²⁶?

And Didn't I Suggest Elimination of a Proposed \$1,609,000 of Very Easy to Eliminate Community Services and Beach CIP Expenditures at the Board's April 1, 2020 Meeting²⁷?

And Didn't I Suggest Elimination of a Proposed \$72,000 of Hutchison Law Firm Severance Charges at the Board's April 14, 2020 Meeting²⁸? My written statement on this subject recommended terminating the Hutchison firm's legal services agreement for a lesser period than six (6) months and avoiding the need to pay up to \$72,000 in severance fees. Yet at page 66 of the 5/6/2020 Board packet I see where the District is relying upon the severance clause in the a "retainer agreement (that) calls for a six month period of transition... that...will (not) be complete (until) on or about October 12, 2020." This is an unnecessary waste of \$72,000.

And Didn't I Suggest Elimination of a Proposed \$400,000 of Credit Card Processing Charges at the Board's April 1, 2020 Meeting²⁹?

And Didn't I Suggest Elimination of a Proposed \$700/Month in Weather Forecasting Charges at the Board's March 11, 2020 Meeting³⁰?

²⁴ See page 54 of the packet of materials prepared by staff in anticipation of the Board's April 1, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/4-1-2020_BOT_Packet_Regular.pdf ("the 4/1/2020 Board packet")].

²⁵ See pages 166-170 of the 4/14/2020 Board packet.

²⁶ See pages 127-131 of the 4/14/2020 Board packet.

²⁷ See pages 205-206 of the 4/14/2020 Board packet.

²⁸ See pages 104-105 of the 5/6/2020 Board packet.

²⁹ See pages 216-231 of the 4/14/2020 Board packet.

And Didn't I Suggest Elimination of a Proposed \$1,700/Month in Armored Car Pick-Up Charges at the Board's April 14, 2020 Meeting³¹? My written statement on this subject recommended eliminating expenses associated with operating commercial "for profit" business enterprises such as Loomis armored car pick-up services. This is an unnecessary waste of taxpayer monies to be charged against local parcel owners' RFF because it has nothing to do with making Diamond Peak or the Championship Golf Course "available" for their use.

And Didn't Fellow Resident Diane Heirshberg Suggest Elimination of Hundreds of Thousands of Dollars of Proposed Employee Food and Beverage Expenditures at the Audit Committee's April 14, 2020 Meeting³²? I have heard that over the last five (5) years our staff have spent over \$425,000 on their District credit cards for self/colleague food and beverage expenditures. I never knew of the particulars until I read Diane Heirshberg's April 8, 2020 e-mail to Trustees Callicrate and Schmitz³³. There I learned of "pizza for employees working non-stop," "Gung Ho" meetings at Brewforia, birthdays at MOFOS, lunch "after a tough week," food for a "going away party," and our former General Manager taking people out to dinner as "business entertainment." And this is on top of our former Diamond Peak venue manager taking the principals of one of our vendors, SE Group, out to dinner at the Lone Eagle Grille. These and expenditures like them are an unnecessary waste of taxpayer monies.

Conclusion: Hopefully I have demonstrated that we just can't trust our staff's financial reporting. With the unnecessary and wasteful expenditures I and others have heretofore called to the Board's attention, realistically, the RFF/BFF can at the very least be reduced, if not eliminated altogether. And that's exactly what the Board should do. 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!

³⁰ See page 131 of the 4/14/2020 Board packet.

³¹ See pages 106-108 of the 5/6/2020 Board packet.

³² See pages 55-62 of the packet of materials prepared by staff in anticipation of the Audit Committee's May 6, 2020 meeting [https://www.yourtahoepalace.com/uploads/pdf-ivgid/Audit_Committee_Packet_5-6-2020.pdf ("the 5/6/2020 Audit Committee packet")].

³³ See pages 55-58 of the 5/6/2020 Audit Committee packet.

Herron, Susan

From: Dick Warren <bd1947@icloud.com>
Sent: Saturday, May 9, 2020 10:23 AM
To: Paul C. Navazio
Cc: Winqest, Indra S.; Tim Callicrate; Matthew Dent; Sara Schmitz; Wong, Kendra; Peter Morris; Herron, Susan
Subject: May 7th Budget Workshop

Follow Up Flag: Flag for follow up
Flag Status: Flagged

I just finished listening to the Livestream of the May 7th Budget Workshop. And you have provided 160 pages of numbers, but very little in terms of words behind your numbers. I think the strategy here is “confuse them with numbers but no explanations and/or clarifications”. A few questions/comments that I have:

I think Sara mentioned that \$274 of the Rec Fee relates to bonds that have already been paid off; why are parcel owners continuing to pay for bonds already paid off?

What was your rationale in asking for an \$830 Rec Fee? By July 1st you will have booked around 3-4 months of Rec Fee not needed, and during FY2021 you will probably have another 3 months or so of Rec Fee not needed. So how do you come to the determination that the full \$830 Rec Fee is needed?

I assume this FY20212 Budget is based on Special Revenue Accounting, similar to last year. Linda Newman & Cliff Dobler have volumes on why our Venues should be accounted for based on Enterprise Fund Accounting. I assume you have documentation which clearly stipulates that Special Fund Accounting is the way to go, not only for FY2020 actual results, but for future years too. Can you share with me why proper GAAP accounting should use Special Fund Accounting and not Enterprise Fund Accounting?

