
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 5:30 p.m. on April 13, 2022 in the **Chateau, 955 Fairway Boulevard**, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF TRUSTEES*

C. INITIAL PUBLIC COMMENTS* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA (*for possible action*)

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

-OR-

The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.

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

1. Federal Legislative Advocate Verbal Report – Marcus Faust and/or Olivia Sanford

F. PUBLIC HEARING (*for possible action*) Reference: Nevada Revised Statutes 288.153

Public Comments will be taken on this item. The Board Chairman will set the time limit for these comments at the meeting. It is anticipated that will be 3 minutes.

1. Review, discuss, and possibly approve the Memorandum of Understanding between and for Incline Village General Improvement District and the Operating Engineers Local Union No. 3, Superintendent, July 1, 2020 through and including June 30, 2023 (Requesting Staff Member: District General Manager Indra Winquest) - **pages 4 - 24**

G. CONSENT CALENDAR (*for possible action*)

1. **SUBJECT:** Approve Amendment 2 for additional Professional Services associated with the Effluent Export Pipeline Project: 2524SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Engineering Inc., in the amount of \$322,558, plus an approximate 10% contingency (Requesting Staff Member: Engineering Manager Kate Nelson) - **pages 25 - 38**

Recommendation for Action: That the Board of Trustees makes a motion to approve Contract Amendment 2 for additional professional services associated with the Effluent Export Pipeline Project: 2514SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Inc., in the amount of \$322,558.; Authorize \$33,000 in contingency to account for unforeseen conditions, and authorize Staff to expend up to this amount if needed; and authorize Board Chair and Secretary to execute Amendment 2 based on a review by General Counsel and Staff.

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 April 13, 2022 - Page 2

H. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT:** Review, discuss and provide direction on proposed edits to Ordinance 7, an ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards by the Incline Village General Improvement District **AND** set the public hearing date for Ordinance 7, an ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards by the Incline Village General Improvement District for Thursday, May 26, 2022 at 6 p.m.

Recommendation for Action: Set the public hearing date for Ordinance 7, an ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards by the Incline Village General Improvement District for Thursday, May 26, 2022 at 6 p.m. (Requesting Staff Member: District General Manager Indra Winquest) - **pages 39 - 140**

Public Comments will be taken on this General Business Item. The Board Chairman will set the time limit for these comments at the meeting. It is anticipated that will be 3 minutes.

2. **SUBJECT:** Review, discuss, and possibly award a construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,597 for lead remediation, and a Budget Augmentation of \$236,382 from the Community Services Fund Balance (Requesting Staff Member: Kate Nelson, Engineering Manager)

Recommendation for Action: That the Board of Trustees review, discuss and possibly make a motion to award the construction contract (Attachment A) for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.; authorize Staff to execute change orders for additional work not anticipated at this time of approximately 10% of the construction contract value; up to the amount of \$87,000.; authorize Staff to perform construction inspections as required throughout construction, not to exceed \$15,000.; authorize a Budget Augmentation in the amount of \$236,382 from the Community Services Fund Balance; authorize Staff to contract with Belfor Environmental, Inc. (Attachment B) for lead remediation in the amount of \$2,597. and authorize Chair and Secretary to execute contracts, based on a review by General Counsel and Staff. - **pages 141 - 157**

3. **SUBJECT:** Receipt of Fiscal Year 2022/2023 Tentative Budget (Requesting Staff Member: Director of Finance Paul Navazio)

Recommendation for Action: That the Board of Trustees makes a motion to receive a report on the Tentative Budget for FY2022-23 to be filed with the Department of Taxation (Form 4404LGF) by April 15, 2022, as required by NRS 354.596. - **pages 158 - 248**

4. **SUBJECT:** Review, discuss and possibly approve Resolution Number 1891: A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$780 with beach privileges and \$450 without beach privileges, Fiscal Year 2022/2023 and setting the public hearing date for Thursday, May 26, 2022 at 6 p.m. (Requesting Staff Member: Director of Finance Paul Navazio)

NOTICE OF MEETING

Agenda for the Board Meeting of April 13, 2022 - Page 3

Recommendation for Action: That the Board of Trustees makes a motion to adopt Resolution Number 1891 which preliminarily approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee), and sets forth the public hearing date of Thursday, May 26, 2022 at 6:00 p.m. - **pages 249 -258**

5. **SUBJECT:** Review, discuss and possibly take action on the written annual Audit Committee Report to the District's Board of Trustees (Requested by Audit Committee Chairman Raymond Tulloch)

Recommendation for Action: That the Board of Trustees makes a motion to accept the summary of the Audit Committee's 6 Decision Points and Recommendations for the Board of Trustees. - **pages 259 - 287**

- I. DISTRICT GENERAL MANAGER REPORT* - **pages 288 - 295**
- J. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) - **page 296**
- K. FINAL PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- L. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, April 8, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of April 13, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

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

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

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

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

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Erin Feore
Director of Human Resources

Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possibly approve the Bargaining Agreement for Superintendent Bargaining Unit, Operating Engineers Local Union No. 3

DATE: March 29, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to authorize the Board Chairman and Board Secretary to execute a bargaining unit agreement with the Operating Engineers Local Union No. 3 for the Superintendent employee as negotiated by the IVGID Management Team.

II. BACKGROUND

As you are aware, IVGID's Management Staff and the employees in the Superintendent bargaining unit have been meeting since July 2020 to negotiate the labor agreement. While a tentative agreement was made in August, 2021, the District's former Superintendent of Utilities passed away unexpectedly before the contract could be approved. In the months following, the District worked closely with the Operating Engineers Local Union No. 3 and our new Utilities Superintendent to open negotiations in good faith. We have reached a multiyear contract with the bargaining unit that will takes us through June 30, 2023.

III. FINANCIAL IMPACT

The key financial impacts of the agreement are as follows:

For the Superintendent bargaining unit only, effective July 1, 2020:

- Performance based increase in wages based on goal and evaluation ratings of either 0%, +2%, or +4% effective July 1, 2020.
- Cost of Living Adjustment (COLA) Increase: A floor of 1% up to amount listed in the Consumer Price Index (CPI)-West all items, in March of each year.
- Employees exceeding Maximum Annual Salary wages, per the matrix, will have performance (merit) increases awarded as lump sum payments.
- Increase Pension Plan from 12.3% to 13.3% effective first payroll after full pay period that the contract is approved.
- Increase District match of deferred compensation from 4% to 6%.

IV. NON-FINANCIAL IMPACT

Some of the key non-financial impacts of the agreement is:

- Cleaned up language on COLA increases, jury duty compensation, and approved vacation.
- Added Nationwide State, or Local Emergency, and Critical Infrastructure Essential Workers language.
- Assure availability of District vehicle for use during work hours only.

V. COMMENTS

The union membership ratified the terms of agreement by majority vote. This is a General Business item in accordance with Nevada Revised Statutes Chapter 288.153.

NRS 288.153 Agreement must be approved at public hearing; publication of documents and materials by governing body; report of fiscal impact of agreement.

1. Any new, extended or modified collective bargaining agreement or similar agreement between a local government employer and an employee organization must be approved by the governing body of the local government employer at a public hearing.

2. Not less than 3 business days before the date of the hearing, the governing body shall cause the following documents to be posted and made available for downloading on the Internet website of the local government or, if the local government does not have such a website, deposited with the clerk of the governing body:

(a) The proposed agreement and any exhibits or other attachments to the proposed agreement;

(b) If the proposed agreement is a modification of a previous agreement, a document showing any language added to or deleted from the previous agreement; and

(c) Any supporting material prepared for the governing body and relating to the fiscal impact of the agreement.

3. Any document deposited with the clerk of the governing body pursuant to subsection 2 is a public record and must be open for public inspection pursuant to [NRS 239.010](#).

4. At the hearing, the chief executive officer of the local government shall report to the governing body of the local government the fiscal impact of the agreement.

(Added to NRS by [2009, 2359](#); A [2015, 329](#))

MEMORANDUM OF UNDERSTANDING
BETWEEN AND FOR
INCLINE VILLAGE GENERAL IMPROVEMENT
DISTRICT
AND THE
OPERATING ENGINEERS LOCAL UNION NO. 3

SUPERINTENDENTS' BARGAINING UNIT

July 1, 2020 through and including June 30, 2023

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THIS AGREEMENT is by and between INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, hereinafter called the "Employer," and OPERATING ENGINEERS LOCAL UNION NO. 3 of the International Union of Operating Engineers, AFL-CIO, hereinafter called the "Union."

WITNESSETH

WHEREAS, the Employer desires to enter into an Agreement in order to assist the Employer to obtain competent and efficient Employees, to stabilize conditions of employment, and to foster and maintain harmonious relationships between Employer and its Employees.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein contained, the parties hereto hereby agree as follows:

1. RECOGNITION

1.1 Employer recognized the Union as the sole and exclusive agent of its full-time, regular Utilities Superintendent.

2. SUBORDINATION

2.1 It is understood that Employer is a quasi-municipal corporation organized under the provisions of NRS Chapter 318. This Agreement is subject to any applicable provisions of Nevada laws that govern general improvement districts. Any provision of this Agreement in conflict with the laws governing general improvement districts shall be considered null and void.

3. NON-DISCRIMINATION

3.1 No employee shall be discriminated against by the Employer, the Union, or the Employees because of sex, race, color, religion, disability, sexual orientation or national origin.

4. HOLIDAYS

4.1 The following shall be considered as paid holidays under this Agreement and when no work is performed on these days, an Employee shall be paid for their regular scheduled shift at their regular straight-time rate of pay: New Year's Day, Martin Luther King, Jr. Day, Presidents' Day, Memorial Day, Fourth of July, Labor Day, Nevada Day, Veterans Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day. Should any of these holidays fall on Sunday, the following Monday shall be the observed paid time off for the holiday. Should any of these holidays fall on Saturday, the preceding Friday shall be the observed paid time off for the holiday. In the event there is any work performed on any of the above-mentioned holidays, the Employee shall receive an additional day off in lieu of the holiday worked.

4.2 In order to be eligible for holiday pay when no work is performed. An Employee must work or be available for work on the last regular work day immediately prior to a holiday, and the first regular work day immediately following that holiday, unless the Employee shall have been unavailable for work because of: illness or injury sustained by a doctor's certificate showing Employee was unable to work for a period not to exceed thirty (30) days; absence (other than leaves of absence) when authorized by the Employer; and serious illness or death in the Employee's immediate family.

4.3 If a holiday for which pay is due falls during an Employee's scheduled vacation, then the Employee shall receive an additional day off with pay.

5. SALARIES

5.1 The salary range listed in Exhibit A is hereby made part of this Agreement, and shall become effective on July 1, 2020. This salary range shall be established equal to the District range number 36.0.

5.2 Job classification shall have the salary grade listed in Exhibit B.

5.3 Upon commencement of full-time, regular work for Employer, a new Employee shall be paid the minimum of the salary grade. At the Employer's discretion, a new Employee with exceptional experience, capabilities or knowledge may be assigned to a rate above the minimum of the salary grade.

5.4 Employees shall hold probationary status for the first twelve months following appointment. Probationary Employees may be terminated without cause. Satisfactory performance during the probationary period, as determined by the Employee's immediate superior through a performance evaluation at the completion of the twelve-month interval, shall remove the Employee from probationary status. Any probationary Employee receiving a below target evaluation may be terminated.

5.5 It is agreed, the Employer and the Union shall establish a mutually acceptable criterion for conducting a salary survey for use in a subsequent memorandum of understanding.

5.6 It is agreed the Employer and the Union shall establish a joint Labor Management Committee to further communications and problem solve matters of mutual concern.

Effective date of Future Salary Increase

July 1, 2020 COLA increase. Retro to July 1, 2020:

The CPI percentage shall be based upon the actual BLS consumer price indexes Pacific Cities and U.S. City Average in the urban wage earners CPI-W in the chart with March 2020 being the Year 1 baseline to take effect July 1, 2020, with a floor of 1.0%

A merit salary increase shall be awarded per the matrix, (Exhibit D) on the employee's annual review date, based on performance.

July 1, 2021 COLA

The CPI percentage shall be based upon the actual BLS consumer price indexes Pacific Cities and U.S. City Average in the urban wage earners CPI-W, in the chart with March 2021 being the baseline to take effect July 1, 2021, with a floor of 1.0%

A merit salary increase shall be awarded per the matrix, (Exhibit D) on the employee's annual review date, based on performance.

July 1, 2022 COLA

The CPI percentage shall be based upon the actual BLS consumer price indexes Pacific Cities and U.S. City Average in the urban wage earners CPI-W, in the chart with March 2022 being the baseline to take effect July 1, 2022, with a floor of 1.0%

A merit salary increase shall be awarded per the matrix, (Exhibit D) on the employee's annual review date, based on performance.

If July 1st falls within the first seven days of the pay period, pay will be effective the current pay period. If July 1st falls within the second week of payroll, the pay will be the first of the following pay period.

Example: June 25th through July 1st the increase would take effect the first day of the pay period.

6. LAYOFFS

- 6.1 If the Employer determines that it will be necessary to layoff the Employee of the bargaining unit, then whenever possible, the Employer will inform the Employee thirty (30) days prior to layoff.
- 6.2 An Employee who has been laid off has the right to re-employment for a period of one hundred and eighty (180) days, provided Employee has the necessary qualifications for the position to be filled.
- 6.3 Nationwide State or Local Emergency Leave: Should the Federal, State or Local government declare an emergency requiring the shutdown of nonessential service or the complete shutdown of government for any declared emergency, Employees sent home without pay and without the ability to work from home shall have credited to their leave banks the total accrual for one year added to sick leave and annual leave. These leave banks shall be used to continue normal pay and benefits until exhausted. Leave banks will begin normal accrual on anniversary of banked leaves.
- 6.4 Critical Infrastructure of Essential Workers: Operations of essential critical infrastructure requires all employees and support staff involved in operations, maintenance, and compliance

to ensure these institutions remain operational and in compliance with Federal, State and local regulatory requirements.

7. LEAVES

7.1 Vacation leave shall accrue from each Employee's original anniversary date, at the following rates:

7.1.a. For each Employee having less than four full years of continuous service to Employer, employee will accrue ten (10) hours per calendar month of employment. Employee will accrue a maximum of 120 hours annually (totaling 3 weeks).

7.1.b. For each Employee having at least four full years, but less than nine full years of continuous service to Employer, employee will accrue thirteen and one-third (13.3) hours per calendar month of employment. Employee will accrue a maximum of one hundred and sixty (160) hours annually (totaling 4 weeks). New employees hired on or after July 1, 2012 will earn up to a maximum of 4 weeks' vacation.

7.1.c. For each Employee having at least nine or more full years of continuous service to Employer, employee will accrue sixteen and two-thirds (16.66) hours per calendar month of employment. Employee will accrue a maximum of two hundred (200) hours annually totaling (5 weeks). Employees may maintain up to six weeks (240 hours) of vacation in their leave bank.

7.1.d. Employees must complete six months of employment to be eligible to take vacation. After six months of service, Employer will compensate Employees for accrued vacation which is unused upon termination, at the Employee's current wage rate.

7.2 Paid Time Off: Employees shall receive forty (40) hours of Personal Time Off (PTO) per calendar year. Unused PTO may not be carried over and no Employee may accrue more than forty (40) hours of PTO. If the Employee is promoting from a previous PTO-eligible position, their current PTO balance shall remain intact and the next forty (40) hours of accrual will occur with the next calendar year.

7.3 Jury Duty: The District will grant court leave to allow benefited Employees to serve as juror or a witness in a court proceeding provided that the Employee is not a party to the action. Employees need to provide their supervisors with relevant documents verifying the need for court leave as soon as the need becomes known.

7.3a Jury Duty Compensation: Subject to the following conditions, eligible Employees will receive their regular base rate of pay for those hours spent in court, traveling to and from court when such time occurs during employee's regular scheduled work days and hours of work.

Court leave will not result in payment of overtime or be considered hours worked for purposes of determining eligibility for overtime, unless the court leave is related to the employee's job responsibilities.

Upon completion of jury/court/witness service for which the employee received his/her regular pay, the employee will forward any compensation received from the court or other party to the District upon receipt. Reimbursements received for out-of-pocket expenses such as meals, mileage, and lodging may be kept by employee.

An employee will not receive pay for the work time missed if s/he is required to miss work because of court appearances in a matter to which the employee is a party or serve as a witness for a party who has filed an action against the District or the employee is subpoenaed to appear on a matter unrelated to employment. However, the employee may choose to use his/her vacation.

7.4 Sick Leave

7.4.a. Sick leave will accumulate at the rate of eight (8) hours per month, with unlimited accrual. A doctor's certificate may be required by the Employer. Employee will be paid for time off for illness up to the limits of time accumulated. Abuses of sick leave may be subject to disciplinary action. Each Employee having unused sick leave on December 1 of each year shall have the opportunity to "sell" back to the District one-half (1/2) of their unused sick leave balance, up to a maximum of forty-eight (48) hours and shall be compensated at their regular hourly rate for such time. That time so paid shall be deducted from Employee's accumulated, available sick leave time. Unused sick leave compensation shall be limited to that time which has accrued in the preceding twelve (12) months. Elimination of December annual 48-hour sick leave buy back for employees hired after July 1, 2011.

7.4.b. Employees who elect to retire after 20 years of service with the District may receive up to 20% of their accrued sick leave hours; adding 2% additional each year to 25 years (30% at 25 years) and 4% additional each year thereafter to a maximum sick leave buyout of 50% of up to 960 hours after 30 years of service.

As an alternative, employees retiring after 20 years or more of service may elect to convert their eligible sick leave hours with the same limitations identified above to a non-interest bearing District account for the purpose of paying medical insurance coverage and/or out-of-pocket medical expenses such as deductibles and co-payments at double the rate to a maximum of 100% of up to 960 hours after 30 years of service.

The non-interest bearing District account will be assigned a present value as of the date of retirement equal to the number of hours of sick leave times the employee's base hourly salary at the time of retirement. The District will debit said account on a dollar-for-dollar basis. This benefit is non-transferable and does not survive the retiree. Employees participating in this plan will receive a non-employee IRS Form 1099-MISC annually.

7.5 In the event of a death of a member of the Employee's immediate family, the Employee shall be granted a leave of absence, with pay, for a period of up to forty (40) working hours for final arrangements. For the purposes of this Section, the immediate family shall be defined as within the 3rd degree of consanguinity or affinity. See Exhibit C for consanguinity and affinity chart. Evidence of death may be required by the Employer.

8. UNION RIGHTS

- 8.1 A duly authorized representative of the Union may be permitted to talk on the job with Employees subject to this Agreement, for the purpose of ascertaining whether or not this Agreement is being observed by all parties, or in adjusting grievances, and for no other reasons. Union agrees that this privilege shall be so exercised as to not interfere with the work in the departments.
- 8.2 It is hereby mutually understood and agreed that no person is authorized to act as or is to be deemed to be an authorized agent of either party to this Agreement unless the party appointing such authorized agent has first notified the other in writing of such appointment and the scope of the authority of such an agent.
- 8.3 It is hereby agreed and understood that the following persons and no other shall be the authorized agents of the respective parties until further notice as provided in Section 8.2 hereof: Duly authorized agents of the Union shall be: Business Manager or Business Representative designated by the Business Manager.

Duly authorized agent of the Employer shall be the General Manager, or any other person authorized by Employer to act as his agent whose identity and scope of authority has been made known to the Local Union by written communication from said Employer.

9. DISCIPLINE AND DISCHARGE

- 9.1 Any Employee involved in a discussion with their immediate superior or management, who has reason to believe that discipline may result from said discussion, shall have the right to request their Steward or Union Representative be present during the discussion. If the Employee wishes to have Union representation during such discussions, it shall be the Employee's responsibility to make such wishes known and the Employer shall make arrangements for the desired representation.

The Employer agrees that no Employee will be disciplined or discharged without cause.

- 9.2 Verbal and written reprimands shall only be subject to review through Step 4 of the Grievance Procedure and shall not be subject to arbitration or litigation. Provided, however, that a written reprimand that is repeated and which is accompanied by a statement that more severe disciplinary action could follow is subject to arbitration. For any action which is not arbitrable, the affected Employee may prepare a written statement

responding to the reprimand and such statement shall be included in the Employee's official personnel file(s), if it is submitted within five (5) calendar days of the final disposition by the General Manager or his/her designee. Such written responses shall remain in the official personnel file(s) for as long as the reprimand remains in file.

- 9.3 Any Employee being suspended, involuntarily demoted or discharged shall not be removed from the payroll or otherwise adversely affected until after the completion of a pre-disciplinary hearing before the department head or acting department head. The purpose of a pre-disciplinary hearing is for the Employee to respond to the specific charges and present evidence on his/her behalf. The Employee must be timely notified in writing of the dismissal, involuntary demotion or suspension and the reasons therefore. The notice must precede the hearing by at least forty-eight (48) hours, and may be delivered personally to the Employee or mailed to Employee at the Employee's last known address, by registered or certified mail, return receipt requested. If the notice is mailed, the effective date of the notice shall be the date of delivery, or if the letter is returned to the sender, three (3) calendar days after mailing, The Employee shall have the right to be represented at this hearing by a Union Representative. After hearing the evidence presented at the hearing, the department head shall render a written decision within five (5) working days.
- 9.4 If the department head determines that Incline Village General Improvement District is in jeopardy if an Employee is not relieved of duties pending a pre-disciplinary hearing under Section 9.3 hereof, the department head may order, as part of the pre-discipline notice, that the Employee shall take an immediate involuntary leave of absence without pay, which leave shall expire on the date of the department head's written decision under Section 9.3 hereof. Such leave shall be without prejudice to the Employee. If the department head determines, based upon the evidence presented at the hearing, that the appropriate disciplinary action involves a demotion or a suspension of a shorter period of time than the leave of absence, then the Employer shall provide back pay to the Employee for the difference at the end of the same pay period. If the department head determines, based upon the evidence presented at the hearing, that the appropriate disciplinary action involves a suspension of a greater period of time than the leave of absence, or a discharge, then no back pay shall be due and, in the event of a suspension, the beginning date of the suspension shall be the same as the beginning date of the leave of absence.
- 9.5 Upon receiving the department head's written decision, an Employee who has been suspended, involuntarily demoted or discharged, shall have the right to appeal such decision through the Grievance and Arbitration Procedure of this Agreement, beginning at Step 4.

10. GRIEVANCES

- 10.1 Except where a remedy is otherwise provided for, any Employee shall have the right to present a grievance arising from his employment in accordance with the rules and regulations of this procedure.
- 10.2 All parties so involved must act in good faith and strive for objectivity, while endeavoring to reach a solution at the earliest possible step of the procedure. The aggrieved Employee shall have the assurance that filing of a grievance will not result in reprisal of any nature. The aggrieved Employee shall have the right to be represented or accompanied by a Representative of the Union at all stages of the grievance procedure.
- 10.3 Certain time limits in the grievance procedure are designed to quickly settle a grievance. It is realized, however, that on occasion the parties concerned may be unable to comply with the established limitations. In such instances, the limitations may be extended upon the mutual agreement of all parties concerned.
- 10.4 Failure of the aggrieved Employee to file an appeal within the prescribed time limit for any step of the procedure shall constitute abandonment of the grievance. Employer shall abide by prescribed time limits.
- 10.5 Any person responsible for conducting any conference, meeting or hearing under the formal grievance procedure shall give due and timely notice to all persons concerned.
- 10.6 The grievance procedure shall be as follows:

Step 1. When an Employee becomes aware that dissatisfaction exists with their work or work situation, Employee should discuss the matter informally with their department head. Initial discussion should be sought by the Employee not later than ten (10) working days after the event giving rise to the grievance occurred, or ten (10) working days after the Employee should have had knowledge of the event, whichever is later.

Step 2. The Immediate Superior will hear the grievance and give their written decision within five (5) working days of the receipt of the formal grievance papers.

Step 3. If the written decision of the department head is unsatisfactory to the Employee, the Employee may request that the grievance be presented to the General Manager for review. This request must be made in writing within five (5) working days of the receipt of the department head's decision. The General Manager will hear the grievance and give their written decision within ten (10) working days of the receipt of the formal grievance papers.

Step 4. If the written decision of the General Manager is unsatisfactory to the Employee, the Union or Employee within ten (10) working days may request the grievance be advanced to arbitration. The arbitrator list will be requested within one-hundred twenty

(120) days and the arbitrator from a list of seven (7) names supplied by the Federal Mediation and Conciliatory Service (FMCS), or another arbitration service mutually agreeable to the Employer and Union. The parties shall select the arbitrator by alternately striking names until one name remains. The Union representative shall strike the first name. The decision of the arbitrator shall be final and binding upon both parties.

10.7 The arbitrator shall have no authority to alter, amend, add to or subtract in any way the terms and conditions of this Agreement. The arbitrator shall confine their decision to a determination of the facts and an interpretation and application of this Agreement. The parties agree to each pay one-half the costs of the arbitrator.

11. CESSATION OF WORK

11.1 Under no circumstances shall any dispute or disagreement be permitted to cause a cessation of work. Employer hereby declares opposition to lockouts and Union hereby declares opposition to strikes, sympathetic or otherwise, and to stoppage or slowdown of work.

12. HEALTH AND WELFARE

12.1 Employer will provide and pay 100% of the insurance premium costs of medical, hospital, dental, prescription, and vision, for employees and dependents for all employees hired prior to June 30, 2012. All new employees hired after July 1, 2012 will pay twenty-five percent (25%) of dependent coverage. The employer will provide and pay 100% of the insurance premium costs for life, accidental death and dismemberment, and short term disability insurance for the employee through June 30, 2023.

12.2 The Employer shall provide a long-term disability plan at no cost to the Employees. The current plan will provide a benefit equal to 66 2/3% of monthly salary (not to exceed \$7,500.00 a month) commencing on the ninety-first (91) day of a qualifying disability.

13. PENSION

13.1 Pension benefits, as set forth herein, shall be paid after six (6) months of employment for Employees in the bargaining unit who choose to participate in the Operating Engineers Pension Trust Fund.

13.2 The Employer shall pay into the Operating Engineers Pension Trust Fund an amount equal to thirteen and three tenths (13.3) percent of the Employee's gross W2 wages. This amount includes the contribution to the Union's Retiree's Health Care Trust.

13.3 All Employees who are enrolled in the union pension system shall continue to be eligible for enrollment in the system as long as they are full-time Employees of Employer, whether or not they are members of the bargaining unit.

13.4 The Employer shall make the payments provided in Section 13.2 at the times and in the manner provided in the Trust Agreement creating the Pension Trust Fund for Operating Engineers, and

is bound by all the terms and conditions thereof and any amendment or amendments thereto. Eligibility of Employees shall be determined by the Trustees of said Trust.

- 13.5 The Employer shall deduct for union dues and make available an automatic payroll deduction for credit union deposits.
- 13.6 As an alternative to the Operating Engineers Pension Trust Fund, Employees may elect to enroll in another pension plan available through Employer.
- 13.7 The District will "match" 100% of an employee's contribution into a deferred compensation plan up to 6% of the employee's annual wages, effective July 1, 2020.

14. VEHICLE USE AGREEMENT

The District will ensure the Utilities Superintendent has the available use of a District vehicle while at work and working. This vehicle will not be available for use outside of working hours.

15. MANAGEMENT RIGHTS

- 15.1 Incline Village General Improvement District retains the exclusive right, except as expressly stated herein, to operate and direct the affairs of the District in all its various aspects, including but not limited to, the right to direct the work force; to determine the size of the work force and the number of employees, classifications, and positions; to plan, direct and control all the operations and services of the District; to determine the methods, means, and organization by which such operations and services are to be conducted; to assign and transfer employees within its operations; to combine, divide, or reorganize its operations; to assign and schedule work; to establish reasonable work rules; to hire, promote, demote, suspend, discipline, discharge or relieve employees due to lack of work or other legitimate reasons; and to change or eliminate existing methods, equipment or facilities.
- 15.2 Union agrees that Employer shall have complete freedom in questions involving termination of employment, transfer, advancement, and layoffs due to lack of work, except that no Employee shall be discharged for Union activities. Union recognizes and agrees that reprimands, suspensions and discharges of Employees for inefficiency, carelessness or insubordination are necessary and proper to the successful operation of Employer's business.
- 15.3 Nothing in this Agreement shall be construed as abrogating any rights that either party hereto has under the statutes of the State of Nevada.

16. TERM OF AGREEMENT

- 16.1 This Agreement shall become effective on the 1st day of July 2020, and remain in effect through the 30th day of June 2023. This Agreement shall continue in effect from year to year thereafter, unless either of the parties hereto gives notice to the other in writing, pursuant to

NRS Chapter 288, in each year during which this Agreement may be automatically renewed, either of a desire to terminate or to modify this Agreement. In the event of such a notice, the parties hereto agree: (1) to meet and confer with the other through their authorized agents for the purpose of negotiating a new Agreement or an Agreement containing the proposed modifications; (2) to notify such State and Federal agencies and boards within the time required by any applicable laws, of the existence of such dispute, provided that no agreement has been reached by that time; and (3) to continue in full force and effect without resorting to strikes or lockouts, all the terms and conditions of the existing Agreement for a period of (60) days after such notice is given to such State or Federal board or agency or until the expiration of the existing Agreement, whichever occurs later.

- 16.2 Reopener Language - This agreement shall be automatically reopened for all negotiation items beginning with FY 2020(July 1,2020-June 30,2023) reported on or about November 1, 2021 in-annual audit in the event the revenues to the District's General Fund useable in the year received decline from the total revenues received by the District's General Fund for the previous fiscal year, (audited), by 30% or if the unreserved ending fund balance in the District's General Fund has been budgeted for less than 4% of the actual expenditures from the General fund for the previous fiscal year pursuant to NAC 354.650(1), and the District has fully complied with the provisions of NAC 354.650(1).The parties agree to the above procedures constitute compliance with NRS 288.150(2) (w).

17. AGREEMENT BINDING UPON PARTIES

17.1 This Agreement shall be binding upon the heirs, executors, administrators, successors, and lessees of the parties hereto. In the event of the reorganization, transfer or change in the method of administering the service provided, the District shall provide the Agreement shall continue in full force and effect with the Union recognized as the proper bargaining representative of the Employees at the facility.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals by their respective officers duly authorized to do so this ____ day of _____, 2021.

EMPLOYER:

UNION:

Tim Callicrate, Chairman

Sara Schmitz, Secretary

Reviewed and Approved:

Indra Winquest, General Manager

Joshua Nelson, Legal Counsel

Ralph Handel, Business Representative

James Youngblood

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals by their respective officers duly authorized to do so this ____ day of _____, 2021.

Exhibit A

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 Union Salary Ranges Pay Scale
 Effective July 1, 2020

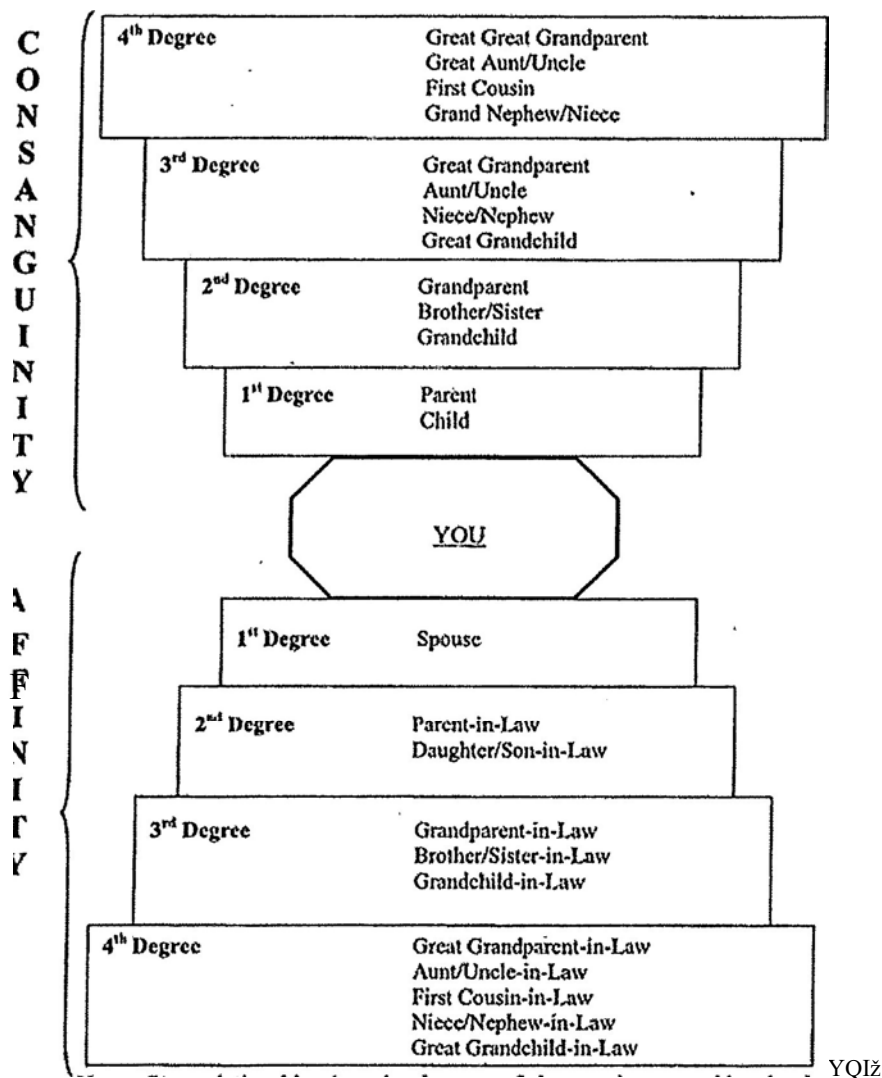
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT									
Standard Salary Ranges									
Effective July 1, 2021									
<i>Top of Ranges Increased 3% from previous year. Min to Max 40%</i>									
GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
36	\$50.97	\$61.16	\$71.36	\$4,078	\$4,893	\$5,709	\$106,018	\$127,222	\$148,425

Exhibit B

Incline Village General Improvement District		
Effective July 1, 2020		
Union Salary Grid and Supervisory Responsibility		
Superintendent Bargaining Unit		
Supervisor Pay Grade	Job Classification	Highest Position Supervised
32	Fleet Superintendent	G10
32	Utilities Maintenance Supervisor	G10
31	Chief Chemist	G9
31	Collection/Distribution Supervisor	G11
31	Water/Waste Water Supervisor	G11

Exhibit C

CONSANGUINITY / AFFINITY CHART



Note: Step relationships (step-brother, step-father, etc.) are considered to be the same as blood relationships. Domestic Partners are considered the same as spouse.

EXHIBIT D
Pay - For - Performance Matrix
Fiscal Year 2020 to 2023

If an employee is on a P I P they will not receive an increase for the year.

COLA floor will be no less than 1% and no cap on the ceiling.

Incline Village General Improvement District		
Effective July 1, 2020		
Pay For Performance Matrix		
Superintendent Bargaining Unit		
Merit Adjustment	Performance Evaluation Rating on Anniversary Date of Hire	Performance Increase %
0%	Needs Improvement	COLA + Merit
2%	Meets Requirements	COLA + Merit
4%	Exceeds Requirements	COLA + Merit
<p>Once an employee reaches the maximum annual salary based on current position and grade, the performance increases would be awarded as a lump sum check, calculated by multiplying the employee's maximum annual salary based on current position and grade by the percentage earned from their performance per the matrix.</p>		
<p>This does not include Working out of Class increases of pay, as those are temporary increases for special circumstances. If those Working out of Classes become permanent to the base annual salary, they will be paid out.</p>		

EXHIBIT E
GRIEVANCE FORM

<u>Grievant Name</u>	<u>Date</u>
<u>Department</u>	<u>Work Telephone Number</u>
<u>Classification</u>	<u>Date of Incident Giving Rise</u>
<u>Article(s) & Section(s) of Contract Violated</u>	
<u>Explanation of Grievance (Attach additional sheets if needed)</u>	
<u>Remedy Sought (Attach additional sheets if needed)</u>	
<u>Employee Signature Date</u>	
<u>Steward Signature Date</u>	
<u>If available</u>	
<u>Business Representative/Designee Signature Date</u>	
<u>TO BE COMPLETED BY THE APPROPRIATE MANAGEMENT REPRESENTATIVE</u>	
<u>Date Received Date of Meeting Date of Grievance Response</u>	
<u>Step 1 Date Received Date of Meeting</u> <u>(Attach copy of written response)</u>	<u>Date of Grievance Response</u>
<u>Step 2 Date Received Date of Meeting</u> <u>(Attach copy of written response)</u>	<u>Date of Grievance Response</u>
<u>Step 3 Date Received Date of Meeting</u> <u>(Attach copy of written response)</u>	<u>Date of Grievance Response</u>
<u>Step 4 Date Received Date of Meeting</u> <u>(Attach copy of written response)</u>	<u>Date of Grievance Response</u>

GRIEVANCE FORM
To Be Completed by The Grievant (Please Print or Type)

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

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

SUBJECT: Approve Amendment 2 for additional Professional Services associated with the Effluent Export Pipeline Project: 2524SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Engineering Inc., in the amount of \$322,558, plus an approximate 10% contingency.

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

DATE: April 13, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to:

1. Approve Contract Amendment 2 for additional professional services associated with the Effluent Export Pipeline Project: 2514SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Inc., in the amount of \$322,558.
2. Authorize \$33,000 in contingency to account for unforeseen conditions, and authorize Staff to expend up to this amount if needed.
3. Authorize Board Chair and Secretary to execute Amendment 2 based on a review by General Counsel and Staff.

II. DISTRICT STRATEGIC PLAN

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

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

III. BACKGROUND

At the May 12, 2021 IVGID Board of Trustees Meeting, Staff was authorized to solicit a proposal from HDR, based on their years of experience with the District's effluent export pipeline, to provide critical pipeline identification and design work, project management, a Preliminary Design Report, and initiating 30% design documents. This proposal became incorporated into the original Short Form Agreement authorized by the Board at their June 9, 2021 meeting.

In August of 2021 Amendment 1 was authorized to formalize a scope change to the original Agreement; there was no change to the agreed fees outlined in the original Agreement, instead Amendment only modified the design management tasks and deliverables to be completed under the amended agreement.

HDR has been working to identify the most critical pipeline repair locations, areas of repairs already completed within Segments 2 and 3, and is collaborating with Granite Construction, the CMAR on this project, to obtain the required NDOT and TRPA permits for replacement of the project segment between the Spooner Pump Station and connection to a previously repaired section near the SR50 intersection with SR28.

Amendment 2 will continue the design and investigation work started in June, 2021, under the original Agreement and bring design of the project to completion. This will include progressive design document submittals, as HDR will develop construction drawings and technical specifications suitable for public bid of the project. Progressive design submittals will occur at 60% design and 100% design levels; internal IVGID and CMAR reviews will occur at each submittal stage in leading up to delivery of final bid documents.

Construction documents will incorporate regulatory and District design and construction standards, as appropriate, in addition to the District's General Conditions.

In accordance with Board Policy 3.1.0., 0.15, Consent Calendar, this item is included on the Consent Calendar, as it is routine business of the District and within the currently approved District Budget.

IV. BID RESULTS

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

V. FINANCIAL IMPACT AND BUDGET

The current 2021/2022 Capital Improvement Program Budget within the Effluent Pipeline Project 2524SS1010 (Exhibit B) includes a budget of \$2,000,000 in FY2022 and a carryover of \$339,210 from FY2021. There are sufficient funds in the project budget to cover the cost of this amendment.

Contract	Fee
Original Short Form Agreement	\$115,614
Amendment 1, scope change only	\$0
Amendment 2, design completion	\$322,558
Amendment 2, contingency	\$33,000
Total Design Fee	\$471,172

VI. ALTERNATIVES

Do not approve this Addendum request and put the project on hold.

VII. BUSINESS IMPACT

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

Attachments:

- A – Draft Amendment 2, HDR Engineering, Inc.
- B – CIP 2524SS1010 Data Sheet

DRAFT AMENDMENT NO. 2
TO SHORT FORM AGREEMENT DATED JUNE 9, 2021
BETWEEN
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
AND
HDR ENGINEERING, INC.

This Amendment No. 2 to the Short Form Agreement dated June 9, 2021 (“Amendment”) is made and entered into as of **date** by and between the Incline Village General Improvement District (“District”) and HDR Engineering, Inc., a domestic corporation (“Consultant”). District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

Recitals

- A. **Original Agreement.** On June 9, 2021, the Parties have entered into a Short Form Agreement for project management, critical pipeline repair identification and design, and permitting services for the District’s effluent export pipeline, as amended on August 12, 2021 by Amendment 1 (“Original Agreement”), which are incorporated herein by reference as if fully set forth herein, for the purpose of District retaining Consultant to provide the Services set forth therein.
- B. **Amendment Purpose.** District and Consultant wish to amend the Original Agreement to bring the work to completion, including Final Design drawings and construction specifications, incorporating regulatory and District design and construction standards, suitable for bidding the work. Tasks necessary to bring this work to completion are fully outlined in Attachment A, Scope of Work.

Amendment

Now therefore, the Parties hereby modify the Original Agreement as follows:

- 1. **Definitions.** All capitalized terms used in this Amendment not defined in this Amendment shall have the same meaning as set forth in the Original Agreement if defined in the Original Agreement.
- 2. **Services.** In exchange for the additional Compensation set forth below, Consultant shall provide the Additional Services under the schedule set forth in Attachment A, as applicable. Except as otherwise provided in this Amendment, the Additional Services shall be included with the scope of the Services under the Agreement.
- 3. **Compensation:** Amount of Compensation for this Amendment will be **Three Hundred Twenty-Two Thousand, Five Hundred Fifty-Eight Dollars (\$322,558.00)**, with payment to Contractor per Article 6 of the Original Agreement.
- 4. **Continuing Effect of Agreement.** All provisions of the Original Agreement otherwise remain in full force and effect and are reaffirmed. From and after the date of this Amendment, whenever the term “Agreement” appears in the Original Agreement, it shall mean the Original Agreement as amended by this Amendment.
- 5. **Adequate Consideration.** The Parties hereto irrevocably stipulate and agree that they have

each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.

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

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

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

Date

Reviewed as to Form:

Joshua Nelson
District General Counsel

Date

CONTRACTOR:
HDR ENGINEERING, INC.
Agreed to:

By: _____
Signature of Authorized Agent

Print or Type Name and Title

Date

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

SCOPE OF WORK

Incline Village General Improvement District Effluent Export Pipeline CMAR Project

Amendment No. 2 – Completion of Design

Task 1 – Project Management

HDR will perform Project Management activities, including QA/QC and project meetings, for the work covered by this amendment as described in the original agreement.

Project meetings for this scope are assumed to include:

- Monthly CMAR progress meetings (including the pond lining project, by phone or virtual conference) through the first week of December 2022.
- Monthly pipeline design progress meetings (by phone or virtual conference) through the first week of December 2022.
- Partnering meetings (assumed 3, in person, attended by 3 HDR staff)
- Agency coordination meetings (NDOT, TRPA or others), assumed 4, in person, attended by 3 HDR staff)
- Coordination meetings with Granite (assumed 3 virtual, 2 in person, attended by 2 HDR staff)
- Design review meetings for the 60% and 100% Submittals (in person, attended by 2 HDR staff)
- One Pre-bid meeting (in person, attended by 2 HDR staff).

Task 2 – Basis of Design Report

HDR will prepare an update to the project Preliminary Design Report documenting project decisions made during the final design process, such as the selection of pipe materials and sizing, etc. For the purposes of budgeting, a total of 30 hours is assumed for this effort.

Assumptions:

- *A total of 30 hours is assumed for this task.*

Deliverables:

- *Updated Preliminary Design Report in electronic (PDF) format.*

Task 3 – Pipeline 30% Design

HDR will complete Effluent Export Pipeline 30% design documents (started during the existing contract scope). 30% documents will include up to 28 project drawings, and will include existing

utilities, plan view of the alignment, preliminary details, and connection points to the existing export pipeline. Profiles will not be developed for 30% design drawings.

Assumptions:

- *Distribution of documents to CMAR shall be by IVGID.*
- *Comments on the 30% Design documents will be addressed with subsequent (i.e., 60% Design) submittals. Changes to the design approach or other significant revisions that require resubmittal of the 30% Design are not included.*
- *Redesign efforts due to results of OPCC (i.e., due to unexpected construction price volatility) or other substantial changes by the CMAR that are not able to be addressed in the planned design process are not included.*

Deliverables:

- *30% Design Submittal:*
 - *One digital PDF file of the 30% drawings, list of technical specifications.*

Task 4 – Pipeline Final Design

HDR will develop design drawings and construction specifications suitable for bidding for this project. Construction documents will incorporate regulatory and District design and construction standards, as appropriate, and the District's General Conditions. Plans will be prepared using a District approved title block and sheet numbering convention suitable for a full-size (22" x 34") printing format. Plans and specifications will be submitted to the District and CMAR for review and approval at the 60% and 100% design stages, and a final set will be submitted for bidding. HDR will provide quantities and review and comment on an updated/refined engineer's opinion of probable construction cost from Granite with each design submittal for District review.

HDR will attend in-person design review meetings with IVGID and CMAR for the 60% and 100% design submittals, attended by two HDR staff. Note that design review meetings are budgeted under Task 1 – Project Management.

Assumptions:

- *Comments on the 60% and 100% Design documents will be addressed with subsequent submittals.*
- *Redesign efforts due to results of OPCC (i.e., due to unexpected construction price volatility) or other substantial changes by the CMAR that are not able to be addressed in the planned design process are not included.*
- *45 sheets are assumed for the 60% and 100% design drawing sets.*

Deliverables:

- *PDF set of half-size (11" x 17") design drawings at 60%, 100%, and bid.*
- *PDF set of full-size (22" x 34") design drawings at 100% and bid.*
- *PDF set of specifications at 60%, 100%, and bid.*

Task 5 – Permitting/Agency Coordination

HDR will coordinate with NDOT, FHWA, TRPA, and USFS regarding construction constraints, stormwater best management practices (BMPs), Special Use permits, traffic control plans, NDOT utility crossings, and curb and guardrail replacement. Working with IVGID and CMAR, HDR will share design plans and respond to comments from NDOT and TRPA. HDR will incorporate NDOT plans for locations of existing utilities and traffic control standards and TRPA plans for BMPs.

Assumptions:

- *Permits with the relevant agencies will be drafted and filed by IVGID.*
- *A total of 80 hours is assumed for these efforts.*

Deliverables:

- *To be incorporated into design.*

Task 6 – As-Needed Hydraulic Analyses

HDR will perform as-needed hydraulic analyses to facilitate design decisions for the effluent pipeline. The analyses are assumed to include:

- Effluent pipeline materials and sizing and affected design head and flow capacity
- Other hydraulic analyses as needed.

Assumptions:

- *Analyses to be performed in Microsoft Excel, except surge analysis update to be performed in Bentley HAMMER*
- *A total of 60 hours is assumed for these analyses.*

Deliverables:

- *To be incorporated into design or revised Preliminary Design Report, as applicable.*

Task 7 – Bid Period Services

HDR will assist during the bid period by issuing addenda to the contract plans and specifications as needed. This scope assumes up to one addendum will be issued following comments from the CMAR regarding the results of the bid process. For the purposes of budgeting, up to forty hours have been assumed for the addendum.

HDR will provide responses to design-related RFIs and clarifications submitted by prospective bidders. Because of the nature of the CMAR process, few RFIs are expected. For the purposes of budgeting, up to two RFIs and/or clarifications and twenty hours are assumed.

HDR will work with IVGID staff to prepare for and conduct an in-person pre-bid meeting at IVGID offices, attended by two HDR staff. Note that the pre-bid meeting is budgeted under Task 1 – Project Management.

Assumptions:

- *HDR will not perform bid outreach.*
- *A total of 60 hours is assumed for this task.*

Deliverables:

- *PDF set of addenda (assumed one).*
- *Written responses (by email) to RFIs or requests for clarification from bidders (up to two).*

TASKS NOT INCLUDED IN THIS SCOPE OF WORK

- Mapping, delineation, and geotechnical investigation of borrow sites.
- Right-of-way permits for borrow sites or access routes.
- Negotiations of right-of-way.
- Staking services, records of survey, mapping, or monumentation of new rights-of-way, or easements.
- Environmental delineation or survey (e.g., wetlands survey)
- Review and inspection of contractor's safety program, means, and methods.
- Prevailing wage rate monitoring.
- Warranty inspection.
- Construction engineering services.

Table 1 - Estimated Work Effort and Cost

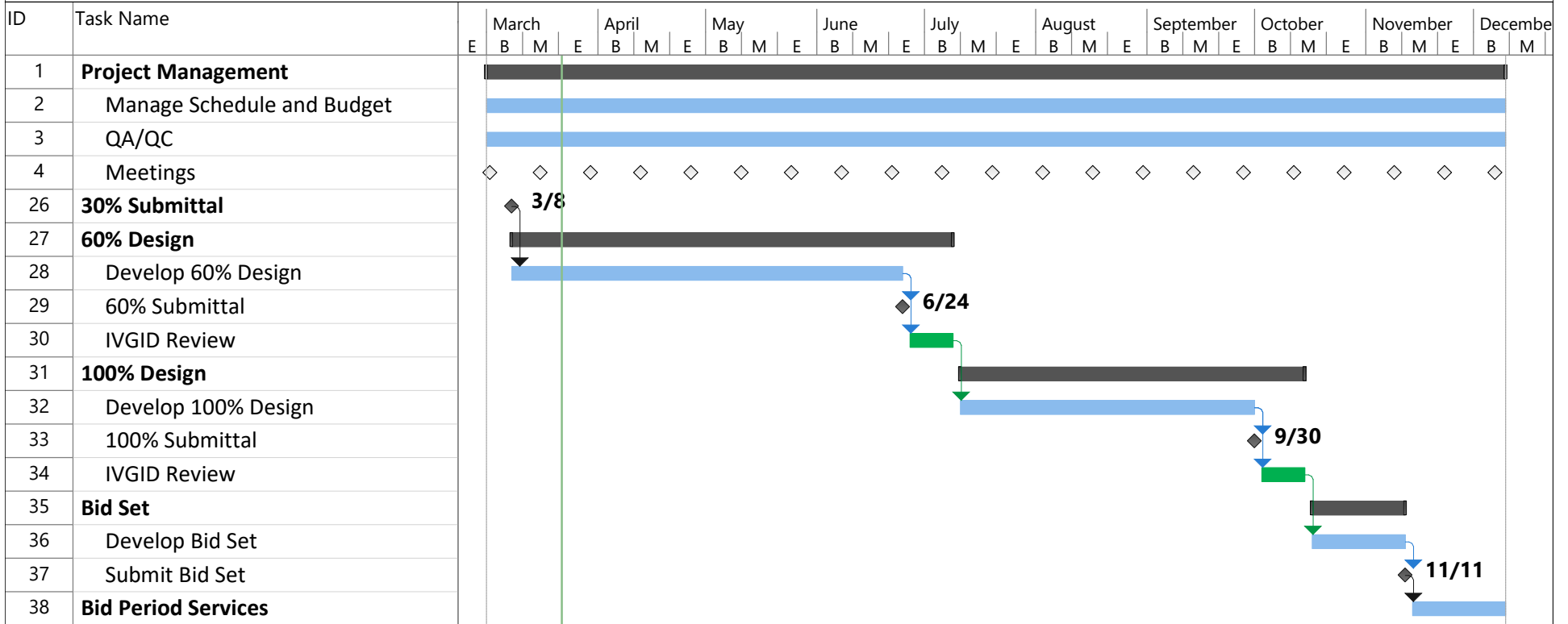
Incline Village General Improvement District

Effluent Export Pipeline CMAR Project. Amendment No. 2 - Completion of Design

Task No.	Task Description	Principal/QA/QC	Project Manager	Project Engineer	Staff Engineer	Corrosion Engineer	Cost Estimator	Trans. Engineer	CADD Tech	Admin/Clerical	Total HDR Labor Hours	Total HDR Labor (\$)	Total HDR Expenses (\$)	Total Cost (\$)
Task 1 - Project Management and Quality Assurance/Quality Control (QA/QC)														
1.1	Project Management	2	40							48	90	\$19,439		\$19,439
1.2	QA/QC Program	8	8	8						12	36	\$7,832	\$100	\$7,932
1.3	Meetings		77	77	32			16		2	204	\$48,003	\$1,800	\$49,803
	Subtotal Task 1	10	125	85	32	0	0	16	0	62	330	\$75,274	\$1,900	\$77,174
Task 2 - Basis of Design Report														
2.1	No changes to these subtasks are included in this amendment.										0	\$0		\$0
2.2											0	\$0		\$0
2.3												0	\$0	
2.4	Update Preliminary Desgn Report	2	8	18						2	30	\$6,670		\$6,670
	Subtotal Task 2	2	8	18	0	0	0	0	0	2	30	\$6,670	\$0	\$6,670
Task 3 - Pipeline 30% Design														
3.1	30% Submittal	2	7	24			4		8		45	\$9,671		\$9,671
	Subtotal Task 3	2	7	24	0	0	4	0	8	0	45	\$9,671	\$0	\$9,671
Task 4 - Pipeline Detailed Design														
4.1	60% Design	8	26	54	56	12	12		110	16	294	\$53,421	\$150	\$53,571
4.2	100% Design	12	48	96	72	20	16	24	188	24	500	\$95,184	\$150	\$95,334
4.3	Bid Set	8	18	44	36	8	12		86	16	228	\$41,748	\$150	\$41,898
	Subtotal Task 4	28	92	194	164	40	40	24	384	56	1,022	\$190,353	\$450	\$190,803
Task 5 - Permitting/NDOT Coordination														
5.1	Permitting		4	12	6					2	24	\$4,359	\$100	\$4,459
5.2	Agency Coordination		12	28	12					4	56	\$10,765	\$100	\$10,865
	Subtotal Task 5	0	16	40	18	0	0	0	0	6	80	\$15,124	\$200	\$15,324
Task 6 - As-Needed Hydraulic Analyses														
6.1	As-Needed Hydraulic Analysis		16	28	16						60	\$12,113		\$12,113
	Subtotal Task 6	0	16	28	16	0	0	0	0	0	60	\$12,113	\$0	\$12,113
Task 7 - Bid Period Services														
7.1	Addenda (up to one)	2	4	16	6	2			8	2	40	\$7,490	\$100	\$7,590
7.2	Responses to bidder inquiries (up to two)		2	8	8					2	20	\$3,213		\$3,213
	Subtotal Task 6	2	6	24	14	2	0	0	8	4	60	\$10,703	\$100	\$10,803
COLUMN TOTALS		44	270	413	244	42	44	40	400	130	1,627	\$319,908	\$2,650	\$322,558

**Incline Village General Improvement District
Effluent Export Pipeline CMAR Project**

Amendment No. 2 - Completion of Design





Project Summary

Project Number:	2524SS1010
Title:	Effluent Pipeline Project
Project Type:	B - Major Projects - Existing Facilities
Division:	24 - Transmission
Budget Year:	2022
Finance Option:	
Asset Type:	SS - Sewer System
Active:	Yes

Project Description				
The Effluent Pipeline Project will be a multi-year pipe replacement project. The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and avoid future leaks. The project timeline is to accomplish this over multiple construction seasons. TRPA and NDOT permits typically prohibit SR 28 traffic control delays from July 1 to September 5. This limits construction to May, June and Sept 6 to Oct 15. The replacement of Segment 3 would occur over two construction seasons. Replacing segment 2 would require 3 construction seasons. Reapirs to segment 2 could be accomplished with a segment 3 construction phase.				
Project Internal Staff				
The engineering division will support this project. Outside consultants will be used for design and management. The project will be publicly advertised in accordance with NRS 338.				
Project Justification				
The District currently owns, operates and maintains a 21-mile pipeline that exports treated wastewater effluent out of the Lake Tahoe Basin. This pipeline was installed in 1970 as part of the regional effort to protect Lake Tahoe's water quality by requiring all wastewater effluent to be exported out of the basin. Within the Tahoe Basin, this pipe is divided into three segments. Segment 1 is the low-pressure supply pipe to the pump station near Sand Harbor. Segment 2 is the welded steel high-pressure discharge pipe exiting the pump station. Segment 3 is the remaining low pressure jointed steel transmission pipeline within the Tahoe Basin running south to Spooner Summit. Segment 4 is the pipe that carries the effluent down the east side of the Carson Range from Spooner Summit to Hwy 395. Segment 5 is the pipeline that extends from HWY 395 to the bank of the Carson River. Segment 6 is the pipeline from the Carson River that delivers the effluent to the IVGID Wetlands Disposal Facility and was installed in 1983. A condition assessment completed on Segments 2 and 3 confirmed pipe deficiencies.				
Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2022				
Internal Services	100,000	0	100,000	
Project Design and Construction Costs	1,900,000	0	1,900,000	
Year Total	2,000,000	0	2,000,000	
2023				
Internal Services	100,000	0	100,000	
Project Design and Construction Costs	1,900,000	0	1,900,000	
Year Total	2,000,000	0	2,000,000	
2024				
Internal Services	100,000	0	100,000	
Project Design and Construction Costs	1,900,000	0	1,900,000	
Year Total	2,000,000	0	2,000,000	
2025				
Internal Services	100,000	0	100,000	
Project Design and Construction Costs	1,900,000	0	1,900,000	
Year Total	2,000,000	0	2,000,000	
2026				
Internal Services	100,000	0	100,000	
Project Design and Construction Costs	1,900,000	0	1,900,000	
Year Total	2,000,000	0	2,000,000	
	10,000,000	0	10,000,000	
Year Identified	Start Date	Est. Completion Date	Manager	Project Partner

2012	Jul 1, 2020	Jun 30, 2025	Engineering Manager	
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MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: Review, discuss and provide direction related to potential edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District, and set a public hearing date to approve edits to Ordinance 7

DATE: April 13, 2022

I. RECOMMENDATION

1. The Board of Trustees review, discuss and provide direction on potential edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.
2. The Board of Trustees make a motion to set a public hearing date for May 26, 2022 at 6 p.m. or as close thereto as practicable for approval of edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.

