
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on May 26, 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. District General Manager's Report – **pages 5 - 25**

- F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **pages 26 - 28**

- G. PUBLIC HEARINGS (*for possible action*) – **page 29**

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

- 1. **REQUIRED PUBLIC HEARING ON THE DISTRICT'S OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS, FISCAL YEAR 2022/2023** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*) – **pages 30 - 223**

Incline Village General Improvement District

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

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

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of May 26, 2022 - Page 2

REVISION 1

Recommendations for Action:

- ✓ Conduct the public hearing on the District’s Operating and Capital Improvement Program Budgets, Fiscal Year 2022/2023
 - ✓ Review, discuss and possibly Approve Fiscal Year 2022/2023: Budget, Capital Improvement Project Budget, Recreation Facility Fee, Beach Facility Fee and Central Service Cost Allocation (Requesting Staff Member: District General Manager Indra Winquest & Director of Finance Paul Navazio)
 - a. Approval of the Central Services Cost Allocation Plan for Fiscal Year 2022-2023 allocating a total of \$1,887,589 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
 - b. Review and adopt the proposed FY2022-2023 Recreation Facility Fee of \$450 and Beach Facility Fee of \$330.
 - c. Approval of the Incline Village General Improvement District’s Final Budget for Fiscal Year 2023-2023 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation),
 - d. Approval of Authorized Staffing Levels and Salary Ranges for applicable full-time positions,
 - e. Approval of the Incline Village General Improvement District’s Capital Improvement Program Budget for Fiscal Year 2022-2023
2. **REQUIRED PUBLIC HEARING ON THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES, FISCAL YEAR 2022/2023** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*) – **pages 224 - 237**

Recommendations for Action:

- Conduct the public hearing on the Report for Collection of Recreation Standby and Service Charges, Fiscal Year 2022/2023
 - Review, discuss and possibly approve Resolution Number 1893 which approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for Fiscal Year 2022/2023
3. **REQUIRED PUBLIC HEARING ON ORDINANCE 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR IVGID RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT** (*this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable*) – **pages 238 - 344**

Recommendations for Action:

- Conduct the public hearing on Ordinance 7, An Ordinance establishing rates, rules and regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District
- Review, discuss and possibly approve Resolution Number 1894: A Resolution Approving Ordinance 7, An Ordinance establishing rates, rules and regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

NOTICE OF MEETING

Agenda for the Board Meeting of May 26, 2022 - Page 3

REVISION 1

H. CONSENT CALENDAR (*for possible action*)

1. **SUBJECT:** Adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 345 - 349**
2. **SUBJECT:** Approve amendments to Policy 15.1.0, Accounting, Auditing and Financial Reporting, Audit Committee Charter, to regarding commencing the process to fill vacancies (Requested by: District General Counsel Josh Nelson and Trustee Matthew Dent) – **pages 350 - 359**
3. **SUBJECT:** Approve a purchase order for the 2022 Update Camera Equipment Project – 2599SS2107 - Fund: Utilities; Division: Sewer; Vendor: WECO Industries, in the amount of \$50,383.26. (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 360 - 364**

I. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT:** Review, discuss and possibly proceed Lot Line Adjustment – Buchholz Trust (APN 126-273-04) and IVGID (APN 126-273-02) (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 365 - 368**

Recommendation for Action: That the Board of Trustees makes a motion to authorize property owner of 775 Fairview Boulevard (APN 126-273-04) to further investigate and refine details of a Lot Line Adjustment (LLA), which would include the transfer of fee title to the adjacent District well site to the property owner of 775 Fairview Boulevard (APN 126-273-04) in exchange for an easement to the District, and return to the Board for formal approval

2. **SUBJECT:** Audit Committee: Review, discuss and possibly appoint two (2) Trustees to the Audit Committee (Requesting Trustee: Trustee Michaela Tonking) – **pages 369 - 380**

Recommendation for Action: That the Board of Trustees make a motion to appoint two (2) Trustees to the Audit Committee.

3. **SUBJECT:** Review, discuss and potentially provide direction regarding modifying the term of Audit Committee appointments to expire in February (Requesting Trustee: Trustee Sara Schmitz) – **page 381**

Recommendation for Action: That the Board of Trustees review, discuss, and potentially provide direction to modify the term of Audit Committee appointments to expire in February instead of June. With this direction, Staff would prepare amendments to Policy 15.1.0 for adoption at a future meeting.