I believe that the only Venue that makes money without the Rec Fee is Diamond Peak (Ski). The Rec Center is woefully inadequate, with Community Programs numbering anywhere from 60-90 Programs. Have you reviewed these Community Programs to determine which programs at least breakeven, and how many lose money? For those that lose money, what is the rationale that they should be subsidized by the Rec Fee, and not charge the participants to cover the costs? The Rec Fee was never intended to cover the poor management of the Venues. Either one operates the Venues at breakeven, or you shut them down or outsource them for a fee. But this theory that the Rec Fee is there to cover the inefficiencies of IVGID Management is ridiculous. ZBB (Zero Based Budgeting) is sorely missed at IVGID, you do not have a clue what levels of staffing you need to get things done. And look at all the things you do that are not even needed; marketing, bus transportation, etc.

So let's have a robust discussion of the Rec Fee. This is not a business as usual year, IVGID Management really needs to get in front of a mirror and admit that they now see the problem.

Where is the Board on this Rec Fee issue? Other than Sara's comment on the \$274 relating to bonds already paid off, does any other Trustee think the Rec Fee at \$830 is excessive? If not, why not? The Board needs to remember that the IVGID GM reports to them, not the other way around. As mentioned previously, the only way to get IVGID Management to focus on raising revenues and reducing expenses for the Venues is to set a maximum Rec Fee. Until the Board does that, all you will have is “pie in the sky” discussions that go nowhere. Trustees, isn't it time to step up to the plate and force the issue? As I said before, let's show some intestinal fortitude on this matter.

CIP is still mushy, I have yet to see a definitive listing of what really needs to get done, and the costs associated with those projects. Matthew's comments on past projects that are still out there, but not moving, is indicative of how poorly CIP has been managed over the years.

In the interest of saving time and eliminating inane comments and questions, since Peter Morris can not do a meeting on Monday, May 18th, I would definitely recommend having the next Budget meeting on that date. I view it as "addition through subtraction".

Susan, please include this email as a written statement in the Minutes of the meeting. Thank you.

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2020	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
06/10	Wednesday	6 p.m.	Chateau	Regular Board Meeting	06/01/2020 8 a.m.	Tennis Center Renovation – Contract Award Water Reservoir Safety Construction – Contract Award Board of Trustees Handbook Board Policy 7.1.0 and Board Practice 7.2.0 (Trustee Dent) Construction Audit Item from 5/6/2020 Lakeview Ski Lift Maintenance and Improvements (Bandelin)
06/24	Wednesday	4:30 p.m.	Chateau	Special Board Meeting	06/15/2020 8 a.m.	Conduct interviews and possible appointment (Audit Committee Members At-Large)
06/24	Wednesday	6 p.m.	Chateau	Regular Board Meeting	06/15/2020 8 a.m.	Championship Golf Maintenance Drainage and Washpad Improvement Project Construction – Contract Award Martis Peak Road Water Main Replacement – Contract Award
07/08	Wednesday	6 p.m.	Chateau – CONFLICT	Regular Board Meeting	06/29/2020 8 a.m.	Back-up date for Champ Golf Maintenance Construction Export Project Manager 7/15 or 7/22 are available at the Chateau
07/29	Wednesday	6 p.m.	Chateau	Regular Board Meeting	07/20/2020 8 a.m.	Review and approve District Indebtedness Report including the Five Year Capital Improvement Project Summary and State Forms Utility Rate adjustments (fee schedules) – pushed out from the April 14, 2020 meeting Provide bid results for the installation of the electrical panels (Bandelin)
08/12	Wednesday	6 p.m.	Chateau	Regular Board Meeting	08/03/2020 8 a.m.	
08/26	Wednesday	6 p.m.	Chateau	Regular Board Meeting	08/17/2020 8 a.m.	
09/09	Wednesday	6 p.m.	Chateau - CONFLICT	Regular Board Meeting	08/31/2020 8 a.m.	09/23 is available at the Chateau
09/30	Wednesday	6 p.m.	Chateau - CONFLICT	Regular Board Meeting	09/21/2020 8 a.m.	09/23 is available at the Chateau
10/14	Wednesday	6 p.m.	Chateau	Regular Board Meeting	10/05/2020 8 a.m.	
10/28	Wednesday	6 p.m.	Chateau	Regular Board Meeting	10/19/2020 8 a.m.	
11/11	Wednesday	6 p.m.	Chateau	Regular Board Meeting	11/02/2020 8 a.m.	
11/25	Wednesday	6 p.m.	Chateau	Regular Board Meeting	11/16/2020 8 a.m.	Typically cancelled
12/09	Wednesday	6 p.m.	Chateau	Regular Board Meeting	11/30/2020 8 a.m.	
12/30	Wednesday	6 p.m.	Chateau	Regular Board Meeting	12/21/2020 8 a.m.	Typically cancelled

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
01/13	Wednesday	6 p.m.		Regular Board Meeting		
01/27	Wednesday	6 p.m.		Regular Board Meeting		
02/10	Wednesday	6 p.m.		Regular Board Meeting		
02/24	Wednesday	6 p.m.		Regular Board Meeting		
03/10	Wednesday	6 p.m.		Regular Board Meeting		
03/24	Wednesday	6 p.m.		Regular Board Meeting		
04/14	Wednesday	6 p.m.		Regular Board Meeting		
04/28	Wednesday	6 p.m.		Regular Board Meeting		
05/12	Wednesday	6 p.m.		Regular Board Meeting		
05/26	Wednesday	6 p.m.		Regular Board Meeting		
06/09	Wednesday	6 p.m.		Regular Board Meeting		
06/30	Wednesday	6 p.m.		Regular Board Meeting		

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware
TRPA EIS Contract at Diamond Peak
WCSD Joint Agreement
Split Ordinance (allow 45 days ahead of action)
RFP for Legal Services

*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.

.ONG RANGE CALENDAR

Friday, May 22, 2020