II. DISTRICT STRATEGIC PLAN

Long Range Principal #1 Service

Budget Initiative E - Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models.

Long Range Principal #5 Assets & Infrastructure

Long Term Initiative 4 - Identify Board Policies, Practices, Resolutions, and Ordinances related to District Asset Management and present to the Board those that need updating, elimination, or creation.

Long Range Principal #7 Governance

Budget Initiative A - Continue to work with the General Manager's Ordinance 7 Committee and the Board of Trustees to make formal revisions.

III. BACKGROUND

Upon inception, the purpose of Ordinance 7 was to establish rates, rules, regulations, for recreation punch cards and picture passes. The Passes and Cards issued according to Ordinance 7 and assigned to parcels with those fees kept current provide bearers with access and other recreation privileges. Those parcels with annual fees not current are subject to recreation privileges being revoked.

Ordinance 7 was adopted on November 21, 1987 and has been amended five times since adoption in 1991, 1993, 1995 (twice), and then 1998 which is the last time Ordinance 7 was amended. There have been two additional efforts to amend Ordinance 7, in 2007-08, and 2013-14 however for a variety of reasons, edits were not made. In 2019-20, the District held several meetings to start the process of making administrative edits to Ordinance 7. Unfortunately, just before the public hearing in April of 2020, COVID-19 impacts did not allow for the public hearing to take place and edits were put on hold.

At this time, the District General Manager identified the need for additional community feedback and input into any proposed edits to Ordinance 7. In an effort to ensure Staff had the benefit of such input, the District General Manager assembled a District General Manager's Committee on Ordinance 7. This committee was not appointed or directed to be formed by the Board of Trustees.

This committee was convened and began meeting in October 2020. Over the course of over a year, the committee met 23 times. The primary focus of the committee in this phase was Recreation Privileges as they relate to access to the IVGID Beach Properties as overall visits have increased significantly since the last revision in 1998 as has the community. The first several months were primarily spent on getting educated on the past and present history and practice of Ordinance 7 and all of the related policies and documents. A significant amount of data was reviewed and discussed in particular around the beach visitation. IVGID Legal Counsel also attended two meetings to provide legal opinions and answer questions from members of the committee. The committee also met with timeshare operators to get a better understanding of how they administer recreation privileges that they are provided.

The IVGID Beaches were acquired on June 4, 1968. One of the primary drivers of the District's administration of beach access is the Beach Deed which states "*It is*

hereby covenanted that the real property above described, and any and all improvements now or hereafter located thereon, shall be held, maintained, and used by grantee, its successors, only for the purposes of recreation by, and for the benefit of, property owners and their tenants (specifically including occupants of motels and hotels) within the Incline Village General Improvement District as now constituted, and, as the board of trustees said District may determine, the guests of such property owners, and for such". The committee feels strongly that protecting the beach deed and compliance to the restrictive covenants is of utmost importance.

The Committee solicited a significant amount feedback and discussion with and from the community. Three virtual community forums were provided with excellent attendance (May 13th, and twice on May 19th). Additionally, a community wide survey was issued to the community from July 1 – July 26, 2021 with over 2300 respondents. Additionally, the committee received a fair amount of correspondence by email.

As the committee and staff continued to consider edits (see *Attachment A*), issues were raised regarding the District's administering of employee access to IVGID venues in particular the beaches as well as the District's long standing practice of issuing gold and silver cards to both Trustees and long tenured full time year round staff (silver card for 10 years of service, and gold card for 20 years of service). It was determined by the majority of the committee that these issues were not in the purview of the committee and as they are not contained in Ordinance 7. Furthermore, these are issues that should be addressed by the Board of Trustees, the District General Manager and District Human Resources Staff. It was determined that Special Legal Counsel would be beneficial.

On September 30th, 2021, the Board of Trustees approved a scope of work which included: (1) a review of IVGID's historic practice of providing beach access to retired Trustees, non-resident employees, retirees and their guests to determine compliance with the deed and (2) to review any proposed edits to Ordinance No. 7 or Policy 16.1.1 to determine compliance with the deed and the hiring of Special Counsel at a not to exceed amount of \$25,000. Three potential firms were interviewed, and the District ultimately selected Thorndahl Armstrong Delk Balkenbush & Eisinger on January 2022. Special Legal Counsel Review began in February 2022.

As District General Manager, I would like to give a huge thanks to the dedicated team of community members and staff on the General Manager's Committee on Ordinance 7. These Committee members provided a huge benefit to me and my staff as we developed potential edits for the Board of Trustees' consideration. Members of the Committee include:

Hal Paris	Trevor Smith	Scott Hill	Denise Davis
Bruce Townsend	Kristen Ferrall	Mary Danahey	
Margaret Martini	Diane Hiershberg	Frank Wright	

IV. SUMMARY

The Ordinance 7 Committee members and staff's goal with this evaluation of Ordinance 7 was to focus on how to adapt the Ordinance and Recreation Privileges to the current times with additional focus on ensuring Ordinance 7 is amended in a way that anticipates continued change both in the community and how the venues are utilized by parcel owners and their guests. Simplification and consistency were also a focus in order to increase efficiencies across operations while ensuring compliance with districts policies and the beach deed.

Overall, beach visits have increased steadily over the past 15-20 years which has resulted in incremental increases in operational and maintenance costs as well as diminishing the overall experience of parcel owners and their guests. As a result, the committee focused on recommended edits that would allow reasonable access for all parcel owners but not unlimited. Additionally, the committee feels it's very important to eliminate potential opportunities for abuse of recreation privileges by reducing ways that the district has historically provided access to the IVGID beaches.

Special Legal Counsel provided a thorough review of the committee recommendations and provided valuable input in particular related to the definition of a guest which is not defined currently in Ordinance 7, commercial operations at IVGID beaches which are not currently well defined in Ordinance 7 as well as other general aspects of Ordinance 7. It was deemed extremely important to the committee to ensure compliance with the beach deed prior to making any edits.

The Ordinance 7 Committee and General Manager Recommendations for edits (*see Attachment A*) are designed to be consistent and fair across all parcels while allowing reasonable access to parcels owners and their guests and addressing overcrowding and excessive access issues at the IVGID beaches. The goal is to create sustainability moving forward and allowing for a quality experience for parcel owners and their guests. It will be important to evaluate the impacts of any edits made to Ordinance 7 over the next couple years to ensure success.

V. NEXT STEPS

Staff recommends setting a public hearing for approval of edits for May 26th, 2022. However, the Board of Trustees will have the opportunity to deliberate over recommended edits and provide direction to staff related to recommended edits with a goal to receive and final direction at the May 11th, 2022 Board of Trustees meeting. Staff would then work with District Legal Counsel to finalize a draft edited version of Ordinance 7 for formal adoption after a public hearing at the May 26th, 2022 Board of Trustees Meeting.

It should be noted that the draft redline version included (see Attachment A) is a working document and has been provided for context as it outlines all of the edits made based on the Committee and General Manger's recommendations. Additionally, a clean version with the edits incorporated has been provided (see Attachment B).

In addition, and in an abundance of caution, Staff recommends that we consider the proposed edits to Ordinance 7 a "rule" subject to NRS 237 with the potential to "directly restrict the formation, operation or expansion of a business." (NRS 253(2)(b).) This is based on the proposed clarifications on commercial operations at the beaches.

NRS 253 will require additional outreach to the business community in addition to the general public hearing process. Specifically, if the Board wishes to move forward, Staff will provide notice to the business community of the proposal and their ability to submit comments on the proposal. Staff will prepare a proposed "business impact statement" for the Board's consideration at a future meeting, tentatively scheduled for May 11th. The Board may approve the statement after consideration of any comments at this meeting.

Edits are recommended to be implemented beginning June 1, 2022 which is consistent with rollout of annual Recreation Punch Card renewal.

Staff is requesting the following key feedback:

- Overall Discussion on recommended edits.
- Feedback on the draft definition of a "guest".
- Feedback on edits related to commercial operations.
- Feedback on whether or not Recreation Punch Card is renamed.
- Feedback on Guest Access. Does the Board of Trustees want to evaluate an edit requiring all guests to be present with an IVGID Passholder to access the beaches.

- Feedback on allowing the Recreation Punch Card the ability to buy down up to the entire value of access to a venue or selected service.
- Feedback on whether there should be further discussion regarding placing limits on the number of guests a parcel or IVGID Passholder can bring to the beaches and other venues either by day, season, year etc...
- Anything missing or that should be considered?

VI. ATTACHMENTS

Recommendations for edits of Ordinance 7

Beach Deed

Current version of Ordinance 7 (1998)

A. Working redline version of Ordinance 7

B. Clean Version with Redline changes incorporated

VII. LINK TO ADDITIONAL RESOURCES

District General Manager's Committee on Ordinance 7 webpage includes meeting agendas, meeting minutes, survey results, data, other pertinent documents and information.

<https://www.yourtahoeplace.com/ivgid/general-managers-committee-on-ordinance-7>

RECOMMENDED
EDITS TO
ORDINANCE 7

Recommended Revisions to Ordinance 7

A. IVGID Picture Passes

Currently –

All parcels are allotted 5 passes. These can be all IVGID Picture Passes, all Recreation Punch Cards, or a combination of the two. The IVGID Picture Pass gets the holder into the beach properties at no charge, and all of the other recreation venues and programs at the District IVGID Pass holder rate, which is significantly discounted from the rate that members of the public who are not IVGID Pass holders are charged. ***There are currently 20,485 active IVGID Picture Passes as of 2/17/22.*** The IVGID Pass holder gets a discounted rate at:

- IVGID Beach Properties (no additional fee)
- Diamond Peak Ski Resort
- Recreation Center
- Community Programming
- Championship and Mountain Golf Courses
- Tennis & Pickle Ball Center
- Chateau, Aspen Grove, parks and ball fields for facility rentals

Additionally, by practice, IVGID has allowed each parcel to purchase unlimited additional Picture Passes above the five each parcel is allotted (except that the 2021 emergency COVID rules limited each parcel to purchasing up to 5 Additional Recreation Passes). Additional Picture Passes can only be purchased for individuals that qualify per the Family Tree. These passes currently cost 1/5th of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) which combined is currently \$780 per parcel, so the fee currently to purchase an additional picture pass for parcels that come with access to the beaches is \$156. These passes are good for one year from the date of purchase and are not allowed to be used to get discounted rates at the golf courses. As a reminder, not all parcels pay the Beach Facility Fee (BFF) as they were generally annexed after the beach properties were purchased (in particular those located in Crystal Bay as well as most others with direct beach access).

Survey Question #2: Please indicate how you utilize the access privileges/cards allotted to your parcel.

Responses:

All (5) IVGID Picture Passes 15.6% (346)

All (5) Recreation Punch Cards 5.0% (111)

Combination of some Picture Passes & some Punch Cards 78.4% (1,735)

Do not utilize either 1.0% (22)

Survey Question 23: Should there be a limit on the number of additional IVGID Picture Passes that can be purchased annually?

Responses:

Yes 77.3% (1,706) No 22.7% (502)

Survey Question 24: If yes, what should that limit be per parcel?

Responses:

None (0) 29.8% (506)

1 - 3 37.4% (634)

4 - 5 24.4% (413)

6 - 10 8.0% (136)

Unlimited 0.4% (7)

	2015	2016	2017	2018	2019	2020	2021	2022 YTD
Additional IVGID Picture Passes Sold	35	156	61	63	110	*197	*220	25
Additional Recreation Punch Cards Sold	103	97	114	164	176	*1996	*1310	5
Recreation Punch Cards Issued (not including additional purchased cards)	11846	12427	12497	13007	13172	*12777	*12531	209

*Covid 19 Restrictions per Board Resolutions

Committee Recommendations -

- No change within the initial five passes that all Parcels are allotted.
- Recommend adding a verified Domestic Partner, to the third level of consanguinity in the family tree. Please note... *After Special Counsel’s review, it was highly recommended that the family tree is not to be expanded beyond adding a domestic partner.*
- Recommend allowing for the purchase of up to three additional Picture Passes for family members within Family Tree, and which will count towards a total of a maximum of five additional IVGID Passes/Recreation Punch Cards which can be purchased.
- Recommend requiring Picture Pass holders under 18 to get updated photo every 3 years. This is to make sure that each youth is recognizable and passes are not transferable.

B. Recreation Punch Cards

Currently –

As noted above, all parcels are allotted 5 passes. This can be all picture passes, all Recreation Punch Cards, or a combination of the two. Recreation Punch Cards are transferable and the value on the card is 1/5th of the RFF and BFF combined, or the value of only the RFF which is paid by all parcels that do not have access to IVGID beaches. Assuming sufficient value on the Recreation Punch Card, the cardholder(s) would be allowed to use the value on the Recreation Punch Card to discount the fee to the IVGID Pass Holder rate at the following Recreation Venues:

IVGID Beach Properties (entire amount of guest fee is deducted from the Recreation Punch Card)
Diamond Peak Ski Resort
Recreation Center
Community Programming
Championship and Mountain Golf Courses
Tennis & Pickle ball Center
Chateau and Aspen Grove for facility rentals

Current practice is to allow the Recreation Punch Card holder (assuming the appropriate dollar amount is available on the card) to use the card to discount down a fee from the non-IVGID Pass holder rate to the IVGID Pass holder rate. For example: a Recreation Punch Card holder wants to access the Recreation Center. The non-IVGID Pass holder rate is \$15.00 and the IVGID Pass holder rate is \$11.00. Staff would therefore deduct \$4 from the Recreation Punch Card Value and the individual would pay \$11.00 out of pocket. To be clear, the Recreation Punch Card can only be used to bring the rate down from the non-IVGID Pass Holder rate to the IVGID Pass holder rate. The only Recreation Venues where the entire rate to access the venue is deducted off the Recreation Punch Card is the IVGID Beach Properties.

Survey Question 25: Do you feel like you get value from the option to have Recreation Punch Cards?

Responses:

Yes 73.2% (1,609)

No 26.8% (589)

Survey Question 27: Do you support the complete elimination of Recreation Punch Cards, so that only IVGID Picture Passes could be used for beach access?

Responses:

22% Yes (493)

67% No (1478)

Other – Write-in 10.5% (231)

Survey Question 29: If Recreation Punch Cards remain, should IVGID allow Punch Card holders to use the remaining balance on the card for the entire value of guest access at all IVGID venues, rather than buying down to the Picture Pass holder rate?

Responses:

Yes 68.6% (1,476)

No 24.5% (528)

Other – Write-in 6.9% (148)

Please also reference survey questions and responses 30- 34 related to this recommendation.

	2015	2016	2017	2018	2019	2020	2021	2022 YTD
Additional IVGID Picture Passes Sold	35	156	61	63	110	*197	*220	25
Additional Recreation Punch Cards Sold	103	97	114	164	176	*1996	*1310	5
Recreation Punch Cards Issued (not including additional purchased cards)	11846	12427	12497	13007	13172	*12777	*12531	209

*Covid 19 Restrictions per Board Resolutions

Committee Recommendations –

- Based on community feedback, the Recreation Punch Card provides value and should remain.
- Recommend allowing the Recreation Punch Card to buy down up to the entire amount of the access or service fee, including access to the boat ramp. For example; instead of only deducting the difference between the IVGID Pass Holder and the non-IVGID Pass Holder Rate, the card holder would be able to pay for the entire fee from the balance on the Recreation Punch Card; hence, for example, to deduct the entire \$15 entrance fee to the Recreation Center.
- Recommend limiting the number of additional cards, whether IVGID Picture Passes or Recreation Punch Cards that can be purchased per parcel up to a maximum of 5 Additional IVGID Passes.
- The Recreation Punch Cards expire annually on May 31st. It has been suggested by a few community members that any value leftover should rollover. This is *not* recommended by the committee, as the value of the annual Recreation Punch Card is tied to the annual payment of the Recreation & Beach Facility Fees as a component of the parcel property taxes, and since rolling over balances would therefore create difficult financial and accounting burdens.
- Recommend renaming the Recreation Punch Card to something that more correctly reflects the purpose of card and to clearly distinguish it from the current Recreation Punch Card. Two examples would be: “Recreation Access Card”, “Guest Access Card”

C. Guest Access

Currently (not including temporary restrictions related to COVID) –

There are currently several ways that the District administers Beach Access for guests of parcel owners:

- IVGID Picture Pass Holders may pay the daily applicable guest rate at any of the beach gates for guest entrance. *There is no limit on the number of guests that an IVGID Picture Pass Holder or Parcel can bring to the beach either daily, seasonally, or annually when the IVGID Picture Pass Holder accompanies the Guest.*

- IVGID Picture Pass Holders may purchase daily passes at the Recreation Center. Currently there is no limit on the amount of daily passes that can be purchased. The daily passes expire at the end of the beach season which is typically mid to late October weather dependent. Additionally, these passes are transferable and the IVGID Pass Holder does not need to be present at the beach gates with their guests. Daily beach passes are administrative and are not referenced in Ordinance 7. *Please note, during the 2020 and 2021 beach seasons, Daily Beach and Exchange passes were not issued as a result of temporary covid 19 restrictions put in place via a Board of Trustees approved Resolution.*
- Recreation Punch Card holders can use the card to purchase access to the beaches as long as the remaining value on the card covers the cost of guest entrance. There is no limit on the number of guests that the Recreation Punch Card can be used to purchase entrance and the Recreation Punch Card is transferable.
- Parcel Owners can utilize daily exchange passes to provide their guests access. The Exchange pass acts very similar to a regular daily pass. Its transferable and expires at the end of the beach season. The reason why its referred to as an exchange pass is that a parcel owner can take the value of the Recreation Punch Card and exchange for daily passes. This is primarily used by timeshare parcels, parcels owned by multiple owners, and owners of short-term rentals. Daily exchange passes are administrative and are specifically not referenced in Ordinance 7.
- During COVID in 2020 and 2021, the above have been restricted pursuant to temporary emergency rules, including but not limited to daily beach passes and exchange passes have been eliminated, and Guests could only access the beach with a valid Recreation Punch Card or if accompanied by an IVGID Picture Pass Holder.

Survey Question 11: How often do you provide access to guests (who do not have their own access) to IVGID beaches during the spring/summer/fall season when beach gates are staffed?

Responses:

20+ times per season 7.6% (146)

10-19 times per season 17.8% (343)

5-9 times per season 25.4% (489)

1-4 times per season 41.2% (793)

Never 7.9% (152)

Please also reference survey questions and responses 12 - 17 related to this recommendation.

Survey Question 18: Should IVGID require that all guests (including those paying for purchasing access using a Recreation Punch Card) be accompanied by an IVGID Picture Pass holder in order to access the beaches?

Responses:

Yes 57.7% (1,108)

No 42.3% (812)

Please also reference survey questions and responses 19 - 21 related to this recommendation.

Committee Recommendations -

- Recommend permanently Eliminate Daily Beach Passes (Daily Beach Passes are not provided for in Ordinance 7)
- Recommend permanently Eliminate Daily Exchange Passes (Exchange Passes are not provided for in Ordinance 7)
- Unless accompanied by an IVGID Picture Pass Holder who purchases guest entrance, a Guest can only access the beaches with a valid Recreation Punch Card that has the applicable value remaining on the card to cover the total cost of entrance to the beaches for each person accompanying the Recreation Punch Card.

- Further discuss and consider requiring all guests to be present with an IVGID Pass Holder at the beach gates to enter, regardless of whether or not the parcel owner or guest have a Recreation Punch Card. This was presented to the community and we received split responses (see survey results above), and the committee does not have a consensus among members to make this a formal recommendation at this time and leaves this decision to the Board.

- The Committee recommends considering placing a limit on the total number of guests a parcel and/or IVGID Picture Pass Holder can bring to the beach during high season or, alternatively on a daily basis during high season. *However, a methodical approach may be more appropriate. **If additional restrictions become necessary, this would be something IVGID should consider implementing.** This would require customization of the existing operating software in order to appropriately manage this level of a restriction(s).*
- If a daily or annual limit is placed on the number of guests that an IVGID Picture Pass Holder/Parcel can bring to the beaches, IVGID must provide an administrative process for parcel owners/IVGID Picture Pass Holders to request access for a larger group. It is recommended that there is a restriction on the number of total guests allowed per request as well as a restriction on the number of requests a given parcel owner/IVGID Picture Pass Holder can make in a calendar year.

D. Definition of a Guest

Currently –

There is currently no definition of a “Guest” as it relates to the IVGID Beaches or the other Recreation Venues in Ordinance 7. More importantly, a “Guest” is not defined in the beach deed either. Each of the District Venues has slightly different rate category structures.,

1. Championship and Mountain Golf Courses: Resident/IVGID Pass Holder rate, Guest rate (must be present with an IVGID Pass Holder), Hyatt rate and non-IVGID Pass Holder rate.

2. Diamond Peak, Recreation Center, Tennis Center, and Community Programming have a IVGID Pass Holder Rate and a Non-IVGID Pass Holder Rate.

3. The Beaches have a guest rate but currently the guest is not required to be present with the IVGID Picture Pass Holder at the gate upon entrance. The IVGID Pass Holder can give their guest a Recreation Punch Card. It has been discussed and debated amongst the Staff, Community and the Ordinance 7 Committee whether or not there should be a requirement of all guests to be present with and IVGID Pass Holder upon entrance at the beach gates. This concept was not preferred by a slightly over half of the community survey responders for a variety of reasons, so the community is divided on whether or not the District should adopt this requirement. Staff is currently working with the Board of Trustees to revise the current fee structure in an effort to standardize across all venues and services consistent with any potential revisions to Ordinance 7.

Please reference survey questions and responses 30 - 34 related to this recommendation.

Committee Recommendations –

It is recommended that the District develop a definition of a “Guest” that would be consistent across all applicable venues and services. However, the Committee has had difficulty coming to a consensus on any specific definition to recommend, largely due to the different interests and opinions among parcel owners. Many parcel owners favor a restrictive definition of guest that would imply a more personal relationship, while many others, concerned about violations of their property rights, favor a much broader definition. The goal of developing a definition must be to define with more specificity who is and who is not a guest. Protecting the Beach Deed must be the primary factor when it comes to developing this critical definition, as the Beach Deed grants rights for property owners and tenants, and their guests only as determined by IVGID, to

have access to the beaches for recreational purposes, and therefore a guest needs to be defined so as to exclude commercial use of the beaches by the parcel owners, to be consistent with the beach deed. We have requested a definition of “Guest” from our outside counsel.

Special Counsel has evaluated the Draft Committee Recommendations and all relevant material and research and has recommended the following as a definition of a guest as it relates to Ordinance 7 which is consistent with the Beach Deed:

“As you are aware, an issue has arisen as to whether the term “guest” should be defined in Ordinance No. 7. The current Ordinance No. 7 does not define the term “guest.” The term “guest” is specifically used in the deed conveying the IVGID beach properties to IVGID. Further, the Board of Trustees of IVGID is specifically authorized in the deed to define the term. There are pros and cons to defining the term. Should the Board decide to define the term, I recommend the following definition:

Guest means any person invited by a property owner (as defined in the deed conveying the IVGID beach properties to Incline Village General Improvement District on June 4, 1968) to use the District owned beaches. A property owner or its assign cannot sell access to the IVGID beach properties. Further, no compensation may be received by a property owner or its assign for access to the IVGID beach properties”.

Steve Balkenbush Special Counsel to IVGID

The majority of the committee is comfortable with the definition provided by Special Counsel. However, members of the committee have provided concerns/suggestions related to the definition. These concerns include lack of clarity and detail, and determination of what constitutes “selling of Recreation Privileges”.

E. Commercial Operations

Currently –

IVGID is formally contracted with two local vendors to provide alcohol beverage services and non-motorized watercraft rentals (kayaks, paddleboards). Both of these vendors went through a Request for Proposal (RFP) process and were selected by an interview panel. These services are provided to and for the benefit of all of the recreational authorized users of the beaches. No other commercial operations are authorized at the beaches.

There are several local watercraft rental companies as well as two storage companies that also provide launch and retrieval services for their respective clients. Currently, these companies are owned and operated by parcel owners who are IVGID Pass Holders, and hence they have their own, independent, access rights to the IVGID beaches and the Ski Beach Boat Ramp for their own recreational uses as set forth in the beach deed. Historically these companies have also utilized the Ski Beach Boat Ramp to launch their commercial watercraft, paying the applicable fees to do so. IVGID also requires these companies to provide both a Washoe County business license and Insurance. Staff has been consistently challenged over the years to manage this activity as there are differing opinions as related to this issue (i.e., use of commercial watercraft by non-IVGID Pass holders, use of the beaches by commercial or other watercraft anchored off the beaches, etc.).

IVGID has Jurisdiction over its beach properties only and not the waterways or areas outside of the fenced boundaries. IVGID does not allow any unapproved marketing, solicitation, or administering of contracts/rental agreements on IVGID property. Periodically, the boat rental and storage companies, as a method of operating their businesses, will accompany their clients at the beach gates to pay the applicable guest fees so that the client may enter the IVGID beaches for the purpose of accessing the boat ramp to ultimately access and recreate on Lake Tahoe. These clients would otherwise not have access to the IVGID beaches. The owners/operators of the businesses are therefore using their IVGID Pass Holder access to provide access to their respective clients for commercial and monetary gain. The Committee believes that this is not a recreational use by the owner/operator of the business as it is in effect selling IVGID Recreation Privileges for monetary gain, and therefore may be a violation of Ordinance 7.

Committee Recommendations –

The Committee recommends that language be added to Ordinance 7 that makes it even more clear that commercial activities that are not specifically sanctioned by IVGID for the recreational benefit of all beach users, are not permitted, and the sanctions that will apply.

The Committee also urged hiring a special legal counsel to review and/ to file for judicial review of the commercial boat operators' activities as they pertain to the Beach Deed, as discussed above and with the specific questions identified below. This is an issue on which the Staff, the Board of Trustees, the Ordinance 7 Committee and many members of the community are all in agreement. It is very important to determine whether or not these operations could be considered a violation of the Beach Deed.

The Committee members all recommended that the commercial watercraft operations operators who are parcel owners, only be allowed to launch boats for their own use and for the use of IVGID Pass Holders with beach access, so as to allow these IVGID Pass Holders to use the beaches, the boat launch and the facilities for their recreational purposes. The Committee members specifically recommended that the commercial watercraft operations operators not be allowed to launch boats for the public or any person who is not a parcel owner or guest with beach access.

Accordingly, the following key questions have been researched:

- Can Ordinance 7 provide that owners/operator of commercial boat businesses only can launch their commercial watercraft for their own personal recreational use or for the use of IVGID Picture Pass Holders with beach access, and launch boats owned by parcel owners with beach access and their tenants and guests, even if the commercial operators have their own valid IVGID Passes to the IVGID Beaches?
- If allowed to access the Boat Ramp, is it a potential violation of the beach deed for them to accompany their non-pass holder clients for the purpose of client access to IVGID beaches (i.e., an activity that is for monetary/commercial gain)?

Special Counsel has provided the following recommended language related to commercial activity at the beaches, in particular commercial boat activity:

Commercial use of beaches. Commercial use of the beaches, includes but is not limited to offering of beach privileges or beach access to customers or any person for remuneration or offering beach access as an inducement to a potential customer by a business or a business enterprise.

Boat launching by a commercial enterprise at Ski Beach or any other of the District's restricted access beaches. Boat launching by commercial enterprise at Ski Beach or any of the other of the District's restricted access beaches is prohibited except as follows: (i) Commercial watercraft operations owners who are parcel owners and Recreational Pass Holders are allowed to launch boats for their own personal use. (ii) If a IVGID Recreational Pass Holder owns a boat which is stored at a local commercial business, and the local commercial business brings the boat and launches it for the IVGID Recreational Pass Holder to use the boat at any of the District's beaches or picks up the IVGID Recreational Pass Holder in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreational Pass Holder, not a commercial use for the commercial boat business. (iii) If a local commercial business brings a boat to pick up its customers who are Recreational Pass Holders, and who are paying the business to rent the boat for a few hours or the day, this is deemed a permissible non-commercial activity for the benefit of the IVGID Recreational Pass Holder, not a commercial use for the commercial boat business. All other boat activities on the Beaches are deemed commercial use and not allowed.

Marketing of beach access is prohibited. No IVGID Recreational Pass Holder or their Guests shall market or authorize the marketing of beach access for any commercial or personal purposes or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreational Pass Holder.

F. Other Recommendations

1. Special Counsel Legal and/or Judicial Review of gold/silver card, employee and employee dependent access to beaches. While the majority of the Committee did not believe that policies on employee use and access to IVGID facilities was within the purview of Ordinance 7, the Committee suggested that the District retain legal counsel advise as to whether any of the following employee related access to the beaches potentially violates the Beach Deed, as the Committee desires to protect the private beaches and Beach Deed as a primary directive. The recommended research only relates to beach access and not to other venues. The issues for attorney opinion and

or judicial review are: (i) gold/silver cards for beach access; (ii) access to the beaches by IVGID employees (including those employees who do not own or lease parcels with beach access); (iii) access to the beaches by employee dependents (including those employee dependents who do not own or lease parcels with beach access); and (iv) access by guests of employees and guests of employee dependents accompanying the employee or employee dependent to the beach. .

2. Strengthen Disciplinary Action for Abuse of Recreation Privileges. To add specificity. (increased focus on selling of recreation privileges) (no advertising in any way especially social media)
3. Ensure there are controls preventing potential attempts to gain privileges via unbuildable lots, sub dividing etc. (enforce via district policies). To add specificity. **Recommended language to be inserted into Ordinance 7 as a revision as approved by special counsel:**

ARTICLE X. UNBUILDABLE LOTS

Unbuildable lots that do not have Beach Access Privileges as of June 1, 2022 will not be eligible for Beach Access Privileges, IVGID Recreation Passes or Recreation Punch Cards.

Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will continue to receive Recreation Privileges as long as the current Owners own the lots, but not after death, sale or other transfer of lot, and only so long as the Recreation Fee continues to be assessed and is paid in full.

No unbuildable lots may be subdivided to produce additional Parcels that would receive in excess of the five (5) IVGID Recreation Passes for the unbuildable lot as it existed as of May 30, 1968. Except as set forth in the next paragraph 81, the district will not issue more than five (5) IVGID Recreation Passes for an unbuildable lot as it existed as of May 30, 1968. Notwithstanding the foregoing, if a formerly unbuildable lot is deemed by the County to be buildable and a residence or commercial property is built “on that lot” in the future, that Parcel will become eligible for Recreation Privileges.

Unbuildable lots that have been subdivided to produce additional Parcels in the past and are receiving in excess of the 5 Recreation Passes (if any), will be grandfathered to the extent they are currently receiving in excess of the five (5) IVGID Recreation Passes that would have been allocated to that Parcel as it

existed as of May 30, 1968, so long as the current Owners own the Parcel, but this right shall not survive the ownership of the current Owners.

4. Parcel owners' must be liable for the acts and damages of their tenants and guests.
5. Hotels, Motels, Timeshares receive recreation privileges consistent with any other Dwelling Unit that pays the RFF/BFF. It's up to the Timeshare owner/operator to determine how to administer the Recreation Privileges they receive.
6. No Recommended changes to the administration of Commercial Parcel Privileges.

BEACH DEED



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R.P.T. : 2,310.00

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D E E D

THIS INDENTURE, made this 4~~7~~ day of June, 1968, between VILLAGE DEVELOPMENT CO., formerly known as CRYSTAL BAY DEVELOPMENT CO., a Nevada corporation, party of the first part, (hereinafter referred to as "Grantor"), and INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, a quasi-municipal corporation organized and existing pursuant to the provisions of the General Improvement District Law, Chapter 318, Nevada Revised Statutes, party of the second part (hereinafter referred to as "Grantee"),

W I T N E S S E T H:

That the said party of the first part, for and in consideration of the sum of TEN DOLLARS (\$10.00), lawful money of the United States, to it in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, does by these presents grant, bargain, sell and convey unto the said party of the second part, and to its successors and assigns, all that certain lot, piece or parcel of land situate in the County of Washoe, State of Nevada, more particularly described in Exhibit "A" attached hereto.

TOGETHER with all and singular the tenements, hereditaments and appurtenances thereunto belonging, or in anywise appertaining and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

TO HAVE AND TO HOLD, all and singular the said premises, together with the appurtenances, unto the said party of the second part, and to its successors and assigns forever.

It is hereby covenanted and agreed that the real property above described, and any and all improvements now or hereafter located thereon, shall be held, maintained and used by grantee,

BOOK 324 PAGE 102

McC. Stewart, Dean & White
ATTORNEYS AT LAW
500 SOUTH VIRGINIA ST.
RENO, NEVADA 89501

1671

BOOK 324 PAGE 193

1 its successors and assigns, only for the purposes of recreation
2 by, and for the benefit of, property owners and their tenants
3 (specifically including occupants of motels and hotels) within the
4 Incline Village General Improvement District as now constituted,
5 and, as the Board of Trustees of said District may determine, the
6 guests of such property owners, and for such other purposes as
7 are herein expressly authorized.

8 This covenant shall be in perpetuity, shall be binding
9 upon the successors and assigns of grantee, shall run with and be
10 a charge against the land herein described, shall be for the
11 benefit of each parcel of real property located within the area
12 presently designated and described as Incline Village General
13 Improvement District and shall be enforceable by the owners
14 of such parcels and their heirs, successors and assigns; provided,
15 however, that said Board of Trustees shall have authority to levy
16 assessments and charges as provided by law, and to control, regu-
17 late, maintain and improve said property as in its sole discretion
18 it shall deem reasonable and necessary to effectuate the purposes
19 herein mentioned; and provided, further, the said District shall
20 have the right to use the real property above described for the
21 maintenance and operation of the water pumping facilities now
22 located thereon and such other utility facilities necessary to
23 the operation of the District.

24 Grantor, for the benefit of itself and its successors
25 and assigns in the ownership of real properties located within the
26 presently constituted boundaries of Incline Village General Improve-
27 ment District, and for the benefit of all other owners of property
28 located within said boundaries, and their respective successors
29 and assigns in such ownership, hereby specifically reserves an
30 easement to enter upon the above described real property and to

Mr. Edmund C. ...
ATTORNEYS AT LAW
300 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

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BOOK 324 PAGE 19A

1 use said real property for the recreational uses and purposes
2 specified herein. Said District shall have the authority to
3 impose reasonable rules, regulations and controls upon the use
4 of said easement by the owners thereof.

5 The easement hereby created and reserved shall be appur-
6 tenant to all properties located within the Incline Village
7 General Improvement District, as said District is now constituted.
8 Such easement may not be sold, assigned or transferred in gross,
9 either voluntarily or involuntarily, but shall pass with any
10 conveyance of real properties within said District as now consti-
11 tuted.

12 IN WITNESS WHEREOF, the said party of the first part
13 has hereunto set its hand and seal the day and year first above
14 written.

16 ATTEST:
17 [Signature]
18 Secretary

VILLAGE DEVELOPMENT CO.

By [Signature]
President

22 ATTEST:
23 [Signature]
24 Secretary

ACCEPTED AND APPROVED:
INCLINE VILLAGE GENERAL IMPROVE-
MENT DISTRICT

By [Signature]
President

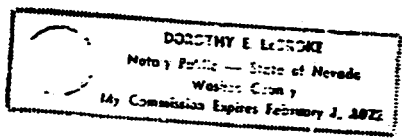
1 STATE OF NEVADA)
2 COUNTY OF WASHOE) ss

3 On this --- day of June, 1968, before me, a Notary
4 Public in and for said County and State, personally appeared
5 Francis J. Smith and Walter F. Smith,
6 known to me to be the President and Secretary of the corporation
7 that executed the foregoing instrument, and upon oath, did depose
8 that they are the officers of said corporation as above desig-
9 nated; that they are acquainted with the seal of said corporation
10 and that the seal affixed to said instrument is the corporate
11 seal of said corporation; that the signatures to said instrument
12 were made by officers of said corporation as indicated after
13 said signatures; and that the said corporation executed the said
14 instrument freely and voluntarily and for the uses and purposes
15 therein mentioned.

16 IN WITNESS WHEREOF, I have hereunto set my hand and
17 affixed my official stamp at my office in said County and State,
18 the day and year in this certificate first above written.

BOOK 324 PAGE 195

Francis J. Smith
Notary Public



W. Edmund Cross & Wilson
ATTORNEYS AT LAW
100 SOUTH WYOMING ST.
RENO, NEVADA 89505

1671

1 STATE OF NEVADA }
2 COUNTY OF WASHOE } ss

3 On this 17 day of June, 1968, before me, a Notary
4 Public in and for said County and State, personally appeared
5 George L. Sawyer and Frank J. Zimmerman,
6 known to me to be the President and Secretary of INCLINE VILLAGE
7 GENERAL IMPROVEMENT DISTRICT, the quasi-municipal corporation
8 that executed the foregoing instrument, and upon oath, did depose
9 that they are the officers of said corporation as above designated;
10 that they are acquainted with the seal of said corporation and
11 that the seal affixed to said instrument is the corporate seal
12 of said corporation; that the signatures to said instrument
13 were made by officers of said corporation as indicated after
14 said signatures; and that the said corporation executed the said
15 instrument freely and voluntarily and for the uses and purposes
16 therein mentioned.

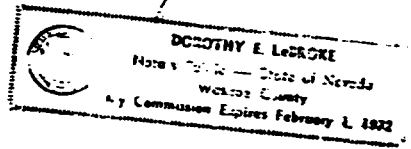
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IN WITNESS WHEREOF, I have hereunto set my hand and
affixed my official stamp at my office in said County and State,
the day and year in this certificate first above written.

Dorothy E. Leckore
Notary Public



DESCRIPTION

Situate in the County of Washoe, State of Nevada, as follows, to-wit:

PARCEL 1

A portion of Lots II, III and IV of Section 22, Township 16 North, Range 18 East, M.D.B. & M., more particularly described as follows:

Commencing at the Southwesterly corner of Lot 12 in Block N and the Northerly right of way line of Nevada State Highway No. 28, as said lot, block and Highway are shown on the map of Lakeview Subdivision, Washoe County, Nevada, filed in the office of the County Recorder of Washoe County, State of Nevada, on February 27, 1961; thence South 20°35'35" West 80.00 feet to a point in the Southerly right of way of said Highway; thence South 69°24'25" East 174.28 feet along the Southerly right of way line of said Highway to the true point of beginning of this description, said point of beginning also being the Northwest corner of that certain parcel conveyed to Crystal Bay Development Co. on September 30, 1963, under Filing No. 395633, Washoe County Records; thence continuing South 69°24'25" East 1251.79 feet along the Southerly right of way of said Highway to the Northwest corner of that certain parcel deeded to Pacific Bridge Company and Associates on October 23, 1963, under Filing No. 397736, Deed Records; thence South 20°35'35" West 574.75 feet, more or less, to Lake Tahoe; thence Westerly along Lake Tahoe to a point from which the true point of beginning of this description bears North 31°07'35" East; thence North 31°07'35" East to the true point of beginning of this description.

PARCEL 2

Beginning at the Southeasterly corner of Lot 24 in Block H of Lakeview Subdivision, Washoe County, Nevada, according to the map thereof, filed in the office of the County Recorder of Washoe County, State of Nevada, on February 27, 1961; thence South 15°11'27" East 111.13 feet to a point on the Southerly right of way line of Nevada State Highway 28 as it now exists and the true point of beginning of this description, said point of beginning being the Northwest corner of Lot 36 of Lakeshore Subdivision No. 1, as said Lot 36 is shown on the map of Lakeshore Subdivision No. 1, Washoe County, Nevada, filed in the office of the County Recorder of Washoe County, State of Nevada, on June 28, 1960, and being on a curve concave to the Northeast, having a central angle of 4°41'11", a radius of 5040.00 feet and a tangent which bears North 61°40'36" West 206.23 feet, thence Northwesterly along said curve and the Southerly boundary of said highway 28, an arc distance of 412.24 feet; thence continuing along the Southerly right of way line of said highway 28, North 56°59'25" West 907.76 feet; thence leaving said Highway 28, South 27°17'46" West 90.72 feet; thence South 00°50'05" West to Lake Tahoe; thence running Southeasterly along Lake Tahoe to a point from which the true point of beginning bears North 28°08'35" East (Lakeshore Subdivision No. 1 bearing North 27°16'00" East); thence North 28°08'35" East along the Westerly boundary of said Lakeshore Subdivision No. 1 to the true point of beginning of this description.

RESERVING FROM the above described parcel an easement for maintaining and operating an existing pumping plant and pipe lines.

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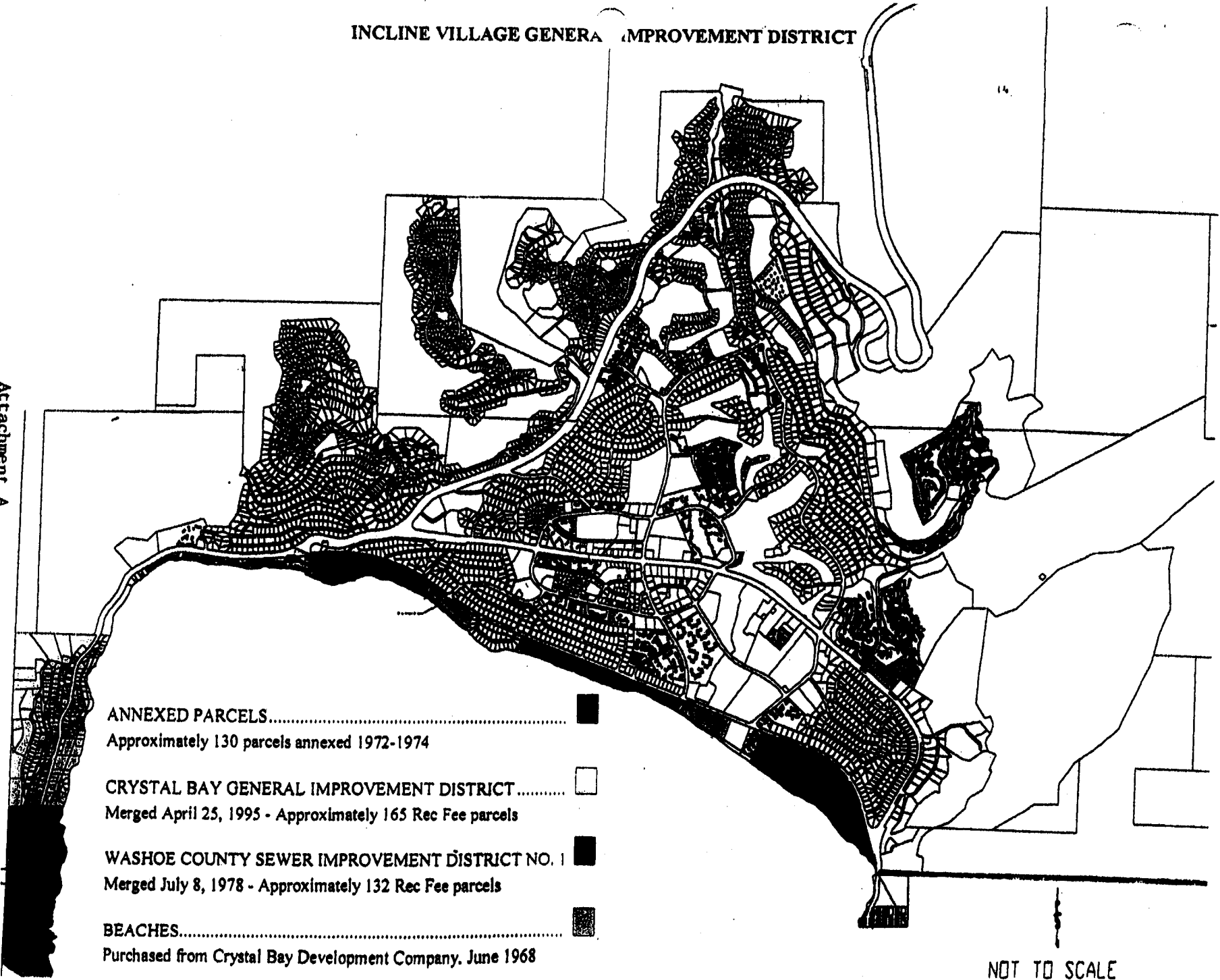
Note of information: Basis of bearings, Lakeview Subdivision.

[Handwritten signatures and initials]

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Attachment A
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- ANNEXED PARCELS..... ■
Approximately 130 parcels annexed 1972-1974
- CRYSTAL BAY GENERAL IMPROVEMENT DISTRICT □
Merged April 25, 1995 - Approximately 165 Rec Fee parcels
- WASHOE COUNTY SEWER IMPROVEMENT DISTRICT NO. 1 ■
Merged July 8, 1978 - Approximately 132 Rec Fee parcels
- BEACHES..... ■
Purchased from Crystal Bay Development Company. June 1968

NOT TO SCALE

CURRENT ORDINANCE 7

ORDINANCE NO. 7

*(As amended June 13, 1991; November 17, 1993;
May 8, 1995; June 12, 1995; March 25, 1998)*

**AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS
FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

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ORDINANCE NO. 7

*(As amended June 13, 1991; November 17, 1993;
May 8, 1995; June 12, 1995; March 25, 1998)*

**An Ordinance Establishing Rates, Rules and Regulations
for Recreation Passes and Recreation Punch Cards by the
Incline Village General Improvement District**

RECREATION PASS ORDINANCE

**Be it ordained by the Board of Trustees of
the Incline Village General improvement
District, Washoe County, Nevada, as follows:**

ARTICLE I. GENERAL PROVISIONS

1. **Short Title.** This ordinance shall be known and may be cited as the "Incline Village General Improvement District Recreation Pass Ordinance."
2. **Words and Phrases.** For the purpose of this ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; and all words in the singular number shall include the plural number.
3. **Separability.** If any section, subsection, sentence, clause or phrase of this ordinance or the application thereof to any person or circumstances is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.
4. **Posting.** The adoption of this ordinance shall be entered in the minutes of the Board and certified copies hereof shall be posted in three (3) public places in the District for ten (10) days following its passage.

ARTICLE II. DEFINITIONS

When used in this ordinance, the following terms shall have the meanings defined below:

5. **Affinity** signifies the connection existing in consequence of marriage between each of the married persons and the blood relatives of the other.
6. **Agent** means the person designated by an owner to represent the owner in matters pertaining to the assignment of recreation privileges.

7. **Assignment** means the naming of persons to receive recreation privileges.
8. **Beach Pass** means a daily pass, good for one day only, sold by the District allowing entry onto the District-owned beaches.
9. **Board** means the Board of Trustees of the Incline Village General improvement District.
10. **Card Holder** means the person who is in possession of a Recreation Punch Card.
11. **Commercial Tenant** means an individual or corporation who rents, or leases, a commercial property for the purposes of conducting business or commercial activity.
12. **Consanguinity** means a blood relationship.
13. **County** means the County of Washoe, Nevada.
14. **Director of Parks and Recreation** means the person appointed as the department head of the Parks and Recreation Department.
15. **District** means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
16. **Family** means a social unit consisting of people related to the property owner by marriage and to the extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses. *(See attached Exhibit A.)*
17. **General Manager** means the person appointed by the Board of Trustees as the General Manager of the District.
18. **Owner** means any person owning fee title to the property, or portion thereof, or any person in whose name the legal title to the property appears, in whole or in part, by deed duly recorded in the County Recorder's office, or any person exercising acts of ownership over same for himself, or as executor, administrator, guardian or trustee of the Owner.
19. **Parcel** means a single plot of land with or without a dwelling on it, or a single unit within a multi-unit residence as defined by the District Recreation Roll.
20. **Pass Holder** means an individual who has been issued a Recreation Pass.
21. **Recreation** means any leisure or sports facility, program, or service owned, operated or provided by the District, including, but not limited to, beaches, parks, playgrounds, athletic fields, trails, Nordic and alpine ski areas, golf courses, recreation centers, tennis courts, swimming pools, sports leagues, contests, events, classes, and special events.

22. **Recreation Punch Card** means the transferable punch card issued by the District to eligible parcel owners and/or their assignees that can be used to pay the difference between the resident rate and the retail or nonresident rate for access to various District recreation facilities and bears a face value established by the Board. The District can sell additional Recreation Punch Cards to eligible parcel owners or assignees for their personal use as provided in Article VIII, Item 69 herein.

23. **Recreation Fee** means the annual Recreation Standby and Service Charge assessed by the District to finance recreation programs and facilities.

24. **Recreation Pass** means the non-transferable photo identification pass issued by the District for free access to District beaches and for hourly, daily, and seasonal discounts at District-owned recreation facilities. Subject to the familial limitations described herein, the District can sell additional Recreation Passes to eligible parcel owners, residents or assignees for their personal use as provided in Article VIII, Item 69 herein. Additional Recreation Passes sold cannot be used to obtain a resident discount at the District-owned golf facilities.

25. **Recreation Privilege** means any privileges of recreation access or special rates afforded to pass holders or card holders, including the privilege to provide admission for guests.

26. **Resident** means any individual maintaining residence within the boundaries of the District as constituted by law.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

27. **Eligible Parcels.** Each District parcel which is assessed a recreation fee, is eligible to receive recreation privileges so long as the assessment on that parcel is current.

28. **Fees Kept Current.** All property taxes, special assessments and recreation fees on a parcel must be paid for the current and prior years to maintain the parcel's eligibility for recreation privileges. The District Recreation Fee must be paid by October 1 of the year billed in order to continue receiving recreation privileges.

29. **Resident Eligibility.** All residents are eligible for an assignment of recreation privileges, provided that they have proof of residency.

30. **Available Privileges.** Every eligible parcel may receive any combination of up to five (5) Recreation Passes or Recreation Punch Cards.

ARTICLE IV. APPLICATION PROCEDURES

31. **Application.** Application for recreation privileges must pertain to a specific, eligible parcel. An application will be accepted when filed on the Application Form provided by the District; when accompanied by proof of ownership as set forth in Section 32; and when signed by any owner of the parcel. The form must be filed with the District's Parks and Recreation office, in person, by fax, or by mail, prior to any issue of recreation privileges as provided by this ordinance.

32. **Proof of Ownership.** Proof of ownership shall be made in one of the following forms:

- (a) Written copy of legal deed of title.
- (b) Confirmation of ownership by the District from the County Assessor's office.
- (c) Confirmation of ownership by the District from a local title company.

33. **Proof of Residence.** Proof of residence shall be made in one, or more, of the following forms:

- (a) Written copy of legal lease signed by parcel owner, or authorized agent.
- (b) Valid Nevada Driver's License indicating current street address.
- (c) Verifiable copies of current utility (phone, electric, water and sewer, etc.) bills in assignee's name.
- (d) Valid Washoe County, Nevada, voter's registration card.