J. MEETING MINUTES (*for possible action*)

1. Meeting of April 27, 2022 – **pages 382 - 395**

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

L. ADJOURNMENT (*for possible action*)

NOTICE OF MEETING

Agenda for the Board Meeting of May 26, 2022 - Page 4

REVISION 1

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Monday, May 23, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of May 26, 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

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of May 26, 2022

DATE: May 19, 2022

Shown below is a progress update to the District Strategic Plan which was adopted by the Board of Trustees in September 2021. It is updated by Budgeted Initiatives for 2021 – 2023 with the update in red text.



Strategic Plan
Fiscal Years 2021/2022 and 2022/2023
Adopted September 2021
Progress Update (May 2022)

LONG-RANGE PRINCIPLES

LONG RANGE PRINCIPLE #1 - SERVICE

The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT

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

LONG RANGE PRINCIPLE #3 - FINANCE

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

LONG RANGE PRINCIPLE #4 - WORKFORCE

Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of district venues, facilities, services and operations.

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.

LONG RANGE PRINCIPLE #6 - COMMUNICATION

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

LONG RANGE PRINCIPLE #7 - GOVERNANCE

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

LONG RANGE PRINCIPLE #1 - SERVICE

The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

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

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

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

1. Enhance and evaluate metrics through key performance indicators for each venue, facility, and service.
2. Enhance specific performance indicators to evaluate parcel owner and customer loyalty/satisfaction.
3. Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).
4. Analyze the net effect of documented customer service levels on the District services and operations and apply changes as needed.
5. Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
6. Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.
7. Improve the comprehensive Standard Operating Procedures manuals for each venue and facility and update as appropriate.

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

- A. Assess how services are impacted by recruitment challenges based on the current hiring environment and develop strategies to limit these impacts.

Reported on April 26, 2022 – In progress. Services levels are directly related to staffing levels and with the current recruitment issues staffing is at a minimum. Strategies being utilized to limit impact to and provide optimum service levels include:

- formation of Staff committees to work with HR to help bolster recruitment and retention options
- reorganization of staffing models
- review of current wage structure
- improvement and protection of employee benefits and privileges

Working with Human Resources, continue to evaluate venue needs to develop strong recruitment and retention initiatives.

- B. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training to include department/venue specific orientations/trainings.

Reported on April 19, 2022 - Proposed FY2023 Budget. Strategies include training hours within personnel expenses as provided in the FY 2022 2023 budget. Partnering with Human Resources, provide feedback for assessment and evaluation of efficacy of training and suggestions for updates to better address staff's customer service training needs.

- C. Understand, communicate and demonstrate documented service level baselines at each venue and facility. The emphasis is on providing the best, most consistent customer experiences.

Reported on April 18, 2022 - In progress. Staff intends to deliver documented service levels by venue and facility as provided in the FY 2022 2023 budget.

- D. The District is continuing the Customer Care program for all of Community Services including the beaches, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

Utilization of this program continues at each venue.

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

Reported on April 18, 2022 - In progress. Staff is actively utilizing Alchemer to survey customer satisfaction, gather community input and implement it into current business models.

- F. Utilize employee surveys to further define areas of improvement as well as celebrate successes.
Reported on April 26, 2022 - In progress. Staff is utilizing the Alchemer survey tool.

LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT

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

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

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

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

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

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

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

- A. Operate a residential drop-off household hazardous waste and electronic waste facility or events to reduce the amount of hazardous materials entering the waste stream and help to prevent illegal dumping in order to protect the Lake Tahoe watershed.
The program was re-established after being shut down due to COVID and continues to be operational from mid-March to mid-November with residents making appointments to drop-off their items.
- B. Continue membership and leadership in the Tahoe Water Suppliers Association and provide IVGID employee support as the Association Director to execute the goals of the Association.
District staff continue to support the TWSA at the Director level with support from other IVGID staff. Efforts continue to support environmental protections of Lake Tahoe as a source for water in the basin. For instance, the Director represented TWSA objections during hearings regarding the use of herbicides for weed control in the Tahoe Keys.
- C. Work with regional agencies on programs to reduce trash and micro-plastics from entering the Lake Tahoe watershed.
Continuing the multi-jurisdictional partnership with Clean Tahoe to address solid waste issues and litter in the District. Continue hosting of volunteer cleanups in partnership with the IVCBA, League to Save Lake Tahoe and other agencies.
- D. In partnership with the North Lake Tahoe Fire Protection District, protect District lands and the Lake Tahoe Basin watershed by performing defensible space best management practices.
For FY22 an amount of \$200,000 was budgeted to support the Fire Department defensible space efforts.