34. **Proof of Commercial Tenancy.** Proof of commercial tenancy shall be made with the submittal of a written copy of legal lease signed by the parcel owner, or authorized agent.

Confirmation must be by written document. Written documents need not be certified; however, the District may require further confirmation of uncertified documents.

35. **Application Acceptance.** Application will not be accepted on any parcel if another valid parcel owner or resident application already exists on that parcel. Any application will expire with a change of ownership, residency or tenancy where no party listed on the application continues ownership, residency or tenancy.

36. **Application Approval.** Upon review and verification of the application by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the application. It is the applicant's responsibility to provide the District with all information required for approval.

37. **Application Amendment.** To update information on the application, an approved application may be amended by any verified owner of the parcel, whether or not that owner signed or submitted the original application form.

ARTICLE V. ASSIGNMENT OF PRIVILEGES

38. **Assignment Procedures.** Assignment of recreation privileges will be accepted when filed on the Assignment Form and when accompanied by an approved application, or when an approved application is already on file, and when signed by any owner listed on the application

or any listed owner's designated agent. The assignment form must be filed with the District's Recreation office, in person, by fax, or by mail.

When there is an assignment of recreation privileges, the property owner and assignor shall be jointly and severally liable with assignee(s) respecting any sums of money assignee(s) owes the District related to the use of recreation facilities, including the use of all District-owned meeting facilities.

39. Agent Designation Any Owner listed on an approved application may designate an agent by filing and executing an Agent Authorization Form. An owner may only designate one agent. The agent form must be filed with the District's Parks and Recreation office, in person, by fax, or by mail. Upon review and verification of the agent form by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the form. It is the owner's responsibility to provide the District with all information required for approval.

40. Multi-Parcel Agent Designation. If one agent is to serve as a representative of all units in a multi-parcel complex, an Agent Authorization Form signed by the president of the appropriate homeowners' association and a petition signed by owners representing at least two-thirds (2/3) of the affected parcels must be filed with the District's Parks and Recreation office, in person, by fax, or by mail.

41. Assignment Acceptance. Assignment will not be accepted, on any parcel, if another valid assignment already exists on that parcel. Assignment will expire with a change of ownership, where no party listed on the application continues ownership.

42. Privileges Assignable - Residential Parcels. Every eligible residential parcel may receive any combination of up to five (5) Recreation Passes or Recreation Punch Cards. A Recreation Pass may be assigned to any property owner's eligible family member, or resident, or resident's eligible family member.

43. Privileges Assignable - Commercial Parcels. Every eligible commercial parcel may receive any combination of up to five (5) Recreation Passes or Recreation Punch Cards. A Recreation Pass may be assigned to any property owner's family member, commercial tenant principal, or commercial tenant corporate officer.

44. Assignment Approval. Upon review and verification of the assignment by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the assignment. It is the owner's or agent's responsibility to provide the District with all information required for approval.

45. Assignment Amendments. To update information, the assignment may be amended, and may only be amended, by the person signing the original assignment form. Provided, however, that any owner listed on the approved application or a designated agent of any listed owner may add names of persons to be assigned recreation privileges, to the extent additional privileges are available.

ARTICLE VI. RECREATION PASS

46. A **Recreation Pass**, subject to the other conditions and restrictions of this recreation pass ordinance, provides the pass holder:

- a. free admission to all District-owned beaches; and
- b. reduced season pass rates, at District-owned ski and tennis facilities; and
- c. reduced daily rates at District-owned golf, ski and tennis facilities; and
- d. reduced yearly, quarterly, monthly, or weekly membership rates at District-owned Recreation Center; and
- e. reduced daily rates at the District-owned Recreation Center; and
- f. reduced rates for the rental of the Chateau, Aspen Grove Community Building, Diamond Peak Ski Lodge, Recreation Center, and District-owned athletic fields; and
- g. watercraft launching access at the District-owned boat ramp, for a fee; and
- h. guest access to District-owned beaches for a fee; and
- i. any other recreation privileges determined by the Board.

47. **Term of Pass Issuance.** The Recreation Pass of any person will be limited to a term of not less than six (6) months or more than five (5) years. If no term is specified, the minimum term shall apply.

48. **Pass Expiration.** A Recreation Pass expires when:

- a. the stated expiration date has been exceeded; or
- b. the parcel changes ownership; or
- c. the pass is withdrawn or reassigned to another individual by the owner or his agent; or
- d. payment of the District Recreation Fee is delinquent, or
- e. the pass is voided pursuant to this ordinance.

49. **Ability to Transfer.** All Recreation Passes shall be issued for the sole use of the pass holder and are non-transferable.

50. **Responsibilities of Pass Holder.** It is the responsibility of the pass holder to:
- a. renew his pass on or before the expiration date shown on the pass;
 - b. report lost, stolen, or destroyed passes;
 - c. return all valid passes when eligibility to use passes has expired or when asked by the District to surrender the passes;
 - d. be responsible for the conduct of his/her guests and for any liability resulting from the guests' use of the District's facilities, or the guests' presence in, or at, the facilities.
51. **Lost/Stolen Recreation Pass.** A charge of \$15.00 per pass will be assessed to replace any Recreation Pass that is lost or stolen prior to its date of expiration.
52. **Reassignment Fee.** Reassignment will not be allowed within the initial six months of pass issuance except for the following conditions: (a) the parcel on which the pass is issued changes title; (b) the passholder is deceased; and (c) other circumstances that the Director of Parks & Recreation deems appropriate. In the event of a reassignment where the issued passes are not returned, there will be a charge of \$15.00 per pass assessed to the parcel owner. New passes will not be issued for any other individuals unless this fee is paid or the passes are returned.
53. **Ownership Transfer Fee.** A charge of \$25.00 per parcel will be assessed to the new owner of a parcel if the Recreation Passes issued on the parcel are not returned to the District when a property changes ownership.

ARTICLE VII. RECREATION PUNCH CARD

54. A **Recreation Punch Card** provides the cardholder with a face value of recreation privileges, determined by the Board, which may be applied toward:
- a. the difference between the resident rate and the guest rate for daily beach access, daily boat and jet ski launching; and
 - b. the difference between the resident rate and the retail or nonresident rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and
 - c. the difference between the resident rate and the retail or nonresident rate for any other recreation use fee or rental fee as may be determined by the Board.
55. **Expiration Date.** Recreation Punch Cards shall have a term of one year beginning on May 1. All Recreation Punch Cards expire on the first April 30th following the date of issuance, regardless of when issued during the course of that year.
56. **Transferability.** Recreation Punch Cards are issued against the parcel and are transferable to anyone.

57. **Replacement.** Recreation Punch Cards will not be replaced if lost, stolen, destroyed or used up.

58. **Exchange for Recreation Pass.** Once the Recreation Punch Card is used, it can be exchanged for a Recreation Pass only if all amounts that appear to be punched are paid for by the card holder and a \$15.00 invalidation fee is paid to the District.

59. **Refund.** The Recreation Punch Card has no monetary exchange value and therefore cannot be returned to the District for any form of refund or credit, except as provided in paragraph 58 hereof.

ARTICLE VIII. GENERAL USE REQUIREMENTS

60. **Use of Recreation Pass and/or Card at Golf.** A maximum of five (5) Recreation Passes per parcel can be used to obtain discounts for daily access for the District-owned golf courses. No other Recreation Passes can be used to obtain daily discounts at the District-owned golf courses, beyond the five.

61. **Recreation Pass or Card Ownership.** All Recreation Passes and Cards are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the pass holder or card holder.

62. **Deed Restrictions.** Parcels annexed to the District after May 30, 1968, are not eligible for District beach access as per deed restrictions listed on the beach property.

63. **Assumption of Risk.** The pass holder or card holder assumes all risk of personal injury to himself and loss of, or damage to, his personal property resulting from use of the recreation facilities.

64. **Fraudulent Use.** False or misleading information to obtain a Recreation Punch Card or Recreation Pass, or any fraudulent use of such card or pass, will be grounds for voiding all recreation privileges issued against the parcel. The District reserves the right to pursue any other legal action.

65. **Selling of Recreation Privileges.** It is strictly forbidden for any individual to sell an assignment of Recreation Privileges, or to sell individual Recreation Passes or Recreation Punch Cards. Any such sales of privileges, passes, or cards is considered to be fraudulent use and will be grounds for voiding all recreation privileges issued against the parcel. The District reserves the right to pursue any other legal action.

66. **Misconduct.** Use of the District's facilities by any pass holder or card holder is a privilege. For misconduct, a pass holder or card holder may be removed from the facilities and/or his/her privileges, including the immediate confiscation of the Recreation Pass or Recreation Punch Card, may be suspended for any period deemed appropriate by the District or those privileges may be revoked, at the District's sole discretion. Misconduct includes but is not limited to:

- a. failure to abide by any rule, policy, procedure, or regulation established by the District and all such supplemental rules, policies, procedures, or regulations established for each recreational facility; or
- b. violation of any law or ordinance; or
- c. disorderly and/or abusive behavior; or
- d. excessive or improper use of alcohol and/or drugs; or
- e. vandalism or any other form of property damage.

The parent(s), conservator, or guardian of a child who engages in willful misconduct may be jointly and severally liable for the resulting damage. (NRS 41.470, as amended.)

67. Disciplinary Procedures for Misconduct.

a. Incident Report. An employee may, in a timely fashion, submit a written incident report of facts within that employee's own, personal knowledge concerning the alleged misconduct of a user, regardless of whether that user was removed from the premises for that same alleged misconduct.

b. Removal. Under exigent circumstances, a District employee may remove a user from District property, with or without the assistance of the Washoe County Sheriff's Office. Exigent circumstances include but are not limited to a threat of bodily harm, to him/herself or others, a risk of property damage, and/or a persistent refusal to obey the law and/or policies and procedures, or regulations of the District.

(1) Washoe County Sheriff Assistance. The District may request at any time the assistance of the Washoe County Sheriff's Office in maintaining order.

(2) Incident Report. The employee(s) involved in the removal shall file an incident report with the department head of that facility within 24 hours of the occurrence.

c. Suspension, Revocation, or Other Disposition.

(1) **Department Head.** Within a reasonable time following receipt of an incident report, the Department Head may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the Department Head shall provide the user with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the user with the date, time and place at which the user may appear before the Department Head and the accusing employee(s), to respond to the claims and to explain the user's position concerning the incident.

(a) **Notice.** The written notice shall be signed by the Department Head and mailed, certified return receipt requested, to the District's record address of the user. Attached to the notice shall be a copy of the incident report(s). If the user is a minor, an additional copy of the notice shall be mailed to the parent(s) or person(s) in loco parentis of the user-child.

(b) **Hearing.** Within five (5) business days of mailing the written notice, unless otherwise agreed by the Department Head and the user, the Department Head shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this hearing, the employee(s) bringing the charges shall provide testimony and the user shall have opportunity to respond and explain. At the close of the hearing, the Department Head may render his/her opinion orally or take the matter under submission. The Department Head shall deliver a written decision concerning the allegations and any resulting suspension or revocation within two (2) business days following the hearing.

(c) **Decision.** The Department Head shall include findings of facts, conclusions of misconduct, and sanction/penalty, if any imposed, in the decision; additionally, the Department Head shall inform the user in the decision of the user's right to appeal the decision to the District's General Manager. Such disposition shall include, but not be limited to, the following: suspension, revocation, reprimand (oral or written), or a determination of no action of no misconduct.

(d) **Notice of Appeal.** In order to avail him/herself of the right to appeal to the General Manager, the user must so inform the General Manager by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within two (2) business days of issuance of the written opinion.

(2) **District General Manager.** Within five (5) business days of the user's notice of appeal letter, the General Manager shall hear the user's appeal. Also at this hearing shall be the charging employee(s) and the deciding Department Head, to respond to the user's assertions. The General Manager shall render his/her written decision within two (2) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision. The General Manager shall advise the user in this written decision of the user's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the user must so inform the Board by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within five (5) business days of issuance of the written opinion from the General Manager.

(3) **Board of Trustees.** The Board of Trustees shall hear the user's duly agendized appeal at the Board's next regularly scheduled public meeting. (NRS 241.030 (3) (d): nothing contained in the Chapter 241 shall require that any meeting be closed to the public.) Also at this hearing shall be the charging employee(s), the deciding Department Head, and General Manager, to respond to the user's assertions. The Board shall render its decision at this

hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final.

d. Right of Representation. The user may enlist the assistance of legal counsel, of the user's choice and at his/her expense, at any and all stages of these proceedings.

e. Reservation. Nothing herein shall preclude the District from utilizing any and all legal and/or equitable remedies, in the stead of or in addition to the present procedure.

68. Other Issuance. Nothing in this ordinance shall prevent the District from issuing recreation privileges to employees, former Board members, or anyone else, in the past, present or future, as approved by the Board of Trustees.

69. Purchase of Additional Recreation Passes or Cards. If any owner wishes to purchase additional Recreation Passes or Recreation Punch Cards, the owner may do so by paying an additional fee equal to one-fifth of the current District Recreation Fee for each Pass or Card for the parcel in question. Additional Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in paragraph 48 hereof. Additional Recreation Passes can only be purchased for eligible family members of parcel owners or residents. Additional Recreation Punch Cards are valid from the date of purchase until the first April 30th following the date of purchase and can be used by any individual. Additional Recreation Passes or Cards cannot be purchased for commercial parcels and their tenants. An application for additional recreation passes or cards must be filed with the District's Parks and Recreation office.

70. Personal Identification. Prior to issuance of any recreation privilege, identification of the person receiving the privilege may be required in the form of a valid photo identification card, such as an automobile driver's license.

71. Administration. The General Manager may from time to time adopt, amend, or rescind rules consistent with this ordinance. The General Manager shall hold the final authority to interpret this ordinance and rules adopted thereunder. Such authority shall include the application of this ordinance and rules to specific people, parcels, and circumstances. The day-to-day administration of this ordinance is hereby delegated to the Director of Parks and Recreation.

ARTICLE IX. AMENDMENTS

72. Modification of Privileges. The recreation privileges issued under this ordinance shall be modified by the terms of any amendments to this ordinance subsequently adopted by the Board. Nothing in this ordinance shall be deemed to limit the Board's discretion to modify the terms of this ordinance or the application of any such modification to Recreation Passes, Recreation Punch Cards and other recreation privileges outstanding, including alterations in the terms or expiration dates thereof.

73. Effective Date. The effective date of this ordinance was January 1, 1988. The terms of this ordinance applied to all recreation privileges that were outstanding on that date. The

Director of Parks and Recreation is empowered to determine how to administer the application of this ordinance to existing privileges. The effective date of this amendment shall be March 26, 1998.

FAMILY TREE

Relationship #	PROPERTY OWNER		Relationship #	SPOUSE OF PROPERTY OWNER
0	OWNER/CO-OWNER	FIRST DEGREE	00	OWNER/CO-OWNER
1	MOTHER		7	MOTHER
2	MOTHER'S SPOUSE		8	MOTHER'S SPOUSE
3	FATHER		9	FATHER
4	FATHER'S SPOUSE		10	FATHER'S SPOUSE
5	CHILDREN		11	CHILDREN
6	CHILD'S SPOUSE		12	CHILD'S SPOUSE
13	GRANDMOTHER	SECOND DEGREE	23	GRANDMOTHER
14	GRANDMOTHER'S SPOUSE		24	GRANDMOTHER'S SPOUSE
15	GRANDFATHER		25	GRANDFATHER
16	GRANDFATHER'S SPOUSE		26	GRANDFATHER'S SPOUSE
17	GRANDCHILDREN		27	GRANDCHILDREN
18	GRANDCHILD'S SPOUSE		28	GRANDCHILD'S SPOUSE
19	SISTER		29	SISTER
20	SISTER'S SPOUSE		30	SISTER'S SPOUSE
21	BROTHER		31	BROTHER
22	BROTHER'S SPOUSE		32	BROTHER'S SPOUSE

ATTACHMENT A -
REDLINE VERSION
OF ORDINANCE 7

PROPOSED REVISIONS TO ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993;
May 8, 1995; June 12, 1995; March 25, 1998)

An Ordinance Establishing Rates, Rules and Regulations
for IVGID Recreation Passes and Recreation Punch Cards
by the Incline Village General Improvement District

RECREATION PASS ORDINANCE

Be it ordained by the Board of Trustees of
the Incline Village General Improvement
District, Washoe County, Nevada, as follows:

ARTICLE I. GENERAL PROVISIONS

1. Short Title. This ~~ordinance~~Ordinance shall be known and may be cited as the "Incline Village General Improvement District Recreation Pass Ordinance."
2. Words and Phrases. For the purpose of this ~~ordinance~~Ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; ~~and~~ all words in the singular number shall include the plural number; all words in the masculine shall include the feminine; and all words in the feminine shall include the masculine. Capitalized words are defined in Article II, Definitions, below.
3. Separability. If any section, subsection, sentence, clause or phrase of this ~~ordinance~~Ordinance or the application thereof to any person or circumstances is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this ~~ordinance~~Ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this ~~ordinance~~Ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.
4. Posting. The adoption or any revision of this ~~ordinance~~Ordinance shall be entered in the minutes of the Board and certified copies hereof shall be ~~post~~ed in three (3) public places in the ~~District~~district for ten (10) days following its passage.

ARTICLE II. DEFINITIONS

When used in this ~~ordinance~~Ordinance, the following terms shall have the meanings defined below:

5. Affinity signifies the connection existing in consequence of marriage between each of the married persons and the blood relatives of the other.

6. Agent —means the person designated by an Owner to represent the Owner in processing paperwork executed by the Owner and physically receiving any resulting IVGID Recreation Passes and Recreation Punch Cards on behalf of Owner and his/her/its Tenants and Assignees~~matters~~ pertaining to the Assignment of Recreation Privileges. Agents cannot sign documents on behalf of Owners, Tenants or Assignees wherein Owners, ~~Tenants or~~ Tenants or Assignees either: (a) make representations to the District or (b) agree to indemnify the District or to assume risks as individuals or entities.

7. Applications means the District's form used to apply for Recreation Privileges.

87. Assignment means the execution of a District Assignment of Recreation Privilege form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit "A" or to a Tenant~~naming of persons to receive recreation privileges~~. Assignee means the person to whom an Owner has assigned Recreation Privileges. Assignor is the Owner assigning Recreation Privileges. A Tenant or a Family Tree Member cannot assign Recreation Privileges to another person or entity.

98. Beach Access means the rights and privileges of Parcel Owners to use and access Incline Beach, Burnt Cedar ~~Beach, Ski Beach, Ski Beach and~~ Hermit Beach, including but not limited to the privilege to launch watercraft at Ski Beach, and to provide admission for Tenants and Guests, as granted to Owners of Parcels identified in the Beach Deed dated ~~May 30~~ June 4, 1968, conveying the Beaches to Incline Village General Improvement District and granting easements to Parcel Owners. The Beaches are restricted ~~access~~ Beaches and the original Beach Deed states in pertinent part, among other things, that the beaches are "for the use of property owners and their tenants . . . and as the Board of Trustees . . . may determine, the guests of such property owners." ~~Beach Access is separate and distinct from other Recreation Privileges, and has additional rules, regulations, and restrictions as set forth in Article VII below.~~ Pass —means a daily pass, good for one day only, sold by the District allowing entry onto the District owned beaches.

10. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.

11. Beach Deed means that certain Deed made ~~May 30~~ June 4, 1968, recorded in Book 324 at pages 192-194 in the books and records of Washoe County, a copy of which is attached hereto as Exhibit "B"

129. Board —means the Board of Trustees of the Incline Village General Improvement District.

130. Card and Card Holder, — ~~Holder means the person who is in possession of~~ is a Recreation Punch Card or an IVGID Recreation Pass, and the person who is in possession of a IVGID Recreation Pass or a Recreation Punch Card.

141. Commercial —Tenant —means an individual, or corporation, limited liability company (or similar entity) who/which rents, or leases, a commercial property located within the District for the purposes of conducting business or commercial activity, for the purposes of conducting business or commercial activity, for a term of six (6) months or more.

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15. Commercial Use of Beaches means using the Beaches for a commercial purpose or for compensation, and is strictly prohibited unless otherwise authorized by the District.

162. Consanguinity —means a blood relationship.

173. County —means ~~the County of~~ Washoe County, Nevada.

184. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.

195. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).

20. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States.

21.16- Family Tree —means a social unit consisting of people related to the property Owner —by marriage and to the —extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses, as set forth on Exhibit "A" and incorporated hereathere at by this reference. Persons listed on the Family Tree are eligible to be assigned IVGID Recreation Passes and Recreation Privileges, as more fully set forth below in Article IV of this Ordinance.-
(~~See attached Exhibit A.~~)

2217- General —Manager means the person appointed by the Board of Trustees as the General Manager of the District.

23. Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches.

24. Guest for Beach Access means any person invited by an Owner of a Parcel with Beach Access (as defined in the deed conveying the Beaches to Incline Village General Improvement District on June 4, 1968) to use the District owned Beaches. A property Owner or its Assignees, including Guests, can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches.

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25. IVGID Recreation Pass means the non-transferable photo identification pass issued by the district for free access to District Beaches for those

Parcels which have Beach Access, and for hourly, daily, and seasonal discounts at other District-owned Recreation Facilities. Subject to the familial limitations set forth in the Family Tree attached hereto as Exhibit "A", the district can sell up to three (3) additional IVGID Recreation Passes to eligible Parcel Owners for their use or for their IVGID Assignment to Family Members listed in the first degree of consanguinity on the Family Tree attached as Exhibit "A", as provided in Article IV.

2618. Owner —means any person/entity owning fee title to ~~at~~ the Parcel within the District, ~~property,~~ or portion thereof, or any person in whose name the legal title to the property appears, in whole or in part, by deed duly recorded in the County Recorder's office, or any person exercising acts of ownership over ~~the Parcel~~ same for ~~the Owner himself,~~ or as executor, administrator, guardian or trustee of the Owner. In the case of multiple ownership of a single Parcel, a Parcel shall be entitled to receive only the maximum number of IVGID Recreation Passes and Recreation Punch Cards for Privileges allocated to a single Parcel. In the case of a single Parcel with multiple Owners, or in the case of entity ownership, the multiple Owners or the entity shall designate to the District one (1) individual in writing to direct the District with respect to the issuing of the IVGID Recreation Passes and Recreation Punch Cards. ~~ds, or on about June 1 of each year.~~

27.19.— Parcel means a single plot of land within the District, with or without a dwelling or commercial building on it, or ~~a single unit within a multi-family unit Parcel that contains more than one Dwelling Unit~~ residence as defined by the District Recreation Roll, which is assessed and pays a Recreation Facility Fee.

280.— Pass Holder means an individual who has been issued an IVGID Recreation Pass or a Recreation Punch Card.

291. Recreation and Recreation Facility— means any leisure or sports facility, program, or service owned, operated or provided by the District, including, but not limited to, ~~B~~ beaches, parks, playgrounds, athletic fields, trails, Nordic and alpine ski areas, golf courses, recreation centers, tennis courts, pickle ball courts, swimming pools, sports leagues, contests, events, classes, and special events. Notwithstanding the inclusion of "Beaches" within the definition of "Recreation", admission to, access to and use of the Beaches is further restricted to persons with Beach Access as set forth in the Beach Deed and Article VII of this Ordinance.

3022. Recreation Punch Card means the transferable punch card for Recreation Privileges issued by the District to eligible ~~parcel~~ Parcel Owners for use by ~~and/or~~ their Assignees and Guests that can be used to pay some or all of access fees ~~the difference between the resident rate and the retail or nonresident rate for access to~~ 6 various District Recreation Facilities and bears a dollar face value established by the Board each fiscal year. ~~—A Guest may use a Recreation Punch Card for Access to Recreation Facilities, with or without the accompanying Owner,~~

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as more fully described in Article VIII of this Ordinance. The District can sell ~~Additional~~ Recreation Punch Cards to eligible ~~parcel~~ Parcel Owners or assignees for their personal~~7~~ use as provided in Article ~~XI~~, Paragraph 90 VIII, Item 69 herein only. A Recreation Punch Card is issued with a dollar value set by the District and cannot be re-filled during that fiscal year after the total dollar value for that fiscal year has been used up.

(Note recommendation is to potentially change the name of the Recreation Punch Card.)

3123. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to ~~support-finance~~ recreation ~~services~~, programs and facilities.

3225. Recreation Privilege(~~-means~~) means any privileges of recreation access or special rates afforded to ~~Recreation P~~pass holders or ~~Punch Ceard~~ holders, including the privilege to provide admission for ~~Ge~~guests, as provided for in this Ordinance 7. ~~-Beach Privileges are specifically limited as set forth in Article VII below. -Golf Privileges are specifically limited as set forth in Article VIII below.~~

3326. Resident means any:-(i) Owner or Tenant of a residence ~~or buildable~~ or buildable ~~-residential~~ lot that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial property that is located within the boundaries of the District, who resides within the District for purposes of voting within the District, and (iii) A Tenant, who must have a lease of a property located within the District with a term of six (6) months or longer. ~~individual maintaining residence within the boundaries of the District as constituted by law.~~

34. Residential Tenant means an individual who rents or leases for six (6) months or more, a residence on a Parcel located within the boundaries of the District, as defined above for the purposes of living in same, and is therefore eligible to receive an IVGID Recreation Pass to be issued for a minimum of a six (6) month period. A tenant with a Lease for less than six (6) months is not deemed to be a Resident for any purpose under the Ordinance, and is not entitled to receive an IVGID Recreation Pass. A residential Tenant must present a written lease agreement in the name of the Tenant, or with the Tenant listed as one of the persons authorized to live on the property, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a Residential Tenant ceases to be a Resident of a Parcel within the boundaries of the District, the Owner must immediately notify the District and the IVGID Recreation Pass must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass in the name of a former Residential Tenant, upon notification of termination of tenancy.

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35. Tenant means a Residential Tenant or a Commercial Tenant which leases a property (with a valid lease) within the District for a lease term of six (6) months or longer.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

~~36.27-~~ Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation Facility Fee, is eligible to receive Recreation Privileges as set forth in this Ordinance. ~~so long as the assessment on that parcel is current. Notwithstanding the foregoing sentence, only Parcels which were located within the District as of June 4, 1968, May 30, 1968 date), and which are assessed by the District and have paid and continue to pay a Recreation Fee which includes a Beach Fee, are eligible to receive a IVGID Recreation Pass with Beach Privileges.~~

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~~37.28.~~ Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Facility Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges.

~~38.29.~~ Tenant/Resident Eligibility. All residents are eligible for an assignment of recreation privileges, provided that they have proof of residency. All Tenants of Parcels located within the boundaries of the District, who are Residents, with a Lease of six (6) months or more, are eligible to receive an Assignment of Recreation Privileges available to the Parcel that they are renting, provided that they have proof of residency and upon the execution of the District Assignment documents as described in Article IV below.

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~~39.0.~~ Available Recreation Privileges. Every eligible parcel/Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards.

ARTICLE IV. APPLICATION PROCEDURES

~~40.31.~~ Application. Application for Recreation Privileges must pertain to a specific, eligible Parcel. An application will be accepted when: (a) filed on the Application Form provided by the District; (b) when accompanied by proof of ownership as set forth in Paragraph/Section 41.32 below; (c) and when signed by any Owner of the Parcel; and (d) if in the name of other than the Owner, accompanied also by an Assignment form. The form(s) must be filed with the District's Parks and Recreation office, in person, by fax, or by mail, prior to any issue of Recreation Privileges as provided by this ordinance/Ordinance.

4132. Proof of Ownership. Proof of ownership shall be made by presentation of a government issued photo identification together ~~in one with one~~ of the following forms:

(a) Written copy of legal deed of title to the Parcel.

(b) Confirmation of ownership by the District of the Parcel from the County Assessor's office.

~~(c) Confirmation of ownership by the District from a local title company.~~

4233. Proof of Residence. Proof of residence shall be made by submitting a in one, or more, of the following forms:

~~(a) Written copy of legal lease signed by Pparcel Oowner and Tenant, or authorized agentAgent, along with written certification on the IVGID Assignment form signed by the Parcel Owner representing that the Assignee is a Tenant, together with one or more of the following forms:-~~

~~(a**b**) Valid Nevada Driver's License indicating current street address within the District.~~

~~(b**e**) Verifiable copies of a current utility (phone, electric, water and sewer, etc.) bills in Aassignee's name or written certification by the person named on the Lease that the Assignee is a co-tenant.~~

~~(d) Valid Washoe County, Nevada, voter's registration card.~~

~~(d) All confirmation must be by written document. Written documents need not be certified except for those signed by Owner; however, the District may require further confirmation of uncertified documents.~~

4334. Proof of Commercial Tenancy. Proof of commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the Pparcel Oowner, or authorized agentAgent, and Tenant for a period of six (6) months or longer; and (ii) copy of a current utility bill (phone, electric, water or sewer, etc.) in Commercial Tenant's name; and (iii) proof that the individual to receive the Recreation Privilege is a Resident in the case of an IVGID Recreation Pass, but not a Recreation Punch Card; and (iii) proof that the individual holds one of the positions eligible for Assignment (i.e., a Principal or owner of the entity who is a Resident, or to a commercial tenant corporate officer who is a Resident).- Confirmation must be by written document. Written documents need not be certified; however, the District may require further confirmation of uncertified documents.

4435. Application Acceptance. Application will not be accepted on any Pparcel if another valid Pparcel Oowner or resident Apap application already exists on that parcelParcel. Any Aap application will expire with a change of ownership, residency or tenancy where no party listed on the

application continues ownership, residency or tenancy. Upon proof of such change to the satisfaction of the District in its sole discretion, and cancellation of the prior IVGID Recreation Passes, Recreation Punch Cards and prior rights. Notwithstanding the foregoing statement, in the case of a change in tenancy, a change in rights for Tenants can only be made every six (6) months, for District administrative purposes and convenience. Additionally, any prior Recreation Punch Cards that have been issued to a prior Owner in a fiscal year, will not be reissued by the District to the new Owner until the next fiscal year.

4536. Application Approval. Upon review and verification of the Aapplication by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Aapplication. It is the Aapplicant's responsibility to provide the District with all information required for approval, including but not limited to the Owner's signature, as required by District forms.

46.37. Application Amendment. —To update information on the Aapplication, an approved Aapplication may be amended by any verified Owner of the Pparcel, whether or not that Owner signed or submitted the original Aapplication form.

ARTICLE V. ASSIGNMENT OF PRIVILEGES

4738. Assignment Procedures. Assignment ~~—of R~~recreation Pprivileges will be accepted when filed on the District Assignment Form and ~~—when accompanied by an approved application~~approved application, or when an approved Aapplication is already on file but has been cancelled, and when signed by any Owner listed on the application. ~~or any listed owner's designated agent.~~ The Aassignment form must be filed with the District's Recreation office, in person, by fax, by email, by digital signature, or by mail, and the District may rely upon a copy of the Owner's signature when an original Owner's original signature is not supplied. When ~~—there is an A~~assignment of Rrecreation Pprivileges, the Parcel~~property~~ Owner ~~and A~~assignor must agree to~~shall~~ be jointly and severally liable with Aassignee(s) respecting any sums of money Aassignee(s) owes the District related to the use of Rrecreation Facilities, damage to recreation facilities and persons and property of other persons, fees or sums owed for~~including~~ the use of all District-owned meeting facilities, and any fines. All Assignments must be for a minimum of six (6) months. ~~—If an individual assigned a IVGID Recreation Pass ceases to be a Tenant, the Owner is responsible for and shall immediately advise the District so that the District can cancel the Recreation Privileges, and the IVGID Recreation Pass must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another pass cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience~~

4839. Agent Designation ~~—~~Any Owner listed on an approved application may designate an Aagent by filing and executing an Agent Authorization Form, for processing paperwork and for accepting IVGID Recreation Passes. However, the Owner must sign the Assignment and the Application, and thereby agree to be jointly and severally responsible

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for all fees, fines, and monies owed to the District by the Tenant and for all damages and loss caused to the District and others by the Assignee. An Owner may only designate one Agent. The District Agent form must be filed with the District's Parks and Recreation office, in person, by fax, by email, by digital signature or by mail. Upon review and verification of the Agent form by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the form. It is the Owner's responsibility to provide the District with all information required for approval. For clarity, the Owner is responsible for all acts of the Agent and of the Assignee and Guest, and for all representations of the Agent and the Assignee. The Agent shall be a family member as set forth on the Family Tree, Exhibit "A" or a licensed Nevada Division of Real Estate property manager or licensee.

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~~40. Multi Parcel Agent Designation. If one agent is to serve as a representative of all units in a multi parcel complex, an Agent Authorization Form signed by the president of the appropriate homeowners' association and a petition signed by owners representing at least two-thirds (2/3) of the affected parcels must be filed with the District's Parks and Recreation office, in person, by fax, or by mail.~~

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~~491. Assignment Acceptance by District. An Assignment will not be accepted by the District, on any parcelParcel, if another valid and outstanding Assignment already exists on that parcelParcel. An Assignment will expire with a change of ownership, where no party listed as Assignor on the application continues as owneran Ownership. of the Parcel. The Assignment form must be signed by the Owner, not by an Agent on behalf of an Owner.~~

~~5042. Privileges Assignable - Residential Parcels. Every eligible residential parcelParcel may receive any combination of up to five (5) Cards that are IVGID Recreation Passes or Recreation Punch Cards. ~~An IVGID Recreation Pass may be assigned to any property O~~wner's eligible family member as set forth on the Family Tree at Exhibit "A", or to a Tenant who/which also qualifies under this Ordinance. ~~resident, or resident's eligible family member.~~~~

~~5143. Privileges Assignable -- Commercial -- Parcels. Every eligible commercial parcelParcel may receive any combination of up to five (5)Cards that are IVGID Recreation Passes and/or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to any individual property Owner's family member as set forth on the Family Tree at Exhibit "A", or if the commercial tenant is an entity, to a Principal or owner of the entity who is a Resident, or to a commercial tenant corporate officer who is a Resident.~~

~~5244. Assignment Approval. Upon review and verification of the Assignment by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Assignment. It is the Owner's ~~or agent's~~ responsibility to provide the District with all information required for approval, either from the Owner directly or the Owner's~~

Agent, but the Owner is ultimately responsible for the accuracy and truthfulness of all information and representations provided.

5345. Assignment Amendments. —To update information, the Assignment may be —amended, and may only be amended, by the person signing the original Assignment form. —Provided, however, that any Owner listed on the approved application or a designated agentAgent of any listed Owner may add names of persons to be assigned Recreation Privileges, to the extent additional privileges are available, so long as the Owner agrees to remain responsible, and so long as no changes are made to add individuals to get Recreation Privileges in less than six (6) month intervals.

ARTICLE VI. IVGID RECREATION PASS
(ADDITIONAL SPECIAL PROVISIONS CONCERNING BEACH ACCESS AND BEACH ACCESS PRIVILEGES ARE DESCRIBED IN ARTICLE VII BELOW)

5446. An IVGID Recreation Pass, subject to the other conditions and restrictions of this ~~recreation pass~~Ordinance, provides the Pass Holder:
a. ~~free admission to all District-owned beaches; and~~
a.b. reduced season pass rates, at District-owned ski, and tennis facilities; and
b. reduced daily rates at District-owned golf, ski and tennis facilities; and
c. reduced yearly, quarterly, monthly, or weekly membership rates at District-owned Recreation Center; and
d. reduced daily rates at the District-owned Recreation Center; and
e. reduced rates for the rental of the Chateau, Aspen Grove Community Building, Diamond Peak Ski Lodge, Recreation Center, and District-owned athletic fields; and
f. g. ~~watercraft launching access at the District-owned boat ramp, for a fee; and~~
g. The ability to bring guest(s) access to District-owned Bbeaches for a fee, when accompanying an IVGID Recreation Pass Holder; and
h. any other Rrecreation Pprivileges determined by the Board.

5547. Term of Pass Issuance. The IVGID Recreation Pass of any person will be limited to a term of not less than six (6) months or more than five (5) years. If no term is specified, the minimum six-month term shall apply.

5648. IVGID Recreation Pass Expiration. An IVGID Recreation Pass expires when:
a. the stated expiration date has been exceeded; or

b. the ~~parcel~~Parcel changes ownership, in which case the former Owner must return his/her/its IVGID Recreation Passes to the District; or ~~or~~

c. the IVGID Recreation Ppass is withdrawn or reassigned to another individual by the Oowner or his agentAgent; or

d. payment of the District Recreation Fee is delinquent, or

e. the IVGID Recreation Ppass is voided pursuant to this ordinanceOrdinance; or-

f. the lease of a Tenant expires or terminates, with or without notice to IVGID from the Owner.

5749. No Ability to Transfer IVGID Recreation Passes. ~~All IVGID Recreation Passes shall be issued for the sole use of the pass holder and are non-transferable. If an IVGID Recreation Pass is transferred, lent, given, sold, offered or used by a person other than the individual identified on the IVGID Recreation Pass, the violation of this paragraph 49 of this Ordinance 7 will result in immediate sanctions against the offending Parcel Owner, including but not limited to, in the case of knowing or willful violation of this Ordinance, up to the immediate loss of the IVGID Recreation Pass and the Pass Holder, and loss of all of their IVGID Recreation Privileges for a period of up to one (1) year, or longer, from the date the IVGID Recreation Pass is cancelled by the District, as determined by the General Manager, in his sole and absolute discretion.~~

580. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the Ppass Hholder to:

a. renews his/her pass on or before the expiration date shown on the pass;

b. report lost, stolen, or destroyed passes;

c. returns all valid passes when eligibility to use passes has expired or when asked by the District to surrender the passes;

d. be responsible for the conduct of his/her Gguests and Assigns, and to inform Guests and Assigns and assure compliance by the IVGID Recreation Pass Holder and his/her Guests and Assigns with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's the guests' use of the District's Recreation Ffacilities, or the guests' presence in, or at, or use of the Recreation Ffacilities.

e. be responsible to secure his/her IVGID Recreation Pass and never allow or authorize another individual to use it for any purpose whatsoever.

591. Lost/Stolen IVGID Recreation Pass. A charge of ~~\$15.00~~ per Cardpass, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to replace any IVGID Recreation Pass that is lost or stolen prior to its date of expiration.

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6052. Reassignment —Fee. —Reassignment will not be allowed within the initial six months of pass issuance except for the following conditions: (a) the ~~parcel~~Parcel on which the pass is issued changes title; or (b) the passholder is deceased, ~~;~~ ~~and (c) other circumstances that the Director of Parks & Recreation deems appropriate.~~ In the event of a reassignment where the issued passes are not returned, there will be a charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, of \$15.00 per pass assessed to the ~~parcel~~Parcel Owner. New passes will not be issued for any other individuals unless this fee is paid or the passes are returned.

6153. Ownership —Transfer —Fee. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, of \$25.00 per parcel will be assessed to the new Owner of a ~~parcel~~Parcel if the IVGID Recreation Passes issued on the ~~parcel~~Parcel are not returned to the District when a property changes ownership.

ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

62. It is the intent of the District to adopt provisions under this Article VII to comply with the Deed dated June 4, 1968, including but not limited to page 1 line 28 - page 2, line 7, which states that the beaches "shall be held, maintained and used by grantee, its successors and assigns, only for the purposes of recreation by, and for the benefit of, property owners and their tenants...and as the Board of Trustee of said District may determine, the guests of such property owners..." —Further, the Deed provides that "the Board of Trustees shall have the authority to ~~control, regulate, maintain and improve said property.~~" Therefore, rules and implementation of rules and regulations of the Beaches will be reviewed by the District Board from time to time, separate and apart from review of the entire Ordinance 7, to assure such reasonable compliance and efficient operations and maintenance.

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63. IVGID Recreation Pass Holders have unlimited access to the Beaches for themselves and may bring ~~an unlimited /limited number of~~ Guests to the Beach if the ~~passholder~~Guests accompany them and pay the District Beach Guest fee. Recreation Punch Cards may be given to Guests who may have Beach Access up to the total dollar credit on the Recreation Punch Card, and the Owner need not accompany such Guests. Each Guest accessing the Beaches shall pay the applicable Beach Guests access fee.

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64. Access to Beaches under the Beach Deed: Persons who do not have an IVGID Recreation Pass in their name may only access the Beaches if they are in possession of a Recreation Punch Card with sufficient remaining funds to pay their Guest fee or if they ~~are~~Guestsare Guests accompanying an Owner at the entrance gate, and in compliance with the provisions of this Articles VII governing Guest Access. —The Beaches are not open to the public.

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69. Marketing of Beach Access is prohibited. —No IVGID Recreation Pass Holder ~~or their Guests~~ shall market or authorize the marketing of Beach Access for any commercial ~~or personal~~ purposes or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreation Pass Holder.

~~(Waiting to hear from attorney if reimbursement for Guest access fee only is permissible.)~~

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ARTICLE ~~VIII~~^{VI}. RECREATION PUNCH CARD

7054. A Recreation Punch ~~—~~Card provides the cardholder with a face value of ~~R~~recreation ~~P~~privileges, determined by the Board, which may be applied toward:

a. ~~the difference between the resident rate and T~~the ~~guest~~Guest rate for daily ~~B~~beach ~~A~~access, daily boat and jet ski launching; and

b. the difference between the resident rate and the retail or nonresident rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; ~~and and~~ (May change to reflect the ability to but down up to the entire rate per 70d)

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~~c~~^c. the difference between the resident rate and the retail or nonresident rate for any other recreation use fee or rental fee as may be determined by the ~~Board~~Board. (May change to reflect the ability to but down up to the entire rate per 70d)

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d. To buy down up to the entire amount of an access fee to District Recreation Venues and Facilities and Programs.

7155. Expiration Date. —Recreation Punch Cards shall have a term of one year beginning on ~~June~~ May 1. All Recreation Punch ~~—~~Cards expire on the ~~31st day of May first April 30th~~ following the date of issuance, regardless of when issued during the course of that year.

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~~7256.~~ Transferability. —Recreation —Punch Cards are issued against the ~~parcel~~Parcel and are transferable to anyone who is a Guest of an Owner who was issued the Recreation Punch Cards. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner. Recreation Punch Cards cannot be given to or transferred to other Parcel Owners to use for their Guests or used for purposes of other Parcel Owners, and such use will constitute Misconduct under this Ordinance 7, subject to sanctions as set forth below. Recreation Punch Cards are numbered and tied to a specific Parcel and the Parcel Owner to whom the Recreation Punch Card is tied is responsible for the actions and inactions of the Guest, as more fully discussed in Article XI, Paragraph 84 of this Ordinance.

~~7357.~~ Replacement. —Recreation Punch Cards will not be replaced if lost, stolen, destroyed or if the dollar value is exhausted~~used up~~.

~~74.58-~~ Exchange —for Recreation Pass. —Once the Recreation Punch Card is used, it can be exchanged for a Recreation Pass only if all amounts that appear to be punched are paid for by the card holder and a \$15.00 invalidation fee is paid to the District. Transfer of Parcel. To the extent that a Parcel is transferred, and the prior Owner has acquired Recreation Punch Cards from the District for a fiscal year, those Recreation Punch Cards will be invalidated regardless of the balance remaining prior to the issuance of any Recreation Punch Cards to the new Parcel Owner. must be transferred by the prior Owner to the new Owner and the District is not involved in this transfer. Partially used Recreation Punch Cards already issued for a prior year cannot be turned in for new Recreation Punch Cards during the fiscal year, and to the extent that funds have been used on Recreation Punch Cards, no further funds will be added to those Recreation Punch Cards for the balance of the fiscal year.

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~~75.59-~~ Refund. The Recreation Punch Card has no monetary exchange value and therefore cannot be returned to the District for any form of refund or credit.~~7~~

~~76.~~ Each Owner or the Owner's Agent are responsible for procuring and distributing Recreation Punch Cards to Guests of the Owner, and the District does not act as a concierge to assist with Guest use or access to Recreation Punch Cards. Each Owner or the Owner's Agent must inform the Guest as to the rules and procedures with respect to the use of Recreation Punch Cards. ~~except as provided, in paragraph 58 hereof.~~

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ARTICLE IX. GUEST ACCESS

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~~77.~~ District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access.

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a. Guests at the Championship and Mountain Golf Courses: There are different rates for Resident/IVGID Pass Holder Rate, Guest

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rate (must be present with an IVGID Pass Holder, Hyatt rate and non-IVGID Pass Holder rate).

b. Guests at Diamond Peak, Recreation Center, Tennis Center and Community Programing have an IVGID Pass Holder Rate and a Non-IVGID Pass Holder Rate.

c. Beach access requires that a Guest fee be paid for every Guest entering the Beaches, including Guests on boats that are being launched at the boat launch. Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder, or if they have a Recreation Punch Card with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for the Guest.

d. Where Owners pay the guest access fee for their guests, the Owners may seek reimbursement from their guests for said fee, and doing so is not a commercial activity.

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ARTICLE X. UNBUILDABLE LOTS

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78. Unbuildable lots that do not have Beach Access Privileges, as of June 1, 2022 will not be eligible for Beach Access Privileges, IVGID Recreation Passes or Recreation Punch Cards.

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79. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022, will continue to receive Recreation Privileges as long as the current Owners own the lots, but not after death, sale or other transfer of the lot, and only so long as the Recreation Fee continues to be assessed and is paid in full.

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80. No unbuildable lots may be subdivided to produce additional Parcels that would receive in excess of the five (5) IVGID Recreation Passes for the unbuildable lot as itwhich existed as of it existed in May 30, 1968. Except as set forth in the next paragraph 8174, the district will not issue more than five (5) IVGID Recreation Passes for an unbuildable lot as it existed as of May 30, 1968. Notwithstanding the foregoing, if a formerly unbuildable lot, is deemed by the County to be buildable and a residence or commercial property is built on that lot in the future, that Parcel will become eligible for Recreation Privileges.

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81. Unbuildable lots that have been subdivided to produce additional Parcels in the past and are receiving in excess of the 5 Recreation Passes (if any), will be grandfathered to the extent they are currently receiving in excess of the five (5) IVGID Recreation Passes that would have been allocated to that Parcel as it existed as of May 30, 1968, so long as the current Owners own the Parcel, but this right shall not survive the ownership of the current Owners.

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ARTICLE XIVIII. GENERAL USE REQUIREMENTS

~~60. Use of Recreation Pass and/or Card at Golf. A maximum of five (5) Recreation Passes per parcel can be used to obtain discounts for daily access for the District-owned golf courses. No other Recreation Passes can be used to obtain daily discounts at the District-owned golf courses, beyond the five.~~

~~8261. IVGID Recreation Pass or Card Ownership. All Recreation Passes and Cards are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the IVGID Recreation Pass holder. or card holder.~~

~~8362. Deed Restrictions. For clarity, Parcels annexed to the District after May, 30, 1968, are not eligible for District beach access as per deed restrictions listed on the Beach Deed property.~~

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~~8463. Assumption of Risk and Indemnity. In order to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, each The Owner and IVGID Recreation Pass Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged:~~

~~(a) the IVGID Recreation Pass Holder is voluntarily using the Recreation facilities,~~

~~(b) the IVGID Recreation Pass Holder assumes all risk of personal injury to himself/herself and to his/her Assignees and Guests, and of loss and damage to, his/her/their personal property resulting from use of the Recreation facilities; and~~

~~(c) the IVGID Recreation Pass Holder and Owner agrees to defend, indemnify and hold the District harmless from and against any and all loss, liability, claims and damage caused by Owner, IVGID Recreation Pass Holder or an Assignee or Guest of Pass Holder to the District, to the District's Property or to third parties, arising out of actions or inactions of Pass Holder or Pass Holder's Assignee's and Guests. or card holder assumes all risk of personal injury to himself and loss of, or damage to, his personal property resulting from use of the recreation facilities.~~

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~~8564. Fraudulent Use. False or misleading information to obtain a Recreation Punch Card or IVGID Recreation Pass, or any fraudulent use of such card or pass, including but not limited to, providing false information in connection with the acquisition of an IVGID Recreation Pass or Punch Card; an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application, to the fact that an Applicant allegedly has a valid and enforceable lease when the applicant does not; or obtaining an Additional Pass for persons who are not Tenants and are outside of the Family Tree on Exhibit "A", will be grounds for voiding one, or more or all Recreation Privileges issued against the parcel/Parcel for a period of up to one year, or in the event of multiple or repeated violations, for a longer period of time. The District reserves the right to pursue any other disciplinary and legal action.~~

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Because fraudulent use is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.

8665. Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes. It is strictly forbidden for any IVGID Recreation Pass Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards. Any such sales of privileges, passes, or cards is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the parcel/Parcel for a period of up to one year, and in the event of multiple or repeated violations for a longer period of time. The District reserves the right to pursue any other disciplinary or legal action against the Owner, the IVGID Recreation Pass holder or the Punch Card Holder, including but not limited to issuing fines against Owners of up to \$_____ per incident. Because selling and otherwise allowing others to improperly use Recreation Privileges ~~this~~ is such a serious action with such serious adverse consequences to the District and others, ~~or~~, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.

8766. Misconduct. Use of the District's facilities by any IVGID Recreation Ppass Hholder or Punch Ceard holder is a privilege. For misconduct or violation of the provisions of this Ordinance, an IVGID Recreation Ppass Hholder or Recreation Punch Ceard Hholder may be removed from the Recreation Venues and Ffacilities and/or his/her Recreation Pprivileges, including the immediate —confiscation of the IVGID Recreation Pass or Recreation Punch Card, which may be suspended for any period deemed appropriate by the District including up to one year, or in the event of multiple or repeated violations, a longer period of time, or those privileges may be revoked, at the District's sole discretion. Misconduct includes but is not limited to:

- a. failure to abide by any rule, policy, procedure, or regulation established by the District and all such supplemental rules, policies, procedures, or regulations established for each recreational facility; or
- b. violation of any law or District ordinance; or
- c. disorderly and/or abusive behavior; or
- d. excessive or improper use of alcohol and/or drugs on Recreation Facilities; or
- e. vandalism or any other form of property damage at Recreation Facilities; or
- f. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or

g. violation of any provision of this Ordinance 7, including but not limited to the provisions prohibiting commercial use of the Beaches and the boat launch at Ski Beach.

The District may in its sole discretion hold the parent(s), conservator, or guardian of a child who engages in willful misconduct ~~may be~~ jointly and severally liable for the resulting damage. (NRS 41.470, as amended.)

8867. Disciplinary Procedures for Misconduct.

a. Incident Report. A ~~District~~ employee may, in a timely fashion, submit a written incident report of facts within that employee's own, personal knowledge concerning the alleged misconduct of ~~an user~~Alleged Violator, regardless of whether that ~~user~~Alleged Violator was removed from the premises for that same alleged misconduct.

b. Removal. ~~Under exigent circumstances, A~~ District employee may request that remove an userAlleged Violator leave from District property or District Venues, in circumstances where there is a threat of bodily harm to a person or a risk of property damage to District owned facilities, and/or a persistent refusal to obey Ordinance 7, an applicable law and/or policies, procedures or regulations of the District (circumstances requiring removal). If the Alleged Violator does not voluntarily leave when requested to do so, the District employee will request that, with or without the assistance of the Washoe County Sheriff's Office remove the Alleged Violator from the District's property or a District Venue. ~~Exigent circumstances include but are not limited to a threat of bodily harm, to him/herself or others, a risk of property damage, and/or a persistent refusal to obey the law and/or policies and procedures, or regulations of the District.~~

(1) Washoe County Sheriff Assistance. The District may request at any time the assistance of the Washoe County Sheriff's Office in maintaining order.

(2) Incident Report. The employee(s) involved in the removal shall file an incident report with the department head of that facility within 24 hours of the occurrence.

c. Suspension, Revocation, or Other Disposition.

(1) Department Head. Within a reasonable time, following receipt of an incident report, the ~~Department Head~~Director of Parks and Recreation may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the Director of Parks and Recreation~~Department Head~~ shall provide the ~~user~~Alleged Violator with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the ~~user~~Alleged Violator with the date, time and place at which the ~~user~~Alleged Violator may appear before the Director of Parks and Recreation, Department Head and the accusing employee(s), to respond to

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the claims and to explain the userAlleged Violator's position concerning the incident.

(a) Notice. The written notice shall be signed by the Director of Parks and Recreation~~Department Head~~ and mailed, certified return receipt requested, to the District's record address of the userAlleged Violator. Attached to the notice shall be a copy of the incident report(s). If the userAlleged Violator is a minor, an additional copy of the notice shall be mailed to the parent(s) or person(s) in loco parentis of the userAlleged Violator-~~minore~~child.

(b) Hearing. Within five (5) business days of mailing the written notice, unless otherwise agreed by the Director of Parks and Recreation~~Department Head~~ and the userAlleged Violator, the Director of Parks and Recreation~~Department Head~~ shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this hearing, the employee(s) bringing the charges shall provide testimony and the userAlleged Violator shall have opportunity to respond and explain. At the close of the hearing, the Director of Parks and Recreation~~Department Head~~ may render his/her opinion orally or take the matter under submission. The Department Head-Director of Parks and Recreation shall deliver a written decision concerning the allegations and any resulting suspension or revocation within ~~fivetwe~~ (52) business days following the hearing.

(c) Decision. The Director of Parks and Recreation~~Department Head~~ shall include findings of facts, conclusions of misconduct, and sanction/penalty, if any imposed, in the decision; additionally, the Department Head-Director of Parks and Recreation shall inform the userAlleged Violator in the decision of the userAlleged Violator's right to appeal the decision to the District's General Manager. Such disposition shall include, but not be limited to, the following: suspension, revocation, reprimand (oral or written), or a determination of no action of no misconduct.

(d) Notice of Appeal. In order to avail him/herself of the right to appeal to the General Manager, the userAlleged Violator must so inform the General Manager by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within ~~tentwe~~ (102) business days of issuance of the written opinion.

(2) District General Manager. Within ~~five-twenty~~ (205) business days of the userAlleged Violator's notice of appeal letter, the General Manager shall hear the userAlleged Violator's appeal. Also, at this hearing shall be the charging employee(s) and the deciding Department Head, to respond to the userAlleged Violator's assertions. The General Manager shall render his/her written decision within ~~fivetwe~~ (52) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole

or in part, the Department Head's decision. The General Manager shall advise

the ~~user~~Alleged Violator in this written decision of the ~~user~~Alleged Violator's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the ~~user~~Alleged Violator must so inform the Board by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within ~~ten~~five (105) business days of issuance of the written opinion from the General Manager.

(3) Board of Trustees. The Board of Trustees shall hear the ~~user~~Alleged Violator's duly agendized appeal at the Board's next regularly scheduled public meeting. (NRS 241.030 (3) (d)) Nothing contained in the Chapter 241 shall require that any meeting be closed to the public.) ~~This hearing shall be attended by Also, at this hearing shall be the charging employee(s), the deciding Director of Parks and Recreation Department Head, and General Manager, and if requested by the District the District's counsel, to respond to the userAlleged Violator's assertions. If the Director of Parks and Recreation and the General Manager cannot attend the next regularly scheduled meeting, the hearing shall be held within thirty (30) days of the District's receipt of the appeal, or the Alleged Violation shall be expunged.~~ The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final.

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d. Right of Representation. The ~~user~~Alleged Violator may enlist the assistance of legal counsel, of the ~~user~~Alleged Violator's choice and at his/her expense, at any and all stages of these proceedings.

e. Reservation. Nothing herein shall preclude the District from utilizing any and all legal and/or equitable remedies, in the stead of or in addition to the present procedure.

~~8968.~~ Other Issuance. ~~Save and except as provided in or required by the provisions of the Beach Deed, Nothing in this Ordinance does not apply to or shall prevent the discuss the~~ District from issuing ~~Recreation P~~privileges to employees ~~or former~~ Board members, ~~or anyone else,~~ in the past, present or future, as approved by the Board of Trustees, ~~from time to time; Such privileges shall be the subject of a separate Board policy or policies or ordinance, approved by the Board. Notwithstanding the foregoing, no Beach Privileges may be granted to any employee or Board members, past, present or future, that are contrary to or in violation of the Beach Deed.~~

~~9069.~~ Purchase of Additional IVGID Recreation Passes or Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (Recreation5) IVGID Recreation Passes or Recreation Punch Cards or a combination thereof, the Owner may ~~do so by paying an additional fee as set by the Board, equal to one-fifth of the current~~

~~District Recreation Fee~~ for each IVGID Recreation Pass or Recreation Punch Card for the ~~parcel~~Parcel in question. Additional IVGID Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in paragraph 48 hereof. Out of the available five (5) Additional Cards, up to three (3) Additional IVGID Recreation Passes can be Additional IVGID Recreation Passes that can only be purchased for eligible Ffamily Mmembers listed within the Family Tree, e inof the first degree of consanguinity, parcel owners on Exhibit "A". or residents. Additional Recreation Punch Cards are valid from the date of purchase until the thirty-first (31st) day of May~~first April 30th~~ following the date of purchase and can be used by any individual. Additional IVGID Recreation Passes or Recreation Punch Cards cannot be purchased for Ccommercial parcel~~Parcels~~ and their Ttenants.

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An application for Aadditional IVGID Rrecreation Ppasses or Additional Recreation Cards must be filed with the District's Parks and Recreation office. The number and relevant information concerning these Additional IVGID Recreation Passes and Recreation Punch Cards shall be separately tracked electronically on an annual basis (by fiscal year) made available by the District to the Board and to the Public, so that the availability of Additional IVGID Recreation Passes and Additional Recreation Punch Cards can be reviewed annually as to the appropriateness of this provision for the purchase of Additional Passes and card. Additional IVGID Recreation Passes do not increase the number of Guests allowed per Parcel if the District imposes any limit on the number of Guests per Parcel or per IVGID Recreation Pass. Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the Owner or for another Owner or the purchasing Parcel Owner and the receiving Parcel Owner will be subject to sanctions set forth for Misconduct in this Ordinance. A maximum of five (5) IVGID Recreation Passes per Parcel can be used to obtain discounts for daily access for the District-owned golf courses. Additional IVGID Recreation Passes and Additional Recreation Punch Cards purchased by Owners in excess of the initial five cannot be used to obtain daily discounts at the District-owned golf courses. ~~Additional IVGID Recreation Passes cannot be used to obtain an IVGID Recreation Pass for a Domestic Partners or any individual beyond the first degree of consanguinity.~~

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9170. Personal Identification. Prior to issuance of any recreation privilege, identification of the person receiving the privilege may be required in the form of a valid government issued photo identification card, such as an automobile driver's license.

9271. Administration. The General Manager may from time to time recommend to the Board that the Board of Trustees adopt, amend, or rescind rules consistent with this Ordinance. The General Manager shall hold the final authority to interpret this Ordinance and rules adopted thereunder. Such authority shall include the application of

this ~~O~~rdinance and rules to specific people, ~~parcel~~Parcels, and circumstances. The day- to-day administration of this ~~O~~rdinance is hereby delegated to the Director of Parks and Recreation; provided however no changes or expansions can be made to this Ordinance, except as approved by the Board of Trustees.

ARTICLE ~~XIII~~X. AMENDMENTS

~~9372.~~ Modification of Privileges. —The ~~R~~ecreation ~~P~~rivileges issued under this ~~o~~rdinanceOrdinance shall be modified by the terms of any amendments to this ~~o~~rdinanceOrdinance subsequently adopted by the Board. Nothing in this ~~o~~rdinanceOrdinance shall be deemed to limit the Board's discretion to modify the terms of this ~~o~~rdinanceOrdinance or the application of any such modification to IVGID Recreation Passes, Recreation Punch Cards and other ~~R~~ecreation ~~P~~rivileges outstanding, including alterations in the terms or expiration dates thereof. Nothing in this Ordinance shall grant any permanent rights or privileges to any person or Parcel or Owner, and all rights and privileges set forth herein are subject to the control of, regulation by, and change by the Board in its sole discretion.

~~9473.~~ Effective Date. The effective date of this ~~o~~rdinanceOrdinance was January 1, 1988is June 1, 2022. The terms of this ~~o~~rdinanceOrdinance applied to all ~~R~~ecreation ~~P~~rivileges that were outstanding on that date. The

~~95.~~ Director of Parks and Recreation is empowered to determine how to administer the application of this ~~o~~rdinanceOrdinance to existing privileges, except as set forth in Paragraph 96 below with respect to the application of this Ordinance to the Beaches and Beach Privileges.— The effective date of this amendment shall be June 1, 2022.~~March 26, 1998.~~ The Director of Parks and Recreation and the General Manager shall make reports available to the Board of Trustees as to the impact of the changes in this Ordinance on or before March 1 of each year, commencing on March 1, 2023, at a public meeting, so that the policies and procedures set forth in this Ordinance 7 dated June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7 dated June 1, 2022 will be reviewed by the General Manager and Director of Parks and Recreation, with the Board, which review shall include detailed usage information that shall be tracked electronically.

~~96~~ The Board shall set policy and direction on Beach Privileges, and the General Manager or if he/she so designates in writing to the Board of Trustees, the Director of Parks and Recreation, are empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee is empowered to administer the application of this Ordinance to all other Recreation Privileges.

FAMILY TREE

Add Domestic Partner to last level of Family Tree.

|

ATTACHMENT B -
REDLINE VERSION
WITH ALL CHANGES
ACCEPTED

PROPOSED
ORDINANCE 7 AS OF
APRIL 13, 2022

ORDINANCE NO. 7

**(As amended June 13, 1991;
November 17, 1993; May 8, 1995;
June 12, 1995; March 25, 1998 and
proposed on May 26, 2022)**

**An Ordinance Establishing Rates,
Rules and Regulations for IVGID
Recreation Passes and Recreation
Punch Cards by the Incline Village
General Improvement District**

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

Be it ordained by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, as follows:

ARTICLE I. GENERAL PROVISIONS

1. Short Title. This Ordinance shall be known and may be cited as the "Incline Village General Improvement District Recreation Pass Ordinance."
2. Words and Phrases. For the purpose of this Ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; all words in the singular number shall include the plural number; all words in the masculine shall include the feminine; and all words in the feminine shall include the masculine. Capitalized words are defined in Article II, Definitions, below.
3. Separability. If any section, subsection, sentence, clause or phrase of this Ordinance or the application thereof to any person or circumstances is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this Ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.
4. Posting. The adoption or any revision of this Ordinance shall be entered in the minutes of the Board and certified copies hereof shall be posted in three (3) public places in the District for ten (10) days following its passage.

ARTICLE II. DEFINITIONS

When used in this Ordinance, the following terms shall have the meanings defined below:

5. Affinity signifies the connection existing in consequence of marriage between each of the married persons and the blood relatives of the other.
6. Agent means the person designated by an Owner to represent the Owner in processing paperwork executed by the Owner and physically receiving any resulting IVGID Recreation Passes and Recreation Punch Cards on behalf of Owner and his/her/its Tenants and Assignees pertaining to the

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

Assignment of Recreation Privileges. Agents cannot sign documents on behalf of Owners, Tenants or Assignees wherein Owners, Tenants or Assignees either: (a) make representations to the District or (b) agree to indemnify the District or to assume risks as individuals or entities.

7. Applications means the District's form used to apply for Recreation Privileges.
8. Assignment means the execution of a District Assignment of Recreation Privilege form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit "A" or to a Tenant. Assignee means the person to whom an Owner has assigned Recreation Privileges. Assignor is the Owner assigning Recreation Privileges. A Tenant or a Family Tree Member cannot assign Recreation Privileges to another person or entity.
9. Beach Access means the rights and privileges of Parcel Owners to use and access Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, including but not limited to the privilege to launch watercraft at Ski Beach, and to provide admission for Tenants and Guests, as granted to Owners of Parcels identified in the Beach Deed dated May 30, 1968, conveying the Beaches to Incline Village General Improvement District and granting easements to Parcel Owners. The Beaches are restricted access Beaches and the original Beach Deed states in pertinent part, among other things, that the beaches are "for the use of property owners and their tenants . . . and as the Board of Trustees . . . may determine, the guests of such property owners." Beach Access is separate and distinct from other Recreation Privileges, and has additional rules, regulations, and restrictions as set forth in Article VII below.
10. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.
11. Beach Deed means that certain Deed made May 30, 1968, recorded in Book 324 at pages 192-194 in the books and records of Washoe County, a copy of which is attached hereto as Exhibit "B"
12. Board means the Board of Trustees of the Incline Village General Improvement District.

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

13. Card and Card Holder, is a Recreation Punch Card or an IVGID Recreation Pass, and the person who is in possession of a IVGID Recreation Pass or a Recreation Punch Card.
14. Commercial Tenant means an individual, or corporation, limited liability company (or similar entity) who/which rents, or leases, a commercial property located within the District for the purposes of conducting business or commercial activity, for a term of six (6) months or more.
15. Commercial Use of Beaches means using the Beaches for a commercial purpose or for compensation, and is strictly prohibited unless otherwise authorized by the District.
16. Consanguinity means a blood relationship.
17. County means Washoe County, Nevada.
18. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.
19. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
20. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States.
21. Family Tree means a social unit consisting of people related to the property Owner by marriage and to the extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses, as set forth on Exhibit "A" and incorporated here at by this reference. Persons listed on the Family Tree are eligible to be assigned IVGID Recreation Passes and Recreation Privileges, as more fully set forth below in Article IV of this Ordinance.
22. General Manager means the person appointed by the Board of Trustees as the General Manager of the District.

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

23. Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches.
24. Guest for Beach Access means any person invited by an Owner of a Parcel with Beach Access (as defined in the deed conveying the Beaches to Incline Village General Improvement District on June 4, 1968) to use the District owned Beaches. A property Owner or its Assignees, including Guests, can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches.
25. IVGID Recreation Pass means the non-transferable photo identification pass issued by the district for free access to District Beaches for those Parcels which have Beach Access, and for hourly, daily, and seasonal discounts at other District-owned Recreation Facilities. Subject to the familial limitations set forth in the Family Tree attached hereto as Exhibit "A", the district can sell up to three (3) additional IVGID Recreation Passes to eligible Parcel Owners for their use or for their IVGID Assignment to Family Members listed in the first degree of consanguinity on the Family Tree attached as Exhibit "A", as provided in Article IV.
26. Owner means any person/entity owning fee title to a Parcel within the District, or portion thereof, or any person in whose name the legal title to the property appears, in whole or in part, by deed duly recorded in the County Recorder's office, or any person exercising acts of ownership over the Parcel for the Owner as executor, administrator, guardian or trustee of the Owner. In the case of multiple ownership of a single Parcel, a Parcel shall be entitled to receive only the maximum number of IVGID Recreation Passes and Recreation Punch Cards for Privileges allocated to a single Parcel. In the case of a single Parcel with multiple Owners, or in the case of entity ownership, the multiple Owners or the entity shall designate to the District one (1) individual in writing to direct the District with respect to the issuing of the IVGID Recreation Passes and Recreation Punch Cards.
27. Parcel means a single plot of land within the District, with or without a dwelling or commercial building on it, or a multi-family Parcel that contains more than one Dwelling Unit as defined by the District Recreation Roll, which is assessed and pays a Recreation Facility Fee.
28. Pass Holder means an individual who has been issued an IVGID Recreation Pass or a Recreation Punch Card.

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

29. Recreation and Recreation Facility means any leisure or sports facility, program, or service owned, operated or provided by the District, including, but not limited to, Beaches, parks, playgrounds, athletic fields, trails, Nordic and alpine ski areas, golf courses, recreation centers, tennis courts, pickle ball courts, swimming pools, sports leagues, contests, events, classes, and special events. Notwithstanding the inclusion of "Beaches" within the definition of "Recreation", admission to, access to and use of the Beaches is further restricted to persons with Beach Access as set forth in the Beach Deed and Article VII of this Ordinance.
30. Recreation Punch Card means the transferable card for Recreation Privileges issued by the District to eligible Parcel Owners for use by their Assignees and Guests that can be used to pay some or all of access fees to various District Recreation Facilities and bears a dollar face value established by the Board each fiscal year. A Guest may use a Recreation Punch Card for Access to Recreation Facilities, with or without the accompanying Owner, as more fully described in Article VIII of this Ordinance. The District can sell Additional Recreation Punch Cards to eligible Parcel Owners or assignees for their personal use as provided in Article XI, Paragraph 90 only. A Recreation Punch Card is issued with a dollar value set by the District and cannot be re-filled during that fiscal year after the total dollar value for that fiscal year has been used up.
31. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
32. Recreation Privilege(s) means any privileges of recreation access or special rates afforded to Recreation Pass holders or Punch Card holders, including the privilege to provide admission for Guests, as provided for in this Ordinance 7. Beach Privileges are specifically limited as set forth in Article VII below. Golf Privileges are specifically limited as set forth in Article VIII below.
33. Resident means any:(i) Owner or Tenant of a residence or buildable lot that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial property that is located within the boundaries of the District, who resides within the District for purposes of voting within the District, and (iii) A Tenant who must have a lease of a property located within the District with a term of six (6) months or longer.

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

34. Residential Tenant means an individual who rents or leases for six (6) months or more, a residence on a Parcel located within the boundaries of the District, as defined above for the purposes of living in same, and is therefore eligible to receive an IVGID Recreation Pass to be issued for a minimum of a six (6) month period. A tenant with a Lease for less than six (6) months is not deemed to be a Resident for any purpose under the Ordinance, and is not entitled to receive an IVGID Recreation Pass. A residential Tenant must present a written lease agreement in the name of the Tenant, or with the Tenant listed as one of the persons authorized to live on the property, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a Residential Tenant ceases to be a Resident of a Parcel within the boundaries of the District, the Owner must immediately notify the District and the IVGID Recreation Pass must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass in the name of a former Residential Tenant, upon notification of termination of tenancy.
35. Tenant means a Residential Tenant or a Commercial Tenant which leases a property (with a valid lease) within the District for a lease term of six (6) months or longer.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

36. Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation Facility Fee, is eligible to receive Recreation Privileges as set forth in this Ordinance. Notwithstanding the foregoing sentence, only Parcels which were located within the District as of *May 30, 1968*, and which are assessed by the District and have paid and continue to pay a Recreation Fee which includes a Beach Fee, are eligible to receive a IVGID Recreation Pass with Beach Privileges.
37. Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Facility Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges.
38. Tenant Eligibility. All Tenants of Parcels located within the boundaries of the District, who are Residents, with a Lease of six (6) months or more, are

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eligible to receive an Assignment of Recreation Privileges available to the Parcel that they are renting, provided that they have proof of residency and upon the execution of the District Assignment documents as described in Article IV below.

39. Available Recreation Privileges. Every eligible Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards.

ARTICLE IV. APPLICATION PROCEDURES

40. Application. Application for Recreation Privileges must pertain to a specific, eligible Parcel. An application will be accepted when: (a) filed on the Application Form provided by the District; (b) accompanied by proof of ownership as set forth in Paragraph 41 below; (c) signed by an Owner of the Parcel; and (d) if in the name of other than the Owner, accompanied also by an Assignment form. The form(s) must be filed with the District's Parks and Recreation office, in person, by fax, or by mail, prior to any issue of Recreation Privileges as provided by this Ordinance.

41. Proof of Ownership. Proof of ownership shall be made by presentation of a government issued photo identification together with one of the following forms:

- (a) Written copy of legal deed of title to the Parcel.
- (b) Confirmation of ownership of the Parcel from the County Assessor's office.

42. Proof of Residence. Proof of residence shall be made by submitting a Written copy of legal lease signed by Parcel Owner and Tenant, or authorized Agent, along with written certification on the IVGID Assignment form signed by the Parcel Owner representing that the Assignee is a Tenant, together with one or more of the following forms:

- (a) Valid Nevada Driver's License indicating current street address within the District.
- (b) Verifiable copies of a current utility (phone, electric, water and sewer, etc.) bill in Assignee's name or written certification by the person named on the Lease that the Assignee is a co-tenant.

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- (c) All confirmation must be by written document. Written documents need not be certified except for those signed by Owner; however, the District may require further confirmation of uncertified documents.
43. Proof of Commercial Tenancy. Proof of commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the Parcel Owner, or authorized Agent, and Tenant for a period of six (6) months or longer; and (ii) copy of a current utility bill (phone, electric, water or sewer, etc.) in Commercial Tenant's name; and (iii) proof that the individual to receive the Recreation Privilege is a Resident in the case of an IVGID Recreation Pass, but not a Recreation Punch Card; and (iv) proof that the individual holds one of the positions eligible for Assignment (i.e., a Principal or owner of the entity who is a Resident, or to a commercial tenant corporate officer who is a Resident). Confirmation must be by written document. Written documents need not be certified; however, the District may require further confirmation of uncertified documents.
44. Application Acceptance. Application will not be accepted on any Parcel if another valid Parcel Owner or resident Application already exists on that Parcel. Any Application will expire with a change of ownership, residency or tenancy where no party listed on the application continues ownership, residency or tenancy. Upon proof of such change to the satisfaction of the District in its sole discretion, and cancellation of the prior IVGID Recreation Passes, Recreation Punch Cards and prior rights. Notwithstanding the foregoing statement, in the case of a change in tenancy, a change in rights for Tenants can only be made every six (6) months, for District administrative purposes and convenience.
45. Application Approval. Upon review and verification of the Application by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Application. It is the Applicant's responsibility to provide the District with all information required for approval, including but not limited to the Owner's signature, as required by District forms.
46. Application Amendment. To update information on the Application, an approved Application may be amended by any verified Owner of the Parcel, whether or not that Owner signed or submitted the original Application form.

ARTICLE V. ASSIGNMENT OF PRIVILEGES

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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47. **Assignment Procedures.** Assignment of Recreation Privileges will be accepted when filed on the District Assignment Form and when accompanied by an approved application, or when an approved Application is already on file but has been cancelled, and when signed by any Owner listed on the application. The Assignment form must be filed with the District's Recreation office, in person, by fax, by email, by digital signature, or by mail, and the District may rely upon a copy of the Owner's signature when an original Owner's original signature is not supplied. When there is an Assignment of Recreation Privileges, the Parcel Owner as Assignor must agree to be jointly and severally liable with Assignee respecting any sums of money Assignee owes the District related to the use of Recreation Facilities, damage to recreation facilities and persons and property of other persons, fees or sums owed for the use of all District-owned meeting facilities, and any fines. All Assignments must be for a minimum of six (6) months. If an individual assigned a IVGID Recreation Pass ceases to be a Tenant, the Owner is responsible for and shall immediately advise the District so that the District can cancel the Recreation Privileges, and the IVGID Recreation Pass must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another pass cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience
48. **Agent Designation.** Any Owner listed on an approved application may designate an Agent by filing and executing an Agent Authorization Form, for processing paperwork and for accepting IVGID Recreation Passes. However, the Owner must sign the Assignment and the Application, and thereby agree to be jointly and severally responsible for all fees, fines, and monies owed to the District by the Tenant and for all damages and loss caused to the District and others by the Assignee. An Owner may only designate one Agent. The District Agent form must be filed with the District's Parks and Recreation office, in person, by fax, by email, by digital signature or by mail. Upon review and verification of the Agent form by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the form. It is the Owner's responsibility to provide the District with all information required for approval. For clarity, the Owner is responsible for all acts of the Agent and of the Assignee and Guest, and for all representations of the Agent and the Assignee. The Agent shall be a family member as set forth on the Family Tree, Exhibit "A" or a licensed Nevada Division of Real Estate property manager or licensee.

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49. **Assignment Acceptance by District.** An Assignment will not be accepted by the District, on any Parcel, if another valid and outstanding Assignment already exists on that Parcel. An Assignment will expire with a change of ownership, where no party listed as Assignor on the application continues as an Owner of the Parcel. The Assignment form must be signed by the Owner, not by an Agent on behalf of an Owner.

50. **Privileges Assignable - Residential Parcels.** Every eligible residential Parcel may receive any combination of up to five (5) Cards that are IVGID Recreation Passes or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to any property Owner's eligible family member as set forth on the Family Tree at Exhibit "A", or to a Tenant who/which also qualifies under this Ordinance.

51. **Privileges Assignable – Commercial Parcels.** Every eligible commercial Parcel may receive any combination of up to five (5) cards that are IVGID Recreation Passes and/or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to any individual property Owner's family member as set forth on the Family Tree at Exhibit "A", or if the commercial tenant is an entity, to a Principal or owner of the entity who is a Resident, or to a commercial tenant corporate officer who is a Resident.

52. **Assignment Approval.** Upon review and verification of the Assignment by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Assignment. It is the Owner's responsibility to provide the District with all information required for approval, either from the Owner directly or the Owner's Agent, but the Owner is ultimately responsible for the accuracy and truthfulness of all information and representations provided.

53. **Assignment Amendments.** To update information, the Assignment may be amended, and may only be amended, by the person signing the original Assignment form. Provided, however, that any Owner listed on the approved application or a designated Agent of any listed Owner may add names of persons to be assigned Recreation Privileges, to the extent additional privileges are available, so long as the Owner agrees to remain responsible, and so long as no changes are made to add individuals to get Recreation Privileges in less than six (6) month intervals.

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ARTICLE VI. IVGID RECREATION PASS (ADDITIONAL SPECIAL PROVISIONS CONCERNING BEACH ACCESS AND BEACH ACCESS PRIVILEGES ARE DESCRIBED IN ARTICLE VII BELOW)

54. An IVGID Recreation Pass, subject to the other conditions and restrictions of this Ordinance, provides the Pass Holder:
- a. reduced season pass rates, at District-owned ski, and tennis facilities; and
 - b. reduced daily rates at District-owned golf, ski and tennis facilities; and
 - c. reduced yearly, quarterly, monthly, or weekly membership rates at District-owned Recreation Center; and
 - d. reduced daily rates at the District-owned Recreation Center; and
 - e. reduced rates for the rental of the Chateau, Aspen Grove Community Building, Diamond Peak Ski Lodge, Recreation Center, and District-owned athletic fields; and
 - f. watercraft launching access at the District-owned boat ramp, for a fee; and
 - g. The ability to bring Guest(s) to District-owned Beaches for a fee, when accompanying an IVGID Recreation Pass Holder; and
 - h. any other Recreation Privileges determined by the Board.
55. Term of Pass Issuance. The IVGID Recreation Pass of any person will be limited to a term of not less than six (6) months or more than five (5) years. If no term is specified, the minimum six-month term shall apply.
56. IVGID Recreation Pass Expiration. An IVGID Recreation Pass expires when:
- a. the stated expiration date has been exceeded; or
 - b. the Parcel changes ownership, in which case the former Owner must return his/her/its IVGID Recreation Passes to the District; or
 - c. the IVGID Recreation Pass is withdrawn or reassigned to another individual by the Owner or his Agent; or
 - d. payment of the District Recreation Fee is delinquent, or
 - e. the IVGID Recreation Pass is voided pursuant to this Ordinance; or
 - f. the lease of a Tenant expires or terminates, with or without notice to IVGID from the Owner.
57. No Ability to Transfer IVGID Recreation Passes. All IVGID Recreation Passes shall be issued for the sole use of the pass holder and are non-

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transferable. If an IVGID Recreation Pass is transferred, lent, given, sold, offered or used by a person other than the individual identified on the IVGID Recreation Pass, the violation of this paragraph **49** of this Ordinance 7 will result in immediate sanctions against the offending Parcel Owner, including but not limited to, in the case of knowing or willful violation of this Ordinance, up to the immediate loss of the IVGID Recreation Pass and the Pass Holder, and loss of all of their IVGID Recreation Privileges for a period of up to one (1) year or longer, from the date the IVGID Recreation Pass is cancelled by the District, as determined by the General Manager in his sole and absolute discretion.

58. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the Pass Holder to:

- a. renew his/her pass on or before the expiration date shown on the pass;
- b. report lost, stolen, or destroyed passes;
- c. return all valid passes when eligibility to use passes has expired or when asked by the District to surrender the passes;
- d. be responsible for the conduct of his/her Guests and Assigns, and to inform Guests and Assigns and assure compliance by the IVGID Recreation Pass Holder and his/her Guests and Assigns with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in, or at, or use of the Recreation Facilities.
- e. be responsible to secure his/her IVGID Recreation Pass and never allow or authorize another individual to use it for any purpose whatsoever.

59. Lost/Stolen IVGID Recreation Pass. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to replace any IVGID Recreation Pass that is lost or stolen prior to its date of expiration.

60. Reassignment Fee. Reassignment will not be allowed within the initial six months of pass issuance except for the following conditions: (a) the Parcel on which the pass is issued changes title; or (b) the passholder is deceased. In the event of a reassignment where the issued passes are not returned, there will be a charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, assessed to the Parcel

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Owner. New passes will not be issued for any other individuals unless this fee is paid or the passes are returned.

61. Ownership Transfer Fee. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to the new Owner of a Parcel if the IVGID Recreation Passes issued on the Parcel are not returned to the District when a property changes ownership.

ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

62. It is the intent of the District to adopt provisions under this Article VII to comply with the Deed dated June 4, 1968, including but not limited to page 1 line 28 – page 2, line 7, which states that the beaches “shall be held, maintained and used by grantee, its successors and assigns, only for the purposes of recreation by, and for the benefit of, property owners and their tenants...and as the Board of Trustee of said District may determine, the guests of such property owners...” Further, the Deed provides that “the Board of Trustees shall have the authority to control, regulate, maintain and improve said property” Therefore, rules and implementation of rules and regulations of the Beaches will be reviewed by the District Board from time to time, separate and apart from review of the entire Ordinance 7, to assure such reasonable compliance and efficient operations and maintenance.
63. IVGID Recreation Pass Holders have unlimited access to the Beaches for themselves and may bring Guests to the Beach if the passholder accompany them and pay the District Beach Guest fee. Recreation Punch Cards may be given to Guests who may have Beach Access up to the total dollar credit on the Recreation Punch Card, and the Owner need not accompany such Guests. Each Guest accessing the Beaches shall pay the applicable Beach Guests access fee.
64. Access to Beaches under the Beach Deed: Persons who do not have an IVGID Recreation Pass in their name may only access the Beaches if they are in possession of a Recreation Punch Card with sufficient remaining funds to pay their Guest fee or if they are Guests accompanying an Owner at the entrance gate, and in compliance with the provisions of this Articles VII governing Guest Access. The Beaches are not open to the public.
65. It is further the intent of the District to adopt provisions under this Article VII to avoid or limit over-crowding at the Beaches both to further the intent of the Deed and for public safety and convenience of the District.

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- a. Unless accompanied by a District Picture Pass Holder who purchases a Guest entrance, a Guest can only access the Beaches with a valid Recreation Punch Card that has the applicable value remaining on the Recreation Punch Card to cover the total cost of entrance to the Beaches for each person accompanying the recreation Punch Card.
 - b. Trustees to discuss and consider requiring that all guests be present with an IVGID Pas Holder at the Beach gates to enter, regardless of whether or not the parcel owner or Guest have a Recreation Punch Card.
 - c. The Committee recommends considering placing a limit on the total number of guests a Parcel and/or IVGID Picture Pass Holder can bring to the Beach during the peak season or, alternatively on a daily basis during peak season, except in the case of a reservation for a large group. This may be something that the district could implement after evaluating one to two years of revisions to the existing Ordinance on an "if needed" basis.
66. Parcels that were annexed to the District after *May 30, 1968*, are NOT eligible for Beach Access, per deed restrictions listed on the Beaches.
67. Commercial Use of the Beaches. Commercial Use of the Beaches, includes but is not limited to offering of Beach Access or Beach Privileges to customers or any person for remuneration or offering Beach Access or Beach Privileges as an inducement to a potential customer by a business or a business enterprise.
68. Boat launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches. Boat launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches is prohibited except as follows: (1) Commercial watercraft operations owners who are Parcel Owners and IVGID Recreation Pass Holders are allowed to launch boats for their own personal recreation use. (ii) If an IVGID Recreation Pass Holder owns a boat which is stored at a local commercial business, and the local commercial business brings the boat and launches it for the IVGID Recreation Pass Holder's recreational use of the boat at any of the District's Beaches or picks up the IVGID Recreation Pass Holder in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreation Pass Holder, not a commercial use for the commercial boat business. (iii) If a local commercial business brings a boat to pick up its customers who are IVGID

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Recreation Pass Holders, and who are paying the business to rent the boat hourly or daily, this is deemed a permissible non-commercial recreation activity for the benefit of the IVGID Recreation Pass Holder, not a commercial use for the commercial boat business.

69. Marketing of Beach Access is prohibited. No IVGID Recreation Pass Holder shall market or authorize the marketing of Beach Access for any commercial purpose or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreation Pass Holder.

ARTICLE VIII. RECREATION PUNCH CARD

70. A Recreation Punch Card provides the cardholder with a face value of Recreation Privileges, determined by the Board, which may be applied toward:

- a. The Guest rate for daily Beach Access, daily boat and jet ski launching; and
- b. the difference between the resident rate and the retail or nonresident rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and (May change to reflect the ability to but down up to the entire rate per 70d)
- c. the difference between the resident rate and the retail or nonresident rate for any other recreation use fee or rental fee as may be determined by the Board. (May change to reflect the ability to but down up to the entire rate per 70d)
- d. To buy down up to the entire amount of an access fee to District Recreation Venues and Facilities and Programs.

71. Expiration Date. Recreation Punch Cards shall have a term of one year beginning on June 1. All Recreation Punch Cards expire on the 31st day of May following the date of issuance, regardless of when issued during the course of that year.

72. Transferability. Recreation Punch Cards are issued against the Parcel and are transferable to anyone who is a Guest of an Owner who was issued the Recreation Punch Card. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner. Recreation Punch Cards cannot be given to or transferred to other Parcel Owners to use for their Guests or used for purposes of other Parcel Owners, and such use will constitute Misconduct under this Ordinance 7,

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subject to sanctions as set forth below. Recreation Punch Cards are numbered and tied to a specific Parcel and the Parcel Owner to whom the Recreation Punch Card is tied is responsible for the actions and inactions of the Guest, as more fully discussed in Article XI, Paragraph 84 of this Ordinance.

73. Replacement. Recreation Punch Cards will not be replaced if lost, stolen, destroyed or if the dollar value is exhausted.
74. Transfer of Parcel. To the extent that a Parcel is transferred, and the prior Owner has acquired Recreation Punch Cards from the District , those Recreation Punch Cards will be invalidated regardless of the balance remaining prior to the issuance of any Recreation Punch Cards to the new Parcel Owner.
75. Refund. The Recreation Punch Card has no monetary exchange value and therefore cannot be returned to the District for any form of refund or credit.
76. Each Owner or the Owner's Agent are responsible for procuring and distributing Recreation Punch Cards to Guests of the Owner, and the District does not act as a concierge to assist with Guest use or access to Recreation Punch Cards. Each Owner or the Owner's Agent must inform the Guest as to the rules and procedures with respect to the use of Recreation Punch Cards.

ARTICLE IX. GUEST ACCESS

77. District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access.
 - a. Guests at the Championship and Mountain Golf Courses: There are different rates for Resident/IVGID Pass Holder Rate, Guest rate (must be present with an IVGID Pass Holder, Hyatt rate and non-IVGID Pass Holder rate.
 - b. Guests at Diamond Peak, Recreation Center, Tennis Center and Community Programing have an IVGID Pass Holder Rate and a Non-IVGID Pass Holder Rate.
 - c. Beach access requires that a Guest fee be paid for every Guest entering the Beaches, including Guests on boats that are being launched at the boat launch. Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder, or if they have

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- a Recreation Punch Card with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for the Guest.
- d. Where Owners pay the guest access fee for their guests, the Owners may seek reimbursement from their guests for said fee, and doing so is not a commercial activity.

ARTICLE X. UNBUILDABLE LOTS

- 78. Unbuildable lots that do not have Beach Access Privileges as of June 1, 2022 will not be eligible for Beach Access Privileges, IVGID Recreation Passes or Recreation Punch Cards.
- 79. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will continue to receive Recreation Privileges as long as the current Owners own the lots, but not after death, sale or other transfer of the lot, and only so long as the Recreation Fee continues to be assessed and is paid in full.
- 80. No unbuildable lots may be subdivided to produce additional Parcels that would receive in excess of the five (5) IVGID Recreation Passes for the unbuildable lot as it existed as of May 30, 1968. Except as set forth in the next paragraph 81, the district will not issue more than five (5) IVGID Recreation Passes for an unbuildable lot as it existed as of May 30, 1968. Notwithstanding the foregoing, if a formerly unbuildable lot is deemed by the County to be buildable and a residence or commercial property is built on that lot in the future, that Parcel will become eligible for Recreation Privileges.
- 81. Unbuildable lots that have been subdivided to produce additional Parcels in the past and are receiving in excess of the 5 Recreation Passes (if any), will be grandfathered to the extent they are currently receiving in excess of the five (5) IVGID Recreation Passes that would have been allocated to that Parcel as it existed as of May 30, 1968, so long as the current Owners own the Parcel, but this right shall not survive the ownership of the current Owners.

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ARTICLE XI. GENERAL USE REQUIREMENTS

- 82. IVGID Recreation Pass Ownership. All Recreation Passes are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the IVGID Recreation Pass holder.

- 83. Deed Restrictions. For clarity, Parcels annexed to the District after May 30, 1968, are not eligible for District beach access as per deed restrictions listed on the Beach Deed.

- 84. Assumption of Risk and Indemnity. In order to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, each Owner and IVGID Recreation Pass Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged:
 - a. the IVGID Recreation Pass Holder is voluntarily using the Recreation facilities,
 - b. the IVGID Recreation Pass Holder assumes all risk of personal injury to himself/herself and to his/her Assignees and Guests, and of loss and damage to, his/her/their personal property resulting from use of the Recreation facilities; and
 - c. the IVGID Recreation Pass Holder and Owner agrees to defend, indemnify and hold the District harmless from and against any and all loss, liability, claims and damage caused by Owner, IVGID Recreation Pass Holder or an Assignee or Guest of Pass Holder to the District, to the District's Property or to third parties, arising out of actions or inactions of Pass Holder or Pass Holder's Assignee's and Guests.

- 85. Fraudulent Use. False or misleading information to obtain a Recreation Punch Card or IVGID Recreation Pass, or any fraudulent use of such card or pass, including but not limited to, providing false information in connection with the acquisition of an IVGID Recreation Pass or Punch Card; an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application, to the fact that an Applicant allegedly has a valid and enforceable lease when the applicant does not; or obtaining an Additional Pass for persons who are not Tenants and are outside of the Family Tree on Exhibit "A", will be grounds for voiding one, or more or all Recreation Privileges issued against the Parcel for a period of up to one

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year, or in the event of multiple or repeated violations, for a longer period of time. The District reserves the right to pursue any other disciplinary and legal action. Because fraudulent use is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.

86. Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes. It is strictly forbidden for any IVGID Recreation Pass Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards. Any such sales of privileges, passes, or cards is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the Parcel for a period of up to one year, and in the event of multiple or repeated violations for a longer period of time. The District reserves the right to pursue any other disciplinary or legal action against the Owner, the IVGID Recreation Pass holder or the Punch Card Holder. Because selling and otherwise allowing others to improperly use Recreation Privileges is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.

87. Misconduct. Use of the District's facilities by any IVGID Recreation Pass Holder or Punch Card holder is a privilege. For misconduct or violation of the provisions of this Ordinance, an IVGID Recreation Pass Holder or Recreation Punch Card Holder may be removed from the Recreation Venues and Facilities and/or his/her Recreation Privileges, including the immediate confiscation of the IVGID Recreation Pass or Recreation Punch Card, which may be suspended for any period deemed appropriate by the District including up to one year, or in the event of multiple or repeated violations, a longer period of time, or those privileges may be revoked, at the District's sole discretion. Misconduct includes but is not limited to:
 - a. failure to abide by any rule, policy, procedure, or regulation established by the District and all such supplemental rules, policies, procedures, or regulations established for each recreational facility; or
 - b. violation of any law or District ordinance; or

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- c. disorderly and/or abusive behavior; or
- d. excessive or improper use of alcohol and/or drugs on Recreation Facilities; or
- e. vandalism or any other form of property damage at Recreation Facilities; or
- f. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or
- g. violation of any provision of this Ordinance 7, including but not limited to the provisions prohibiting commercial use of the Beaches and the boat launch at Ski Beach.

The District may in its sole discretion hold the parent(s), conservator, or guardian of a child who engages in willful misconduct jointly and severally liable for the resulting damage. (NRS 41.470, as amended.)

88. Disciplinary Procedures for Misconduct.

- a. Incident Report. A District employee may, in a timely fashion, submit a written incident report of facts within that employee's own, personal knowledge concerning the alleged misconduct of an Alleged Violator, regardless of whether that Alleged Violator was removed from the premises for that same alleged misconduct.
- b. Removal. A District employee may request that an Alleged Violator leave District property or District Venues, in circumstances where there is a threat of bodily harm to a person or a risk of property damage to District owned facilities, and/or a persistent refusal to obey Ordinance 7, an applicable law and/or policies, procedures or regulations of the District (circumstances requiring removal). If the Alleged Violator does not voluntarily leave when requested to do so, the District employee will request that the Washoe County Sheriff's Office remove the Alleged Violator from the District's property or a District Venue.
 - (1) Washoe County Sheriff Assistance. The District may request at any time the assistance of the Washoe County Sheriff's Office in maintaining order.
 - (2) Incident Report. The employee(s) involved in the removal shall file an incident report with the department head of that facility within 24 hours of the occurrence.

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c. Suspension, Revocation, or Other Disposition.

- (1) Department Head. Within a reasonable time, following receipt of an incident report, the Director of Parks and Recreation may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the Director of Parks and Recreation shall provide the Alleged Violator with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the Alleged Violator with the date, time and place at which the Alleged Violator may appear before the Director of Parks and Recreation, to respond to the claims and to explain the Alleged Violator's position concerning the incident.
 - (a) Notice. The written notice shall be signed by the Director of Parks and Recreation and mailed, certified return receipt requested, to the District's record address of the Alleged Violator. Attached to the notice shall be a copy of the incident report(s). If the Alleged Violator is a minor, an additional copy of the notice shall be mailed to the parent(s) or person(s) in loco parentis of the Alleged Violator-minor.
 - (b) Hearing. Within five (5) business days of mailing the written notice, unless otherwise agreed by the Director of Parks and Recreation and the Alleged Violator, the Director of Parks and Recreation shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this hearing, the employee(s) bringing the charges shall provide testimony and the Alleged Violator shall have opportunity to respond and explain. At the close of the hearing, the Director of Parks and Recreation may render his/her opinion orally or take the matter under submission. The Director of Parks and Recreation shall deliver a written decision concerning the allegations and any resulting suspension or revocation within five (5) business days following the hearing.
 - (c) Decision. The Director of Parks and Recreation shall include findings of facts, conclusions of misconduct, and sanction/penalty, if any imposed, in the decision;

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- additionally, the Director of Parks and Recreation shall inform the Alleged Violator in the decision of the Alleged Violator's right to appeal the decision to the District's General Manager. Such disposition shall include, but not be limited to, the following: suspension, revocation, reprimand (oral or written), or a determination of no action of no misconduct.
- (d) Notice of Appeal. In order to avail him/herself of the right to appeal to the General Manager, the Alleged Violator must so inform the General Manager by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within ten (10) business days of issuance of the written opinion.
- (2) District General Manager. Within twenty (20) business days of the Alleged Violator's notice of appeal letter, the General Manager shall hear the Alleged Violator's appeal. Also, at this hearing shall be the charging employee(s) and the deciding Department Head, to respond to the Alleged Violator's assertions. The General Manager shall render his/her written decision within five (5) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision. The General Manager shall advise the Alleged Violator in this written decision of the Alleged Violator's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the Alleged Violator must so inform the Board by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within ten (10) business days of issuance of the written opinion from the General Manager.
- (3) Board of Trustees. The Board of Trustees shall hear the Alleged Violator's duly agendized appeal at the Board's next regularly scheduled public meeting. (NRS 241.030 (3) (d)) Nothing contained in the Chapter 241 shall require that any meeting be closed to the public.) This hearing shall be attended by the Director of Parks and Recreation and General Manager, and if requested by the District the District's counsel, to respond to the Alleged Violator's assertions. If the Director of Parks and Recreation and the General Manager cannot

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

attend the next regularly scheduled meeting, the hearing shall be held within thirty (30) days of the District's receipt of the appeal, or the Alleged Violation shall be expunged. The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final.

- d. Right of Representation. The Alleged Violator may enlist the assistance of legal counsel, of the Alleged Violator's choice and at his/her expense, at any and all stages of these proceedings.
 - e. Reservation. Nothing herein shall preclude the District from utilizing any and all legal and/or equitable remedies, in the stead of or in addition to the present procedure.
89. Other Issuance. Save and except as provided in or required by the provisions of the Beach Deed, this Ordinance does not apply to or discuss the District issuing Recreation Privileges to employees or Board members, in the past, present or future, as approved by the Board of Trustees, from time to time; Such privileges shall be the subject of a separate Board policy or policies or ordinance, approved by the Board. Notwithstanding the foregoing, no Beach Privileges may be granted to any employee or Board members, past, present or future, that are contrary to or in violation of the Beach Deed.
90. Purchase of Additional IVGID Recreation Passes or Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) IVGID Recreation Passes or Recreation Punch Cards or a combination thereof, the Owner may do so by paying an additional fee as set by the Board, for each IVGID Recreation Pass or Recreation Punch Card for the Parcel in question. Additional IVGID Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in paragraph 48 hereof. Out of the available five (5) Additional Cards, up to three (3) Additional IVGID Recreation Passes can be Additional IVGID Recreation Passes that can only be purchased for eligible Family Members listed within the Family Tree, on Exhibit "A". Additional Recreation Punch Cards are valid from the date of purchase until the thirty-first (31st) day of May following the date of purchase and can be used by any individual. Additional IVGID Recreation Passes or Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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An application for Additional IVGID Recreation Passes or Additional Recreation Punch Cards must be filed with the District's Parks and Recreation office. The number and relevant information concerning these Additional IVGID Recreation Passes and Recreation Punch Cards shall be separately tracked electronically on an annual basis (by fiscal year) made available by the District to the Board and to the Public, so that the availability of Additional IVGID Recreation Passes and Additional Recreation Punch Cards can be reviewed annually as to the appropriateness of this provision for the purchase of Additional Passes and card. Additional IVGID Recreation Passes do not increase the number of Guests allowed per Parcel if the District imposes any limit on the number of Guests per Parcel or per IVGID Recreation Pass. Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the Owner or for another Owner or the purchasing Parcel Owner and the receiving Parcel Owner will be subject to sanctions set forth for Misconduct in this Ordinance. A maximum of five (5) IVGID Recreation Passes per Parcel can be used to obtain discounts for daily access for the District-owned golf courses. Additional IVGID Recreation Passes and Additional Recreation Punch Cards purchased by Owners in excess of the initial five cannot be used to obtain daily discounts at the District-owned golf courses.

91. Personal Identification. Prior to issuance of any recreation privilege, identification of the person receiving the privilege may be required in the form of a valid government issued photo identification card, such as an automobile driver's license.
92. Administration. The General Manager may from time to time recommend to the Board that the Board of Trustees adopt, amend, or rescind rules consistent with this Ordinance. The General Manager shall hold the final authority to interpret this Ordinance and rules adopted thereunder. Such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. The day- to-day administration of this Ordinance is hereby delegated to the Director of Parks and Recreation; provided however no changes or expansions can be made to this Ordinance, except as approved by the Board of Trustees.

ARTICLE XII. AMENDMENTS

93. Modification of Privileges. The Recreation Privileges issued under this Ordinance shall be modified by the terms of any amendments to this

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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Ordinance subsequently adopted by the Board. Nothing in this Ordinance shall be deemed to limit the Board's discretion to modify the terms of this Ordinance or the application of any such modification to IVGID Recreation Passes, Recreation Punch Cards and other Recreation Privileges outstanding, including alterations in the terms or expiration dates thereof. Nothing in this Ordinance shall grant any permanent rights or privileges to any person or Parcel or Owner, and all rights and privileges set forth herein are subject to the control of, regulation by, and change by the Board in its sole discretion.

94. Effective Date. The effective date of this Ordinance is June 1, 2022. The terms of this Ordinance applied to all Recreation Privileges that were outstanding on that date.
95. The Director of Parks and Recreation is empowered to determine how to administer the application of this Ordinance to existing privileges, except as set forth in Paragraph 96. below with respect to the application of this Ordinance to the Beaches and Beach Privileges. The effective date of this amendment shall be June 1, 2022. The Director of Parks and Recreation and the General Manager shall make reports available to the Board of Trustees as to the impact of the changes in this Ordinance on or before March 1 of each year, commencing on March 1, 2023, at a public meeting, so that the policies and procedures set forth in this Ordinance 7 dated June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7 dated June 1, 2022 will be reviewed by the General Manager and Director of Parks and Recreation, with the Board, which review shall include detailed usage information that shall be tracked electronically.
96. The Board shall set policy and direction on Beach Privileges, and the General Manager or if he/she so designates in writing to the Board of Trustees, the Director of Parks and Recreation, are empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee is empowered to administer the application of this Ordinance to all other Recreation Privileges.

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

FAMILY TREE

EXHIBIT A TO ORDINANCE 7

Relationship #	Property Owner		Relationship #	Spouse of Property Owner
0	Owner/Co-Owner	FIRST DEGREE	00	Owner/Co-Owner
1	Mother		7	Mother
2	Mother's Spouse		8	Mother's Spouse
3	Father		9	Father
4	Father's Spouse		10	Father's Spouse
5	Children		11	Children
6	Child's Spouse		12	Child's Spouse
13	Grandmother	SECOND DEGREE	23	Grandmother
14	Grandmother's Spouse		24	Grandmother's Spouse
15	Grandfather		25	Grandfather
16	Grandfather's Spouse		26	Grandfather's Spouse
17	Grandchildren		27	Grandchildren
18	Grandchild's Spouse		28	Grandchild's Spouse
19	Sister		29	Sister
20	Sister's Spouse		30	Sister's Spouse
21	Brother		31	Brother
22	Brother's Spouse		32	Brother's Spouse
23	Domestic Partner		33	Domestic Partner
24	Domestic Partner's Partner		34	Domestic Partner's Partner

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

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

SUBJECT: Review, discuss, and possibly award a construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,597 for lead remediation, and a Budget Augmentation of \$236,382 from the Community Services Fund Balance.

DISTRICT STRATEGIC PLAN:

Long Range Principle 5 – Assets and Infrastructure.

DATE: April 13, 2022

I. RECOMMENDATION

That the Board of Trustees review, discuss and possibly make a motion to:

1. Award the construction contract (Attachment A) for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.
2. Authorize Staff to execute change orders for additional work not anticipated at this time of approximately 10% of the construction contract value; up to the amount of \$87,000.
3. Authorize Staff to perform construction inspections as required throughout construction, not to exceed \$15,000.
4. Authorize a Budget Augmentation in the amount of \$236,382 from the Community Services Fund Balance.
5. Authorize Staff to contract with Belfor Environmental, Inc. (Attachment B) for lead remediation in the amount of \$2,597.

Review, discuss, and possibly approve a Construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.00; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,596.87 for lead remediation, and a Budget Augmentation of \$236,506.71 from the Community Services Fund Balance.

6. Authorize Chair and Secretary to execute contracts, based on a review by General Counsel and Staff.

II. DISTRICT STRATEGIC PLAN

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

- The District will maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Enhance and maintain IVGID’s current facilities, and upgrade equipment on a regular schedule.

Community Services Master Plan – Top Tier Recommendation

III. BACKGROUND

This project is a carry-forward project from FY2020/2021. The current FY 2021/2022 Capital Improvement Project consists of remodeling the Men’s and Women’s Locker Rooms at the IVGID Recreation Center. The existing locker rooms are original to the building and have reached the end of their useful life of 30+ years. Proposed improvements include new tile, fixtures, and lockers with integrated security systems, as well as modifications to comply with current ADA Building and Fire codes. Ward-Young Architecture was hired to complete the design, permitting and construction administration services.

This project was originally a FY 2020/2021 Capital Improvement Project. The project was designed, permitted and sent out for bidding in the Spring of 2021. Bids were scheduled to open on May 27, 2021; however, the project was pulled out of the bidding process due to supply chain issues that were being discovered with the Recreation Center’s Lobby Restrooms Remodel project, which was bid the previous month.

Both projects specified the same materials, and the long lead times would have pushed construction of the Locker Rooms into the Fall of 2021, which was not ideal for Recreation Center operations. Public Works and Recreation Center Staff determined it would be best to delay bidding the Locker Room project until Spring of 2022.

Review, discuss, and possibly approve a Construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.00; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,596.87 for lead remediation, and a Budget Augmentation of \$236,506.71 from the Community Services Fund Balance.

Prior to sending the project out to bid, the design review team (Board of Trustee Member, Public Works Staff, Recreation Center Staff) met to review the design with the architect, which resulted in additional value engineering revisions. For example, the team determined that eliminating replacement of a section of lockers in the Men’s Locker Room, that had historically not been used due to location, would be a benefit to the project.

A mandatory pre-bid meeting was held on March 10, 2022 with three (3) contractors in attendance. One Addendum, clarifying locker finishes, work sequence, access and staging, was issued on March 16, 2022.

IV. BID RESULTS

The District publicly advertised this project for bidding on March 4, 2022 with a bid submittal due date of March 22, 2022, a 3-week bid period. The District advertised the work as required by NRS 338 and posted all construction documents on PlanetBids. Vendors and contractors on PlanetBids can access all of the District’s documents at no cost. The online portal also tracks questions, addenda to the documents, plan holders and interested vendors.

This project was bid as a lump sum. The Engineer’s Estimate for the project was \$795,000, and did not include a contingency. The District received and opened one (1) responsive bid:

Contractor	Base Bid Amount
Brycon Corporation	\$ 871,246

The lowest responsive bidder is Brycon Corporation (Attachment A).

District Staff reviewed the bid, available project budget, and checked references for the Contractor. Staff recommends awarding the base bid amount to Brycon Corporation, for a total of \$871,246. The available project budget is not sufficient to award the project; therefore, Public Works Staff is also recommending that a budget augmentation be approved.

If awarded by the Board of Trustees, a Notice to Proceed is expected to be issued on or about April 14, 2022 with work expected to begin within 12 consecutive business days, on May 2, 2022.

Review, discuss, and possibly approve a Construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.00; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,596.87 for lead remediation, and a Budget Augmentation of \$236,506.71 from the Community Services Fund Balance.

V. FINANCIAL IMPACT AND BUDGET

The Recreation Center Locker Rooms Remodel (CIP 4899FF1202) was included in the 2021-22 CIP Budget, and funds were carried over into the FY2021-22 CIP Budget. The project has a total project budget of \$800,000 (Attachment C). Current funds available in the project budget are \$774,211. The architectural contract for additional services and construction administration services was awarded to Ward Young Architects at the March 30, 2022 Board Meeting. After the architectural costs of \$34,750 have been deducted, the remaining project budget is \$739,461.

The table below presents the estimated cost for the Recreation Center Locker Rooms Remodel construction budget, based on the CIP Data Sheet:

Task	Cost
Construction	\$871,246
Construction Contingency (10%)	\$87,000
Construction Management and Inspection	\$15,000
Lead Remediation	\$2,597
Construction Subtotal	\$975,843
Current Available Project Funds	\$739,461
Total Additional Funds Requested for Construction	\$236,382

Construction reserves are requested in the approximate amount of 10% to account for unforeseen conditions during construction such as needed to replace rotten framing, as an example.

The original budget for this project, produced in 2020, was based on a private construction estimate performed by an outside contractor on December 19, 2019. The total estimated budget cost for the Men’s and Women’s Locker Rooms was \$547,063. Adjustments to the original CIP Budget were included in the FY2021/2022 CIP Budget; however, due to the current unprecedented increases in construction materials and high labor costs, the construction costs exceed the Engineer’s Estimate. PW Staff is, therefore, requesting a Budget Augmentation of \$236,382 from the Community Service Fund Balance so there are adequate project funds to complete the construction of this project.

It is the recommendation of Public Works Staff to award the project this year, as the cost of construction only continues to climb. If the Board of Trustees does not

Review, discuss, and possibly approve a Construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.00; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,596.87 for lead remediation, and a Budget Augmentation of \$236,506.71 from the Community Services Fund Balance.

award the project, it is Public Works Staff's recommendation to cancel the project and not rebid.

VI. ALTERNATIVES

Cancel the Recreation Center Locker Rooms Remodel project.