- E. Prioritizing tree maintenance and vegetation management on District-owned properties.
Public Works monitors and addresses maintenance needs and manages vegetation at all facilities. Reported on April 26, 2022 – in progress.
- F Provide bear shed rebates for new parcel owners and customers in the service area to contain putrescible waste in a safe manner.
Rebates continue to be offered to new owners in the amount of \$150, with 25 rebates allocated annually. A total of 13 rebates have been issued to date in FY22 totaling \$1,950.
- G Provide water efficiency rebates to customers for the installation of a high efficiency toilet or washing machine.
Rebates continue to be offered in the amount of \$100 per toilet or washing machine. A total of \$3,300 in rebates have been issued to date in FY22.

LONG RANGE PRINCIPLE #3 - FINANCE

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

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

- Develop and maintain a long-term plan to sustain financial resources.
- Ensure budgets that utilize recurring revenues to cover ongoing costs and limits use of one-time funds to support one-time expenditures.
- Report results and demonstrate value to the parcel owners and customers through regular financial reporting and related performance management metrics.
- Regularly review and assess the effectiveness of internal controls supporting compliance, financial reporting, and stewardship of District assets.
- Comply with applicable Federal, State, County, and District policies.
- Adhere to Government Generally Accepted Accounting Principles (GAAP).

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

1. Prepare Annual Budgets that demonstrate the balance of allocated resources, with service expectations, and the capability to deliver.

2. Prepare a five-year forecast for each major fund as a part of the annual budget development process.
3. Utilize annual and interim financial reports to build understanding of the different aspects between operations, capital improvement projects and debt service, and promote fiscal transparency.
4. Work with Board of Trustees to identify Board Policies, Practices and Resolutions related to the Finances of the District that need updating, elimination, or creation. Consider updating Board Policies and Practices relating to Budget and Fiscal Management.
5. Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity.

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

- A. Transition financial reporting for Community Services and Beach activities from Special Revenue to Enterprise fund accounting for the 2021/2022 Fiscal Year in order to better support full-cost recovery objectives for operating, capital and debt expenditures.
 - a. **Completed:**
 - i. Hearing before State of Nevada Department of Taxation (January 28, 2021);
 - ii. Board approved FY2021/22 Final Budget using Enterprise Fund Accounting (May 26, 2021);
 - iii. Department of Taxation approved Final Budget Submission – Form 4404LGF (June 11, 2021).
 - iv. FY2021/22 Audit to take place May – December 2022
- B. Work with Board of Trustees to implement District-wide pricing policy, to ensure desired cost recovery and policy-driven differential pricing for parcel owners and customers.
 - b. **Completed:**
 - i. Board of Trustees approved new Pricing Policy (Board Practice 6.2.0, at meeting of March 1, 2022)
- C. Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
 - c. **Ongoing – in process:**

- i. Facility Fee allocations were discussed at Board budget workshop on January 26th and budget updates presented on March 30th, and April 13th, 2022.
 - ii. Public Hearing and final Board action of Facility Fee allocations scheduled for May 26, 2022 (with Budget Adoption).
- D. Prepare the required ~~Comprehensive~~ Annual ~~Comprehensive~~ Financial Report, with an independent auditor opinion, to provide financial position and results of operations to a variety of users and information needs.
 - Completed for fiscal year ended June 30, 2021:
 - Final ACFR with independent auditor opinion presented to the Audit Committee on December 8, 2020 and to Board of Trustees on December 14, 2022
 - Report(s) filed with the Department of Taxation, pursuant to NRS 354.624, on December 16, 2022.
- E. Comply with Nevada Revised Statutes, District policies and Administrative Code requirement for the budget process, indebtedness reporting, and the annual audit.
 - Ongoing – in process:
 - FY2020/21 annual audit, FY2021/22 budget and FY2020/21 indebtedness report were filed with the State Department of Taxation who found all reports to comply with applicable NRS and NAC requirements (per correspondence of January 13, 2022-ACFR, and June 11, 2022 – Budget).
 - Audit Committee has raised concerns over conformity of financial statements with Board policies related to capitalization.
 - FY2022/23 budget notes that Utility Fund (200) reserves are expected to remain below new Board Policy related to capital reserve funds; issue being address through multi-year utility rate study.
- F. Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
 - Ongoing – in process:
 - Several Board Policies and Practices have been updated, including Appropriate Level of Reserves (Policy 7.1.0) Capitalization of Fixed Assets (Policy 8.1.0), Central Services Cost Allocation Plan (Policy 18.1.0) and new Pricing Policy (Practice 6.2.0).
 - Staff is currently updating internal Finance and Accounting Procedures Manual to reflect current workflow and internal control procedures; and