VII. BUSINESS IMPACT

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

Attachments:

- A – Construction Contract Agreement, Brycon Corporation
- B – Proposal, Belfor Environmental
- C – CIP 4899FF1202 Data Sheet

SECTION 5

AGREEMENT BETWEEN OWNER AND CONTRACTOR FOR CONSTRUCTION CONTRACT

This Agreement is by and between the **Incline Village General Improvement District** (“Owner” or “IVGID”) and **Brycon Corporation, a Foreign Corporation** (“Contractor”). This Agreement will be effective on **date** (which is the Effective Date of the Contract). Terms used in this Agreement have the meanings stated in the General Conditions and the Supplementary Conditions.

Owner and Contractor hereby agree as follows:

ARTICLE 1—WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

The modernization of the existing Men’s and Women’s locker rooms at the Incline Village Recreation Center. Project is located at 980 Incline Way in Incline Village, Nevada. The work to be performed for this project consists of all labor, material, tools, equipment and incidentals necessary to modernize existing locker rooms including: Removal and replacement of doors and frames, lockers, benches, counter tops, sinks, showers, toilets, partitions, tile, light fixtures, and associated items as shown on the construction drawings.

ARTICLE 2—THE PROJECT

2.01 The Project, of which the Work under the Contract Documents is a part, is generally described as follows: **Recreation Center Locker Rooms Remodel Project.**

ARTICLE 3—ENGINEER

3.01 IVGID’s Engineering Division is to act as Owner’s representative, assume all duties and responsibilities of Engineer, and have the rights and authority assigned to Engineer in the Contract.

3.02 The part of the Project that pertains to the Work has been designed by Ward-Young Architects and the IVGID Engineering Division.

ARTICLE 4—CONTRACT TIMES

4.01 *Time is of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

B. The OWNER anticipates issuing the Notice to Proceed on or about **May 2, 2022.**

4.02 *Contract Times: Dates*

A. The Work will be substantially complete on or before **September 23, 2022**, and completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before **October 7, 2022.**

4.03 *Liquidated Damages*

- A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the Contract Times, as duly modified. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):
1. *Substantial Completion*: Contractor shall pay Owner \$1,250 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for Substantial Completion, until the Work is substantially complete.
 2. *Completion of Remaining Work*: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Contractor shall pay Owner \$1,250 for each day that expires after such time until the Work is completed and ready for final payment.
 4. Liquidated damages for failing to timely attain Substantial Completion, and final completion are not additive, and will not be imposed concurrently.
- B. If Owner recovers liquidated damages for a delay in completion by Contractor, then such liquidated damages are Owner's sole and exclusive remedy for such delay, and Owner is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Agreement.

ARTICLE 5—CONTRACT PRICE

- 5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents, the amounts that follow, subject to adjustment under the Contract:
- A. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.
- B. Lump Sum. Owner shall pay Contractor for the Project as follows:
1. A Lump Sum amount of **Eight Hundred Seventy-One Thousand Two Hundred Forty-Six Dollars (\$871,246.00)** ("Contract Price").
 2. In addition to the Lump Sum amount, reimbursement of the following expenses: None.
 3. The portion of the compensation amount billed monthly for Contractor's services will be based upon Contractor's estimate of the percentage of the total services actually completed during the billing period.

ARTICLE 6—PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

- A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment are to be emailed to rlr@ivgid.org and will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

- A. Owner shall make progress payments on the basis of Contractor's Applications for Payment, as recommended by Engineer, on or about the first day of each month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.
1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract.
 - a. Ninety-five percent (95%) of the value of the Work completed (with the balance being retainage).
 - 1) If 50 percent or more of the Work has been completed, as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage.
 - b. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to ninety-seven and one-half percent (97.5%) of the Work completed, less such amounts set off by Owner pursuant to Paragraph 15.01.E of the General Conditions, and less Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 *Final Payment*

- A. Upon final completion and acceptance of the Work, and as recommended by Engineer, Owner shall pay the remainder of the Contract Price in accordance with Paragraph 15.06 of the General Conditions.

6.04 *Consent of Surety*

- A. Owner will not make final payment, or return or release retainage at Substantial Completion or any other time, unless Contractor submits written consent of the surety to such payment, return, or release.

6.05 *Interest*

- A. All amounts not paid when due will bear interest at the rate of six percent (6%) per annum.

ARTICLE 7—CONTRACT DOCUMENTS

7.01 *Contents*

- A. The Contract Documents consist of all of the following:
1. This Agreement.
 2. Contractor's Bid dated **March 22, 2022**

3. Bonds:
 - a. Performance bond (together with power of attorney).
 - b. Payment bond (together with power of attorney).
 4. General Conditions.
 5. Supplementary Conditions.
 6. Specifications as listed in the table of contents of the project manual (copy of list attached).
 7. Drawings (not attached but incorporated by reference) consisting of **16** sheets with each sheet bearing the following general title: **Recreation Center Locker Room Modernization.**
 8. Addendum 1, inclusive
 9. Exhibits to this Agreement (enumerated as follows):
 - a. For all projects over \$100,000, State of Nevada Prevailing Wage Rates, Washoe County, current edition as of Award date of project.
 10. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
 - a. Notice to Proceed.
 - b. Work Change Directives.
 - c. Change Orders.
- B. The Contract Documents listed in Paragraph 7.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 7.
- D. The Contract Documents may only be amended, modified, or supplemented as provided in the Contract.

ARTICLE 8—REPRESENTATIONS, CERTIFICATIONS, AND STIPULATIONS

8.01 Contractor's Representations

- A. In order to induce Owner to enter into this Contract, Contractor makes the following representations:
1. Contractor has examined and carefully studied the Contract Documents, including Addenda.
 2. Contractor has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 3. Contractor is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work.
 4. Contractor has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the

Supplementary Conditions, with respect to the Technical Data in such reports and drawings.

5. Contractor has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.
6. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Technical Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (c) Contractor's safety precautions and programs.
7. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
8. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
9. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
10. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
11. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

8.02 *Contractor's Certifications*

- A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 8.02:
 1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process or in the Contract execution;
 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;

3. “collusive practice” means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and
4. “coercive practice” means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

8.03 *Standard General Conditions*

- A. Owner stipulates that if the General Conditions that are made a part of this Contract are EJCDC® C-700, Standard General Conditions for the Construction Contract (2018), published by the Engineers Joint Contract Documents Committee, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, in the Supplementary Conditions.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

OWNER:

INCLINE VILLAGE G. I. D.

Agreed to:

Tim Callicrate, Chairman

Date

Sara Schmitz, Secretary

Date

Reviewed as to Form:

Joshua Nelson
District Legal Counsel

Date

OWNER'S address for giving notice:

INCLINE VILLAGE G. I. D.
893 Southwood Boulevard
Incline Village, Nevada 89451
775-832-1267- Engineering Div. Phone

CONTRACTOR:

BRYCON CORPORATION

Agreed to:

By: _____

Signature of Authorized Agent

Print or Type Name and Title

Date

If CONTRACTOR is a Corporation, attach evidence of authority to sign.

CONTRACTOR'S address for giving notice:

BRYCON CORPORATION
5350 Capital Court, Suite 108
Reno, Nevada 89502
775-247-6005



BELFOR Environmental, Inc.

50 Artisan Means Way, Suite B - Reno, Nv 89511
(775) 424-3200 Tel. - (775) 356-0633 Fax
NV # 0077483 - CO216 - CA # 892184 - DOSH # 1017
NV Contract Limit Amount - Unlimited

21-11-RECC-LEAD

Main Level

Main Level

DESCRIPTION	QTY
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The following estimate reflects the requisite Lead abatement required to removed 88 ln ft of baseboard containing Lead on the ceramic tile on Women and Men Showers, 44 ln ft on each Shower. Lead clearance testing will be conducted by a third party hygienist subsequent to a Lead abatement and will be billed to you.

Mens Showers

Height: 8'

DESCRIPTION	QTY
1. Containment Barrier/Airlock/Decon. Chamber	60.00 SF
2. Protect - Cover with plastic	427.05 SF
3. Tear out baseboard and bag for disposal	44.00 LF
4. HEPA Vacuuming - Light - (PER SF)	44.00 SF
5. Clean the walls	1,001.65 SF

Womens Shower1

Height: 8'

DESCRIPTION	QTY
6. Containment Barrier/Airlock/Decon. Chamber	60.00 SF
7. Protect - Cover with plastic	427.05 SF
8. Tear out baseboard and bag for disposal	44.00 LF
9. HEPA Vacuuming - Light - (PER SF)	44.00 SF
10. Clean the walls	1,001.65 SF

General

DESCRIPTION	QTY
11. Peel & seal zipper	2.00 EA
12. Add for personal protective equipment (hazardous cleanup)	4.00 EA
13. Respirator - Half face - multi-purpose resp. (per day)	2.00 DA
14. Respirator cartridge - HEPA only (per pair)	2.00 EA
15. Eye protection - plastic goggles - Disposable	2.00 EA
16. Hazardous waste hauling & disposal - (Bid Item)	1.00 EA
17. Commercial Supervision / Project Management - per hour	4.00 HR
18. Equipment setup, take down, and monitoring (hourly charge)	2.00 HR
19. travel time	4.00 HR



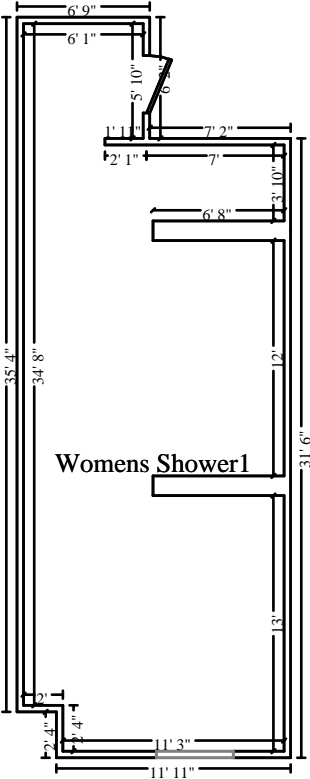
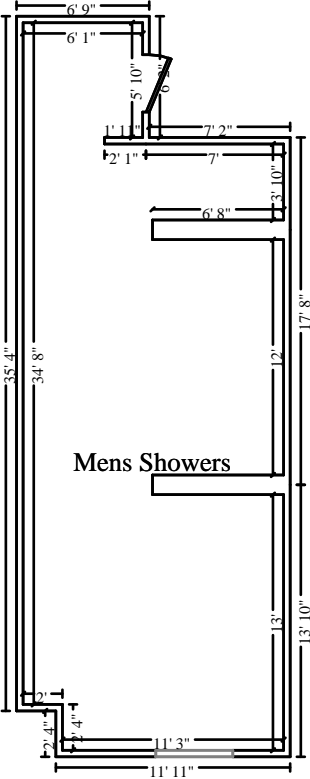
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Grand Total \$2,596.87

Grand Total Areas:

2,003.31 SF Walls	854.09 SF Ceiling	2,857.40 SF Walls and Ceiling
854.09 SF Floor	94.90 SY Flooring	248.44 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	262.11 LF Ceil. Perimeter
854.09 Floor Area	950.67 Total Area	2,532.15 Interior Wall Area
1,778.63 Exterior Wall Area	207.35 Exterior Perimeter of Walls	
0.00 Surface Area	0.00 Number of Squares	0.00 Total Perimeter Length
0.00 Total Ridge Length	0.00 Total Hip Length	





Project Summary

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

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Receipt of Fiscal Year 2022/2023 Tentative Budget

STRATEGIC PLAN: Long Range Principle #2 Finance – “Comply with State and Federal regulations” - “Develop and maintain a long term plan to sustain financial resources”

DATE: April 13, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to receive a report on the Tentative Budget for FY2022-23 to be filed with the Department of Taxation (Form 4404LGF) by April 15, 2022, as required by NRS 354.596.

II. BACKGROUND

The State of Nevada dictates a process for approval of local government agency budgets which includes a requirement that each agency formally file a “Tentative Budget” by April 15, 2022. This filing provides the Department of Taxation with a point-in-time review of the District’s preliminary budget to ensure compliance with specific State requirements.

The Tentative Budget filing does not commit or restrict the District from modifying the budget prior to adoption of the Final FY2022-23 Budget. A Public Hearing is being scheduled for May 26, 2022 prior to Board action related to approval of the FY2022/23 Final Budget. The District is required to file its Final Budget with the Department of Taxation no later than June 1, 2022.

For the purpose of meeting the April 15 deadline for filing of the Tentative Budget, Staff has prepared the required forms and schedules consistent initial direction provided by the Board at their budget workshops on January 20, February 24, and March 24, 2021. Additional budget modifications are expected to be incorporated into the final budget prior to formal adoption by the Board on May 26th.

Highlights of the FY2022/23 Tentative Budget include:

- The Tentative FY2022/23 provides for appropriations totaling \$63,879,626 supported by revenues of \$51,232,124 and includes capital expenditures of \$19,878,700 funded in large measure from available fund balances (totaling \$13,963,641).
- The FY2022/23 Tentative Budget supports authorized staffing of 273.2 full-time equivalent (FTE) positions, representing an increase of 3.8 FTE from the current-year budget.
- Maintains the current Facility Fee(s) at a combined rate of \$780, and recommends fees be set for FY2022/23 as follows:
 - Recreation Fee - \$450
 - Beach Fee - \$330
- The Tentative Budget includes appropriations for full-time salaries and wages based on estimates of the March year-over-year CPI-W index that, as of the preparation of this report, has not yet been published. Pursuant to provisions of applicable Memoranda of Understanding with the District's represented employee bargaining groups, the amounts budget for these positions will be adjusted, as required, for the Final Budget.
- The General Fund budget reflects updated Ad Valorem and Consolidated Tax revenue estimates provided by the Department of Taxation, and are subject to change prior to the filing of the Final Budget. The FY2022/23 Tentative Budget
- The Utility Fund budget includes Charges for Services based on recommended Utility Rate increases developed in the draft Utility Rate Study, pending formal action by the Board of Trustees on water and sewer rates for FY2022/23. (A public hearing and Board action on Utility Rate adjustments is scheduled for the meeting of April 27th).

- Management is considering recommending including in the FY2022/23 Tentative Budget a transfer of \$1.0 million from the General Fund to the Utility Fund to supplement Utility Fund reserves over the next 2-3 years.
- As staff continues to update the District's multi-year capital plan, the Tentative FY2022/23 budget has been updated to include \$19,79 million in appropriations for capital projects, including \$15.68 million supporting water and sewer utility projects and \$3.2 million supporting Community Services capital projects.
- An additional \$1.55 million of projects included in the multi-year capital plan has been included as operating expenditures, across all funds, representing capital maintenance and repairs, as well as funding for equipment that does not meet the criteria for capitalization under the District's updated Capitalization Policy.

Staff has prepared forms for the District's FY2022/23 Tentative Budget consistent with the Sources and Uses, as well as Statement of Income, Expense and Change in Net Position for the Districts Enterprise Funds. In addition, this agenda item provides the Board with a detailed line-item budget used to develop the summary schedules being presented as well as the information provided in the Form 4404LGF, to be filed with the State.

Attachments:

- 1) District-wide Sources and Uses
 - a. District Wide Summary
 - b. By Fund
- 2) Summary by Major Funds
 - a. Sources and Uses
 - b. Statement of Income, Expense and Change in Net Position
- 3) Central Services Cost Allocation (FY2022/23)
- 4) Facility Fee Allocation – FY2022/23 Tentative Budget
- 5) Tentative FY2022/23 Capital Plan
 - a. Capital Improvement Projects
 - b. Capital Maintenance & Repairs
- 6) State Form 4404LGF - FY2022/23 Tentative Budget

FY2022-23 TENTATIVE BUDGET

1) District-Wide Sources and Uses

FY2022/23 Sources and Uses by Fund

FY2022/23 Fund and Function Sources and Uses

2) Summary By Major Funds:

General Fund – Sources and Uses

Utility Funds –

Sources and Uses

Statement of Revenue, Expenses and Changes in Net Position

Community Services Fund

Sources and Uses

Statement of Revenue, Expenses and Changes in Net Position

Sources and Uses by Sub-Fund

Beach Fund

Sources and Uses

Statement of Revenue, Expenses and Changes in Net Position

Internal Service Funds

Sources and Uses

Statement of Revenue Expenses and Changes in Net Position

Sources and Uses by Sub-Fund

**FY2022/23 TENTATIVE BUDGET
Sources and Uses**

Row Labels	General Fund	Utilities	Golf	Facilities	Ski	Recreation	Rec Admin	Parks	Tennis	Community	Beaches	Fleet	Engineering	Bldgs.	District
	100	200	320	330	340	350	360	370	380	Services	390	410	420	430	Total
Revenue															
Ad Valorem	(1,977,226)									-					(1,977,226)
Consolidated Tax	(2,092,885)									-					(2,092,885)
Charges for Services	(2,520)	(14,652,729)	(4,783,160)	(2,117,586)	(12,090,998)	(1,476,890)	272,975	(63,115)	(178,449)	(20,437,223)	(949,290)				(36,041,762)
Facility Fee			(1,660,125)	(187,130)	(842,769)	(173,229)	(780,342)	(47,505)	(1,304)	(3,692,404)	(2,556,840)				(6,249,244)
Interfund		(236,500)			(15,735)			(107,267)		(123,002)		(1,446,306)	(1,004,500)	(984,646)	(3,794,954)
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)	(108)	(216)	780	(105,948)
Capital Grants						(500,000)		(100,000)		(600,000)					(600,000)
Other Source															
Operating Grants						(117,000)		(22,875)		(139,875)					(139,875)
Misc. Rev.			(40,890)		(77,240)			(12,100)		(130,230)					(130,230)
Transfers								(100,000)		(100,000)					(100,000)
Revenue Total	(4,085,939)	(14,930,917)	(6,478,679)	(2,304,536)	(13,048,066)	(2,268,139)	(533,239)	(452,682)	(177,401)	(25,262,742)	(3,517,530)	(1,446,414)	(1,004,716)	(983,866)	(51,232,124)
Expense															
Wages	2,831,440	3,739,248	2,031,666	514,632	3,913,668	1,307,026	208,226	419,361	128,751	8,523,330	1,092,940	644,135	631,848	340,980	17,893,921
Benefits	1,419,834	1,866,334	606,193	239,496	1,317,917	389,073	79,485	115,054	30,422	2,777,640	277,442	339,216	287,917	184,266	7,152,650
Professional Services	441,475	167,050	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850		15,000		682,800
Services & Supplies	1,124,677	3,620,999	1,388,181	548,879	2,321,760	609,585	74,455	378,057	87,939	5,408,856	692,030	467,560	62,395	429,615	11,806,132
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300	5,900	4,400	6,300	764,900
Utilities	117,212	958,691	350,941	56,129	641,435	122,956	5,531	112,091	11,780	1,300,863	128,817	1,809	2,936	5,165	2,515,493
Cost of Goods Sold			728,871	464,700	558,200	45,720			10,578	1,808,069	117,600				1,925,669
Central Services Cost	(1,859,661)	551,278	308,669	109,517	510,676	142,076	20,221	62,825	17,036	1,171,020	137,363				(1)
Defensible Space		100,000					100,000			100,000					200,000
Capital Expend.	418,000	15,683,500	1,472,700	10,000	823,000	671,000		224,500		3,201,200	485,000				19,787,700
Debt Service		643,135	187,425	177,130	19,769	2,229		3,005	1,304	390,862	6,365				1,040,362
Extraordinary	100,000														100,000
Transfers	100,000														100,000
Expense Total	4,750,877	27,552,135	7,184,196	2,134,453	10,364,625	3,356,415	487,918	1,330,563	292,295	25,150,465	2,996,706	1,458,620	1,004,496	966,326	63,879,625
Net (Revenue) / Expense	664,938	12,621,219	705,517	(170,083)	(2,683,441)	1,088,276	(45,321)	877,881	114,894	(112,277)	(520,824)	12,206	(220)	(17,540)	12,647,502
Use of Fund Balance (Selected Capital)	(526,400)	(14,757,241)	(1,100,000)		(535,000)					(1,635,000)	(420,000)				(17,338,641)
Net (Sources) / Uses	138,538	(2,136,022)	(394,483)	(170,083)	(3,218,441)	1,088,276	(45,321)	877,881	114,894	(1,747,277)	(940,824)				(4,691,139)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555	1,977,226
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595	2,092,885
Charges for Services	29,502,929	29,643,245	31,853,158	34,642,304	36,041,762
Facility Fees	6,740,884	6,537,640	6,088,940	6,318,470	6,249,244
Rents	-	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	95,294	65,800	65,800	139,875
Interfund Services	2,867,876	2,629,169	3,559,537	3,634,631	3,794,954
Central Services Revenue	1,367,400	-	-	-	-
Non Operating Income/Leases	116,041	363,709	118,130	118,130	118,130
Investment Earnings	885,434	107,275	171,575	105,948	105,948
Capital Grants	1,637,399	88,505	80,000	80,000	600,000
Proceeds from Capital Asset Dispositions	241,498	(216,463)	-	-	-
Transfers In	5,831,684	-	386,629	-	100,000
TOTAL SOURCES	52,686,217	42,949,782	46,186,009	48,981,533	51,232,124
USES					
Salaries and Wages	13,289,741	13,040,045	15,073,364	17,204,580	17,803,921
Employee Fringe	4,902,940	5,057,955	6,175,958	6,691,294	7,152,650
Total Personnel Cost	18,192,682	18,098,000	21,249,322	23,895,874	24,956,571
Professional Services	902,836	1,129,315	726,324	723,124	682,800
Services and Supplies	8,581,258	7,586,475	11,168,715	10,957,230	11,806,132
Insurance	644,590	667,548	724,200	764,900	764,900
Utilities	2,266,707	2,183,288	2,449,822	2,368,485	2,515,493
Cost of Goods Sold	1,476,211	1,133,956	1,789,355	1,878,855	1,925,669
Central Services Cost	1,367,400	-	-	-	-
Defensible Space	195,752	200,000	200,000	200,000	200,000
Capital Improvements	7,064,611	6,594,946	16,679,695	10,955,700	19,787,700
Debt Service	1,026,471	1,022,293	1,036,054	1,040,387	1,040,362
Extraordinary	1,359,736	-	100,000	100,000	100,000
Transfers Out	5,831,684	-	386,629	-	100,000
TOTAL USES	48,909,937	38,615,820	56,510,115	52,884,555	63,879,626
SOURCES(USES)	3,776,281	4,333,961	(10,324,106)	(3,903,022)	(12,647,502)

IVGID Executive Summary - Tentative Budget

Fund and Function Budgeted Sources and Uses

IVGID	FY 2022-23							Budgeted	
	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	2022-23 All Funds Summary	2021-22 All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,977,226	\$ 1,977,226	\$ -		\$ -	\$ -	\$ -	\$ 1,977,226	\$ 1,948,610
Consolidated Tax	2,092,885	2,092,885						2,092,885	1,901,530
Charges for Services	2,520	2,520	20,437,223	949,290	14,652,729		36,039,242	36,041,762	31,853,158
Facility Fees			780,342	1,124,651			1,904,993	1,904,993	1,688,570
Intergovernmental & Grants			139,875				139,875	139,875	65,800
Interfund			123,002		236,500	3,435,452	3,794,954	3,794,954	3,559,537
Miscellaneous			130,230				130,230	130,230	130,230
Investments	13,308	13,308	40,008	11,400	41,688	(456)	92,640	105,948	171,575
Transfers			100,000				100,000	100,000	
Total Operating Sources	4,085,939	4,085,939	21,750,680	2,085,341	14,930,917	3,434,996	42,201,934	46,287,873	41,319,010
Expenditures by Function:									
General Government									
Operations	6,192,538	6,192,538				3,429,442	3,429,442	9,621,980	8,396,418
Central Services Cost-Recovery	(1,859,661)	(1,859,661)						(1,859,661)	(1,546,624)
Utilities									
Operations					11,225,501		11,225,501	11,225,501	9,350,130
Recreation:									
Championship Golf			4,169,446				4,169,446	4,169,446	3,790,702
Mountain Golf			1,354,625				1,354,625	1,354,625	1,244,883
Facilities			1,947,323				1,947,323	1,947,323	1,828,688
Ski			9,521,856				9,521,856	9,521,856	8,214,784
Recreation Center			2,683,186				2,683,186	2,683,186	2,400,472
Recreation Admin			487,918				487,918	487,918	413,445
Parks			1,103,058				1,103,058	1,103,058	1,028,929
Tennis			290,991				290,991	290,991	258,602
Beach				2,505,341			2,505,341	2,505,341	2,170,394
Total Operating Expenditures	4,332,877	4,332,877	21,558,403	2,505,341	11,225,501	3,429,442	38,718,687	43,051,564	37,550,823
Net Operating Sources & Uses	\$ (246,938)	\$ (246,938)	\$ 192,277	\$ (420,000)	\$ 3,705,416	\$ 5,554	\$ 3,483,247	\$ 3,236,309	\$ 3,768,187
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 80,000
Facility Fees - Capital Projects			2,521,200	1,425,824			3,947,024	3,947,024	3,982,472
Facility Fees - Debt Service			390,862	6,365			397,227	397,227	417,898
Capital Project Expenditures	(418,000)	(418,000)	(3,201,200)	(485,000)	(15,683,500)		(19,369,700)	(19,787,700)	(12,620,428)
Debt Service Payments			(390,862)	(6,365)	(643,135)		(1,040,362)	(1,040,362)	(1,036,054)
Net Non-Operating Sources & Uses	(418,000)	(418,000)	(80,000)	940,824	(16,326,635)	-	(15,465,811)	(15,883,811)	(9,176,112)
Overall Net Sources & Uses	\$ (664,938)	\$ (664,938)	\$ 112,277	\$ 520,824	\$ (12,621,219)	\$ 5,554	\$ (11,982,564)	\$ (12,647,502)	\$ (5,407,925)
Beginning Unrestricted (Est.)	\$ 6,032,668	\$ 6,032,668	\$ 12,130,352	\$ 4,727,750	\$ 15,519,531	\$ -	\$ 32,377,633	38,410,301	
Use of Fund Balance for Projects	\$ (526,400)	\$ (526,400)	\$ (1,635,000)	\$ (420,000)	\$ (14,757,241)		(16,812,241)	(17,338,641)	
Net Change in Fund Balance	(138,538)	(138,538)	1,747,277	940,824	2,136,022	5,554	4,829,677	4,691,139	(5,407,925)
FY2021-22 Carryforward Adj.									
Ending Unrestricted	\$ 5,367,730	\$ 5,367,730	\$ 12,242,629	\$ 5,248,574	\$ 2,898,312	\$ 5,554	\$ 20,395,069	\$ 25,762,799	

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555	1,977,226
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595	2,092,885
Charges for Services	952	162	2,400	2,520	2,520
Intergovernmental - Operating Grants	-	1,440	-	-	-
Central Services Revenue	1,367,400	-	-	-	-
Non Operating Income/Leases	-	251,712	-	-	-
Investment Earnings	432,643	68,488	65,700	13,308	13,308
Proceeds from Capital Asset Dispositions	(10,079)	-	-	-	-
TOTAL SOURCES	5,233,745	4,023,209	3,918,240	4,019,978	4,085,939
USES					
Salaries and Wages	1,976,630	2,047,726	2,327,299	2,600,512	2,831,440
Employee Fringe	903,646	957,723	1,154,282	1,246,483	1,419,834
Total Personnel Cost	2,880,277	3,005,449	3,481,581	3,846,995	4,251,274
Professional Services	294,601	285,670	472,799	472,799	441,475
Services and Supplies	472,959	440,793	1,284,733	1,216,609	1,124,677
Insurance	48,241	51,394	55,000	57,900	57,900
Utilities	103,758	109,363	108,000	116,055	117,212
Central Services Cost	-	(1,335,748)	(1,546,624)	(1,748,196)	(1,859,661)
Capital Improvements	279,424	365,878	329,085	454,000	418,000
Extraordinary	1,359,736	-	100,000	100,000	100,000
Transfers Out	300,000	-	-	-	100,000
TOTAL USES	5,738,995	2,922,799	4,284,574	4,516,162	4,750,877
SOURCES(USES)	(505,250)	1,100,409	(366,334)	(496,184)	(664,938)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234	14,652,729
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-
Interfund Services	167,499	119,895	241,400	241,400	236,500
Investment Earnings	298,225	33,681	74,000	41,688	41,688
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	-	-	-
Transfers In	45,000	-	-	-	-
TOTAL SOURCES	12,888,507	12,751,219	13,143,076	14,941,322	14,930,917
USES					
Salaries and Wages	2,869,748	2,844,275	3,079,621	3,520,950	3,739,248
Employee Fringe	1,281,735	1,357,142	1,644,339	1,748,682	1,866,334
Total Personnel Cost	4,151,482	4,201,417	4,723,960	5,269,632	5,605,582
Professional Services	221,815	227,259	182,050	182,050	167,050
Services and Supplies	2,110,209	2,030,188	2,839,235	2,821,770	3,620,999
Insurance	185,410	197,331	211,000	221,900	221,900
Utilities	894,515	815,167	933,004	904,140	958,691
Cost of Goods Sold	4,815	7,125	-	-	-
Central Services Cost	353,700	356,440	447,540	483,842	551,278
Defensible Space	97,876	100,000	100,000	100,000	100,000
Capital Improvements	1,644,147	3,053,119	6,988,157	4,353,500	15,683,500
Debt Service	635,827	635,620	643,129	643,135	643,135
Transfers Out	-	-	-	-	-
TOTAL USES	10,299,797	11,623,667	17,068,075	14,979,969	27,552,135
SOURCES(USES)	2,588,710	1,127,552	(3,924,999)	(38,647)	(12,621,219)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	8,939,625	12,711,165	12,796,676	14,627,234	14,652,729
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-
Interfund Services	60,773	119,895	241,400	241,400	236,500
TOTAL OPERATING INCOME	9,000,398	12,870,918	13,069,076	14,899,634	14,889,229
OPERATING EXPENSE					
Salaries and Wages	2,005,077	2,844,275	3,079,621	3,520,950	3,739,248
Employee Fringe	942,300	1,357,142	1,644,339	1,748,682	1,866,334
Total Personnel Cost	2,947,376	4,201,417	4,723,960	5,269,632	5,605,582
Professional Services	73,743	227,259	182,050	182,050	167,050
Services and Supplies	1,084,400	2,030,188	2,839,235	2,821,770	3,620,999
Insurance	92,857	197,331	211,000	221,900	221,900
Utilities	1,077,337	815,167	933,004	904,140	958,691
Cost of Goods Sold	-	7,125	-	-	-
Central Services Cost	277,200	356,440	447,540	483,842	551,278
Defensible Space	-	100,000	100,000	100,000	100,000
Depreciation	2,565,241	3,264,581	3,682,900	3,188,160	3,188,160
TOTAL OPERATING EXPENSE	8,118,154	11,199,509	13,119,689	13,171,494	14,413,660
NET INCOME (EXPENSE)	882,244	1,671,409	(50,613)	1,728,140	475,568
NON OPERATING INCOME					
Investment Earnings	86,010	33,681	74,000	41,688	41,688
Capital Grants	851,429	-	-	-	-
Proceeds from Capital Asset Dispositions	381	(153,379)	-	-	-
TOTAL NON OPERATING INCOME	937,819	(119,699)	74,000	41,688	41,688
NON OPERATING EXPENSE					
Debt Service Interest	168,742	96,914	89,291	73,728	73,728
TOTAL NON OPERATING EXPENSE	168,742	96,914	89,291	73,728	73,728
INCOME(EXPENSE) BEFORE TRANSFERS	1,651,321	1,454,797	(65,904)	1,696,100	443,528
TRANSFERS					
Transfers Out	39	-	-	-	-
TOTAL TRANSFERS	(39)	-	-	-	-
CHANGE IN NET POSITION	1,651,282	1,454,797	(65,904)	1,696,100	443,528

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	5,003,461	5,270,749	5,157,799	6,254,357	6,255,297
Interfund Services	167,499	119,895	241,400	241,400	236,500
Investment Earnings	4,002	665	1,500	20,844	20,844
Proceeds from Capital Asset Dispositions	(9,004)	16,160	-	-	-
Transfers In	22,500	-	-	-	-
TOTAL SOURCES	5,188,457	5,407,469	5,400,699	6,516,601	6,512,641
USES					
Salaries and Wages	1,320,915	1,307,423	1,361,416	1,573,604	1,609,679
Employee Fringe	588,688	628,998	725,891	792,681	818,135
Total Personnel Cost	1,909,603	1,936,421	2,087,307	2,366,285	2,427,814
Professional Services	43,630	142,668	87,850	87,850	80,350
Services and Supplies	1,067,053	1,056,860	1,658,575	1,642,385	2,275,179
Insurance	101,893	108,422	115,900	121,900	121,900
Utilities	444,195	424,962	464,566	469,795	474,748
Cost of Goods Sold	4,815	7,125	-	-	-
Central Services Cost	173,850	175,220	214,819	239,636	264,613
Defensible Space	48,938	50,000	50,000	50,000	50,000
Capital Improvements	828,016	942,917	1,606,422	1,823,500	1,764,250
Debt Service	303,866	303,780	307,019	307,020	307,020
Transfers Out	(174,632)	(194,622)	(164,808)	(164,808)	(610,479)
TOTAL USES	4,751,228	4,953,753	6,427,650	6,943,563	7,155,395
SOURCES(USES)	437,229	453,716	(1,026,951)	(426,962)	(642,754)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	3,985,311	5,270,749	5,157,799	6,254,357	6,255,297
Interfund Services	60,773	119,895	241,400	241,400	236,500
TOTAL OPERATING INCOME	4,046,084	5,390,644	5,399,199	6,495,757	6,491,797
OPERATING EXPENSE					
Salaries and Wages	791,860	1,307,423	1,361,416	1,573,604	1,609,679
Employee Fringe	374,947	628,998	725,891	792,681	818,135
Total Personnel Cost	1,166,807	1,936,421	2,087,307	2,366,285	2,427,814
Professional Services	6,235	142,668	87,850	87,850	80,350
Services and Supplies	376,585	1,056,860	1,658,575	1,642,385	2,275,179
Insurance	43,976	108,422	115,900	121,900	121,900
Utilities	589,347	424,962	464,566	469,795	474,748
Cost of Goods Sold	-	7,125	-	-	-
Central Services Cost	135,624	175,220	214,819	239,636	264,613
Defensible Space	-	50,000	50,000	50,000	50,000
Depreciation	1,291,880	1,716,753	1,806,300	1,647,384	1,647,384
TOTAL OPERATING EXPENSE	3,610,454	5,618,430	6,485,317	6,625,235	7,341,988
NET INCOME (EXPENSE)	435,629	(227,786)	(1,086,118)	(129,478)	(850,191)
NON OPERATING INCOME					
Investment Earnings	43,005	665	1,500	20,844	20,844
Proceeds from Capital Asset Dispositions	381	16,160	-	-	-
TOTAL NON OPERATING INCOME	43,386	16,825	1,500	20,844	20,844
NON OPERATING EXPENSE					
Debt Service Interest	54,914	60,716	57,431	50,732	50,732
TOTAL NON OPERATING EXPENSE	54,914	60,716	57,431	50,732	50,732
INCOME(EXPENSE) BEFORE TRANSFERS	424,101	(271,677)	(1,142,049)	(159,366)	(880,079)
TRANSFERS					
Transfers Out	(134,152)	(194,622)	(164,808)	(164,808)	(610,479)
TOTAL TRANSFERS	134,152	194,622	164,808	164,808	610,479
CHANGE IN NET POSITION	558,254	(77,055)	(977,241)	5,442	(269,600)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	6,926,282	6,934,096	7,166,372	7,882,371	7,881,431
Investment Earnings	294,224	33,016	72,500	20,844	20,844
Proceeds from Capital Asset Dispositions	(10,180)	(169,540)	-	-	-
Transfers In	22,500	-	-	-	-
TOTAL SOURCES	7,232,826	6,797,573	7,238,872	7,903,215	7,902,275
USES					
Salaries and Wages	1,363,014	1,372,416	1,542,836	1,750,904	1,894,750
Employee Fringe	614,060	650,301	828,195	859,076	939,774
Total Personnel Cost	1,977,074	2,022,717	2,371,031	2,609,980	2,834,524
Professional Services	178,185	65,954	94,200	94,200	86,700
Services and Supplies	895,625	803,209	946,384	933,525	1,115,950
Insurance	83,517	88,909	95,100	100,000	100,000
Utilities	448,426	388,276	466,188	432,340	481,963
Central Services Cost	173,850	175,220	201,393	216,144	248,075
Defensible Space	48,938	50,000	50,000	50,000	50,000
Capital Improvements	816,131	2,110,202	5,381,735	2,530,000	13,919,250
Debt Service	331,961	331,840	336,110	336,115	336,115
Transfers Out	174,632	194,622	164,808	164,808	610,479
TOTAL USES	5,128,338	6,230,949	10,106,949	7,467,112	19,783,056
SOURCES(USES)	2,104,488	566,623	(2,868,077)	436,103	(11,880,780)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	4,517,928	6,934,096	7,166,372	7,882,371	7,881,431
TOTAL OPERATING INCOME	4,517,928	6,934,096	7,166,372	7,882,371	7,881,431
OPERATING EXPENSE					
Salaries and Wages	1,081,118	1,372,416	1,542,836	1,750,904	1,894,750
Employee Fringe	511,104	650,301	828,195	859,076	939,774
Total Personnel Cost	1,592,223	2,022,717	2,371,031	2,609,980	2,834,524
Professional Services	67,410	65,954	94,200	94,200	86,700
Services and Supplies	465,436	803,209	946,384	933,525	1,115,950
Insurance	48,881	88,909	95,100	100,000	100,000
Utilities	487,189	388,276	466,188	432,340	481,963
Central Services Cost	135,624	175,220	201,393	216,144	248,075
Defensible Space	-	50,000	50,000	50,000	50,000
Depreciation	1,273,361	1,547,828	1,876,600	1,540,776	1,540,776
TOTAL OPERATING EXPENSE	4,070,123	5,142,113	6,100,896	5,976,965	6,457,988
NET INCOME (EXPENSE)	447,805	1,791,983	1,065,476	1,905,406	1,423,443
NON OPERATING INCOME					
Investment Earnings	43,005	33,016	72,500	20,844	20,844
Capital Grants	851,429	-	-	-	-
Proceeds from Capital Asset Dispositions	-	(169,540)	-	-	-
TOTAL NON OPERATING INCOME	894,434	(136,523)	72,500	20,844	20,844
NON OPERATING EXPENSE					
Debt Service Interest	113,829	36,198	31,860	22,996	22,996
TOTAL NON OPERATING EXPENSE	113,829	36,198	31,860	22,996	22,996
INCOME(EXPENSE) BEFORE TRANSFERS	1,228,410	1,619,262	1,106,116	1,903,254	1,421,291
TRANSFERS					
Transfers Out	134,192	194,622	164,808	164,808	610,479
TOTAL TRANSFERS	(134,192)	(194,622)	(164,808)	(164,808)	(610,479)
CHANGE IN NET POSITION	1,094,219	1,424,639	941,308	1,738,446	810,813

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	326,920	360,797	338,000	356,000	356,000
TOTAL SOURCES	326,920	360,797	338,000	356,000	356,000
USES					
Salaries and Wages	133,912	112,177	118,268	132,385	198,597
Employee Fringe	54,347	51,129	59,287	63,738	83,593
Total Personnel Cost	188,259	163,306	177,555	196,123	282,190
Services and Supplies	89,886	88,542	153,575	161,240	160,270
Utilities	1,703	1,737	1,710	1,805	1,780
Central Services Cost	-	-	22,377	18,622	27,564
TOTAL USES	279,848	253,585	355,217	377,790	471,804
SOURCES(USES)	47,072	107,212	(17,217)	(21,790)	(115,804)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	359,051	360,797	338,000	356,000	356,000
TOTAL OPERATING INCOME	359,051	360,797	338,000	356,000	356,000
OPERATING EXPENSE					
Salaries and Wages	98,875	112,177	118,268	132,385	198,597
Employee Fringe	40,837	51,129	59,287	63,738	83,593
Total Personnel Cost	139,713	163,306	177,555	196,123	282,190
Professional Services	99	-	-	-	-
Services and Supplies	219,629	88,542	153,575	161,240	160,270
Utilities	801	1,737	1,710	1,805	1,780
Central Services Cost	-	-	22,377	18,622	27,564
TOTAL OPERATING EXPENSE	360,242	253,585	355,217	377,790	471,804
NET INCOME (EXPENSE)	(1,191)	107,212	(17,217)	(21,790)	(115,804)
NON OPERATING INCOME					
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	(1,191)	107,212	(17,217)	(21,790)	(115,804)
TRANSFERS					
CHANGE IN NET POSITION	(1,191)	107,212	(17,217)	(21,790)	(115,804)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	140,304	145,523	134,505	134,505	160,000
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-
TOTAL SOURCES	140,304	185,380	165,505	165,505	160,000
USES					
Salaries and Wages	51,907	52,258	57,100	64,057	36,222
Employee Fringe	24,640	26,714	30,967	33,186	24,832
Total Personnel Cost	76,547	78,973	88,067	97,243	61,054
Professional Services	-	18,637	-	-	-
Services and Supplies	57,644	81,578	80,700	84,620	69,600
Utilities	192	192	540	200	200
Central Services Cost	6,000	6,000	8,951	9,440	11,026
TOTAL USES	140,383	185,380	178,258	191,503	141,880
SOURCES(USES)	(79)	-	(12,753)	(25,998)	18,120

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	77,335	145,523	134,505	134,505	160,000
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-
TOTAL OPERATING INCOME	77,335	185,380	165,505	165,505	160,000
OPERATING EXPENSE					
Salaries and Wages	33,222	52,258	57,100	64,057	36,222
Employee Fringe	15,411	26,714	30,967	33,186	24,832
Total Personnel Cost	48,633	78,973	88,067	97,243	61,054
Professional Services	-	18,637	-	-	-
Services and Supplies	22,749	81,578	80,700	84,620	69,600
Utilities	-	192	540	200	200
Central Services Cost	5,952	6,000	8,951	9,440	11,026
TOTAL OPERATING EXPENSE	77,335	185,380	178,258	191,503	141,880
NET INCOME (EXPENSE)	-	-	(12,753)	(25,998)	18,120
NON OPERATING INCOME					
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	-	-	(12,753)	(25,998)	18,120
TRANSFERS					
CHANGE IN NET POSITION	-	-	(12,753)	(25,998)	18,120

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455	20,437,223
Facility Fees	5,774,067	1,735,612	820,300	4,923,830	3,692,404
Rents	-	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800	139,875
Interfund Services	76,558	91,769	99,911	104,900	123,002
Non Operating Leases	116,041	119,697	118,130	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008	40,008
Capital Grants	-	-	80,000	80,000	600,000
Proceeds from Capital Asset Dispositions	270,761	(28,518)	-	-	-
Transfers In	241,875	-	386,629	-	100,000
TOTAL SOURCES	22,143,117	18,069,541	19,739,702	24,389,223	25,262,742
USES					
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,363,486	8,523,330
Employee Fringe	1,883,703	1,942,752	2,379,777	2,611,537	2,777,640
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,975,023	11,300,970
Professional Services	380,719	35,770	44,625	41,425	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696	5,408,856
Insurance	367,719	367,254	403,100	427,200	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315	1,300,863
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330	1,808,069
Central Services Cost	903,200	882,970	980,404	1,124,726	1,171,020
Defensible Space	97,876	100,000	100,000	100,000	100,000
Capital Improvements	-	-	5,631,814	5,935,700	3,201,200
Debt Service	-	(2,728)	386,629	390,887	390,862
Transfers Out	5,443,385	-	386,629	-	-
TOTAL USES	22,694,596	15,286,460	25,868,478	27,228,302	25,150,465
SOURCES(USES)	(551,479)	2,783,081	(6,128,776)	(2,839,079)	112,277

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455	20,437,223
Facility Fees	5,774,067	1,735,612	820,300	4,923,830	3,692,404
Rents	-	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800	139,875
Interfund Services	76,558	91,769	99,911	104,900	123,002
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,128,693	24,151,085	24,404,604
OPERATING EXPENSE					
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,363,486	8,523,330
Employee Fringe	1,883,703	1,942,752	2,379,777	2,611,537	2,777,640
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,975,023	11,300,970
Professional Services	380,719	35,770	44,625	41,425	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696	5,408,856
Insurance	367,719	367,254	403,100	427,200	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315	1,300,863
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330	1,808,069
Central Services Cost	903,200	882,970	980,404	1,124,726	1,171,020
Defensible Space	97,876	100,000	100,000	100,000	100,000
Depreciation	2,938,157	2,916,601	3,415,427	2,711,640	2,711,592
TOTAL OPERATING EXPENSE	20,189,368	18,205,789	22,878,833	23,613,355	24,269,995
NET INCOME (EXPENSE)	1,198,929	(231,899)	(3,750,140)	537,730	134,609
NON OPERATING INCOME					
Non Operating Leases	116,041	119,697	118,130	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008	40,008
Capital Grants	-	-	80,000	80,000	600,000
Proceeds from Capital Asset Dispositions	270,761	(28,518)	-	-	-
TOTAL NON OPERATING INCOME	512,945	95,650	224,380	238,138	758,138
NON OPERATING EXPENSE					
Debt Service Interest	-	(2,728)	14,715	6,182	6,157
TOTAL NON OPERATING EXPENSE	-	(2,728)	14,715	6,182	6,157
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(133,520)	(3,540,475)	769,686	886,590
TRANSFERS					
Transfers In	241,875	-	386,629	-	100,000
Transfers Out	5,443,385.15	0.00	386,629.00	0.00	0.00
TOTAL TRANSFERS	-5,201,510.15	0.00	0.00	0.00	100,000.00
CHANGE IN NET POSITION	-3,489,636.25	-133,519.87	-3,540,475.15	769,685.54	986,590.24

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560	3,778,822
Facility Fees	171,994	33,019	-	-	520,251
Investment Earnings	-	-	-	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	10,330	14,176	-	-	-
Transfers In	-	-	185,393	-	-
TOTAL SOURCES	4,219,420	3,262,146	3,520,218	3,498,812	4,296,325
USES					
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,517,923	1,528,829
Employee Fringe	421,675	349,938	392,310	427,536	445,016
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,945,459	1,973,845
Professional Services	6,010	6,403	7,980	6,380	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235	1,007,515
Insurance	68,363	72,765	77,800	81,800	81,800
Utilities	244,614	227,960	231,740	254,680	252,595
Cost of Goods Sold	913,275	491,861	563,440	591,625	615,505
Central Services Cost	236,800	225,626	206,865	225,776	231,806
Capital Improvements	(439,872)	(785,415)	1,143,542	206,700	334,700
Debt Service	-	(1,213)	183,519	185,551	185,551
Transfers Out	623,201	-	-	-	-
TOTAL USES	4,705,582	2,555,878	5,117,763	4,548,206	4,689,697
SOURCES(USES)	(486,162)	706,267	(1,597,545)	(1,049,394)	(393,372)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560	3,778,822
Facility Fees	171,994	33,019	-	-	520,251
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,334,825	3,501,560	4,299,073
OPERATING EXPENSE					
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,517,923	1,528,829
Employee Fringe	421,675	349,938	392,310	427,536	445,016
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,945,459	1,973,845
Professional Services	6,010	6,403	7,980	6,380	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235	1,007,515
Insurance	68,363	72,765	77,800	81,800	81,800
Utilities	244,614	227,960	231,740	254,680	252,595
Cost of Goods Sold	913,275	491,861	563,440	591,625	615,505
Central Services Cost	236,800	225,626	206,865	225,776	231,806
Depreciation	676,015	661,006	736,980	623,292	623,292
TOTAL OPERATING EXPENSE	5,198,267	4,003,512	4,527,682	4,779,247	4,792,738
NET INCOME (EXPENSE)	(989,178)	(755,542)	(1,192,857)	(1,277,687)	(493,665)
NON OPERATING INCOME					
Investment Earnings	-	-	-	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	10,330	14,176	-	-	-
TOTAL NON OPERATING INCOME	10,330	14,176	-	(2,748)	(2,748)
NON OPERATING EXPENSE					
Debt Service Interest	-	(1,213)	6,124	2,055	2,055
TOTAL NON OPERATING EXPENSE	-	(1,213)	6,124	2,055	2,055
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(740,154)	(1,198,981)	(1,282,490)	(498,468)
TRANSFERS					
Transfers In	-	-	185,393	-	-
Transfers Out	623,201	-	-	-	-
TOTAL TRANSFERS	(623,201)	-	185,393	-	-
CHANGE IN NET POSITION	(1,602,049)	(740,154)	(1,013,588)	(1,282,490)	(498,468)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	724,464	809,745	942,821	989,975	1,004,338
Facility Fees	327,607	222,882	-	-	1,139,874
Non Operating Leases	40,256	41,464	40,890	40,890	40,890
Investment Earnings	-	-	-	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(8,002)	-	-	-
TOTAL SOURCES	1,336,679	1,066,090	983,711	1,028,117	2,182,354
USES					
Salaries and Wages	320,393	346,777	454,601	518,165	502,837
Employee Fringe	96,581	112,455	132,328	143,561	161,177
Total Personnel Cost	416,974	459,232	586,929	661,726	664,014
Professional Services	7,025	2,296	4,170	2,570	2,570
Services and Supplies	483,269	333,305	373,994	375,045	380,666
Insurance	15,687	16,725	17,900	18,800	18,800
Utilities	83,695	84,117	89,300	99,340	98,346
Cost of Goods Sold	64,580	61,792	105,100	110,355	113,366
Central Services Cost	54,000	56,533	72,390	74,191	76,863
Capital Improvements	-	-	695,849	600,000	1,138,000
Debt Service	-	-	1,874	1,874	1,874
Transfers Out	1,592,962	-	-	-	-
TOTAL USES	2,718,191	1,013,999	1,947,506	1,943,901	2,494,499
SOURCES(USES)	(1,381,513)	52,090	(963,795)	(915,784)	(312,145)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	724,464	809,745	942,821	989,975	1,004,338
Facility Fees	327,607	222,882	-	-	1,139,874
TOTAL OPERATING INCOME	1,052,070	1,032,627	942,821	989,975	2,144,212
OPERATING EXPENSE					
Salaries and Wages	320,393	346,777	454,601	518,165	502,837
Employee Fringe	96,581	112,455	132,328	143,561	161,177
Total Personnel Cost	416,974	459,232	586,929	661,726	664,014
Professional Services	7,025	2,296	4,170	2,570	2,570
Services and Supplies	483,269	333,305	373,994	375,045	380,666
Insurance	15,687	16,725	17,900	18,800	18,800
Utilities	83,695	84,117	89,300	99,340	98,346
Cost of Goods Sold	64,580	61,792	105,100	110,355	113,366
Central Services Cost	54,000	56,533	72,390	74,191	76,863
Depreciation	156,361	204,637	220,247	198,528	198,528
TOTAL OPERATING EXPENSE	1,281,591	1,218,637	1,470,030	1,540,555	1,553,153
NET INCOME (EXPENSE)	(229,521)	(186,010)	(527,209)	(550,580)	591,059
NON OPERATING INCOME					
Non Operating Leases	40,256	41,464	40,890	40,890	40,890
Investment Earnings	-	-	-	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(8,002)	-	-	-
TOTAL NON OPERATING INCOME	284,608	33,463	40,890	38,142	38,142
NON OPERATING EXPENSE					
Debt Service Interest	-	-	1,874	1,874	1,874
TOTAL NON OPERATING EXPENSE	-	-	1,874	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(152,547)	(488,193)	(514,312)	627,327
TRANSFERS					
Transfers Out	1,592,962	-	-	-	-
TOTAL TRANSFERS	(1,592,962)	-	-	-	-
CHANGE IN NET POSITION	(1,537,874)	(152,547)	(488,193)	(514,312)	627,327

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	361,890	790,683	1,798,720	1,888,655	2,117,586
Facility Fees	131,043	41,275	-	-	187,130
Investment Earnings	-	-	-	(180)	(180)
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-
Transfers In	-	-	175,191	-	-
TOTAL SOURCES	492,932	814,408	1,973,911	1,888,475	2,304,536
USES					
Salaries and Wages	83,927	329,647	503,309	573,873	514,632
Employee Fringe	32,717	155,209	218,627	238,675	239,496
Total Personnel Cost	116,644	484,857	721,936	812,548	754,128
Professional Services	1,140	1,184	1,170	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241	548,879
Insurance	10,715	11,440	12,200	12,800	12,800
Utilities	34,891	48,372	55,720	56,285	56,129
Cost of Goods Sold	-	155,144	429,400	450,870	464,700
Central Services Cost	25,500	24,396	97,530	106,780	109,517
Capital Improvements	-	-	86,400	48,500	10,000
Debt Service	-	(1,158)	175,191	177,130	177,130
Transfers Out	246,592	-	-	-	-
TOTAL USES	764,967	1,004,560	2,090,279	2,202,324	2,134,453
SOURCES(USES)	(272,035)	(190,152)	(116,368)	(313,849)	170,083

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	361,890	790,683	1,798,720	1,888,655	2,117,586
Facility Fees	131,043	41,275	-	-	187,130
TOTAL OPERATING INCOME	492,932	831,958	1,798,720	1,888,655	2,304,716
OPERATING EXPENSE					
Salaries and Wages	83,927	329,647	503,309	573,873	514,632
Employee Fringe	32,717	155,209	218,627	238,675	239,496
Total Personnel Cost	116,644	484,857	721,936	812,548	754,128
Professional Services	1,140	1,184	1,170	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241	548,879
Insurance	10,715	11,440	12,200	12,800	12,800
Utilities	34,891	48,372	55,720	56,285	56,129
Cost of Goods Sold	-	155,144	429,400	450,870	464,700
Central Services Cost	25,500	24,396	97,530	106,780	109,517
Depreciation	159,048	147,751	159,100	122,064	122,064
TOTAL OPERATING EXPENSE	677,423	1,153,468	1,987,788	2,098,758	2,069,387
NET INCOME (EXPENSE)	(184,491)	(321,510)	(189,068)	(210,103)	235,329
NON OPERATING INCOME					
Investment Earnings	-	-	-	(180)	(180)
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-
TOTAL NON OPERATING INCOME	-	(17,550)	-	(180)	(180)
NON OPERATING EXPENSE					
Debt Service Interest	-	(1,158)	5,847	1,962	1,962
TOTAL NON OPERATING EXPENSE	-	(1,158)	5,847	1,962	1,962
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(337,903)	(194,915)	(212,245)	233,187
TRANSFERS					
Transfers In	-	-	175,191	-	-
Transfers Out	246,592	-	-	-	-
TOTAL TRANSFERS	(246,592)	-	175,191	-	-
CHANGE IN NET POSITION	(431,083)	(337,903)	(19,724)	(212,245)	233,187

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350	12,090,998
Facility Fees	(1,638,033)	(1,650,784)	-	-	842,769
Interfund Services	-	17,011	14,985	15,735	15,735
Non Operating Leases	75,784	78,233	77,240	77,240	77,240
Investment Earnings	49,030	1,723	11,250	21,324	21,324
Proceeds from Capital Asset Dispositions	7,329	(39,929)	-	-	-
Transfers In	-	-	19,553	-	-
TOTAL SOURCES	8,275,609	8,613,172	11,081,427	11,620,649	13,048,066
USES					
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,804,816	3,913,668
Employee Fringe	870,179	902,190	1,131,813	1,257,412	1,317,917
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,062,228	5,231,585
Professional Services	69,873	17,267	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270	2,321,760
Insurance	206,899	195,881	219,800	234,500	234,500
Utilities	511,366	547,831	621,260	551,315	641,435
Cost of Goods Sold	363,567	317,925	529,100	555,555	558,200
Central Services Cost	388,100	397,765	389,595	483,797	510,676
Capital Improvements	-	-	2,423,090	4,405,000	823,000
Debt Service	-	(129)	19,553	19,769	19,769
Transfers Out	812,243	-	-	-	-
TOTAL USES	7,896,007	6,603,630	10,847,427	13,386,134	10,364,625
SOURCES(USES)	379,603	2,009,543	234,000	(1,765,485)	2,683,441

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350	12,090,998
Facility Fees	(1,638,033)	(1,650,784)	-	-	842,769
Interfund Services	-	17,011	14,985	15,735	15,735
TOTAL OPERATING INCOME	8,143,466	8,573,145	10,973,384	11,522,085	12,949,502
OPERATING EXPENSE					
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,804,816	3,913,668
Employee Fringe	870,179	902,190	1,131,813	1,257,412	1,317,917
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,062,228	5,231,585
Professional Services	69,873	17,267	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270	2,321,760
Insurance	206,899	195,881	219,800	234,500	234,500
Utilities	511,366	547,831	621,260	551,315	641,435
Cost of Goods Sold	363,567	317,925	529,100	555,555	558,200
Central Services Cost	388,100	397,765	389,595	483,797	510,676
Depreciation	1,350,051	1,294,516	1,465,100	1,137,696	1,137,696
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,869,884	10,099,061	10,659,552
NET INCOME (EXPENSE)	(290,350)	674,870	1,103,500	1,423,024	2,289,950
NON OPERATING INCOME					
Non Operating Leases	75,784	78,233	77,240	77,240	77,240
Investment Earnings	49,030	1,723	11,250	21,324	21,324
Proceeds from Capital Asset Dispositions	7,329	(39,929)	-	-	-
TOTAL NON OPERATING INCOME	132,144	40,027	88,490	98,564	98,564
NON OPERATING EXPENSE					
Debt Service Interest	-	(129)	653	219	219
TOTAL NON OPERATING EXPENSE	-	(129)	653	219	219
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	715,027	1,191,337	1,521,369	2,388,295
TRANSFERS					
Transfers In	-	-	19,553	-	-
Transfers Out	812,243	-	-	-	-
TOTAL TRANSFERS	(812,243)	-	19,553	-	-
CHANGE IN NET POSITION	(970,449)	715,027	1,210,890	1,521,369	2,388,295

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505	1,476,890
Facility Fees	1,171,194	1,229,835	-	-	173,229
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000	117,000
Investment Earnings	-	-	-	1,020	1,020
Capital Grants	-	-	-	-	500,000
Proceeds from Capital Asset Dispositions	-	(6,083)	-	-	-
Transfers In	-	-	2,229	-	-
TOTAL SOURCES	2,193,094	2,275,766	1,166,383	1,222,525	2,268,139
USES					
Salaries and Wages	1,054,806	966,114	1,069,121	1,218,849	1,307,026
Employee Fringe	323,816	274,637	327,197	348,785	389,073
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,567,634	1,696,099
Professional Services	5,700	5,919	5,850	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425	609,585
Insurance	50,793	54,124	57,900	60,900	60,900
Utilities	131,312	108,567	145,640	124,120	122,956
Cost of Goods Sold	24,574	13,225	51,380	53,965	45,720
Central Services Cost	124,000	106,944	130,539	137,597	142,076
Capital Improvements	-	-	1,009,933	421,000	671,000
Debt Service	-	(15)	2,229	2,254	2,229
Transfers Out	247,041	-	-	-	-
TOTAL USES	2,487,745	1,938,396	3,412,634	2,996,745	3,356,415
SOURCES(USES)	(294,651)	337,369	(2,246,251)	(1,774,220)	(1,088,276)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505	1,476,890
Facility Fees	1,171,194	1,229,835	-	-	173,229
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000	117,000
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,164,154	1,221,505	1,767,119
OPERATING EXPENSE					
Salaries and Wages	1,054,806	966,114	1,069,121	1,218,849	1,307,026
Employee Fringe	323,816	274,637	327,197	348,785	389,073
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,567,634	1,696,099
Professional Services	5,700	5,919	5,850	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425	609,585
Insurance	50,793	54,124	57,900	60,900	60,900
Utilities	131,312	108,567	145,640	124,120	122,956
Cost of Goods Sold	24,574	13,225	51,380	53,965	45,720
Central Services Cost	124,000	106,944	130,539	137,597	142,076
Depreciation	300,840	290,486	310,600	267,996	267,948
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,711,072	2,841,487	2,951,134
NET INCOME (EXPENSE)	(348,449)	52,951	(1,546,918)	(1,619,982)	(1,184,015)
NON OPERATING INCOME					
Investment Earnings	-	-	-	1,020	1,020
Capital Grants	-	-	-	-	500,000
Proceeds from Capital Asset Dispositions	-	(6,083)	-	-	-
TOTAL NON OPERATING INCOME	-	(6,083)	-	1,020	501,020
NON OPERATING EXPENSE					
Debt Service Interest	-	(15)	74	25	-
TOTAL NON OPERATING EXPENSE	-	(15)	74	25	-
INCOME(EXPENSE) BEFORE TRANSFERS	(348,449)	46,883	(1,546,992)	(1,618,987)	(682,995)
TRANSFERS					
Transfers In	-	-	2,229	-	-
Transfers Out	247,041	-	-	-	-
TOTAL TRANSFERS	(247,041)	-	2,229	-	-
CHANGE IN NET POSITION	(595,490)	46,883	(1,544,763)	(1,618,987)	(682,995)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	(590,712)	(123,602)	(262,000)	(275,075)	(272,975)
Facility Fees	4,766,677	1,009,230	820,300	4,923,830	780,342
Investment Earnings	77,113	2,748	15,000	25,872	25,872
Proceeds from Capital Asset Dispositions	8,297	-	-	-	-
Transfers In	241,875	-	-	-	-
TOTAL SOURCES	4,503,250	888,376	573,300	4,674,627	533,239
USES					
Salaries and Wages	141,275	158,671	173,588	210,213	208,226
Employee Fringe	50,197	50,263	63,879	73,302	79,485
Total Personnel Cost	191,472	208,934	237,467	283,515	287,711
Professional Services	212,044	925	-	-	-
Services and Supplies	42,586	39,966	132,418	51,945	74,455
Utilities	8,821	7,706	8,604	5,945	5,531
Central Services Cost	19,800	20,025	17,956	18,746	20,221
Defensible Space	97,876	100,000	100,000	100,000	100,000
Transfers Out	(261,502)	-	386,629	-	-
TOTAL USES	311,097	377,556	883,074	460,151	487,918
SOURCES(USES)	4,192,152	510,820	(309,774)	4,214,476	45,321

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	-	(123,602)	(262,000)	(275,075)	(272,975)
Facility Fees	-	1,009,230	820,300	4,923,830	780,342
TOTAL OPERATING INCOME	-	885,628	558,300	4,648,755	507,367
OPERATING EXPENSE					
Salaries and Wages	-	158,671	173,588	210,213	208,226
Employee Fringe	-	50,263	63,879	73,302	79,485
Total Personnel Cost	-	208,934	237,467	283,515	287,711
Professional Services	-	925	-	-	-
Services and Supplies	-	39,966	132,418	51,945	74,455
Utilities	-	7,706	8,604	5,945	5,531
Central Services Cost	-	20,025	17,956	18,746	20,221
Defensible Space	-	100,000	100,000	100,000	100,000
Depreciation	-	35,415	45,500	24,408	24,408
TOTAL OPERATING EXPENSE	-	412,972	541,945	484,559	512,326
NET INCOME (EXPENSE)	-	472,656	16,355	4,164,196	(4,959)
NON OPERATING INCOME					
Investment Earnings	-	2,748	15,000	25,872	25,872
Proceeds from Capital Asset Dispositions	-	-	-	-	-
TOTAL NON OPERATING INCOME	-	2,748	15,000	25,872	25,872
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	-	475,405	31,355	4,190,068	20,913
TRANSFERS					
Transfers Out	-	-	386,629	-	-
TOTAL TRANSFERS	-	-	(386,629)	-	-
CHANGE IN NET POSITION	-	475,405	(355,274)	4,190,068	20,913

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	32,505	22,350	60,615	69,380	63,115
Facility Fees	728,925	734,600	-	-	47,505
Rents	-	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800	22,875
Interfund Services	76,558	74,758	84,926	89,165	107,267
Investment Earnings	-	-	-	(180)	(180)
Capital Grants	-	-	80,000	80,000	100,000
Proceeds from Capital Asset Dispositions	453	28,868	-	-	-
Transfers In	-	-	2,972	-	100,000
TOTAL SOURCES	873,685	877,397	258,413	268,265	452,682
USES					
Salaries and Wages	301,629	317,963	365,679	391,086	419,361
Employee Fringe	64,421	76,041	89,419	95,946	115,054
Total Personnel Cost	366,050	394,003	455,098	487,032	534,415
Professional Services	78,356	1,184	1,170	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865	378,057
Insurance	12,060	12,892	13,800	14,500	14,500
Utilities	103,249	96,226	96,360	112,960	112,091
Central Services Cost	42,300	41,667	51,848	62,653	62,825
Capital Improvements	-	-	273,000	254,500	224,500
Debt Service	-	(20)	2,972	3,005	3,005
Transfers Out	1,947,781	-	-	-	-
TOTAL USES	2,882,126	758,159	1,304,901	1,404,685	1,330,563
SOURCES(USES)	(2,008,441)	119,238	(1,046,488)	(1,136,420)	(877,881)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	32,505	22,350	60,615	69,380	63,115
Facility Fees	728,925	734,600	-	-	47,505
Rents	-	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800	22,875
Interfund Services	76,558	74,758	84,926	89,165	107,267
TOTAL OPERATING INCOME	873,232	848,529	175,441	188,445	252,862
OPERATING EXPENSE					
Salaries and Wages	301,629	317,963	365,679	391,086	419,361
Employee Fringe	64,421	76,041	89,419	95,946	115,054
Total Personnel Cost	366,050	394,003	455,098	487,032	534,415
Professional Services	78,356	1,184	1,170	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865	378,057
Insurance	12,060	12,892	13,800	14,500	14,500
Utilities	103,249	96,226	96,360	112,960	112,091
Central Services Cost	42,300	41,667	51,848	62,653	62,825
Depreciation	221,830	251,096	416,200	267,048	267,048
TOTAL OPERATING EXPENSE	1,156,175	1,009,274	1,445,129	1,414,228	1,370,106
NET INCOME (EXPENSE)	(282,942)	(160,745)	(1,269,688)	(1,225,783)	(1,117,244)
NON OPERATING INCOME					
Investment Earnings	-	-	-	(180)	(180)
Capital Grants	-	-	80,000	80,000	100,000
Proceeds from Capital Asset Dispositions	453	28,868	-	-	-
TOTAL NON OPERATING INCOME	453	28,868	80,000	79,820	99,820
NON OPERATING EXPENSE					
Debt Service Interest	-	(20)	99	33	33
TOTAL NON OPERATING EXPENSE	-	(20)	99	33	33
INCOME(EXPENSE) BEFORE TRANSFERS	(282,490)	(131,857)	(1,189,787)	(1,145,996)	(1,017,457)
TRANSFERS					
Transfers In	-	-	2,972	-	100,000
Transfers Out	1,947,781	-	-	-	-
TOTAL TRANSFERS	(1,947,781)	-	2,972	-	100,000
CHANGE IN NET POSITION	-2,230,270.92	-131,857.41	-1,186,815.12	-1,145,995.93	-917,457.31

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	133,786	156,631	181,048	190,105	178,449
Facility Fees	114,662	115,555	-	-	1,304
Investment Earnings	-	-	-	(2,352)	(2,352)
Transfers In	-	-	1,291	-	-
TOTAL SOURCES	248,449	272,186	182,339	187,753	177,401
OPERATING USES					
Salaries and Wages	128,410	129,469	115,464	128,561	128,751
Employee Fringe	24,118	22,018	24,203	26,320	30,422
Total Personnel Cost	152,528	151,487	139,667	154,881	159,173
Professional Services	570	593	585	585	585
Services and Supplies	66,982	68,485	85,925	87,670	87,939
Insurance	3,202	3,426	3,700	3,900	3,900
Utilities	7,682	8,832	9,610	11,670	11,780
Cost of Goods Sold	10,278	6,223	10,435	10,960	10,578
Central Services Cost	12,700	10,014	13,681	15,186	17,036
Capital Improvements	-	-	-	-	-
Debt Service	-	(195)	1,291	1,304	1,304
Transfers Out	235,067	-	-	-	-
TOTAL USES	489,009	248,866	264,893	286,156	292,295
SOURCES(USES)	(240,561)	23,320	(82,554)	(98,403)	(114,894)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	133,786	156,631	181,048	190,105	178,449
Facility Fees	114,662	115,555	-	-	1,304
TOTAL OPERATING INCOME	248,449	272,186	181,048	190,105	179,753
OPERATING EXPENSE					
Salaries and Wages	128,410	129,469	115,464	128,561	128,751
Employee Fringe	24,118	22,018	24,203	26,320	30,422
Total Personnel Cost	152,528	151,487	139,667	154,881	159,173
Professional Services	570	593	585	585	585
Services and Supplies	66,982	68,485	85,925	87,670	87,939
Insurance	3,202	3,426	3,700	3,900	3,900
Utilities	7,682	8,832	9,610	11,670	11,780
Cost of Goods Sold	10,278	6,223	10,435	10,960	10,578
Central Services Cost	12,700	10,014	13,681	15,186	17,036
Depreciation	28,463	31,694	61,700	70,608	70,608
TOTAL OPERATING EXPENSE	282,404	280,754	325,302	355,460	361,599
NET INCOME (EXPENSE)	(33,956)	(8,568)	(144,254)	(165,355)	(181,846)
NON OPERATING INCOME					
Investment Earnings	-	-	-	(2,352)	(2,352)
TOTAL NON OPERATING INCOME	-	-	-	(2,352)	(2,352)
NON OPERATING EXPENSE					
Debt Service Interest	-	(195)	44	14	14
TOTAL NON OPERATING EXPENSE	-	(195)	44	14	14
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(8,373)	(144,298)	(167,721)	(184,212)
TRANSFERS					
Transfers In	-	-	1,291	-	-
Transfers Out	235,067	-	-	-	-
TOTAL TRANSFERS	(235,067)	-	1,291	-	-
CHANGE IN NET POSITION	(269,023)	(8,373)	(143,007)	(167,721)	(184,212)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Charges for Services	1,619,582	839,405	892,500	937,095	949,290
Facility Fees	966,817	648,974	5,268,640	1,394,640	2,556,840
Investment Earnings	28,422	635	5,625	11,400	11,400
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-
Transfers In	13,125	-	-	-	-
TOTAL SOURCES	2,627,946	1,452,949	6,166,765	2,343,135	3,517,530
USES					
Salaries and Wages	801,253	800,752	885,579	1,050,106	1,092,940
Employee Fringe	185,239	198,994	229,705	249,034	277,442
Total Personnel Cost	986,492	999,746	1,115,284	1,299,140	1,370,382
Professional Services	5,700	5,329	17,850	17,850	17,850
Services and Supplies	432,541	362,416	639,716	792,530	692,030
Insurance	29,533	36,760	39,300	41,300	41,300
Utilities	131,362	119,172	139,064	121,645	128,817
Cost of Goods Sold	95,122	80,661	100,500	105,525	117,600
Central Services Cost	110,500	96,338	118,680	139,628	137,363
Capital Improvements	-	-	3,419,060	182,500	485,000
Debt Service	-	(42)	6,296	6,365	6,365
Transfers Out	88,299	-	-	-	-
TOTAL USES	1,879,548	1,700,380	5,595,750	2,706,483	2,996,706
SOURCES(USES)	748,399	(247,431)	571,015	(363,348)	520,824

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	1,619,582	839,405	892,500	937,095	949,290
Facility Fees	966,817	648,974	5,268,640	1,394,640	2,556,840
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735	3,506,130
OPERATING EXPENSE					
Salaries and Wages	801,253	800,752	885,579	1,050,106	1,092,940
Employee Fringe	185,239	198,994	229,705	249,034	277,442
Total Personnel Cost	986,492	999,746	1,115,284	1,299,140	1,370,382
Professional Services	5,700	5,329	17,850	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530	692,030
Insurance	29,533	36,760	39,300	41,300	41,300
Utilities	131,362	119,172	139,064	121,645	128,817
Cost of Goods Sold	95,122	80,661	100,500	105,525	117,600
Central Services Cost	110,500	96,338	118,680	139,628	137,363
Depreciation	236,889	215,035	249,000	184,260	184,260
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	2,626,834	2,701,878	2,689,601
NET INCOME (EXPENSE)	558,261	(427,077)	3,534,306	(370,143)	816,529
NON OPERATING INCOME					
Investment Earnings	28,422	635	5,625	11,400	11,400
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-
TOTAL NON OPERATING INCOME	28,422	(35,430)	5,625	11,400	11,400
NON OPERATING EXPENSE					
Debt Service Interest	-	(42)	210	70	70
TOTAL NON OPERATING EXPENSE	-	(42)	210	70	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,465)	3,539,721	(358,813)	827,859
TRANSFERS					
Transfers In	13,125	-	-	-	-
Transfers Out	88,299	-	-	-	-
TOTAL TRANSFERS	(75,174)	-	-	-	-
CHANGE IN NET POSITION	511,510	(462,465)	3,539,721	(358,813)	827,859

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Interfund Services	2,623,819	2,417,505	3,218,226	3,288,331	3,435,452
Investment Earnings	-	-	-	(456)	(456)
TOTAL SOURCES	2,623,819	2,417,505	3,218,226	3,287,875	3,434,996
USES					
Salaries and Wages	1,328,058	1,187,709	1,467,833	1,669,526	1,616,963
Employee Fringe	648,617	601,345	767,855	835,559	811,399
Total Personnel Cost	1,976,675	1,789,053	2,235,688	2,505,085	2,428,362
Professional Services	-	-	9,000	9,000	15,000
Services and Supplies	763,514	726,776	902,212	882,625	959,570
Insurance	13,687	14,809	15,800	16,600	16,600
Utilities	11,442	9,976	11,520	10,330	9,910
Cost of Goods Sold	-	-	-	-	-
Capital Improvements	-	-	-	30,000	-
TOTAL USES	2,765,318	2,540,614	3,174,220	3,453,640	3,429,442
SOURCES(USES)	(141,498)	(123,109)	44,006	(165,765)	5,554

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Charges for Services	2,850	-	-	-	-
Interfund Services	1,888,349	2,417,505	3,218,226	3,288,331	3,435,452
TOTAL OPERATING INCOME	1,891,199	2,417,505	3,218,226	3,288,331	3,435,452
OPERATING EXPENSE					
Salaries and Wages	835,418	1,187,709	1,467,833	1,669,526	1,616,963
Employee Fringe	389,923	601,345	767,855	835,559	811,399
Total Personnel Cost	1,225,340	1,789,053	2,235,688	2,505,085	2,428,362
Professional Services	37,925	-	9,000	9,000	15,000
Services and Supplies	475,523	726,776	902,212	882,625	959,570
Insurance	195,607	14,809	15,800	16,600	16,600
Utilities	6,470	9,976	11,520	10,330	9,910
Cost of Goods Sold	(555)	-	-	-	-
Depreciation	9,119	12,561	12,600	9,876	9,876
TOTAL OPERATING EXPENSE	1,949,430	2,553,175	3,186,820	3,433,516	3,439,318
NET INCOME (EXPENSE)	(58,231)	(135,670)	31,406	(145,185)	(3,866)
NON OPERATING INCOME					
Investment Earnings	139,450	-	-	(456)	(456)
TOTAL NON OPERATING INCOME	139,450	-	-	(456)	(456)
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	81,219	(135,670)	31,406	(145,641)	(4,322)
TRANSFERS					
CHANGE IN NET POSITION	81,219	(135,670)	31,406	(145,641)	(4,322)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306
Investment Earnings	-	-	-	108	108
TOTAL SOURCES	1,111,184	1,050,540	1,244,526	1,306,818	1,446,414
USES					
Salaries and Wages	503,181	478,698	560,523	644,135	644,135
Employee Fringe	276,552	256,695	317,959	339,216	339,216
Total Personnel Cost	779,733	735,393	878,482	983,351	983,351
Services and Supplies	379,712	324,442	376,441	395,105	467,560
Insurance	4,727	5,227	5,600	5,900	5,900
Utilities	1,721	1,494	1,680	1,665	1,809
Cost of Goods Sold	-	-	-	-	-
Capital Improvements	-	-	-	30,000	-
TOTAL USES	1,165,893	1,066,557	1,262,203	1,416,021	1,458,620
SOURCES(USES)	(54,709)	(16,016)	(17,677)	(109,203)	(12,206)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306
TOTAL OPERATING INCOME	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306
OPERATING EXPENSE					
Salaries and Wages	503,181	478,698	560,523	644,135	644,135
Employee Fringe	276,552	256,695	317,959	339,216	339,216
Total Personnel Cost	779,733	735,393	878,482	983,351	983,351
Services and Supplies	379,712	324,442	376,441	395,105	467,560
Insurance	4,727	5,227	5,600	5,900	5,900
Utilities	1,721	1,494	1,680	1,665	1,809
Cost of Goods Sold	-	-	-	-	-
Depreciation	9,208	9,208	9,200	6,528	6,528
TOTAL OPERATING EXPENSE	1,175,101	1,075,765	1,271,403	1,392,549	1,465,148
NET INCOME (EXPENSE)	(63,917)	(25,224)	(26,877)	(85,839)	(18,842)
NON OPERATING INCOME					
Investment Earnings	-	-	-	108	108
TOTAL NON OPERATING INCOME	-	-	-	108	108
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	(63,917)	(25,224)	(26,877)	(85,731)	(18,734)
TRANSFERS					
CHANGE IN NET POSITION	(63,917)	(25,224)	(26,877)	(85,731)	(18,734)

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Interfund Services	639,450	580,920	949,500	996,975	1,004,500
Investment Earnings	-	-	-	216	216
TOTAL SOURCES	639,450	580,920	949,500	997,191	1,004,716
USES					
Salaries and Wages	420,556	395,544	586,275	684,411	631,848
Employee Fringe	179,328	178,942	276,070	312,077	287,917
Total Personnel Cost	599,884	574,486	862,345	996,488	919,765
Professional Services	-	-	9,000	9,000	15,000
Services and Supplies	29,777	29,774	56,543	58,865	62,395
Insurance	3,693	3,949	4,200	4,400	4,400
Utilities	2,529	3,101	3,120	3,210	2,936
TOTAL USES	635,883	611,309	935,208	1,071,963	1,004,496
SOURCES(USES)	3,567	(30,389)	14,292	(74,772)	220

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Interfund Services	639,450	580,920	949,500	996,975	1,004,500
TOTAL OPERATING INCOME	639,450	580,920	949,500	996,975	1,004,500
OPERATING EXPENSE					
Salaries and Wages	420,556	395,544	586,275	684,411	631,848
Employee Fringe	179,328	178,942	276,070	312,077	287,917
Total Personnel Cost	599,884	574,486	862,345	996,488	919,765
Professional Services	-	-	9,000	9,000	15,000
Services and Supplies	29,777	29,774	56,543	58,865	62,395
Insurance	3,693	3,949	4,200	4,400	4,400
Utilities	2,529	3,101	3,120	3,210	2,936
TOTAL OPERATING EXPENSE	635,883	611,309	935,208	1,071,963	1,004,496
NET INCOME (EXPENSE)	3,567	(30,389)	14,292	(74,988)	4
NON OPERATING INCOME					
Investment Earnings	-	-	-	216	216
TOTAL NON OPERATING INCOME	-	-	-	216	216
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	(30,389)	14,292	(74,772)	220
TRANSFERS					
CHANGE IN NET POSITION	3,567	(30,389)	14,292	(74,772)	220

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Interfund Services	873,186	786,045	1,024,200	984,646	984,646
Investment Earnings	-	-	-	(780)	(780)
TOTAL SOURCES	873,186	786,045	1,024,200	983,866	983,866
USES					
Salaries and Wages	404,322	313,467	321,035	340,980	340,980
Employee Fringe	192,736	165,708	173,826	184,266	184,266
Total Personnel Cost	597,058	479,174	494,861	525,246	525,246
Services and Supplies	354,025	372,560	469,228	428,655	429,615
Insurance	5,267	5,633	6,000	6,300	6,300
Utilities	7,192	5,380	6,720	5,455	5,165
TOTAL USES	963,542	862,748	976,809	965,656	966,326
SOURCES(USES)	(90,357)	(76,703)	47,391	18,210	17,540

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

Prior Fiscal Year - Current Fiscal Year - Tentative

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
OPERATING INCOME					
Interfund Services	873,186	786,045	1,024,200	984,646	984,646
TOTAL OPERATING INCOME	873,186	786,045	1,024,200	984,646	984,646
OPERATING EXPENSE					
Salaries and Wages	404,322	313,467	321,035	340,980	340,980
Employee Fringe	192,736	165,708	173,826	184,266	184,266
Total Personnel Cost	597,058	479,174	494,861	525,246	525,246
Services and Supplies	354,025	372,560	469,228	428,655	429,615
Insurance	5,267	5,633	6,000	6,300	6,300
Utilities	7,192	5,380	6,720	5,455	5,165
Depreciation	3,353	3,353	3,400	3,348	3,348
TOTAL OPERATING EXPENSE	966,895	866,101	980,209	969,004	969,674
NET INCOME (EXPENSE)	(93,710)	(80,056)	43,991	15,642	14,972
NON OPERATING INCOME					
Investment Earnings	-	-	-	(780)	(780)
TOTAL NON OPERATING INCOME	-	-	-	(780)	(780)
NON OPERATING EXPENSE					
INCOME(EXPENSE) BEFORE TRANSFERS	(93,710)	(80,056)	43,991	14,862	14,192
TRANSFERS					
CHANGE IN NET POSITION	(93,710)	(80,056)	43,991	14,862	14,192

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

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Facility Fees	-	536,571	-	-	-
Capital Grants	1,637,399	88,505	-	-	-
Proceeds from Capital Asset Dispositions	-	1,500	-	-	-
Transfers In	5,059,031	-	-	-	-
TOTAL SOURCES	6,696,430	626,575	-	-	-
USES					
Professional Services	-	353,155	-	-	-
Services and Supplies	-	388,587	-	-	-
Capital Improvements	5,059,031	2,165,510	-	-	-
TOTAL USES	5,059,031	2,907,253	-	-	-
SOURCES(USES)	1,637,399	(2,280,677)	-	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Facility Fees	-	3,196,016	-	-	-
Transfers In	82,009	-	-	-	-
TOTAL SOURCES	82,009	3,196,016	-	-	-
USES					
Professional Services	-	222,132	-	-	-
Services and Supplies	-	12,635	-	-	-
Capital Improvements	82,009	1,010,438	-	-	-
TOTAL USES	82,009	1,245,205	-	-	-
SOURCES(USES)	-	1,950,811	-	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Facility Fees	-	412,748	-	-	-
Transfers In	384,354	-	-	-	-
TOTAL SOURCES	384,354	412,748	-	-	-
USES					
Debt Service	384,354	383,172	-	-	-
TOTAL USES	384,354	383,172	-	-	-
SOURCES(USES)	-	29,575	-	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23
SOURCES					
Facility Fees	-	7,720	-	-	-
Transfers In	6,289	-	-	-	-
TOTAL SOURCES	6,289	7,720	-	-	-
USES					
Debt Service	6,289	6,270	-	-	-
TOTAL USES	6,289	6,270	-	-	-
SOURCES(USES)	-	1,450	-	-	-

**FY2022-23 TENTATIVE BUDGET
CENTRAL SERVICES COST ALLOCATION**

Incline Village General Improvement District
 Central Services Cost Allocation Plan
 For the Fiscal Year Ending June 30, 2023

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.0 8.89%	37.3 13.78%	31.8 11.75%	11.6 4.31%	12.0 4.43%	75.6 27.96%	23.4 8.68%	8.5 3.14%	2.5 0.92%	3.7 1.35%	23.8 8.80%	16.2 6.01%	270.3 100%
Budgeted Wages by Fund Allocation	\$ 2,831,440 15.86%	\$ 3,739,248 20.94%	\$ 1,589,829 8.90%	\$ 509,335 2.85%	\$ 514,632 2.88%	\$ 3,920,358 21.95%	\$ 1,304,398 7.30%	\$ 419,361 2.35%	\$ 153,147 0.86%	\$ 208,226 1.17%	\$ 1,049,884 5.88%	\$ 1,616,963 9.06%	\$ 17,856,821 100%
Budgeted Benefits by Fund Allocation	\$ 1,419,834 19.86%	\$ 1,866,334 26.10%	\$ 445,016 6.22%	\$ 163,067 2.28%	\$ 239,496 3.35%	\$ 1,319,120 18.45%	\$ 389,972 5.45%	\$ 115,054 1.61%	\$ 48,026 0.67%	\$ 79,485 1.11%	\$ 254,257 3.56%	\$ 810,679 11.34%	\$ 7,150,340 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,860,711 10.53%	\$ 4,892,480 27.69%	\$ 1,964,530 11.12%	\$ 613,723 3.47%	\$ 1,073,536 6.08%	\$ 3,676,935 20.81%	\$ 850,956 4.82%	\$ 545,990 3.09%	\$ 110,758 0.63%	\$ 79,986 0.45%	\$ 999,751 5.66%	\$ 1,001,080 5.67%	\$ 17,670,436 100%
Budgeted Accounting - Invest. Int.	\$ 1,320,296												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies:	111,223	292,444	117,428	36,685	64,170	219,786	50,865	32,636	6,620	4,781	59,759	59,839	\$ 1,056,237
Blended Allocation	15%	20%	9%	3%	4%	23%	7%	2%	1%	1%	6%	9%	100%
Budgeted Human Resources	\$ 1,012,560												
HR + 20% Accounting	\$ 1,276,619												
Based on Wages, Benefits & FTE	189,798	258,833	114,378	40,178	45,347	290,890	91,210	30,188	10,416	15,440	77,604	112,336	\$ 1,276,619
Central Services Cost Allocation	\$ 473,196	\$ 551,277	\$ 231,806	\$ 76,863	\$ 109,517	\$ 510,676	\$ 142,076	\$ 62,825	\$ 17,036	\$ 20,221	\$ 137,363		\$ 2,332,856
Annual Billing for Adopted Budget		\$ 551,277	\$ 231,806	\$ 76,863	\$ 109,517	\$ 510,676	\$ 142,076	\$ 62,825	\$ 17,036	\$ 20,221	\$ 137,363		\$ 1,859,660
Baseline budget													\$ 42,677,597
													4.36%

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.f

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

**FY2022-23 TENTATIVE BUDGET
FACILITY FEE**

**Recreation Facility Fee
Beach Facility Fee**

	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390
Row Labels									
Revenue									
Ad Valorem								-	
Consolidated Tax								-	
Charges for Services	(4,783,160)	(2,117,586)	(12,090,998)	(1,476,890)	272,975	(63,115)	(178,449)	(20,437,223)	(949,290)
Facility Fee	(1,660,125)	(187,130)	(842,769)	(173,229)	(780,342)	(47,505)	(1,304)	(3,692,404)	(2,556,840)
Interfund			(15,735)			(107,267)		(123,002)	
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)
Capital Grants			-	(500,000)		(100,000)		(600,000)	-
Other Source	-	-	-	-	-	-	-	-	-
Operating Grants				(117,000)		(22,875)		(139,875)	
Misc. Rev.	(40,890)		(77,240)			(12,100)		(130,230)	
Transfers	-	-	-	-		(100,000)	-	(100,000)	
Revenue Total	(6,478,679)	(2,304,536)	(13,048,066)	(2,268,139)	(533,239)	(452,682)	(177,401)	(25,262,742)	(3,517,530)
Expense									
Wages	2,031,666	514,632	3,913,668	1,307,026	208,226	419,361	128,751	8,523,330	1,092,940
Benefits	606,193	239,496	1,317,917	389,073	79,485	115,054	30,422	2,777,640	277,442
Professional Services	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850
Services & Supplies	1,388,181	548,879	2,321,760	609,585	74,455	378,057	87,939	5,408,856	692,030
Insurance	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300
Utilities	350,941	56,129	641,435	122,956	5,531	112,091	11,780	1,300,863	128,817
Cost of Goods Sold	728,871	464,700	558,200	45,720			10,578	1,808,069	117,600
Central Services Cost	308,669	109,517	510,676	142,076	20,221	62,825	17,036	1,171,020	137,363
Defensible Space					100,000			100,000	
Capital Expend.	1,472,700	10,000	823,000	671,000	-	224,500	-	3,201,200	485,000
Debt Service	187,425	177,130	19,769	2,229		3,005	1,304	390,862	6,365
Extraordinary								-	
Transfers								-	
Expense Total	7,184,196	2,134,453	10,364,625	3,356,415	487,918	1,330,563	292,295	25,150,465	2,996,706
Net (Revenue) / Expense	705,517	(170,083)	(2,683,441)	1,088,276	(45,321)	877,881	114,894	(112,277)	(520,824)
Use of Fund Balance (Selected Capital)	(1,100,000)		(535,000)					(1,635,000)	(420,000)
Net (Sources) / Uses	(394,483)	(170,083)	(3,218,441)	1,088,276	(45,321)	877,881	114,894	(1,747,277)	(940,824)

FACILITY FEE ALLOCATION PER PARCEL

TENTATIVE FY2022/23 Budget

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)
2022-23	95	307	48	450	145	184	1	330	780
2021-22	50	-	50	100	165	514	1	680	780
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	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
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2022/23 TENTATIVE BUDGET

	Facility Fee Allocations		Facility Fee Revenues By Fund								Roll-up	
			320	330	340	350	360	370	380		390	
Facility Fee charged to # Parcels:	8,206	7,748	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis	Total Comm. Svcs	Beach	
Golf - Championship										-		
Golf - Mountain										-		
Facilities										-		
Diamond Peak Ski										-		
Youth & Family Programming										-		
Senior Programming										-		
Adult Programs										-		
Recreation Center Activities										-		
Comm. Services Administration	95							780,342		780,342		
Parks									-	-		
Tennis									-	-		
Beach		145								-	1,124,651	
Per Parcel Operating Component	95	145	\$ -	\$ -	\$ -	\$ -	\$ 780,342	\$ -	\$ -	780,342	1,124,651	
Per Parcel Capital Exp. Component	307	184	1,472,700	10,000	823,000	171,000	-	44,500	-	2,521,200	1,425,824	
Per Parcel Debt Service Component	48	1	187,425	177,130	19,769	2,229	-	3,005	1,304	390,862	6,365	
Total Facility Fee Per Parcel	\$ 450	\$ 330	\$ 1,660,125	\$ 187,130	\$ 842,769	\$ 173,229	\$ 780,342	\$ 47,505	\$ 1,304	\$ 3,692,404	\$ 2,556,840	
										\$	6,249,244	

Facility Fee - NO Beach Access	\$ 450
	\$ 330
Facility Fee - Beach Access	\$ 780

**FY2022/23 TENTATIVE BUDGET - FACILITY FEE ALLOCATION SCENARIO
FIVE-YEAR FORECAST**

Total	Recreation	Beach		Actuals	Actual	Estimate	Prelim.	Forecast				
				FY2019/20	FY2020/21	FY2021/22	Budget FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27	
			Commununity Services Fund									
780	450	330	Ending Fund Balance	\$ 15,280,913	\$ 15,890,932	\$ 12,130,352	\$ 12,242,629	\$ 10,548,228	\$ 5,557,942	\$ 2,211,471	\$ 3,157,374	
			Operating Reserve Policy Level (25%)	4,136,526	4,008,415	4,160,834	5,389,601	5,538,940	5,675,289	5,839,405	6,066,275	
			Capital Reserve	-	-	-	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	
			Reserve Target	4,136,526	4,008,415	4,160,834	8,174,601	8,323,940	8,460,289	8,624,405	8,851,275	
			Excess/Available Fund Balance	11,144,387	11,882,517	7,969,519	4,068,028	2,224,288	(2,902,347)	(6,412,934)	(5,693,901)	
			Beach Fund									
			Ending Fund Balance	\$ 2,591,632	\$ 4,332,485	\$ 4,727,750	\$ 5,248,573	\$ 3,725,484	\$ 1,237,017	\$ 1,035,960	\$ 1,896,023	
			Operating Reserve Policy Level (25%)	436,322	483,797	443,328	626,336	699,149	633,702	655,403	685,403	
			Capital Reserve	-	-	-	184,260	184,260	184,260	184,260	184,260	
			Reserve Target	436,322	483,797	443,328	810,596	883,409	817,962	839,663	869,663	
			Excess/Available Fund Balance	2,155,310	3,848,688	4,284,423	4,437,978	2,842,075	419,055	196,297	1,026,360	

FY2022-23 TENTATIVE BUDGET

Multi-Year Capital Plan

Capital Improvement Projects

Capital Maintenance & Repairs Expense

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

	Approved 2023	Updated 2023	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved Total	Updated Total
General Fund	\$ 454,000	\$ 418,000	\$ 185,000	\$ 195,000	\$ 325,000	\$ 350,000	\$ 72,000	\$ 105,000	\$ 157,500	\$ 157,500	\$ 1,193,500	\$ 1,225,500
Utility Fund												
Shared	535,000	138,500	327,000	398,000	557,320	428,000	608,700	770,700	656,000	980,320	2,684,020	2,715,520
Water	1,556,000	1,695,000	691,000	1,026,000	870,000	995,000	2,150,000	2,270,000	600,000	970,000	5,867,000	6,956,000
Sewer	2,262,500	13,850,000	2,570,000	11,015,000	2,935,000	10,890,000	3,718,000	12,173,000	175,000	745,000	11,660,500	48,673,000
Sub-Total Utility Fund	\$ 4,353,500	\$ 15,683,500	\$ 3,588,000	\$ 12,439,000	\$ 4,362,320	\$ 12,313,000	\$ 6,476,700	\$ 15,213,700	\$ 1,431,000	\$ 2,695,320	\$ 20,211,520	\$ 58,344,520
Community Services Fund												
Golf - Championship	206,700	334,700	622,900	449,900	878,300	929,300	1,159,880	554,880	383,270	575,270	3,251,050	2,844,050
Golf - Mountain	600,000	1,138,000	667,000	723,200	801,700	322,500	-	-	-	-	2,068,700	2,183,700
Facilities	48,500	10,000	36,000	12,000	91,620	75,000	27,175	80,875	49,920	81,620	253,215	259,495
Ski	4,457,800	823,000	636,900	2,268,900	634,500	5,333,500	2,691,798	5,541,100	6,548,099	668,800	14,969,097	14,635,300
Recreation	421,000	671,000	587,720	12,570,000	357,200	13,507,200	122,100	139,820	73,000	273,000	1,561,020	27,161,020
CS Admin	-	-	64,000	64,000	-	-	-	-	-	-	64,000	64,000
Parks	254,500	224,500	371,500	1,683,500	539,000	499,000	-	210,000	167,100	362,100	1,332,100	2,979,100
Tennis	-	-	23,000	23,000	10,000	10,000	-	-	36,000	36,000	69,000	69,000
Sub-Total Community Services Fund	\$ 5,988,500	\$ 3,201,200	\$ 3,009,020	\$ 17,794,500	\$ 3,312,320	\$ 20,676,500	\$ 4,000,953	\$ 6,526,675	\$ 7,257,389	\$ 1,996,790	\$ 23,568,182	\$ 50,195,665
Beaches	182,500	485,000	424,500	2,272,500	229,000	3,529,000	1,739,200	1,185,000	2,000,000	35,000	4,575,200	7,506,500
Internal Services												
Fleet	30,000	-	12,000	12,000	28,000	42,000	-	18,000	-	-	70,000	72,000
Buildings	-	-	-	-	21,200	21,200	45,000	45,000	-	-	66,200	66,200
Sub-Total Internal Services Fund	\$ 30,000	\$ -	\$ 12,000	\$ 12,000	\$ 49,200	\$ 63,200	\$ 45,000	\$ 63,000	\$ -	\$ -	\$ 136,200	\$ 138,200
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 11,008,500	\$ 19,787,700	\$ 7,218,520	\$ 32,713,000	\$ 8,277,840	\$ 36,931,700	\$ 12,333,853	\$ 23,093,375	\$ 10,845,889	\$ 4,884,610	\$ 49,684,602	\$ 117,410,385



2023 Capital Improvement Project Summary Report

Run Date: 4/6/2022

Department Description	Q	Project #	Project Title	Approved 2023	Updated 2023	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved 5-YR Total	Updated 5-YR Total	Project Type	
General Fund Accounting/Information Systems		1213LV1721	IS&T Pick-up Truck and Cargo Unit	31,000										31,000	33,000	F - Rolling Stock	
		1213BD2196	Network Closet Updates (HVAC)	15,000	15,000	15,000	25,000		25,000					30,000	65,000	G - Equipment & Software	
		1213CE1501	Wireless Controller Upgrade											72,000	72,000	G - Equipment & Software	
		1213CE2101	Power Infrastructure Improvements	38,000	38,000	75,000	75,000				72,000	72,000		140,500	140,500	G - Equipment & Software	
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	125,000	210,000	95,000	95,000	50,000	50,000				27,500	27,500	985,000	985,000	G - Equipment & Software
		1213CE2104	Fiber Installation/Replacement	20,000	25,000								95,000	95,000	20,000	25,000	G - Equipment & Software
		1213CE2105	Security Cameras	100,000	100,000										100,000	100,000	G - Equipment & Software
		1213CO1505	Server Storage and Computing Hardware					275,000	275,000						275,000	275,000	G - Equipment & Software
		Total			329,000	388,000	185,000	195,000	325,000	350,000	72,000	105,000	122,500	122,500	1,093,500	1,160,500	
	General		1099BD1701	Administration Services Building	50,000										50,000		B - Major Projects - Existing Facilities
			4099BD1602	Upgrade Public Restrooms at Administration for ADA Compliance	75,000										75,000		D - Capital Improvement - Existing Facilities
			1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building										35,000	35,000	35,000	35,000
		NEW	Board Meeting - Technology Upgrades		30,000											30,000	G - Equipment & Software
		Total			125,000	30,000							35,000	35,000	160,000	65,000	
	Total General Fund			464,000	418,000	185,000	195,000	325,000	350,000	72,000	105,000	157,500	157,500	1,193,500	1,225,500		
Utilities Public Works Shared		2097BD1702	Replace Public Works Front Security Gate					79,320					79,320	79,320	79,320	D - Capital Improvement - Existing Facilities	
		2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000	90,000									90,000	90,000	D - Capital Improvement - Existing Facilities	
		2097HE1725	Loader Tire Chains - 2 Sets							20,700	20,700			20,700	20,700	F - Rolling Stock	
		2097HE1731	2018 MultiHog MX120 Snowblower #783							178,000	178,000			178,000	178,000	F - Rolling Stock	
		2097HE1750	1997 Forklift #315			36,000	36,000							36,000	36,000	F - Rolling Stock	
		2097HE1751	2013 Trackless Snowblower #687	175,000										175,000	180,000	F - Rolling Stock	
		2097HE1752	2001 105KW Mobile Generator #313	50,000										50,000	65,000	F - Rolling Stock	
		2097HV1732	2020 Vsc-Con Truck #897										475,000	475,000	475,000	F - Rolling Stock	
		2097HV1753	2004 Freightliner Vactor Truck #534											475,000	475,000	F - Rolling Stock	
		2097HV1755	2001 Peterbilt Bin Truck #468					190,000	190,000	380,000	380,000			380,000	380,000	F - Rolling Stock	
	2097LE1722	Slurry Liquifier #326											41,000	41,000	F - Rolling Stock		
	2097LE1724	2019 Sander/Spreader #808					10,000	10,000					10,000	10,000	F - Rolling Stock		
	2097LE1727	2012 Snowplow #669B					72,000	72,000					72,000	72,000	F - Rolling Stock		
	2097LE1728	2017 Caterpillar 420P2 Backhoe #755											140,000	140,000	140,000	F - Rolling Stock	
	2097LE2221	Medium Duty Truck Flow		16,500											16,500	F - Rolling Stock	
	2097LV1710	2013 Chevy Equinox #691			37,000	37,000							37,000	37,000	F - Rolling Stock		
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment			37,000	37,000							37,000	37,000	F - Rolling Stock		
	2097LV1735	2003 GMC 3/4-Ton Pick-Up #702					34,000	34,000					34,000	34,000	F - Rolling Stock		
	2097LV1736	2005 Chevy 1/2-Ton Pick-Up #563					32,000	32,000					32,000	32,000	F - Rolling Stock		
	2097LV1738	2009 Chevrolet 1/2-Ton Pick-Up Truck #631					32,000	32,000					32,000	32,000	F - Rolling Stock		
	2097LV1739	2009 Chevrolet 1/2-Ton Pick-Up Truck #632							32,000	32,000			32,000	32,000	F - Rolling Stock		
	2097LV1740	Engineering Dept														F - Rolling Stock	
	2097LV1741	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	32,000										37,000	37,000	F - Rolling Stock		
	2097LV1743	2004 3/4-Ton Service Truck w/liftgate & crane #703					58,000	58,000					58,000	58,000	F - Rolling Stock		
	2097LV1744	2013 1-Ton Flatbed #679 Pipeline Dept.			44,000	44,000							44,000	44,000	F - Rolling Stock		
	2097LV1745	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	43,000										47,000	47,000	F - Rolling Stock		
	2097LV1748	2013 1-Ton Service Truck #680 Utilities Electrician			44,000	44,000							44,000	44,000	F - Rolling Stock		
	2097LV1748	2008 Chevrolet Service Truck #680	45,000										49,000	49,000	F - Rolling Stock		
	NEW	Chevy 1/2-Ton Pick-Up Truck		32,000										32,000	32,000	F - Rolling Stock	
	2097CO2101	Public Works Billing Software Replacement	100,000		100,000	200,000	50,000							250,000	200,000	G - Equipment & Software	
	2097OE1205	Large Format Printer Replacement			29,000								29,000	29,000	29,000	G - Equipment & Software	
	Total			535,000	138,500	327,000	398,000	557,320	428,000	608,700	770,700	656,000	980,320	2,684,020	2,715,520		
Water		2299DI1702	Water Pump Station 2-1 Improvements	320,000			320,000							320,000	320,000	D - Capital Improvement - Existing Facilities	
		2299WS1705	Watermain Replacement - Crystal Peak Road	985,000	1,500,000									985,000	1,500,000	D - Capital Improvement - Existing Facilities	
		2299WS1802	Watermain Replacement - Alder Avenue	50,000	65,000	535,000	535,000							585,000	600,000	D - Capital Improvement - Existing Facilities	
		2299WS1803	Watermain Replacement - Future			50,000	65,000	600,000	600,000	600,000	600,000	600,000	600,000	1,850,000	1,865,000	D - Capital Improvement - Existing Facilities	
		2299WS1804	R6-1 Tank Road Construction	125,000										125,000	125,000	D - Capital Improvement - Existing Facilities	
		2299DI1102	Water Pumping Station Improvements	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000			70,000	200,000	E - Capital Maintenance	
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000	25,000	25,000	25,000	150,000	150,000	1,500,000	1,500,000				1,700,000	1,700,000	E - Capital Maintenance
		2299LV1720	2013 Mid Size Truck #630 Compliance			31,000	31,000							31,000	31,000	F - Rolling Stock	
		2299CO2101	SCADA Management Servers/Network - BCDP					70,000	70,000					70,000	70,000	G - Equipment & Software	
		NEW	UMS- Software		55,000										55,000	55,000	G - Equipment & Software
	NEW	R2-1 Reservoir Roof Replacement											300,000	300,000	D - Capital Improvement - Existing Facilities		
	NEW	R-2 Interior Tank Rehabilitation											120,000	120,000	D - Capital Improvement - Existing Facilities		
	Total			1,528,000	1,695,000	891,000	1,026,000	870,000	995,000	2,150,000	2,270,000	600,000	970,000	5,867,000	6,956,000		
Sewer		2524SS1010	Effluent Pipeline Project	2,000,000	10,000,000	2,000,000	10,000,000	2,000,000	10,000,000	2,000,000	10,000,000			8,000,000	40,000,000	B - Major Projects - Existing Facilities	
		2599SS2010	Effluent Pond Lining		3,000,000										3,000,000	3,000,000	B - Major Projects - Existing Facilities
		2599DI1703	Sewer Pump Station #1 Improvements		500,000										500,000	500,000	D - Capital Improvement - Existing Facilities
		2599SS1702	WRRF Biosolids Bins							100,000	100,000			100,000	100,000	D - Capital Improvement - Existing Facilities	
		2699SS1604	Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	12,600										12,600	12,600	D - Capital Improvement - Existing Facilities	
		2599BD1105	Roof Replacement Water Resource Recovery Facility			50,000	325,000	275,000							325,000	325,000	E - Capital Maintenance
		2599DI1104	Sewer Pumping Station Improvements	50,000	50,000	50,000	50,000	50,000	50,000	200,000	200,000			70,000	350,000	E - Capital Maintenance	
		2599DI1701	Sewer Pumping Station 14 Improvements			30,000		85,000	115,000	200,000	300,000				315,000	415,000	E - Capital Maintenance
		2599SS1102	Water Resource Recovery Facility Improvements	100,000	100,000	175,000	175,000	475,000	475,000	400,000	400,000	175,000	175,000		1,325,000	1,325,000	E - Capital Maintenance
		2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000	100,000	100,000	100,000	50,000	50,000	50,000	50,000			200,000	300,000	E - Capital Maintenance	



2023 Capital Improvement Project Summary Report

Run Date: 4/6/2022

Table with columns: Department, Description, Q, Project #, Project Title, Approved 2023, Updated 2023, Approved 2024, Updated 2024, Approved 2025, Updated 2025, Approved 2026, Updated 2026, Plan 2027, Updated 2027, Approved 5-YR Total, Updated 5-YR Total, Project Type. Rows include Internal Service Fleet, Buildings, Community Services, and Mountain Golf.



2023 Capital Improvement Project Summary Report

Run Date: 4/6/2023

Department Description	Q	Project #	Project Title	Approved 2023	Updated 2023	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved 5-YR Total	Updated 5-YR Total	Project Type
		3241GC1404	Irrigation Improvements	30,000	18,000	10,000	10,000	12,000	12,000					52,000	40,000	E - Capital Maintenance
		3241LV1899	Mountain Course 58 Cart Fleet				491,200	491,200						491,200	491,200	F - Rolling Stock
		3242LE1720	2018 Toro Force Blower #777	10,000					12,000					10,000	12,000	F - Rolling Stock
		3242LE1721	2015 Carryall Club Car #713					15,000	15,000					15,000	15,000	F - Rolling Stock
		3242LE1722	2015 Carryall Club Car #714					15,000	15,000					15,000	15,000	F - Rolling Stock
		3242LE1723	2015 Carryall Club Car #718					15,000	15,000					15,000	15,000	F - Rolling Stock
		3242LE1724	2015 Carryall Club Car #719					15,000	15,000					15,000	15,000	F - Rolling Stock
		3242LE1726	2016 Bar Cart #726	CFWD	20,000										20,000	F - Rolling Stock
		3242LE1729	2015 JD 3235 Fairway Mower #717					93,000	93,000					93,000	93,000	F - Rolling Stock
		3242LE1730	2018 Toro Tri-Plex 32500 Mower #779					45,500	45,500					45,500	45,500	F - Rolling Stock
		3242LE1731	2017 Toro Sand Pro #745			22,000	22,000							22,000	22,000	F - Rolling Stock
		3242LE1732	2018 Toro Tri-Plex Mower #780					60,000	60,000					60,000	60,000	F - Rolling Stock
		3242LE2002	2019 Toro Tri-Plex Mower #795					40,000	40,000					40,000	40,000	F - Rolling Stock
		Total		600,000	1,138,000	667,000	723,200	801,700	322,500					2,068,700	2,183,700	
Facilities		3350BD1302	Resurface Patio Deck - Chateau									35,400		35,400	27,500	E - Capital Maintenance
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing			25,000								25,000	25,000	E - Capital Maintenance
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000	10,000									10,000	10,000	E - Capital Maintenance
		3352LV1720	Replace 2013 Cargo Truck #690	38,500									40,000	38,500	40,000	F - Rolling Stock
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module					25,620					25,620	25,620	25,620	G - Equipment & Software
		3350FF1603	Portable Bars							18,375	18,375			18,375	18,375	G - Equipment & Software
		3352FF1003	Catering Ceremony Chairs									14,520	16,000	14,520	16,000	G - Equipment & Software
		3352FF1104	Replace Banquet Serviceware			11,000	12,000	66,000	75,000					77,000	87,000	G - Equipment & Software
		3352FF1704	Banquet Tables							8,800	10,000			8,800	10,000	G - Equipment & Software
		Total		48,500	10,000	36,000	12,000	91,620	75,000	27,175	80,875	49,920	81,620	253,215	259,495	
Ski		3459LJ1805	Ski Way and Diamond Peak Parking Lot Reconstruction	3,600,000										3,600,000	3,600,000	B - Major Projects - Existing Facilities
Up-scoped		3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	240,000	110,000		800,000							240,000	910,000	D - Capital Improvement - Existing Facilities
		3462CE1902	Diamond Peak Fiber Network to Lifts										75,000	68,000	75,000	D - Capital Improvement - Existing Facilities
		3464ME1802	Diamond Peak Fuel Storage Facility					20,000	20,000	400,000	400,000			420,000	420,000	D - Capital Improvement - Existing Facilities
		3464SI1104	Snowmaking Infrastructure Evaluation and Enhancement									66,240		66,240	66,240	D - Capital Improvement - Existing Facilities
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	145,000			80,000			180,000	180,000	92,000	40,000	417,000	300,000	E - Capital Maintenance
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements	17,000				41,000		192,000			190,900	250,000	190,900	E - Capital Maintenance
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements		18,000			205,000	205,000	166,000			144,900	371,000	357,900	E - Capital Maintenance
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	127,800	75,000	20,000	64,000							147,800	139,000	E - Capital Maintenance
		3464BD1902	Vehicle Shop/Snowmaking Pumphouse Improvements							45,000				45,000	45,000	E - Capital Maintenance
		3462LE1720	2016 Polaris Ranger Crew #728			19,000	19,000							19,000	19,000	F - Rolling Stock
		3463HE1721	2013 Snow blower #689			165,900	165,900							165,900	165,900	F - Rolling Stock
		3463HE1722	Loader Tire Chains (1-Set)							10,000	10,000			10,000	10,000	F - Rolling Stock
		3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699							415,000	448,200			415,000	448,200	F - Rolling Stock
		3463HE1725	Replace 2014 Grooming vehicle # 700			415,000	448,000							415,000	448,000	F - Rolling Stock
		3464HE1908	1983 Case 855C Track Backhoe # 348					282,000	282,000					282,000	282,000	F - Rolling Stock
		3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000	17,000	17,000	17,000	17,500	17,500			18,000	18,000	87,000	87,000	F - Rolling Stock
		3464LE1734	2016 Polaris Ranger Crew #723	19,000	19,000									19,000	19,000	F - Rolling Stock
		3464LV1731	2012 Yamaha ATV #683							18,000	18,000			18,000	18,000	F - Rolling Stock
		3469HE1739	Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2)							160,000	250,000			160,000	250,000	F - Rolling Stock
		3469HE1740	Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)		125,000					160,000				160,000	125,000	F - Rolling Stock
		3469LV1735	2007 Chevy 1-Ton Pick-Up #596							40,000	40,000			40,000	40,000	F - Rolling Stock
		3469LV1736	2007 Chevy 1-Ton Pick-Up #597							40,000	40,000			40,000	40,000	F - Rolling Stock
		3469LV1737	1991 Ski Passenger Tram #267							22,700	22,700			22,700	22,700	F - Rolling Stock
		3469LV1738	1993 Ski Passenger Tram #283							22,700	22,700			22,700	22,700	F - Rolling Stock
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000	49,000									49,000	49,000	G - Equipment & Software
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	53,000				11,000	11,000					64,000	11,000	G - Equipment & Software
		3464HE1904	Snowmaking Compressor House (C45)									485,000		485,000	485,000	G - Equipment & Software
		3464SI1002	Snowmaking Infrastructure Replacement	150,000			425,000		200,000				200,000	150,000	825,000	G - Equipment & Software
		3468RE0002	Replace Ski Rental Equipment					340,000	340,000	210,000	210,000			550,000	550,000	G - Equipment & Software
		3468RE1609	Replace Ski Rental Machinery	40,000										40,000	40,000	G - Equipment & Software
		NEW	Installation RFID - Software and Garnties		410,000										410,000	G - Equipment & Software
		Total		4,457,900	823,000	636,900	2,018,900	634,500	833,500	2,448,900	5,541,100	651,240	668,800	8,829,340	9,885,300	
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities				250,000		4,500,000	242,898		5,896,859		6,139,757	4,750,000	A - Major Projects - New Initiatives
		Total							4,500,000	242,898		5,896,859		6,139,757	4,750,000	
Parks		4378LJ104	IVGID Community Dog Park		100,000		1,000,000								1,100,000	A - Major Projects - New Initiatives
		4378RS1501	Replace Playground - Incline Park	20,000		100,000			20,000				150,000	120,000	170,000	C - Capital Improvement - New Initiatives
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	145,000		105,000			250,000					250,000	250,000	D - Capital Improvement - Existing Facilities
		4378BD1701	Dumpster enclosure - Incline Park	45,000			45,000							45,000	45,000	D - Capital Improvement - Existing Facilities
		4378BD1710	Storage Container replacement									20,000	20,000	20,000	20,000	D - Capital Improvement - Existing Facilities
		4378BD1801	Preston Field Retaining Wall Replacement			40,000	430,000	390,000						430,000	430,000	D - Capital Improvement - Existing Facilities



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Department	Q	Project #	Project Title	Approved 2022	Updated 2022	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved 5-YR Total	Updated 5-YR Total	Project Type	
PW vs Parks - Estimates		NEW	Incline Park 2 bleacher replacement										45,000		45,000	D - Capital Improvement - Existing Facilities	
		NEW	Skate Park Enhancement		10,000		150,000		20,000		10,000				190,000	D - Capital Improvement - Existing Facilities	
		NEW	Central Irrigation Controller Upgrade						60,000						60,000	D - Capital Improvement - Existing Facilities	
		4378RS1601	Replace Playgrounds - Preston			100,000	20,000						200,000	100,000	220,000	E - Capital Maintenance Facilities	
		4378HV1738	2013 1-Ton Dump Truck #692					43,000	43,000					43,000	43,000	F - Rolling Stock	
		4378LE1720	2017 Toro Rake O-Vac #684			26,500	26,500							26,500	26,500	F - Rolling Stock	
		4378LE1722	2017 Toro Rake O-Vac #735											26,500	26,500	F - Rolling Stock	
		4378LE1725	2008 Landpride Overseeder #622										37,100	37,100	37,100	F - Rolling Stock	
		4378LE1726	2018 John Deere UTV #771					17,000	17,000					17,000	17,000	F - Rolling Stock	
		4378LE1727	2015 John Deere Pro Gator #722					20,000	20,000					20,000	20,000	F - Rolling Stock	
		4378LE1739	2013 Ball Field Groomer #809					32,000	32,000					32,000	32,000	F - Rolling Stock	
		4378LE1740	2013 Ball Field Mower / Toro 3500D Groundsmaster										25,000	25,000	25,000	F - Rolling Stock	
		4378LE1743	2019 Toro 3500D Rotary Mower #792						37,000	37,000				39,000	39,000	F - Rolling Stock	
		4378LE2220	Toolkit with Bucket and Snowblower		70,000										37,000	37,000	F - Rolling Stock
	Tennis		4378LV1732	2016 Pick-up Truck 4x4 (1-Ton) #730									46,000	46,000	46,000	46,000	F - Rolling Stock
		4378LV1734	2011 Pick-Up With Lift gate #646	44,500	44,500									44,500	44,500	F - Rolling Stock	
		NEW	GPS Field Stripper				12,000								12,000	G - Equipment & Software	
		Total		254,500	224,500	371,500	1,683,500	599,000	499,000			167,100	362,100	1,332,100	2,979,100		
		4588RS1401	Resurface Tennis Courts 8-9-10-11									19,000	19,000	19,000	19,000	E - Capital Maintenance	
		4588RS1402	Resurface Tennis Courts 3 thru 7			23,000	23,000							23,000	23,000	E - Capital Maintenance	
		4588RS1501	Resurface Tennis Courts 1 and 2					10,000	10,000					10,000	10,000	E - Capital Maintenance	
		4588ME1701	Ball Machines for Tennis Center									17,000	17,000	17,000	17,000	G - Equipment & Software	
		Total				23,000	23,000	10,000	10,000			38,000	36,000	69,000	69,000		
Recreation Center			NEW	Recreation Center Expansion Project		500,000		12,500,000		12,500,000						25,500,000	A - Major Projects - New Initiatives
			NEW	Rec Center Exterior Wall Waterproofing & French Drain		100,000										100,000	D - Capital Improvement - Existing Facilities
			4884LU1102	Recreation Center Parking Lot Reconstruction	350,000		300,000		300,000	950,000					950,000	950,000	E - Capital Maintenance Facilities
			4884RS1503	Replacer Recreation Center Pool			200,000							200,000	200,000	200,000	E - Capital Maintenance Facilities
			4885BD1606	Pool Facility Deck/Floor Re-coat									38,000	38,000	38,000	38,000	E - Capital Maintenance Facilities
			4899LV1721	2012 15-Passenger Van #667								45,800	45,800	45,800	45,800	45,800	F - Rolling Stock
		4899LV1723	2017 Chevy Compact SUV #751										35,000	35,000	35,000	F - Rolling Stock	
		4884BD1702	Replace Bird Netting			17,720							17,720	17,720	17,720	G - Equipment & Software	
		4884BD1804	Chemtrol System for Recreation Center Pool	22,000	22,000									22,000	22,000	G - Equipment & Software	
		4886E0001	Fitness Equipment	49,000	49,000	70,000	70,000	57,200	57,200	51,300	51,300	25,000	227,500	227,500	G - Equipment & Software		
		4899QE1607	Recreation Center Printer Copier Replacement 980 Incline Way										25,000	25,000	25,000	G - Equipment & Software	
		Total		421,000	671,000	587,200	12,570,000	357,200	13,507,200	122,100	139,820	73,000	273,000	1,561,020	27,161,020		
	Community Services Shared		4999LV1802	2017 Dodge Caravan ADA #769		64,000	64,000	64,000							64,000	64,000	F - Rolling Stock
			Total			64,000	64,000								64,000	64,000	
			Total	Total Community Services	5,908,500	3,201,200	3,009,020	17,794,500	3,312,320	20,676,500	4,000,953	6,526,675	7,267,389	1,996,790	23,589,182	50,195,665	
Beaches		3-G204-G204-C-304-R304	Burnt Cedar Pool Replacement-Timing to be Determined													B - Major Projects - Existing Facilities	
		3973LU1302	Incline Beach Facility Replacement				250,000		3,000,000						3,250,000	B - Major Projects - Existing Facilities	
		3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000	55,000	55,000	55,000	55,000	55,000					165,000	165,000	D - Capital Improvement - Existing Facilities	
		3972BD2101	Ski Beach Boat Ramp Improvement Project		100,000		1,500,000	20,000			715,000			735,000	1,600,000	D - Capital Improvement - Existing Facilities	
		3999BD1708	Ski Beach Bridge Replacement	120,000	120,000									120,000	120,000	D - Capital Improvement - Existing Facilities	
		3999LU1902	Burnt Cedar Beach Eastern Stormwater Improvements							189,200		190,000		189,200	190,000	D - Capital Improvement - Existing Facilities	
		NEW	Beach Furnishings		10,000		10,000		10,000					10,000	50,000	D - Capital Improvement - Existing Facilities	
		NEW	Central Irrigation Controller Upgrade						30,000						30,000	D - Capital Improvement - Existing Facilities	
		NEW	Third Creek Fence Redesign and Replacement						15,000						15,000	D - Capital Improvement - Existing Facilities	
		NEW	Ski and Incline Beach Landscape Enhancement						15,000						15,000	D - Capital Improvement - Existing Facilities	
		3972BD2102	Beach Access Improvements		200,000		200,000		200,000					600,000	600,000	D - Capital Improvement - Existing Facilities	
		3972BD1301	Reconstruct Pavement - Ski Beach			250,000	250,000							250,000	250,000	E - Capital Maintenance	
		3972LU1202	Pavement Reconstruction - Burnt Cedar Beach								835,000	835,000		835,000	835,000	E - Capital Maintenance	
		3972RS1701	Replace Playgrounds - Beaches	7,500		100,000	7,500	100,000	150,000					207,500	307,500	E - Capital Maintenance	
		3999BD1703	Replace Ski Beach Entrance Gate			19,500							25,000	19,500	25,000	E - Capital Maintenance	
	3972LE1720	2014 John Deere 507SE Tractor #698					54,000	54,000					54,000	54,000	F - Rolling Stock		
	Total		182,500	485,000	424,500	2,272,500	229,000	3,529,000	1,739,200	1,185,000	2,000,000	35,000	4,675,200	7,506,500			
Grand Total			11,006,500	19,787,700	7,218,520	32,713,000	8,277,840	36,931,700	12,933,853	23,093,375	10,845,899	4,884,610	49,684,602	117,410,385			

CAPITAL PLAN - EXPENSE ITEMS

	Prior Year	Updated 2023	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved Total	Updated Total
General Fund	\$ 80,000	\$ 88,400	\$ 80,000	\$ 155,000	\$ 155,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 100,700	\$ 140,000	\$ 555,700	\$ 663,400
Utility Fund												
Shared	336,000	840,000	72,500	159,500	320,000	320,000	320,000	320,000	72,500	72,500	1,121,000	1,712,000
Water	100,000	100,000	250,000	250,000	325,000	375,000	355,000	355,000	500,000	675,000	1,530,000	1,755,000
Sewer	85,000	85,000	105,000	105,000	55,000	55,000	55,000	55,000	55,000	55,000	355,000	355,000
Sub-Total Utility Fund	\$ 521,000	\$ 1,025,000	\$ 427,500	\$ 514,500	\$ 700,000	\$ 750,000	\$ 730,000	\$ 730,000	\$ 627,500	\$ 802,500	\$ 3,006,000	\$ 3,822,000
Community Services Fund												
Golf - Championship	80,000	40,000	635,000	25,000	32,000	25,000	5,000	5,000	35,000	35,000	787,000	130,000
Golf - Mountain	20,500	20,500	22,500	22,500	88,500	82,500	35,000	35,000	437,500	437,500	604,000	598,000
Facilities	90,000	90,000	68,000	68,000	-	-	-	-	55,500	55,500	213,500	213,500
Ski	20,000	95,000	20,000	32,500	73,000	87,500	222,000	212,000	-	12,500	335,000	439,500
Recreation	7,500	7,500	23,000	23,000	7,500	-	41,000	41,000	6,000	6,000	85,000	77,500
CS Admin	-	-	-	-	-	-	-	-	-	-	-	-
Parks	141,000	28,500	63,500	113,500	48,000	90,000	121,900	79,000	40,000	127,900	414,400	438,900
Tennis	5,000	5,000	10,000	47,000	22,500	22,500	35,000	5,000	5,000	5,000	77,500	84,500
Sub-Total Community Services Fund	\$ 364,000	\$ 286,500	\$ 842,000	\$ 331,500	\$ 271,500	\$ 307,500	\$ 459,900	\$ 377,000	\$ 579,000	\$ 679,400	\$ 2,516,400	\$ 1,981,900
Beaches	166,500	151,500	25,000	362,500	54,100	17,500	18,500	17,500	351,000	47,500	615,100	596,500
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 1,131,500	\$ 1,551,400	\$ 1,374,500	\$ 1,363,500	\$ 1,180,600	\$ 1,215,000	\$ 1,348,400	\$ 1,264,500	\$ 1,658,200	\$ 1,669,400	\$ 6,693,200	\$ 7,063,800



2023 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/13/2023

Department Description	Q	Project #	Project Title	Approved 2023	Updated 2023	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved 5-YR Total	Updated 5-YR Total	Project Type	
General Fund		1213CO1803	Microsoft Office Licenses									10,800		10,800		I - Equipment & Software - Expense	
		1213CO1804	Windows Server Operating System									16,500		16,500		I - Equipment & Software - Expense	
		1212OE1701	Accounting Printer Replacement		8,400							8,400		8,400	8,400	I - Equipment & Software - Expense	
		1213CE2103	Email - Microsoft Office 365 (Hosted)				75,000	75,000	60,000	60,000	60,000	60,000	60,000	195,000	255,000	I - Equipment & Software - Expense	
		1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		75,000	300,000	375,000	I - Equipment & Software - Expense	
		Total		75,000	83,400	75,000	150,000	150,000	135,000	135,000	135,000	135,000	95,700	135,000	530,700	638,400	
		1099LI1705	Pavement Maintenance - Administration Building	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	25,000	H - Capital Maintenance - Expense
		Total		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	25,000		
		Total	Total General Fund	80,000	88,400	80,000	155,000	155,000	140,000	140,000	140,000	140,000	100,700	140,000	555,700	663,400	
	Utilities		2097BD1202	Paint Interior Building #A	49,000			40,000							49,000	40,000	H - Capital Maintenance - Expense
		2097BD1204	New Carpet Building #A	47,000			47,000							47,000	47,000	H - Capital Maintenance - Expense	
		2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	300,000	300,000	H - Capital Maintenance - Expense	
		2097LI1401	Pavement Maintenance, Utility Facilities	180,000	180,000	12,500	12,500	260,000	260,000	260,000	260,000	12,500	12,500	725,000	725,000	H - Capital Maintenance - Expense	
		NEW	Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C		100,000										100,000		H - Capital Maintenance - Expense
		NEW	Utility Infrastructure Masterplan		500,000										500,000		J - Capital Improvement - Expense
		Total		336,000	840,000	72,500	159,500	320,000	320,000	320,000	320,000	320,000	72,500	72,500	1,121,000	1,712,000	
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000	40,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		40,000	100,000	140,000	H - Capital Maintenance - Expense
		2299DI1204	Water Reservoir Coatings and Site Improvements	60,000	60,000	80,000	80,000	55,000	55,000	85,000	85,000		60,000	280,000	340,000	H - Capital Maintenance - Expense	
		2299DI2603	Residential meter and electronics replacement			150,000	150,000	250,000	250,000	250,000	250,000	500,000	500,000	1,150,000	1,150,000	H - Capital Maintenance - Expense	
	NEW	WPS Generator Fuel Tank Protection										75,000		75,000		H - Capital Maintenance - Expense	
	NEW	BCWDP Production Meter 24"					50,000							50,000		H - Capital Maintenance - Expense	
	Total		100,000	100,000	250,000	250,000	325,000	375,000	355,000	355,000	600,000	675,000	1,530,000	1,755,000			
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	30,000	30,000										30,000	30,000	H - Capital Maintenance - Expense	
	2599SS1203X	Replace & Re-line Sewer Mains, Manholes and Appurtenances	55,000	55,000	105,000	105,000	55,000	55,000	55,000	55,000	55,000	55,000	325,000	325,000	H - Capital Maintenance - Expense		
	Total		85,000	85,000	105,000	105,000	55,000	55,000	55,000	55,000	55,000	55,000	355,000	355,000			
	Total	Total Utilities	521,000	1,025,000	427,500	514,500	700,000	750,000	730,000	730,000	730,000	627,500	802,500	3,006,000	3,822,000		
Internal Service		Total															
Community Services		Total															
Washoe Reimbursement		3141GC1103	Irrigation Improvements	15,000	15,000	20,000	20,000	27,000	20,000			15,000	15,000	77,000	70,000	H - Capital Maintenance - Expense	
		3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	65,000	25,000	615,000	5,000	5,000	5,000	5,000	5,000	5,000	20,000	20,000	710,000	60,000	H - Capital Maintenance - Expense
		Total		80,000	40,000	635,000	25,000	32,000	25,000	5,000	5,000	35,000	35,000	787,000	130,000		
		3241GC1101	Mountain Course Greens, Tees and Bunkers	8,000	8,000			30,000	30,000	30,000	30,000	30,000	30,000	98,000	98,000	H - Capital Maintenance - Expense	
		3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	12,500	12,500	22,500	22,500	27,500	27,500	5,000	5,000	407,500	407,500	475,000	475,000	H - Capital Maintenance - Expense	
		3299BD1705	Paint Exterior of Mountain Golf Clubhouse					31,000	25,000						31,000	25,000	H - Capital Maintenance - Expense
		Total		20,500	20,500	22,500	22,500	88,500	82,500	35,000	35,000	437,500	437,500	604,000	598,000		
		3350BD1103	Chateau - Replace Carpet	49,500	49,500	68,000	68,000						55,500	55,500	173,000	173,000	H - Capital Maintenance - Expense
		3350BD1505	Paint Interior of Chateau	40,500	40,500										40,500	40,500	H - Capital Maintenance - Expense
		Total		90,000	90,000	68,000	68,000					55,500	55,500	213,500	213,500		
	3464BD1403	Resurface Main Lodge Decks					65,000	75,000						65,000	75,000	H - Capital Maintenance - Expense	
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way		75,000		12,500		12,500		10,000			12,500	10,000	112,500	H - Capital Maintenance - Expense	
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	20,000	20,000	20,000	20,000	8,000		57,000	57,000			105,000	97,000	H - Capital Maintenance - Expense		
	3499OE1205	Replace Staff Uniforms							155,000	155,000			155,000	155,000	I - Equipment & Software - Expense		
	Total		20,000	95,000	20,000	32,500	73,000	87,500	222,000	212,000		12,500	335,000	439,500			
	4378BD1603	Resurface and Coat Incline Park Bathroom Floors						14,500					14,500	14,500	14,500	H - Capital Maintenance - Expense	
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors								63,400			63,400	63,400	63,400	H - Capital Maintenance - Expense	
	4378LI1207	Maintenance, East & West End Parks	42,500		41,500	42,500	5,000	41,500	5,000	5,000	5,000	5,000	99,000	94,000	H - Capital Maintenance - Expense		
	4378LI1303	Pavement Maintenance, Village Green Parking	32,500	5,000	5,000	5,000	5,000	5,000	12,500	33,000	12,500	5,000	67,500	53,000	H - Capital Maintenance - Expense		
	4378LI1403	Pavement Maintenance, Preston Field	27,500	5,000	6,000	6,000	7,500	7,500	6,000	6,000	12,500	30,000	59,500	54,500	H - Capital Maintenance - Expense		
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	27,500	5,000	5,000	5,000	10,000	30,000	5,000	5,000	5,000	5,000	52,500	50,000	H - Capital Maintenance - Expense		
	4378LI1802	Pavement Maintenance - Incline Park	3,500	6,000	6,000	35,000	6,000	6,000	30,000	30,000	5,000	5,000	50,500	82,000	H - Capital Maintenance - Expense		



2023 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/13/2022

Department Description	Q	Project #	Project Title	Approved 2023	Updated 2023	Approved 2024	Updated 2024	Approved 2025	Updated 2025	Approved 2026	Updated 2026	Plan 2027	Updated 2027	Approved 5-YR Total	Updated 5-YR Total	Project Type
		4378RS1601X	Playground Repairs - Preston	7,500	7,500									7,500	7,500	H - Capital Maintenance - Expense
		NEW	Incline Parks Fencing Refurbishment				20,000								20,000	H - Capital Maintenance - Expense
		Total		141,000	28,500	63,500	113,500	48,000	90,000	121,900	79,000	40,000	127,900	414,400	438,900	
		4588BD1602	Paint All Court Fences and Light Poles				37,000			30,000				30,000	37,000	H - Capital Maintenance - Expense
		4588L1201	Pavement Maintenance, Tennis Facility	5,000	5,000	10,000	10,000	22,500	22,500	5,000	5,000	5,000	5,000	47,500	47,500	H - Capital Maintenance - Expense
		Total		5,000	5,000	10,000	47,000	22,500	22,500	35,000	5,000	5,000	5,000	77,500	84,500	
		4884FF1501	Resurface Recreation Center Patio Deck							35,000				35,000	35,000	H - Capital Maintenance - Expense
		4884L1102X	Pavement Maintenance, Recreation Center Area	7,500	7,500	7,500	7,500	7,500		6,000	6,000	6,000	6,000	34,500	27,000	H - Capital Maintenance - Expense
		4899BD1305	Paint Interior of Recreation Center			15,500	15,500							15,500	15,500	H - Capital Maintenance - Expense
		Total		7,500	7,500	23,000	23,000	7,500		41,000	41,000	6,000	6,000	85,000	77,500	
		Total Community Services		364,000	286,500	842,000	331,500	271,500	307,500	459,900	377,000	579,000	679,400	2,516,400	1,981,900	
Beaches																
		3972BD1301X	Pavement Maintenance, Ski Beach	15,000	15,000	6,000		6,000	6,000	6,000	6,000	6,000	6,000	39,000	33,000	H - Capital Maintenance - Expense
		3972L1201	Pavement Maintenance, Incline Beach	31,500	6,500	6,500	350,000	6,500	6,500	12,500	6,500	340,000	6,500	397,000	376,000	H - Capital Maintenance - Expense
		3972L1202X	Pavement Maintenance, Burnt Cedar Beach	67,500	67,500	12,500	12,500	12,500	5,000		5,000	5,000	5,000	97,500	95,000	H - Capital Maintenance - Expense
		3972RS1701X	Playground Repairs - Beaches	7,500	7,500									7,500	7,500	H - Capital Maintenance - Expense
		3999BD1702	Resurface Burnt Cedar Pool Patio Deck					29,100					30,000	29,100	30,000	H - Capital Maintenance - Expense
		3999D11706	Burnt Cedar Beach Backflow Device Replacement	45,000	55,000									45,000	55,000	H - Capital Maintenance - Expense
		Total		166,500	151,500	25,000	362,500	54,100	17,500	18,500	17,500	351,000	47,500	615,100	596,500	
Grand Total				1,131,500	1,551,400	1,374,500	1,363,500	1,180,600	1,215,000	1,348,400	1,264,500	1,658,200	1,669,400	6,693,200	7,063,800	

FY2022-23 TENTATIVE BUDGET

State Form 4404LGF

DRAFT



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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,977,226

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

This budget contains 1 governmental fund types with estimated expenditures of \$ 6,610,539 and
4 proprietary funds with estimated expenses of \$ 44,892,530

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed:

Dated:

Phone:



SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: 5/26/22 12:00 AM Publication Date:

Place: 893 Southwood Blvd, Incline Village NV 89451

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	40.8	40.7	43.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	182.2	190.2	189.6
Community Support			
TOTAL GENERAL GOVERNMENT	223.0	230.9	
Utilities	35.2	37.5	40.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	258.2	268.4	273.2

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	1,817,882,343	1,902,632,649	1,967,556,463
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	1,817,882,343	1,902,632,649	1,967,556,463
TAX RATE			
General Fund	0.1311	0.1328	0.1296
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1311	0.1328	0.1296

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

Incline Village General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2022-2023

	(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	0.1296	1,967,556,463	2,549,953	0.1296	2,549,953	572,727	1,977,226
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							
M. SUBTOTAL A, C, L	0.1296	1,967,556,463	2,549,953	0.1296	2,549,953	572,727	1,977,226
N. Debt							
O. TOTAL M AND N							1,977,226

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	101,209	43,593	55,528	
Employee Benefits	21,329	22,495	31,091	
Services and Supplies	442,712	557,952	697,252	
Contingency	-	-	100,000	
Transfers Out			100,000	
Subtotal General Administration	565,250	624,040	983,871	-
General Manager				
Salaries and Wages	260,346	332,644	423,714	
Employee Benefits	118,331	144,363	199,531	
Services and Supplies	18,879	46,502	58,112	
Subtotal General Manager	397,556	523,508	681,357	-
Trustees				
Salaries and Wages	105,084	70,658	90,002	
Employee Benefits	33,542	23,280	32,176	
Services and Supplies	5,096	90,592	113,210	
Subtotal Trustees	143,722	184,530	235,388	-
Accounting				
Salaries and Wages	550,351	654,160	833,254	
Employee Benefits	253,759	303,335	419,255	
Services and Supplies	56,836	64,894	81,095	
Subtotal Accounting	860,946	1,022,388	1,333,604	-
Information Services & Technology				
Salaries and Wages	421,640	444,649	566,384	
Employee Benefits	206,407	212,616	293,868	
Services and Supplies	312,877	392,259	509,691	
Subtotal Information Services	940,924	1,049,524	1,369,943	-
Risk Management				
Salaries and Wages	83,270	81,974	104,417	
Employee Benefits	43,628	37,402	51,695	
Services and Supplies	10,417	21,886	27,350	
Subtotal Human Resources	137,315	141,262	183,462	-
Human Resources				
Salaries and Wages	420,291	478,343	609,303	
Employee Benefits	222,245	224,413	310,173	
Services and Supplies	22,551	74,487	93,084	
Subtotal Human Resources	665,087	777,244	1,012,560	-
Healthly & Wellness				
Salaries and Wages	10,870	30,782	39,209	
Employee Benefits	4,377	18,467	25,524	
Services and Supplies	971	18,025	22,525	
Subtotal Health & Wellness	16,218	67,273	87,258	-
Communications				
Salaries and Wages	94,665	86,066	109,629	
Employee Benefits	54,106	40,894	56,522	
Services and Supplies	16,880	111,186	138,945	
Subtotal Communications	165,651	238,146	305,096	-
Capital Outlay				
General Government	92,485	32,500	418,000	
Information Services & Technology	36,040	242,500	-	
Human Services	237,353	154,085	-	
Subtotal Capital Outlay	365,878	429,085	418,000	-
FUNCTION SUBTOTAL	4,258,547	5,057,000	6,610,539	-

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Charges for Services	12,870,917	12,571,846	14,652,729		
Operating Grants	-	13,163	-		
Intergovernmental (Tahoe Water Suppliers Assoc)	-	-	156,500		
Interfund (Snow removal & work orders)	-	131,497	80,000		
Total Operating Revenue	12,870,917	12,716,506	14,889,229		-
OPERATING EXPENSE					
Salaries & Wages	4,201,417	2,676,655	3,739,248		
Employee Benefits		1,343,054	1,866,334		
Cost of good sold	7,125	7,895	-		
Services & Supplies	2,030,189	1,918,358	3,620,999		
Utilities	815,167	917,999	958,691		
Legal & Audit/Professional Fees	227,259	139,147	167,050		
Central Services Costs	356,440	447,540	551,278		
Defensible Space	100,000	100,000	100,000		
Insurance	197,331	211,382	221,900		
Depreciation/Amortization	3,264,581	3,682,900	3,188,160		
Total Operating Expense	11,199,509	11,444,930	14,413,660		-
Operating Income or (Loss)	1,671,408	1,271,576	475,569		-
NONOPERATING REVENUES					
Interest Earned	33,681	17,150	41,688		
Property Taxes	-	-	-		
Funded Cap Reserve	-	-	-		
Capital Grants	-	-	-		
Sales of Capital Assets	(153,379)	9,096	-		
Total Nonoperating Revenues	(119,698)	26,246	41,688		-
NONOPERATING EXPENSES					
Interest Expense	96,914	89,291	73,728		
Total Nonoperating Expenses	96,914	89,291	73,728		-
Net Income before Operating Transfers					
Transfers (Schedule T)					
In	-	-	-		
Out	-	-	-		
Net Operating Transfers	-	-	-		-
CHANGE IN NET POSITION	1,454,796	1,208,531	443,529		-

Incline Village General Improvement District
(Local Government)
SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,786,845	12,571,846	14,652,729	
Receipts from interfund services	-	131,497	236,500	
Receipts from operating grants	-	13,163	-	
Payments to and for employees	(4,311,872)	(4,019,709)	(5,605,582)	
Payments to vendors	(3,810,010)	(3,742,321)	(5,619,918)	
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,664,963	4,954,476	3,663,729	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(3,053,120)	(5,228,000)	(15,683,500)	
Proceeds from sale of assets	69,837	-	-	
Payments of capital related debt	(540,117)	(553,838)	(569,407)	
Capital contributions	-	-	-	
Payment of interest	(104,428)	(89,291)	(73,728)	-
c. Net cash provided by (or used for) capital and related financing activities	(3,627,828)	(5,871,129)	(16,326,635)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)		-	-	
Investments purchased		-	-	
Investments sold or matured	3,820,858	-	-	
Investment interest received	47,451	17,150	41,688	-
d. Net cash provided by (or used in) investing activities	3,868,309	17,150	41,688	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,905,444	(899,503)	(12,621,218)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,415,167	14,320,611	13,421,108	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,320,611	13,421,108	799,890	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Charges for Services	-	17,139,101	20,437,223		
Recreation Facility Fee	-	820,300	3,692,404		
Operating Grants/Intergovernmental Revenue	-	49,132	139,875		
Interfund Services		117,511	123,002		
Misc Revenue		2,890	130,230		
Total Operating Revenue	-	18,128,934	24,522,734		-
OPERATING EXPENSE					
Salaries & Benefits	-	8,935,386	11,300,970		
Cost of Goods Sold	-	1,283,388	1,808,069		
Services & Supplies	-	3,907,139	5,408,856		
Utilities	-	1,101,015	1,300,863		
Insurance	-	413,661	427,200		
Legal & Audit / Professional Services	-	13,671	41,425		
Central Services Cost	-	889,074	1,171,020		
Fuels Management	-	100,000	100,000		
Depreciation/Amortization		3,415,427	2,711,592		
Total Operating Expense	-	20,058,761	24,269,995		-
Operating Income or (Loss)	-	(1,929,827)	252,739		-
NONOPERATING REVENUES					
Interest Earned	-	12,605	40,008		
Non Operating Leases	-	118,130	-		
Capital Grants	-	80,000	600,000		
Gain on sale of assets	-	-	-		
Total Nonoperating Revenues	-	210,735	640,008		-
NONOPERATING EXPENSES					
Interest Expense	-	7,998	6,157		
Total Nonoperating Expenses	-	7,998	6,157		-
Net Income before Operating Transfers	-	(1,727,090)	886,590		-
Transfers (Schedule T)					
In	-	182,749	100,000		
Out	-	-	-		
Net Operating Transfers	-	182,749	100,000		-
CHANGE IN NET POSITION	-	(1,544,341)	986,590		-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	-	17,139,101	20,437,223	
Receipts from facility fees	-	820,300	-	
Receipts from interfund services	-	117,511	-	
Receipts from operating grants	-	49,132	-	
Receipts from rent	-	2,890	-	
Payments to and for employees	-	(8,935,386)	(11,300,970)	
Payments to vendors	-	(6,818,874)	(8,986,413)	
Payments for interfund services	-	(889,074)	(1,171,020)	
a. Net cash provided by (or used for) operating activities	-	1,485,600	(1,021,180)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(5,253,035)	(3,201,200)	
Proceeds for sale of assets	-	80,000	-	
Proceeds from capital grants	-	118,130	600,000	
Payments of capital related debt	-	(378,631)	(384,705)	
Payment of interest	-	(7,998)	(6,157)	
Funded Cap Reserve	-	-	-	
c. Net cash provided by (or used for) capital and related financing activities	-	(5,441,534)	(2,992,062)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received	-	12,605	40,008	
d. Net cash provided by (or used in) investing activities	-	12,605	40,008	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	(3,943,329)	(3,973,234)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	17,628,538	13,685,209	9,711,975
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	13,685,209	9,711,975	9,711,975

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Sales and Services	-	521,712	949,290		
Facility Fees	-	5,268,640	2,556,840		
Total Operating Revenue	-	5,790,352	3,506,130		-
OPERATING EXPENSE					
Salaries & Benefits	-	1,031,093	1,370,382		
Cost of Goods Sold	-	38,471	117,600		
Services & Supplies	-	448,767	692,030		
Central Service Cost	-	107,624	137,363		
Insurance	-	39,371	41,300		
Utilities	-	101,984	128,817		
Professional Services	-	6,000	17,850		
Depreciation/Amortization		249,000	184,260		
Total Operating Expense	-	2,022,310	2,689,602		-
Operating Income or (Loss)	-	3,768,042	816,528		-
NONOPERATING REVENUES					
Interest Earned	-	5,158	11,400		
Sales of Capital Assets	-	-	-		
Funded Cap Reserve	-	-	-		
Total Nonoperating Revenues	-	5,158	11,400		-
NONOPERATING EXPENSES					
Interest Expense		210	70		
Total Nonoperating Expenses	-	210	70		-
Net Income before Operating Transfers	-	3,772,990	827,858		-
Transfers (Schedule T)					
In	-	-	-		-
Out	-	-	-		-
Net Operating Transfers	-	-	-		-
CHANGE IN NET POSITION	-	3,772,990	827,858		-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
ACTIVITIES:				
Receipts from Customers	-	5,790,352	3,506,130	
Receipts from Other Funds	-	-	-	
Payments to and for Employees	-	(1,031,093)	(1,370,382)	
Payments to Vendors	-	(634,593)	(997,597)	
Payments for interfund services	-	(107,624)	(117,600)	
a. Net cash provided by (or used for) operating activities	-	4,017,042	1,020,551	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(3,620,639)	(485,000)	
Funded Cap Reserve	-	-	-	
Proceeds from sale of assets	-	-	-	
Payments of capital related debt	-	(6,086)	(6,295)	
Payment of interest	-	(210)	(70)	
c. Net cash provided by (or used for) capital and related financing activities	-	(3,626,935)	(491,365)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	-	-	-	
Investments sold or matured	-	-	-	
Investment interest received	-	5,158	11,400	
d. Net cash provided by (or used in) investing activities	-	5,158	11,400	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	395,265	540,586	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	5,105,639	5,500,904	6,041,490
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	5,500,904	6,041,490	6,041,490

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Charges for services					
Interfund:					
Fleet Services	1,050,539	1,244,526	1,446,306		
Engineering	580,920	949,500	1,004,500		
Building Services	786,045	1,024,200	984,646		
Total Operating Revenue	2,417,504	3,218,226	3,435,452		-
OPERATING EXPENSE					
Salaries & Wages	1,187,709	1,467,833	1,616,963		
Employee Benefits	601,345	767,855	811,399		
Services & Supplies	726,776	892,921	959,570		
Utilities	9,975	11,520	9,910		
Insurance	14,809	15,800	16,600		
Professiona Services	-	-	15,000		
Depreciation/Amortization	12,561	12,600	9,876		
Total Operating Expense	2,553,175	3,168,529	3,439,318		-
Operating Income or (Loss)	(135,671)	49,697	(3,866)		-
NONOPERATING REVENUES					
Interest Earned			(456)		
Total Nonoperating Revenues	-	-	(456)		-
NONOPERATING EXPENSES					
Total Nonoperating Expenses	-	-	-		-
Net Income before Operating Transfers					
Transfers (Schedule T)					
In					
Out					
Net Operating Transfers	-	-	-		-
CHANGE IN NET POSITION	(135,671)	49,697	(4,322)		-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided	2,420,056	3,218,226	3,435,452	
Payments to Vendors	(746,237)	(920,241)	(1,001,080)	
Payments to Employees	(1,799,373)	(2,235,688)	(2,428,362)	
a. Net cash provided by (or used for) operating activities	(125,554)	62,297	6,010	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment interest received	-	-	(456)	
d. Net cash provided by (or used in) investing activities	-	-	(456)	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(125,554)	62,297	5,554	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	125,554	-	62,297	67,851
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	62,297	67,851	67,851

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2022	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	07/18/12	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 384,705	\$ 4,328	\$ 384,705	\$ 389,033
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 6,295	\$ 71	\$ 6,295	\$ 6,366
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/02	1/1/2023	3.14375%	\$ 125,609	\$ 2,969	\$ 125,609	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$ 374,341	\$ 10,750	\$ 102,897	\$ 113,647
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$ 873,344	\$ 20,026	\$ 187,510	\$ 207,536
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$ 1,710,967	\$ 39,981	\$ 153,391	\$ 193,372
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 3,475,261	\$ 78,125	\$ 960,407	\$ 1,038,532

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement Dist Budget Fiscal Year 23
(Local Government)

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Community Services		100,000
SUBTOTAL			-			100,000
SPECIAL REVENUE FUNDS						
SUBTOTAL			-			-

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

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

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Community Services Fund	General Fund		100,000			
SUBTOTAL			100,000			-
INTERNAL SERVICE						
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			100,000			100,000

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure F23 2023-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Davis Farr, LLP	3/31/2021	12/31/2025	56,000		Annual Financial Audit
2	Best, Best and Krieger	3/1/2021	TBD	144,000		Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022			Federal Legislative Advocate
4	CC Cleaning	11/1/2019	10/31/2022	70,000		Cleaning Services for District venues
5	Wells Fargo Banking Services	7/1/2018	TBD	36,000		Bank account fees before earnings allowance
6	High Sierra Patrol	10/1/2017	TBD	TBD		Security Services
7	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD		LAN, Network, and Desktop Copier Supplies and Maintenance
8	AT&T Ethernet	6/29/2015	TBD	TBD		Ethernet Provider
9	Xerox	1/1/2018	TBD	TBD		Contract Support for Admin Copier
10	Sierra Office Solutions	1/1/2018	TBD	TBD		Contract Support for PW Copier
11	ALSCO	7/7/2018	6/30/2022	63,000		Joinder Contract to St of NV for linen services
12	AT&T High Volume Long Distance	4/1/2019		TBD		Long Distance calls
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			TBD		

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	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					

Attach additional sheets if necessary.

**Nevada Department of Taxation
Local Government Finance**

**CHECKLIST FOR TENTATIVE BUDGET REVIEW
GENERAL (Used for Counties, Cities, Towns that levy taxes)**

Entity: _____

Reviewed by: _____

Date: _____

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.0000

GENERAL QUESTIONS

	Yes	No	N/A
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have any new funds been created? If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	<input 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 Line 1, Column 3, of Schedule S-1?	<input 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 (Column 3) and total expenses (Column 4) lines of Schedule S-1, less contingencies?	<input 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 only on the FINAL budget)	<input 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 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 expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is a budget message filed for Counties and Cities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (form 30)? This form is to be submitted only for legislative years.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-1 (COUNTIES & CITIES ONLY)

	Yes	No	N/A
Do the total revenues, other financing sources (including operating transfers in), and beginning fund balances in Column 3, agree with Column 8, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S, Winquest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possibly approve Resolution Number 1891: A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$780 with beach privileges and \$450 without beach privileges, Fiscal Year 2022/2023 and setting the public hearing date for Thursday, May 26, 2022 at 6 p.m.

DATE: April 13, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to adopt Resolution Number 1891 which preliminarily approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee), and sets forth the public hearing date of Thursday, May 26, 2022 at 6:00 p.m.

II. DISTRICT STRATEGIC PLAN

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

III. BACKGROUND

Each year, the District establishes an annual Recreation Facility Fee and Beach Facility Fee to be collected from property owners within the District through a levy placed on the property tax bill and collected on behalf of the District by the Washoe County Tax Collection Office. These fees are established based on the revenues required to support debt, capital expenditure and operations for the District's

various recreation and beach facilities. These revenues, combined with service charges collected by the District for facility use and program activities serve to support the operations of the District funded by the Community Services Fund and Beach Fund, respectively.

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

Staff has prepared the Report for Collection on the Washoe County Tax Roll for the Recreation Standby and Service Charges (also known as the Recreation Facility Fee and the Beach Facility Fee). Consistent with past Board direction, the preliminary budget assumes that the combined Recreation Facility Fee and Beach Facility Fee continue to be charged at the rate of \$780 for fiscal year 2022/23, comprised of the Recreation Facility Fee charge of \$450 and Beach Facility Fee of charge \$330.

However, the Board may consider modifying the allocation combined fees prior to final approval. Final approval of the fees is scheduled for May 26th, following conducting of the required public hearing.

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

IV. FINANCIAL IMPACT AND BUDGET

Staff has prepared a preliminary budget for fiscal year 2022/23 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Per Board direction, the preliminary fiscal year 2022/23 budget assumes that the Recreation Facility Fee of \$450 per dwelling unit will be collected from all properties within the District to support planned

expenditures within the Community Services Fund, and the Beach Facility Fee of \$350 will be collected from applicable properties to support planned expenditures within the Beach Fund, as specified in the preliminary 2022/2023 Recreation Roll Report, subject to approval by the Board.

At this time, the recommendation is only preliminary and may change by the May 26, 2022 date that is set for the public hearing and final Board adoption.

Staff's preliminary recommendation is summarized as follows:

Recreation Facility Fee (all properties)	\$450.00
Beach Facility Fee (properties with Beach access)	<u>350.00</u>
Total Combined Fee (properties with Beach access)	<u>\$780.00</u>

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

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$3,692,404		
Beach Facility Fee		\$2,556,840	
<i>Total Combined Revenues</i>			<i>\$6,249,244</i>

V. ALTERNATIVES

The Board can direct Staff to revise, change, or modify the Recreation Facility Fee and Beach Facility Fee as currently proposed for noticing for the May 26, 2022 public hearing.

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.



RESOLUTION NO. 1891

**A RESOLUTION PRELIMINARILY APPROVING
THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES
(ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE)
FISCAL YEAR 2022-2023**

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, related to recreation revenue charges to be collected for the fiscal year 2022-2023 for the use of Burnt Cedar, Ski and Incline Beaches as well as the availability of use of the Incline Village Championship and Mountain Golf Courses, Diamond Peak Ski Resort, Recreation Center, Tennis Center, Event Facilities, Parks, and other recreational properties, facilities and programs for the District and its people; and

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

WHEREAS, it is proposed that the charges contained in said report be collected by the , District in accordance with the provisions of NRS 318.201.

NOW, THEREFORE, IT IS ORDERED, as follows:

1. May 26, 2022, at 6:00 p.m. (or as soon thereafter as practicable), at 893 Southwood Boulevard, Incline Village, Nevada, is fixed as the time and place when and where this Board will hear said report and all objections and protests, if any, to the report, and may revise, change, reduce or modify any charge therein, and finally approve and adopt same.

2. The District Clerk shall cause notice of the filing of the report and of the time and place of hearing thereon to be published once a week for two weeks in the *Tahoe Daily Tribune*, a paper printed and published in the District.

* * * * *

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 13th day of April, 2022, by the following vote:

AYES, and in favor thereof, Trustees

NOES,

ABSENT,

Susan A. Herron
District Clerk

SEAL



**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, 2023**



Report

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

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

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

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



- I. The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly by the District) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District.
- A. **Dwelling Unit Included in the District Prior to June 1, 1968.** \$450 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 \$330 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, \$450 annual base Recreation Facility Fee and an additional \$330 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 \$450. 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.
- II.** The amount of moneys required for the fiscal year extending from July 1, 2022, to June 30, 2023, has been determined by this Board to be about \$3,692,404 for the Recreation Facility Fee and \$52,556,840 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 2022-2023, which are by reference to maps prepared by and on file in the office of the County Assessor for said County.
- V.** The Board has, by resolution, elected and determined to have such charges for the forthcoming fiscal year collected on the general tax roll of the County of Washoe for said year, on which general District taxes are collected, in the same manner, by the same persons and at the same time, together with and not separately from its general District taxes.
- The District has agreed to pay the Washoe County Treasurer an annual fee of \$1,000 for the processing of these fees.
- VI.** The amounts of the charges shall constitute a lien against the lot or parcel of real property against which the charge has been imposed as of the time when the lien of taxes on the roll attaches, and all laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.
- VII.** The County Treasurer shall include the amount of the charges on the bills for taxes levied against the respective lots and parcels of land, and thereafter the amounts of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties, provided that the County Treasurer may, in his discretion, issue separate bills for such charges and separate receipts for collections on account of such charges.



Dated: May 26, 2022

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

Sara Schmitz
Secretary, IVGID Board of Trustees



I hereby certify that the report to which this certification is attached was filed with the Board of Trustees of the Incline Village General Improvement District, and set to be heard by it on May 26, 2022, and that I caused notice of said hearing to be published on May ___ and May ___, 2022, in the *Tahoe Daily Tribune*.

Susan A. Herron
District Clerk

I hereby certify that on May 26, 2022, 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: Ray Tulloch
Audit Committee Chair

SUBJECT: Review, discuss, and possibly take action on the written annual Audit Committee Report to the District's Board of Trustees (Exhibit One) in conjunction with the presentation of the annual audit in accordance with Policy 15.1.0 (subparagraph 2.4.6).

DATE: March 9, 2022

I. Background

Under Board Policy 15.1.0, section 2.4, the Audit Committee is required to:

- 2.4 Facilitate the external audit process.
 - 2.4.1 Review and approve formal reports or letters to be submitted to the external auditor.
 - 2.4.2 Provide an independent forum for (external and/or internal resources) auditors to report findings or difficulties encountered during the audit.
 - 2.4.3 Review the auditors' report of findings and recommendations with management and the auditor.
 - 2.4.4 Review the CAFR in its entirety, including unaudited sections and letters.
 - 2.4.5 Follow -up on any corrective action identified.
 - 2.4.6 Submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit.
 - 2.4.7 Assess the performance of the independent auditors.

At the Audit Committee meetings of November 17 and December 8 respectively the Audit Committee completed actions 2.4.3 and 2.4.4

At the Audit Committee meeting of December 16 the Committee reviewed and agreed changes to the draft report prepared by Audit Committee chair Tulloch.

The Audit Committee has previously provided the General Manager and Finance Director with a draft copy of this report to provide them with an opportunity to respond to the issues identified and described herein by the Audit Committee. The response was discussed at the February 22 Audit Committee meeting and any agreed changes made.

II Action

This report and summary of recommendations is presented by the Audit Committee for the Board to review, discuss, and possibly take action on the written annual Audit Committee Report to the District's Board of Trustees (Exhibit One) in conjunction with the presentation of the annual audit in accordance with Policy 15.1.0 (subparagraph 2.4.6).

The Audit Committee has previously provided the General Manager and Finance Director with a draft copy of this report to provide them with an opportunity to respond to the issues identified and described herein by the Audit Committee. The response was discussed at the February 22 Audit Committee meeting and any agreed changes made.

The Committee also notes that, since the preparation of this Report, the Board has implemented changes in the Capitalization policy. The Committee expresses deep concern that, as a result of these changes, there are likely to be material issues and lack of consistency in future reporting of Capital assets which will make it difficult to have confidence in, or ability to compare, Capital Assets in subsequent ACFRs.

III Recommendations

Summary of Audit Committee Decision Points and Recommendations for the Board of Trustees

1. The Audit Committee notes actions are being taken by management to address the identified issues in the Auditors Compliance Report related to Internal Controls and Construction Projects.

The Audit Committee recommends that the 21-22 audit be expanded in scope to include enhanced review of internal controls.

2. Management corrected prior years of capitalization for items considered to be maintenance and repairs. However, the FY 2019-2020 and 2020-21 ACFRs are inconsistent.
 - a. For the Utility Fund, this is estimated to be \$181,882 (see Comments and Concerns #2 and Section 3.1)
 - b. For Community Services the amount is estimated to be \$1,171,606 (see Concern 11, Section 3.3, and Appendix D). These were for preliminary stage activities which include conceptual formulation and evaluation of alternatives, determination of future needs, feasibility studies and development of financing alternatives, temporary repairs for the Burnt Cedar pool and temporary repairs at the Mountain Clubhouse.

- c. Similar costs were expensed for 2019-2020 (as a prior period adjustment - Note 22 of CAFR) for the Parks Master Plan (\$212,044) and the Incline Village Ballfield (\$77,216). In 2021 similar costs of \$3,100,110 for the Effluent Pipeline were charged off as a prior period adjustment. This highlights the inconsistency of the financial statements.

The Audit Committee recommends a prior period adjustment to expense items 2a & 2b for consistency and accuracy of our financial statements.

3. Contained in the initial draft of the ACFR, the Auditor had identified an additional \$866,503.70 of charge off to expenses items for items capitalized in past CAFRs. After review by Management, some items were removed including levee and roadway repairs at the wetlands, spot paving at various recreational venues, sewer line repairs and roof repairs which, as noted in #2 above, had been determined to be expense items rather than capital. **These items in aggregate amounted to a depreciated book value of \$500,016.63 and an original cost of \$2,067,116.34**
4. Additionally, equipment items were grouped together to meet the capitalization threshold while Board Practice 2.9 states “**In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.**”. The Audit Committee Chair reviewed this with the Auditor, after the financial report was complete, and she concurred that the Board Practice is clear and not open to interpretation. In addition, an Audit Committee member reviewed with Melissa Crosthwaite, District Legal Counsel, who also concurred the statement is clear. (see Concern 8 and Section 3.2). **In total the original cost and depreciated book value of these less than \$5000 assets is \$329,558.08 and \$177,413.89.**

The Audit Committee recommends a prior year adjustment to expense these items for compliance with Board Practice and consistency and accuracy of our financial statements.

5. Beginning in 2019 investment income was credited to the General Fund instead of the funds which had cash deposits at LGIP. This caused the General Fund’s opening balance in the 2020-21 ACFR to be overstated by approximately \$492K (over a 10% overstatement). This has not been corrected.

The new process management has chosen to implement is allocating investment income not by the fund with cash invested at LGIP, but based on total cash equivalents by fund.

The Audit Committee recommends a prior period adjustment removing investment income credited to the General Fund and included in the fund

balances for the fund(s) which had cash invested at LGIP, as it had historically been done, prior to 2019.

Additionally, the committee recommends the approach for distribution of investment income be based solely on cash invested by fund or to have separate LGIP accounts by fund, like the Utility Fund, to avoid any confusion.

6. **For ease of transparency, and to align with best practices, the Audit Committee recommends the Capital Improvement budget contain only project costs that are to be capitalized. The Audit Committee recommends that projects or project elements related to repair and maintenance items are separated and included in operating expenses. A separate line item in the Statement of Income, Revenue and Expenses and Change in Net Position for repair and maintenance is recommended for all funds. This will allow for cross referencing the expense items budgeted within Services and Supplies.**

The Audit Committee recommends the additional prior period adjustments should be made to the 2020-2021 ACFR.

Thank you for considering actioning these recommendations from the Audit Committee.

Exhibit One

January 26, 2022, Annual Audit Committee Report to the IVGID Board of Trustees

1 Background

The IVGID Audit Committee ("AC") is required under Board Policy 15.1.0, subparagraph 2.4.6 to "Submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit. This report is provided to comply with the Policy and provide the Board with our questions, concerns, comments and recommendations.

At the public meeting held on December 8th 2021, the Audit Committee received and reviewed the final IVGID Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2020 and other related materials. The Management Representation Letter was not included in the package presented to the Audit Committee but was subsequently emailed to AC members when it was requested. As a result the AC was not able to review the management representation letter during the public meeting. The Audit Committee had previously reviewed an initial draft of the ACFR at the November 17 Audit Committee meeting.

The ACFR and accompanying documents were presented by Director of Finance Paul Navazio and Controller Martin Williams. Davis Farr Audit Engagement Partner Jennifer Farr was in attendance to answer questions and provide an overview with specific comments on the contents of the documents and the opinion issued by Davis Farr as required under their audit engagement letter with IVGID.

In light of the AC receiving the final 2020 ACFR and related documents for the first time on December 8, 2021, it was not possible for the Audit Committee to both remain compliant with Open Meeting Laws and to prepare, review and finalize the required report to the Board of Trustees (BoT) prior to the scheduled meeting of the BoT on December 14, 2021 where the ACFR was scheduled to be reviewed and possibly accepted by the BoT. The Audit Committee subsequently held a meeting on December 16 to review and agree changes to the draft report prepared by Audit Committee chair Tulloch. This is presented here in final form.

2 Comments by and Concerns identified by the Audit Committee

- 1) The AC notes that IVGID management issued and signed the Management Representation letter to Davis Farr prior to review by the AC, contrary to Board Policy 15.1, 2.4.1. The Management Representation Letter was also not included in the documents provided to the Audit Committee for the December 8 meeting. As such the Audit Committee has still to perform a final review of the Management Representation Letter.

- 2) The Audit Committee notes that the previously ongoing disagreements and concerns over the \$3.179m for assessments, studies and preliminary designs for the Effluent Pipeline that the AC considered to be incorrectly capitalized in FY 19-20 have now been addressed through a Prior Year Adjustment and the \$3.179m, less accumulated depreciation, has now been expensed in the utility fund. (Further discussed below). It should be noted that expenditures of \$181,822 have been charged to the Effluent Pipeline capital project accounts for fiscal year 2020 and 2021 which are substantially the same type of costs charged off in 2021 and which the Audit Committee considers should also have been expensed.
- 3) The AC notes that the final version of the Transmittal letter to the Nevada Department of Taxation now includes disclosure of, and reference to the two Material Weaknesses and one significant Deficiency identified by the Audit. This is in concurrence with our request made at the November 17 meeting.
- 4) The Committee received clarification and confirmation from Davis Farr that the audit engagement was not structured as a comprehensive forensic audit. The Audit opinion provided ¹
“In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Incline Village General Improvement District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows and the statement of revenues for the year then ended in accordance with accounting principles generally accepted in the United States of America.”
was based upon the information and statements provided by management and audit tests and review. This complies with statutory requirements.
- 5) The Audit identified two material weaknesses (MW) and one Significant Deficiency along with other deficiencies which required to be addressed. The Audit Committee notes that this is the second consecutive year where Material Weaknesses have been identified and has concerns at this trend. Management have proposed actions to address these Material Weaknesses which the Audit Committee will review and monitor progress for correction.
- 6) Several of the concerns and deficiencies identified by the Auditor appear to be a direct result of lack of, and failure to comply with, internal controls. The Committee is deeply concerned about the lack of an opinion from the Auditor regarding internal controls. The Audit Committee also notes that it has previously been urging staff to complete the updates of Internal Controls.
- 7) The Audit Committee notes that there have now been Prior Year Adjustments in 4 out of the 5 previous years which could indicate an ongoing issue with timely and

¹ Independent Auditors Report @P2

accurate financial reporting. This makes it difficult to be able to have confidence in reported financial performance in the funds and business activities. With that in mind the Statistical Section of the ACFR which is not audited and has not been discussed or reviewed by the Audit Committee may have distortions as a result of these prior period adjustments .

- 8) The Audit Committee has serious concerns that several of the revisions to the proposed Capital Asset write-offs reviewed and identified by the Auditor were subsequently rejected and reversed by management in apparent violation of Board Policy 9.1.0 and Board Practice 2.9.0 (Discussed further below in 3.2 and details also in Appendix D) Management provided no documented explanation for how the policy was unclear and open to interpretation. The AC views the actions taken related to depreciation as a violation of Board Policy and Practice.
- 9) The Auditor highlighted concerns (concerns previously expressed by the Audit Committee) that expense items included in Capital Projects were only subject to review and possible transfer to be expensed when a project was closed rather than being expensed at the time of expenditure. There appears to be no clear procedure for ensuring that this review actually takes place and as a result there may be overstatement of capital assets and understatement of expenses. Members of the Committee have also raised concerns that the inclusion of expense items in capital projects funds is not in compliance with NRS, (NRS 354.4995) and GAAP/GASB (GASB #54 paragraph #33. The Audit Committee has requested capital items for expense not be included in the Capital Improvement Budget, but instead in operational expenses.
- 10) The recording and allocation of investment income to the separate funds does not appear to accurately reflect the relative balances within the funds and appears to be excessively skewed towards the General Fund which has the lowest fund balance. This was previously brought up and discussed with the Finance Director but no action appears to have been taken or supporting justification provided to validate the current allocation. Therefore, the AC views the financial report to incorrectly reflect interest income and therefore fund balance within each of the major funds.
- 11) It appears that in FY 20-21 several design studies and assessments have again been incorrectly capitalized rather than expensed as previously advised by Moss Adams. This is inconsistent with the actions taken in FY 19-20 where capitalized assessment studies were reversed to expense. (see further detail in Appendix D) Therefore, the AC views the financial reports to be inaccurate related to operational expenses and depreciation.
- 12) Facility fees (RFF/BFF) are again reported as general revenue rather than program revenues in the Statement of Activities . It is the view of the Audit Committee that this is NOT in compliance with GAAP and should be corrected. The final Moss

Adams report provides clarification on why the Facility Fees should be reported as program revenues.

3 Additional Discussion on Principal Concerns of the Audit Committee.

3.1 Expensing Previously Capitalized costs of the Effluent Pipeline (Comment 2)

Concerns about expensing Effluent Pipeline Phase II costs which were previously reported as Capital Assets and /or Construction in Progress in the 18-19 and 19-20 ACFRs have continued to be a subject of discussion by the Audit Committee during FY 20-21. The recent Moss Adams reports provided applicable capital expenditure and best practice guidance based on Governmental Accounting Standards Board (GASB) Concepts Statement No 4. The accepted practice includes recognition of the different stages of a project which include preliminary studies,, construction and post-construction. The preliminary stage activities that include conceptual formulation and evaluation of alternatives, determination of future needs, feasibility studies and development of financing alternatives should be expensed as they are not directly connected with creating service capacity.

This highlighted that approximately \$3,179,000 in expenses of \$5,146,100 in costs incurred through June 30, 2019 for the Effluent Pipeline Phase II Project had been recorded in the Utility Fund as a capital asset and/or construction in progress. AC Member Clifford F. Dobler has previously provided a comprehensive and extensive overview of the entire costs incurred through fiscal year 2019 on the Effluent Pipeline Phase II Project. It is apparent that a major portion of these costs were necessary to satisfy conditions of an Administrative Order on Consent with the Nevada Department of Environmental Protection issued in April, 2014 and not resolved until May, 2019. This was discussed at length during the FY 19-20 ACFR review. The then Auditor and Management disagreed with the Committee view and left the at issue amount of \$3,179,000 as a Capital asset in the FY 19-20 financial statements.

For the FY20-21 ACFR, the initial proposal from Davis Farr and Management was that they still considered this to be a correct capitalization . Following extensive discussion of the initial draft ACFR during the November 17 2021 Audit Committee meeting, plus recognition that initial planning for replacement of (and financing options for) the effluent pipeline are now underway, it was agreed by Management that it would now be appropriate to close this outstanding issue by charging off the identified \$3.179m in Capital Assets to expense. Due to the magnitude of this write-off it was necessary to account for this as a Prior Period Adjustment and revise the financial statements to reflect this.

The Audit Committee recognizes the extensive effort expended by Mr. Dobler over previous years in accurately identifying the amounts to be expensed. The Audit Committee also recognizes the final agreement and initiative by General Manager Winquest and Finance Director Navazio to implement this change. Accordingly the Audit Committee thanks AC

member Dobler, GM Winqest and DoF Navazio for their efforts to bring this long running issue to closure.

3.2 Review of Capitalized Assets

During initial discussions on audit procedures between Davis Farr and the Audit Committee, the Audit Committee had highlighted their concerns around prior capitalization of items that appeared, under relevant GAAP, GASB and GFOA standards, as well as Board Capital Asset Policy 9.1.0 and Board Capitalization Practice 2.9.0, to be expense items rather than Capital Assets.

Accordingly, as part of their audit, Davis Farr performed a high level review of capital assets over the prior 15 year period to identify any apparent incorrect capitalization. Based on this the initial draft report provided to the Audit Committee by management on November 17, 2021, identified \$3,592,863.85 (original cost) of items that appeared to have been incorrectly capitalized. Net of accumulated depreciation of \$2,726,360.15 this was reflected as a write down of Capital Assets of \$866,503.70 in the draft report. A summary of these proposed Fixed Asset Audit Adjustments is attached as Appendix A. The Audit Committee, at that time, agreed in principle with this as a reasonable starting point in correcting previous suspect categorization of assets and accepted the proposed adjustments.

However, as part of the agreement to revise the financial statements to include the Prior Period Adjustment discussed under item 3.1 above, IVGID Management also performed an additional review of the Fixed Asset Adjustments identified by Davis Farr. The intent of this review was to more accurately assess on an individual item basis whether the adjustment was supported by the underlying data. This was done by reviewing additional detail about the asset rather than just looking at the header level detail as had been done by Davis Farr in their assessment. In principle the Audit Committee concurs with the validity of this approach.

When the final version of the ACFR was provided to the Audit Committee on December 8, 2021, it reflected a revised net write-off of capital assets (excluding the Effluent Export Pipeline) of only \$167,751, resulting from a total of \$1.2 million at original cost, net of \$1.03 million in accumulated depreciation. This was a significant delta from the November 17 proposals which were for a \$866,503.70 net write-off. On review of the detail of the changes made in this adjustment the Audit Committee identified a number of apparent variances from Policy. This included for example items such as:

- (a) paving repairs and maintenance, which appeared on the surface to be expense items
and
- (b) A number of discrete assets with an original cost below the \$5,000 individual item minimum threshold specified in Board Policy 9.1.0, paras 2.0 and 3.0 (attached as Appendix B), and Board Practice 2.9.0, paras 1.1 and 1.2, (attached as Appendix

C). In aggregate these items amounted to an original cost of \$329,558 and a current book value of \$177,414.

With regard to items in (a) above, the Audit Committee does not have the level of detail necessary to validate or refute Management’s categorization and accepts, subject to reservations, Management’s categorization of these assets. A further review by an Audit Committee Member provides more detail on the expensed components which were reversed by Management (Appendix F).

However with regard to items in category (b) above, the considered and unanimous view of the Audit committee is that this categorization appears to be a clear deviation from, and violation of, Board Policy 9.1.0 and Board Practice 2.9.0. Specifically as follows:

Board Policy 9.1.0

- 2.0 Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.
- 3.0 ***In no case*** will the District establish a capitalization threshold of less than \$5,000 for any individual item. (emphasis added)

and

Board Practice 2.9.0

1.1 The capitalization threshold ***per item shall be:***

ASSET CLASS	MINIMUM COST
Equipment	\$ 5,000.00
Structures and Land Improvements	\$10,000.00

1.2 In addition to cost, all of the following criteria ***shall*** also be used:

- 1.2.1 The normal useful life of the item is three or more years.
- 1.2.2 The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.

In discussions, Management advised the Audit Committee that, in terms of complying with the relevant Board Policies and Practices, it is their view that they have the ability to apply their judgement and to be flexible in how they these Policies are to be applied, and also that they are free to aggregate similar individual assets to meet the minimum threshold. They also considered that in terms of materiality this concern is irrelevant as the net delta in write-offs if these items were to be expensed is limited to \$152,144. However no supporting documentation, justification or references have been provided to the Committee to support this claim.

Upon perusal of the relevant board Policies and Practices, as well as consultation with legal counsel and Davis Farr, the Audit Committee has been unable to identify any provisions in the Policy that provide for flexibility, judgement or materiality to justify this approach. To the contrary the Policy and Practice appears to be unequivocal, for example:

*The capitalization threshold per item shall be:
In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.*

It is the considered and unanimous view of the Committee that compliance with these relevant Board Policies and Practices must be viewed as a binary choice i.e. either compliant or non-compliant. We can find no applicable middle ground or materiality threshold apparent in the text. Therefore the Audit Committee must advise the Board of Trustees that there appears to be a clear violation of Board Policies and Practices in this instance. While in terms of overall materiality of the financial statements the Committee agrees that the total impact is limited, the inference in this instance is that Management regard compliance with Board Policy and Practice as optional.

The Committee cannot in good faith concur with or support this approach.

For example, the language in the contract for the General Manager, (the only employee directly engaged by the Board) the language is very specific on this²:

1.1 IVGID hereby employs General Manager full-time to uphold and abide the laws of the State of Nevada, District Ordinances, written Policies, Practices, and Resolutions enacted by IVGID Board of Trustees ("Board of Trustees"),.....

So it can reasonably be expected that this requirement to comply with Board Policies, Practices and Resolutions also extends to all other employees of the District.

The Committee raises this apparent violation of Board Policy and Practice for consideration of action and reinforcement by the Board of Trustees as it is the Committee's view that there is a clear and overriding fiduciary requirement for Management to lead by example in compliance with agreed Board Policy. Absent such compliance it brings into question whether Board Policies in general should simply be considered as optional rather than mandatory.

3.3 Inconsistency

Management does not appear to have been consistent in the application of charging off capital expenditures which were expenses according to best practices. In fiscal year ending June 30, 2020, a total of \$803,514 of prior year capital expenditures for paving, painting, pre development expenses and abandoned projects were charged off as prior period adjustments. On May 31, 2021, Mr. Dobler provided a memorandum to the Audit

² Extract from of IVGID General Manager Employment Agreement

Committee which outlined additional capital costs which should have been expensed applying the same standards of charge offs made on June 30, 2020. Excluding the Effluent Pipeline, a total of \$1,171,606 does not appear to have been addressed and either remains in the capital assets or construction in progress accounts of the District. (Appendix E).

Further supporting detail is provided in Appendix D

4 Additional Recommendations

1. The Committee recognizes that in their first year audit Davis Farr has identified several issues that would support more in depth review in future audits to ensure IVGID financial statements provide an accurate representation of the District's finances and assets. It is the Committee's strong and unanimous recommendation that in the 21-22 audit, the Board should expand the scope of the audit, in particular to include more detailed examination of fixed assets and review of compliance with internal controls.
2. The audit has identified a number of apparent issues of failure of internal controls and processes. At the October 26 Audit Committee meeting, the Committee discussed with management their concerns with the apparent lack of progress on developing internal controls and strongly encouraged management to consider bringing on additional resources to ensure that this work was prioritized to ensure effective internal controls could be implemented expeditiously. The Audit Committee strongly recommends that the Board should direct this to be a critical priority for Management action and to be completed by 30 April 2022 at the latest.
3. In the current ongoing review of Board Policies and Practices the Committee recommend that the Board should provide explicit guidance to Management and staff of the absolute requirement to comply with Board Policies and Practices. If compliance is to be regarded as optional it must be questioned whether there is any value in the District applying resources and expenditures to revise these Policies. If staff identify legitimate issues with complying with Policies it is the responsibility of staff to bring these issues to the Board for resolution.
4. With regard to the actions proposed by Management in response to Material Weaknesses and Deficiencies identified by the Audit, it is the intention of the Audit Committee to add review of progress on these actions as a standing item on the AC agenda. The Committee recommends the Board should also highlight this as a priority action for Management with the objective of achieving a FY 21/22 audit that identifies no Material Weaknesses or Significant Deficiencies.
5. It is recommended that the current practice of placing maintenance expenses in Capital Improvement projects be discontinued forthwith and for all such expenditures to be properly budgeted within operating expenses. The process for review of such expenditures for allocation in accordance with Board Policies and Practices should be reviewed, updated as necessary and documented in order to provide an effective audit trail.

Conclusions

The AC believes this report satisfies our required responsibilities under Audit Committee

Board Policy 15.1.0 and trust that the Board of Trustees will consider our questions, concerns, comments and recommendations.

The AC wishes to thank Davis Farr and IVGID Management for the effort applied to the Audit and preparation of the ACFR. The outcomes clearly demonstrate the value of regular rotation of Auditors to bring fresh perspective on IVGID financial reporting.

Respectfully,

IVGID Audit Committee

Ray Tulloch, At large Audit Committee Member and Audit Committee Chair

Mathew Dent, IVGID Board Trustee and Vice Chair

Sara Schmitz, IVGID Board Trustee and Secretary

Clifford F. Dobler, At large Audit Committee Member

Appendix A

SUMMARY OF FIXED ASSET AUDIT ADJUSTMENTS

Fund	Description	Value of Assets Reviewed		Audit Adjustments			% of Value at Cost	% of Value at Book Value
		Total Value (at Cost)	Total Book Value	Original Cost	Accumulated Depreciation	Book Value (6/30/21)		
100	General Fund	5,251,618.00	3,046,089.00	39,556.33	\$ 28,690.52	\$ 10,865.81	0.75%	0.36%
200	Utility Fund	141,958,054.00	65,339,896.00	1,417,460.79	1,028,380.94	389,079.85	1.00%	0.60%
320	Golf Fund	20,204,054.00	9,870,681.00	1,343,643.67	1,111,875.58	231,768.09	6.65%	2.35%
330	Facilities	4,512,052.00	2,501,277.00	52,225.77	41,330.63	10,895.14	1.16%	0.44%
340	Ski	36,912,505.00	19,459,640.00	382,929.90	272,776.68	110,153.22	1.04%	0.57%
350	Rec Center	8,736,381.00	2,361,328.00	165,604.42	111,424.94	54,179.48	1.90%	2.29%
360	Rec Admin	1,618,495.00	1,106,932.00	23,618.42	20,338.17	3,280.25	1.46%	0.30%
370	Parks	17,152,467.00	12,815,403.00	33,410.27	27,609.99	5,800.28	0.19%	0.05%
380	Tennis	2,681,501.00	1,249,895.00	8,033.00	4,394.25	3,638.75	0.30%	0.29%
390	Beach	7,440,534.00	3,985,297.00	113,108.49	66,265.66	46,842.83	1.52%	1.18%
410	Fleet	169,903.00	45,163.00	9,477.92	9,477.92	0.00	5.58%	0.00%
430	Buildings	70,694.00	6,623.00	3,794.87	3,794.87	0.00	5.37%	0.00%
Totals		\$ 246,708,258.00	\$ 121,788,224.00	\$ 3,592,863.85	\$ 2,726,360.15	\$ 866,503.70	1.46%	0.71%

Appendix B



Accounting, Auditing and Financial Reporting Capitalization of Fixed Assets Practice 2.9.0

RELEVANT POLICIES: 8.1.0 Establishing the Estimated Useful Lives of Capital Assets and 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets

1.0 ACCOUNTING CONTROL

The capitalization threshold for all asset classes shall be identified during the budget process each fiscal year by the Finance and Accounting staff and approved by the Board of Trustees as part of the adoption of the annual Debt Management Policy, including the Five Year Capital Improvement Plan and its statement on Minimum level of expenditure.

- 1.1 The capitalization threshold per item shall be:

<u>ASSET CLASS</u>	<u>MINIMUM COST</u>
Equipment	\$ 5,000.00
Structures and Land Improvements ...	\$10,000.00

- 1.2 In addition to cost, all of the following criteria shall also be used:

- 1.2.1 The normal useful life of the item is three or more years.
- 1.2.2 The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.
- 1.2.3 The item will not be substantially reduced in value by immediate use.
- 1.2.4 In case of repair or refurbishment that will be capitalized, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature.

Effective July 1, 2016

1



**Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
Practice 2.9.0**

1.2.5 The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).

1.2.6 The utilization of componentization of assets under the project, to provide a more appropriate management of an assets care, condition and associate maintenance or replacement, takes precedent over the stated thresholds under section 1.1.

2.0 PHYSICAL CONTROL

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

Effective July 1, 2016

2

Appendix C



Accounting, Auditing and Financial Reporting Establishing Appropriate Capitalization Threshold for Capital Assets Policy 9.1.0

POLICY. The District will consider the following guidelines in establishing capitalization thresholds:

- 1.0** Potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service.
- 2.0** Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.
- 3.0** In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.
- 4.0** In establishing capitalization thresholds, when the District is a recipient of federal awards, then federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts for purposes of federal reimbursement will prevail.
- 5.0** Capitalization of buildings and infrastructure should consider the use of componentization as a way to reflect the varying life cycle considerations of mechanical, structural elements, and wear items that may require different cycles of maintenance and replacement from the main asset being capitalized. The significance of such componentization takes precedent over the \$5,000 threshold, and thus smaller amounts may be listed to facilitate proper asset management.

Effective July 1, 2016

Appendix D

Background

2020 CAFR - Prior Period Adjustments for Capital Assets and Construction in Progress ONLY

- Community Services and Beaches - \$803,514 consisting of:
 - Carpeting and Painting - 8 "projects" - \$78,582
 - Paving - 38 "projects" - \$435,672
 - Pre development - High School Ball field - \$77,216
 - Pre development - Community Services Master Plan - \$212,044

2021 Concepts and Assessments (Pre development) and abandonments which were **NOT** considered for charge off to expense. Amounts should have been expensed based on Moss Adams report 1/14/2021 and accepted by Board of Trustees on 2/10/2021 - Cliff Dobler memo dated 5-31-2021. More detail on Appendix E

- Burnt Cedar Pool - \$219,802 (includes \$119,498 of repairs completed in 2019 and abandoned in June 2021)
- Incline Beach Bldg - \$216,131
- Mountain Golf Course Club House - \$328,954 (includes \$150,751 for repair costs to open prior to major rehab)
- Tennis Center - \$68,621
- Incline Baseball Field - \$120,268
- Diamond Peak Master Plan - \$217,830
- **Total - \$1,171,606**

2021 CAFR - Initial Charge off (per Davis Farr) of \$866,504 in second draft and amounts removed in third draft (throw back)

	<u>Initial</u>	<u>Throw Back</u>	
• General Fund -	\$28,691	\$ 8,800	
• Utility Fund -	389,080	316,885	Wetland repairs \$1743K
• Community Services -	369,194	314,106	Parking and Cart Path repairs \$211K
• Beaches -	66,266	37,640	100% Parking and Boat Ramp repairs
• Internal Services -	13,273	ZERO	
total	\$866,504	\$677,431	
	DIFFERENCE	\$189,073	
	MEMO	\$167,751	WHY?

2021 CAFR - Additional Charge Off for Pipeline - \$3,179,000 DID NOT INCLUDE 2020 AND 2021 EXPENSES OF \$182,023. Costs included the Granite assessment report ,the Jacobs report on the Pond,. and an unknown amount of Staff time.

Other Charge offs not considered - ACQUIRED UNDER NEW BOARD POLICY AND PRACTICE

- Staff Uniforms at DP 2016-2017 \$115,739
- Rental Skis at DP 2016-2017 \$466,104
- Undepreciated amount - To be determined

Appendix E

Incline Village General Improvement District Capitalized concept and assessments for potential charge offs

Burnt Cedar Pool

Repairs to circulation system -in 2019	119,498
Conceptual Design - TSK 2020	32,200
Schematic Design - TSK 2020	68,104
	219,802

Incline Beach Building

concept design and cost estimates - Bull Stockwell - 2016	216,131
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Total Beaches	\$ 435,933
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Mountain Golf Course

Global Golf and BRG Architecture - New Clubhouse 2012/2014	132,203
Temporary Repair Costs for 2019 season before new rehab	150,751
Schematic Design Cart Paths - Lumos and Staff Time - 2020	46,000

Tennis Center

Lloyd Design - evaluation 2015/2016	42,120
Concept Design - BJG Architecture 2018	26,501

Incline Ball Fields

LPA - Concept Design - 2017	41,000
Schematic Design - Lloyd Consulting Group - 2017	73,930
Other unknow costs for concepts put in unbudgeted project	5,338

Diamond Peak

Concept Master Plan SEC Group 2014	156,030
Permit Submittals to Forest Service SEC Group 2015	29,000
Biological surveys - Hauge Brueck Associates 2019	32,800

Total Community Services	\$ 735,673
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GRAND TOTAL

\$ 1,171,606

Appendix F

Audit Committee Report to the Board of Trustees.

Analysis of capital items originally considered a charge off and reversed by IVGID management

Supplement to item 3.2

At the request of IVID management, Davis Farr provided a high level review of cost items classified as capital assets which should have been expensed based on Board Policies and Practices, the Moss Adams recommendations and GFOA sections on capitalization. The report was provided to the Audit Committee on November 17, 2021. The review indicated that \$866,503.70, consisting of \$3,592,863.85 in costs and \$2,726,350.15 in accumulated depreciation, would be charged off and reported as a prior period adjustment. Subsequently, undocumented discussions ensued between Davis Farr and IVGID management wherein it was determined that 169 items with a book value of \$677,540.52 consisting of \$2,396,674 in costs and accumulated depreciation of \$1,179,244 would not be expensed and remain as capital assets. As a result only \$189,072 (\$866,504 less \$677,540) was charged off as expenses and reported as a prior period adjustment. The Audit Committee is unsure why the December 8th memo from Paul Navazio listed \$167,751 as the charged off costs. (page 5 of AC Packet)

Based on a Committee Member extended review of the CAPITAL ASSETS reversed the following are conclusions based on historical facts and recommendations.

There were 169 items listed

- 33 items had no book value and were not necessary to be included
- 26 items were not depreciated and had total costs of \$50,015. It is unknown what these costs were, however they averaged only \$1,924. We have reservations about the whether these costs should remain as capital assets even though Board Policies and Practices did not establish capitalization thresholds for costs which would not be depreciated.
- 64 items with a combined book value of \$127,553 should not have been reversed since the original purchase costs for each item did not meet the cost threshold for capitalization as defined in Board Policies and Practices.
- There were two items in the Utility Fund labeled "Maintenance Facility Garage" each costing \$42,350 and purchased on the same date of 12/31/2017. The remaining book value of these two items was \$34,130. This may be a duplicate.
- There were 10 items in the Utility Fund for repairs of roadways and levees at the 600 acre Wetland site which captures all waste water from the Waste Water Treatment Plant in Incline Village. Total book value was \$174,333. Applying the criteria of the Moss Adams Report and the GFOA section - "Governmental Accounting ,Auditing and Financial Reporting" (GAAFR 23-10) these items should not have been capitalized as continuous repairs are being conducted annually at the Wetlands site. As stated in the Moss Adams Report:

"Governments often expend resources on existing capital assets. Most often, these expenditures simply preserve the asset's utility are expensed as routine repairs and maintenance. Any outlay that does no more than return a capital asset to its original condition, regardless of the amount expended, should be classified as maintenance and repairs. Since maintenance and repairs provide no additional value , their costs should be recognized as expense when incurred."

- There were seven items listed as parking lot and golf course cart path paving repairs. The net book value was \$248,000. Applying Moss Adams and GFOA recommendations (above) these costs should have been expensed. Ironically, in fiscal year 2019/2020, IVGID staff reported a prior period adjustment to expense 38 paving projects with a net book value of \$435, 672 which had previously been capitalized.

Also during 2020/2021, 13 parking lot and golf cart paths paving repairs costing \$253,736 were expensed. As such, IVGID management is not being consistent in capitalization of expenses regarding paving maintenance and repairs.

Accounting principles - The consistency principle states that, once you adopt an accounting principle or method, continue to follow it consistently in future accounting periods. Only change in accounting principle or method if the new version in some way improves reporting financial results - May 15, 2017

- There were 4 remaining items with a combined net book value of \$42,348 which consisted of a sewer line repair (\$18,582), a roof repair at the Diamond Peak Snowflake lodge (\$14,266), a snowmaking master plan (\$8,845) and a small amount of software (\$655) all of which appear to be expenses.

Conclusion

The audit committee generally concurred with the original analysis by Davis Farr wherein most of the \$866,504 of net book value of assets should have been expensed and recorded as a prior period adjustment.

- We find that IVGID management did not follow board Policies and Practices, nor the recommendations of Moss Adams, nor the guidance by the GOFA but rather used their own "judgment" as to costs which should be capitalized as opposed to expensed.
- It is unclear to the AC the extent of the Davis Farr review. Davis Farr provided no opinion on their review.

Recommendation:

- A deeper review of the Capital Assets should be conducted after an agreement is reached by the Board of Trustees on a definitive description of what costs should be capitalized or expensed.

MEMORANDUM

TO: Board of Trustees

THROUGH: Paul Navazio
Director of Finance

FROM: Indra Winqest
District General Manager

SUBJECT: Management Comments Related to Audit Committee Annual Report (dated March 9, 2022)

DATE: April 13, 2022

I. RECOMMENDATION

Staff recommends that the Board of Trustees consider management's response(s) to the recommendations included in the Annual Report of the Audit Committee, presented to the Board of Trustees on March 9, 2022, prior to consideration of formal Board action related to the Audit Committee's recommendations.

II. BACKGROUND

The purpose of this memorandum serves to provide management's response to the recommendations presented to the Board of Trustees via the Audit Committee's annual report on the FY2020/21 audit, which was transmitted to the Board on March 9, 2022.

Upon receipt of the Audit Committee's Annual Report, the Board of Trustees deferred action on the specific recommendations being advanced by the Audit Committee, pending review and comment from management (and, where appropriate, the District's external auditor).

This agenda item has been prepared in response to the request from the Board of Trustees.

The Audit Committee's Annual Report, presented to the Board of Trustees at their meeting of March 9, 2022 contained a series of specific recommendations within five general topics, for consideration by the Board.

Staff concurs with recommendations of the Audit Committee related to:

Recommendation #1 - Expanding the scope of audit work for FY21/22 to include enhanced review of internal controls.

Staff has largely implement the recommendation of the Audit Committee related to items to be included in the District's Capital Budget:

Recommendation #5 - the Audit Committee recommends the Capital Improvement budget contain only project costs that are to be capitalized. The Audit Committee recommends that projects or project elements related to preliminary stage activities, repair and maintenance items are separated and included in operating expenses.

In addition, related to Recommendation #4, staff concurs with updating the historical methodology for allocating interest earnings; however, staff wishes to clarify that a change in methodology for allocating investment earnings was implemented for FY2021/22. This revised approach is consistent with best management practices. Staff feels that the Audit Committee's recommendation, as presented in their Annual Report, is based on a misunderstanding of the how investment earnings were allocated in the past, as well as the change in methodology that has been implemented in the current fiscal year.

Staff does not concur with the Audit Committee's recommendations related to the need for additional prior period adjustments. Each of these items were reviewed by the District's external auditors (past and/or present), and the most recent audit of the District's financial statements were determined by the independent auditor to be "fairly represented in all material respects." Therefore, a review and revision of items already audited and deemed appropriate by both management and the District's independent auditor is unwarranted and unnecessary. These Audit Committee recommendations include:

Recommendation #2 - The Audit Committee recommends a prior period adjustment to expense items 2a & 2b for consistency and accuracy of our financial statements. (Related to maintenance and repair activities).

Recommendation #3 - The Audit Committee recommends a prior year adjustment to expense these items for compliance with Board Practice and consistency and accuracy of our financial statements. (Application of capitalization threshold criteria).

Recommendation #4 - The Audit Committee recommends a prior period adjustment removing investment income credited to the General Fund and included in the fund balances for the fund(s) which had cash invested at LGIP, as it had historically been done, prior to FY 2018-2019.

III. DISCUSSION

This discussion sections provides more specific responses to each of the recommendations included in the Audit Committee's Annual Report to the Board of Trustees, dated March 9, 2022. The Audit Committee's recommendations are presented herein, verbatim, and *management's responses are presented in italics.*

1. The Audit Committee notes actions are being taken by management to address the identified issues in the Auditors Compliance Report related to Internal Controls and Construction Projects.

The Audit Committee recommends that the FY 21-22 audit be expanded in scope to include enhanced review of internal controls.

Management Response:

Management concurs that the scope of the independent audit engagement did not constitute a "comprehensive forensic audit," nor is this typically the scope of an annual audit of financial statements.

Should the Board choose to undertake an audit that goes beyond the standard audit procedures for review of financial statements for compliance with GAAP/GAASB and Generally-Accepted Audit Standards, this should be discussed with the external auditor. Additional audit scope would likely require a separate engagement (and cost) from the specific scope of the annual financial statement audit, for which the District has entered into a multi-year, fixed-price contract.

2. Management corrected prior years of capitalization for items considered to be maintenance and repairs. However, the FY 2019-2020 and 2020-21 ACFRs are inconsistent.
 - a. For the Utility Fund, this is estimated to be \$181,882 (see Comments and Concerns #2 and Section 3.1)
 - b. For Community Services the amount is estimated to be \$1,171,606 (see Concern 11, Section 3.3, and Appendix D). These were for preliminary stage activities which include conceptual formulation and evaluation of alternatives, determination of future needs, feasibility studies and development of financing alternatives, temporary repairs for the Burnt Cedar pool and temporary repairs at the Mountain Golf Course Clubhouse.
 - c. Similar costs were expensed for 2019-2020 (as a prior period adjustment - Note 22 of CAFR) for the Parks Master Plan (\$212,044) and the Incline Village Ballfield (\$77,216). In FY 2020-2021 similar costs of \$3,100,110 for the Effluent Pipeline were charged off as a prior period adjustment. This highlights the inconsistency of the financial statements.

The Audit Committee recommends a prior period adjustment to expense items 2a & 2b for consistency and accuracy of our financial statements.

Management Response:

All FY2020/21 capital and construction-in-process items were reviewed by management and the auditor and concluded that capitalization was appropriate.

3. Contained in the initial draft of the ACFR, the Auditor had identified an additional \$866,503.70 of charge off to expenses items for items capitalized in past CAFRs. After review by Management, some items were removed including levee and roadway repairs at the wetlands, spot paving at various recreational venues, sewer line repairs and roof repairs which, as noted in #2 above, had been determined to be expense items rather than capital.

Additionally, equipment items were grouped together to meet the capitalization threshold while Board Practice 2.9 states “**In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.**”. The Audit Committee Chair reviewed this with the Auditor, after the financial report was complete, and she concurred that the Board Practice is clear and not open to interpretation. In addition, an Audit Committee member reviewed with Melissa Crosthwaite, District Legal Counsel, who also concurred the statement is clear. (see Concern 8 and Section 3.2)

The Audit Committee recommends a prior year adjustment to expense these items for compliance with Board Practice and consistency and accuracy of our financial statements.

Management Response:

As discussed with the Audit Committee, and supported by the Auditor, at issue are items that the Auditor had identified as potential write-offs, based on their review of Board Policy and GAAP/GASB guidelines. The reversals of items initially written-off were all reviewed with the Auditor and were only reversed upon concurrence of the Auditor.

Moreover, management believes that the review of capital assets and subsequent write-offs to be consistent with Board Policy 9.1 and Board Practice 9.2. At the same time, given the identified need to clarify aspects of the capitalization policy, these have been largely addressed in the updated capitalization policy approved by the Board in January.

Staff notes that in following up with both the external auditor and the District’s legal counsel, the comments attributed to both in this Audit Committee recommendation

are taken out of context and should not be viewed as concurrence with the Audit Committee's position.

4. Beginning in FY 2018-2019 investment income was credited to the General Fund instead of other funds which had cash deposits at LGIP. This caused the General Fund's opening balance in the FY 2020-21 ACFR to be overstated by approximately \$492K (over a 10% overstatement). This has not been corrected.

The new process management has chosen to implement is allocating investment income not by the fund with cash invested at LGIP, but based on total cash equivalents by fund.

The Audit Committee recommends a prior period adjustment removing investment income credited to the General Fund and included in the fund balances for the fund(s) which had cash invested at LGIP, as it had historically been done, prior to FY 2018-2019.

Additionally, the committee recommends the approach for distribution of investment income be based solely on cash invested by fund or to have separate LGIP accounts by fund, like the Utility Fund, to avoid any confusion.

Management Response:

The accounting for investment income has been modified beginning with the 2021/22 (current) fiscal year. This change in methodology is consistent with best management practices and, staff believes, is more closely aligned with the implied goal of the Audit Committee's recommendation.

Staff does not concur with the Audit Committee's recommendation to record prior period adjustments related to past practice of allocating investment earnings.

Simply stated, the District's past practice was to record and track investments in LGIP and the District's investment portfolio "by fund." Accordingly, individual funds were credited with investment earnings based on the interest received by investments held by each individual fund. Under this approach, the General Fund was historically credited with interest earnings from pooled cash within the District's governmental funds.

Beginning July 1, 2021, management modified the methodology for allocating investment earnings. Consistent with best management practices, all available cash on hand is pooled for investment purposes. Individual investments are not recorded, or tracked, by fund, but rather investments are managed under a pooled portfolio, with interest earnings allocated to each of the District's individual funds based on each fund's proportional share of cash balances available for investment.

5. For ease of transparency, and to align with best practices, **the Audit Committee recommends the Capital Improvement budget contain only project costs that are to be capitalized. The Audit Committee recommends that projects or project elements related to preliminary stage activities, repair and maintenance items are separated and included in operating expenses. A separate line item in the Statement of Income, Revenue and Expenses and Change in Net Position for preliminary stage activities, repairs and maintenance is recommended for all funds.** This will allow for cross referencing the expense items budgeted within Services and Supplies.

Management Response:

Management does not concur with the full extent of this recommendation, and this issue warrants Board discussion.

Management concurs, and has implemented, budgeting and accounting practice of reflecting all capital maintenance expenses as operating costs within the District's budget and financial statements. Specifically, items to be capitalized are budgeted as capital outlay within the District's budget, and items that are deemed capital maintenance and repairs (or otherwise do not meet the District's capitalization criteria) are budgeted and accounted for within each fund's operating budget.

However, the presentation of these items within the District's overall multi-year capital plan is not only consistent with current Board Policy 13.1/ Practice 13.2, but also assists in identifying individual projects, with varying levels of funding requirements, all related to the maintenance and replacement of the districts, facilities, infrastructure, and assets.

Notwithstanding, management is developing improved presentation and reporting of the different elements contained in the capital plan for improved transparency and ease of understanding.

Lastly, management does not concur with the recommendation to reflect all of the maintenance and repair items in a separate line item within the District's financial statements (specifically, Statement of Income, Expense and Change in Net Position). While these items are presently reflected in a single account object code (7505) within the budget and general ledgers, these items are more appropriately reflected in the account codes appropriate for the "type" of expenditure (example: computer equipment, professional services, etc.). Moreover, establishing a separate line item within the District's formal financial statements, as recommended by the Audit Committee, is contrary to GAAP/GASP requirements for these type of expenditures.

(Note: In the context of this discussion, it is important to clarify that, with the transition to Enterprise Fund accounting for the District's Community Services and Beach funds, there is no longer any formal distinction between utility and venue "operating budgets" and "capital budgets." All of the revenues and expenditures for each fund are reflected in a single fund (or sub-fund) budget that includes operating, capital and debt line items).

III. ALTERNATIVES

This report recommends that the Board of Trustees consider management's response to each of the Audit Committee's Annual Report recommendations prior to considering formal Board action.

As an alternative to considering each recommendation individually prior to any Board action, the Board could consider:

- 1) Accepting all of the recommendations in the Audit Committee's Annual Report, as recommended by the Audit Committee, or
- 2) Take no action on the recommendations contained within the report, and consider receiving the report and directing the Audit Committee to return to the Board of Trustees with a specific recommendation related to scope and cost of additional audit work to expand the external auditor's review of the District's internal controls.

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of April 13, 2022

DATE: April 6, 2022

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project	90% Design Documents anticipated end-January 2022	GM Winqest/Director PW Underwood/ Trustee Dent	CMAR team is working on preparing 30% design alternatives for the permanent effluent Pond #1 storage. PW Staff has an on-site meeting to begin the coverage review process with TRPA and the Coverage Consultant 4/19/2022. CMAR Team will be meeting with NDOD and NDEP 4/20/2022 to review design alternatives.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/ Trustee Dent	HDR is continuing work on the 30% design documents. CMAR team has a meeting with NDOT Permitting on 4/12/2022 to review proposed plans and discuss possible NDOT construction constraints.
Burnt Cedar Pool Project	Completion Date scheduled for June 2022	Engineering Manager Nelson/GM Winqest	Core has returned to the site. Work progressing this month includes de-winterizing the site, re-compacting the subgrade for the pool deck, re-installation of the rebar, landscaping, and fencing. The first of many scheduled concrete pours took place on 4/6/2022.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
<p><u>Internal Controls Project(s)</u> Review of Internal Control Policies and Procedures</p>	<p>Ongoing</p>	<p>Director of Finance Navazio</p>	<p>Staff has engaged the services of Management Partners, LLC to assist in the review and update of the District's Purchasing policy and finance and accounting procedures manual.</p>
<p>Consultant review of four (4) Accounting Practices – Moss Adams 2</p>	<p>Completed</p>	<p>GM Winqest/Director of Finance Navazio/Audit Committee</p>	<p>Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Board approved updated Capitalization policy on 1/12/21.</p>
<p>Project & Contract Consultant Review - Moss Adams 1</p>	<p>Ongoing Implementation of Recommendations</p>	<p>GM Winqest/Director of Finance Navazio</p>	<p>Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10/21 BOT mtg.</p>
<p>Review of Board Policies re Budget and Fiscal Management Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1)</p>	<p>Fall/Winter 2021 Draft Moss Adams report due 11/21; final report to BOT 1/12/22.</p>	<p>Director of Finance Navazio</p>	<p>New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Moss Adams presented final report re Capital Program Planning and Budgeting policies 1/12/22; staff is drafting updated policies, practices as well as updating Capital Project reporting informed my recommendations in Moss Adams report. Return to BOT in May/June.</p>
<p>2020-21 Annual Audit</p>	<p>Completed</p>	<p>Audit Committee / Director of Finance/Controller</p>	<p>Audit completed 12/3/21; Audit Committee (AC) reviewed draft report 12/8/21; Board received audit report on 12/14/21.</p>

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 GM Advisory Committee	Winter 2022	GM Winqest/Board Chairman Callicrate	Final scheduled meeting with the Committee was held on March 15 th to review the final draft recommendations. Special Counsel has completed his review of the draft recommendations. Committee recommendations will be delivered to the Board of Trustees at the April 13 BOT Meeting.
Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches	Winter 2022	GM Winqest, Trustee Schmitz, Legal Counsel Nelson	Special Counsel has completed the review of the Committee's draft recommendations and has provided recommendations for revisions to Ordinance 7 including but not limited to the definition of a guest, commercial activities as well as a complete review of all recommendations. Special Counsel continues to review IVGID employee access as well as the issuance of Gold/Silver Cards to long tenured full time staff and trustees.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winqest	Update given and action taken at the March 30 th BOT Meeting.
Utilities Performance/Asset Management Review	Final Report Received	GM Winqest/Board	Staff has made recommendations for staffing additions to the General Manager.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winqest	USFS has transitioned the request to the formal review process. IVGID Staff is working to schedule community outreach to neighboring residents and larger community including development of a GM Advisory Committee.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winqest/ Director PW Underwood	USACE shared new model agreements. Agreements have been reviewed by legal. IVGID Staff will provide necessary documentation for the agreement upon determination of the chosen alternative for Pond #1.
Utility Rate Study	Winter 2021-22	Director of Finance Navazio/Director of PW Underwood	Public Hearing on 4/27/22.

Diamond Peak Ski Resort Update

The ski venue completed 107 days of operation at the end of March. Through March the year to date total daily visit count was 90,663 as compared to 120,228 visits through the end of March last season, noting that last season included 12 more operating days as the ski area opened in December 4th, 2020. Visits for the month of March were 15,188, 37% below the 23,974 visit count for March 2021. Skier visits for the month were 38% below the 5-year average and 28% below the 10-year average. Child and adult lessons taught for the month totaled 2,911 units. Equipment rental units provided for the month totaled 3,411 units or 22% of the total visitation for the month.

During March the ski venue hosted the 20th annual Dummy Downhill community event and the Luggi Foeger uphill/downhill festival. The ski venue closed for the season on Sunday April 3, 2022 as the minimal snow coverage for the season could not withstand the near record high temperatures that were present recently. As always please contact Mike Bandelin at mlb@ivgid.org for any questions you may have.

Key Project Updates

For more information on current district capital projects.

Webpage Link:

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

Risk and Resilience Assessments and Emergency Response Plan

The Risk and Resilience Assessments (RRA) and emergency response plans (ERPs) for the sanitary sewer system is being completed by Farr West Engineering. A workshop was held with Staff to gather information on March 6, 2022. The draft RRA is expected in May 2022.

Burnt Cedar Swimming Pool Improvements – 3970BD2601

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. CORE

Construction re-mobilized to the site in March. The site has been de-winterized, the remaining CMU walls have been constructed, the subgrade material had been re-compacted and rebar is being re-installed. Work is continuing on the landscaping and fencing. Multiple concrete pours are planned for the month of April; the first pour took place on 4/6/2022. The week of May 2 – 6, 2022, vehicle access to the Burnt Cedar Beach will be closed for the contractor to remove the temporary pavement, restore the traffic patterns, and crack seal, slurry seal, and restripe the entire parking lot. Following the pavement work, ADG will return to the site to begin plastering of the pool. During this critical element, no irrigation, landscape maintenance, or street sweeping is to occur within the Beach property. Following the plastering of the pool, commissioning and training with IVGID Staff will take place. As long as we experience the favorable weather conditions we have enjoyed thus far, the project is on target for a full turn over by June 8, 2022.

CORE 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)
\$3,845,864.00	\$100,896.04	\$3,946,760.04	\$2,948,411.40	\$998,348.64

Construction Budget Status:

Board Authorized Budget Item (4/29/2021)	Approved Budget	Costs Approved To Date	Budget Remaining
Construction	\$3,749,404.00	\$3,101,590.99	\$645,813.01
CMAR Contingency & Allowances	\$240,964.00	\$59,252.55	\$181,711.45*
Add Alternates (#1, #2, #3, #4)	\$96,461.00	\$76,589.00	\$19,872.00*
Owner Construction Reserves	\$160,000.00	\$100,896.04	\$59,103.96

*Alternate #4 (Colored Concrete) was not approved saving \$19,872; Allowance #2 Rock/Boulder Excavation was not used saving \$50,000; Allowance #3 Dewatering was not used saving \$25,000.

Effluent Pipeline Project – 2524SS2010

The project consists of replacing all of the remaining Segment 3 pipeline (12,385 linear feet) and all Segment 2 pipeline (17,314 linear feet) to mitigate a potential future leaks. The Team provided a detailed update for the project at the Board of Trustees meeting on March 1, 2022. HDR will soon complete the 30% design plans and deliver them to the CMAR team. A CMAR Team meeting with NDOT Permitting is scheduled for April 12, 2022 to review the project approach and discuss NDOT project constraints.

Effluent Pond Lining Project – 2599SS2010

The Team provided an update to the Board on March 1, 2022. The Team is working on the 30% design alternatives identified in the update to the Board with a goal to finish the 30% design by mid-May 2022. The CMAR Team is working on identifying risk issues with the construction at Pond #1 including construction access, material storage, and logistics with each of the identified alternatives. The CMAR Team has a meeting scheduled with the Nevada Division of Dams and NDEP scheduled on April 20, 2022 to review the proposed alternatives and discuss any regulatory constraints. PW Staff, TRPA Coverage Consultant, and TRPA are meeting on-site April 19, 2022 to begin the land coverage verification process for the Pond #1 site and inspect Pond #2 to discuss TRPA needs for the proposed temporary lining.

Financial Transparency

The District's finance and accounting staff has completed the close for the period ending February 28, 2022, and presented the Mid-Year Budget Update at the Board meeting of March 1st, to include updated projections through the end of the fiscal year. These projections will also significantly inform ongoing development of the District's FY2022/23 budget.

Other significant projects currently underway include:

Review and update of selected Board Policies and Practices – new Capitalization, Reserve and Central Services Overhead Allocation policies were approved by the Board on 1/12/22; Pricing Practice was approved by the Board on 3/1/22; Capital Planning and Budgeting Policies/Practices currently being updated, informed by recommendations from Moss Adams report presented to the Board on January 12, 2022.

Ongoing update of Internal Control policies and procedures – staff has engaged the services of Management Partners, LLC to assist management in the review and update of the District's Purchasing Policy and Accounting/Finance Procedures Manual. Consultant completed interviews with Trustees and staff; reviewing existing procedures against best practices. Draft update of internal procedures document under review. Consultant drafting proposed Purchasing Policy based on review of NRS, Board Policies and best practices.

Implementation of Tyler/Munis Financial System - the transition to the District's new enterprise-wide financial system (Tyler/Munis) remains on track for a July 1, 2022 "go-live" date. Among the goal of the new financial system project is to streamline budgeting and accounting processes, improve financial reporting capabilities and strengthen internal controls. Recent activities focused on module and workflow set-up. Planning for staff training in late Spring / early Summer.

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

From February 1, 2022 to March 21, 2021

PO Number	Vendor	Description	PO Amount
22-0174	Badger Meter, Inc.	Meters	\$13,138.
22-0176	Farr West Engineering	Assessment and ERP for Wastewater	\$20,400.
22-0178	Western Nevada Supply	Various parts	\$10,516.06
22-0183	Croft-Beck Floors, Inc.	RC Gym Floor – refinish	\$12,500.
22-0187	Jacobs Engineering	Effluent Pond Lining Project	\$18,800.
22-0189	Nevada Energy Systems Inc.	Power Infrastructure Improvements	\$16,351.
22-0193	Marker Volk USA	DP Marker Helmets	\$10,560.37
22-0202	State of NV – Conservation	Annual Easement Fee	\$14,497.
22-0203	Enerspect Medical Solutions	First response kits	\$20,432.16

Public Records Requests

Following are the public records requests from February 1, 2022 to March 21, 2021

02/02/2022	Gumz, Joy	Payroll Information for 2021		Advised Ms. Gumz that she will receive her records by 04/29/2022.
02/10/2022	Dobler, Cliff	Dept. of Tax Opinion Letter	02/10/2022	Complete
02/11/2022	Flehood, Shelia	Payroll Records – 2020 (NPRI)		Advised Ms. Flehood that she will receive her records by 04/29/2022
02/16/2022	Gumz, Joy	Payroll – Kyle Thornberg	03/01/2022	Complete
02/18/2022	Dobler, Cliff	General Ledger – 2020 and 2021	02/28/2022	Complete
02/20/2022	Dobler, Cliff	Summary of CIP Activity by project for the fiscal year ending 6-30-2021		Staff is working on this request (PN)
03/10/2022		Second request made for this report		Requested answer from PN – report wasn't prepared per DR
02/23/2022	Paul, Gwen	E-mails – Audit Committee members		Staff is working on this request
02/25/2022	Martini, Margaret	Information regarding outside attorney hired to do beach deed review		Responded to Ms. Martini on 2/28 with contact information; Staff is working on the balance of the request – due 3/31
03/03/2022	Katz, Aaron	Charges for Dog Park Project	03/03/2022	Complete
03/03/2022	Dobler, Cliff	Charges for Mountain Golf Course Cart Path Project	03/09/2022	Complete
03/03/2022	Dobler, Cliff	Capital Project Data Sheet# 341LI1903 titled Mountain Golf Course Cart Path Replacement	03/09/2022	Complete
03/03/2022	Dobler, Cliff	Capital Project Data Sheet# 324LI2001 titled Mountain Golf Course Cart Path Replacement	03/09/2022	Complete
03/08/2022	Gumz, Joy	Agreements – Commissions	03/22/2022	Complete
03/11/2022	Dobler, Cliff	Capital Project #324LI1903 titled Mountain Golf Course Cart Path Replacement – 2022 Charges	03/15/2022	Complete

03/11/2022	Katz, Aaron	Irrigation and energy bills for Entrance Parks	03/17/2022	Complete
03/22/2022	Katz, Aaron	Waste Management's Solid Waste Adjustments	03/22/2022	Complete – confirmed nothing received as of the date of his request.

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2022	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
				2022		
04/27	Wednesday	6 p.m.			04/18/2022, 8 a.m.	Public Hearing – Utility Rates Presentation by Nevada League of Cities Executive Director Wesley Harper Contract Renewal with Marcus Faust (Federal Legislative Advocate) Contract for Utility Camera Upgrade Equipment CIP#2599SS2107 Selection of Architect for Rec Center Expansion – Conceptual Design <i>Trustee Wong is unavailable to attend this meeting</i>
05/11	Wednesday				05/02/2022, 8 a.m.	Interviews of Audit Committee candidates FY21/22 Q3 Budget Update (incl. Q3 CIP Popular Status Report) Website Update (Consent) Agreement Renewal with Diamond Peak and Diamond Peak Ski Education Foundation Agreement Renewal with Diamond Peak and Village Ski Loft
05/26	Thursday				05/16/2022, 8 a.m.	Public Hearings: Budget and Facility Fees Budget Adoption Approval of Facility Fees Resolution
06/08	Wednesday				05/30/2022, 8 a.m.	General Manager's Performance Evaluation
06/29	Wednesday				06/20/2022, 8 a.m.	
07/13	Wednesday				07/04/2022, 8 a.m.	
07/27	Wednesday				07/18/2022, 8 a.m.	
08/10	Wednesday				08/01/2022, 8 a.m.	<i>Trustee Dent is unavailable to attend this meeting.</i>
08/31	Wednesday				08/22/2022, 8 a.m.	
09/14	Wednesday				09/05/2022, 8 a.m.	
09/28	Wednesday				09/19/2022, 8 a.m.	
10/12	Wednesday				10/03/2022, 8 a.m.	
10/26	Wednesday				10/17/2022, 8 a.m.	
11/09	Wednesday				10/31/2022, 8 a.m.	
12/14	Wednesday				12/05/2022, 8 a.m.	

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
Revisions to Ordinance 7 (allow 45 days ahead of action) – Staff added reminder
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – maybe on 01/26/2022 agenda) – Date Requested:
Policy 3.1.0 review (Request by Trustee Tonking - 5/26/2021)
Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative) – Staff added reminder
Code of Conduct – Date Requested:
List of contracts, etc. that need annual Board Review – District General Manager and District Clerk – Date Requested:
Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.
Retaining special legal counsel for construction contracts, Staff member suggested, review and discuss as a Board and decide how to move (Request by Trustee Schmitz – 11/03/2021)
Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)
Board of Trustees Handbook – awaiting Dr. Mathis' feedback
Board packet material requirements – Date Requested:

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