- Hired consultant, Management Partners, to review Finance and Accounting Procedures manual to include recommendations to align with industry best-practices; and
 - Management Partners is also preparing a draft comprehensive Purchasing Policy for consideration by the Board of Trustees.
 - Audit Committee has recommended expanding scope of FY2021/22 audit to include a review of internal controls by the independent auditor.
 - Strengthening internal controls is also a major focus of the project to transition to the Tyler/Munis financial system, effective July 1, 2022 (see below).
- G. Actively manage financial planning and reporting to inform decision making to sustain a strong financial base for operations, while maintaining care and condition of capital assets and existing infrastructure.
- Ongoing:
 - Staff continues to prepare and publish monthly financial reports to the District's website; as of December 2020 monthly published reports have included line-item budget detail report.
 - Quarterly reports are presented to the Board of Trustees via:
 - Quarterly Budget Updates
 - Quarterly CIP Popular Status Reports (Capital Projects)
- H. Implement transition to new Tyler/Munis enterprise financial system to enhance management and oversight of internal controls, District finances, improve workflow process and strengthen internal controls.
- In process:
 - Strengthening internal controls is also a major focus of the project to transition to the Tyler/Munis financial system, effective July 1, 2022; workflows, approvals and system controls are being updated to assist with across various modules to assist with appropriation controls, procurement and accounts payable processing, contract management and capital assets.

LONG RANGE PRINCIPLE #4 – WORKFORCE

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

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

- Evaluate job descriptions to frequently ensure regulatory compliance in

- language, for workforce needs, and related compensation for the position.
- Partner with department managers and individuals, assess training and educational needs for existing workforce by providing industry specific programs; coordinate trainings with both in-house staff and outside resources to ensure essential educational needs are evaluated and addressed.
- Collaborate with Department Managers to identify individuals for talent management opportunities to ensure continued retention and growth for management succession within the District.
- Re-evaluate, during the budget process, the optimum level of employees and related total compensation, necessary to each department based on industry standard and levels of service.
- Create and implement a robust recruiting process to ensure the District reaches the best talent by evaluating current recruiting trends, analyzing current job market rates and reviewing competitive offers of employment.
- Focus on creative strategies related to differences in how the District recruits full time, part time, and seasonal employees.
- Comply with applicable Federal, State, County governmental regulations and all District policies.
- Continue to provide a safe environment and continue to strive for low worker's compensation incidents through ongoing and targeted safety training.
- Work with employees to improve employee engagement and culture through focused performance management goals, engagement participation and incentives.

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

1. Following review and research on like-industry wages, benefits and privileges, evaluate current positions to ensure District is competitive with its total compensation and benchmarks to support recruitment and retention needs.
2. Begin implementation of new Human Resources system for better efficiencies and automation.
3. Work closely with the IT Department to develop online training opportunities for all employees including cyber-security.
4. Work with Board of Trustees to identify Board and Human Resources Policies related to the District Employees and Human Resources that need updating, elimination, or creation.
5. Educate Management Staff through targeted trainings on how to manage, engage, educate and foster better communication with employees. Ensure

emphasis is on employee retention.

6. Continue encompassing employee engagement participation for measured performance measurement of goals and objectives. Set increases that correlate directly with goals and engagement measures.
7. Analyze current recruiting trends to meet the challenges of hiring top candidates for open positions. Closely partner with Management Staff to ensure specific hiring needs are unambiguous and attainable. Utilizing the Economic Development Authority of Western Nevada's (EDAWN) agency resources, monitor current regional unemployment rates and incoming industries and businesses to assess targeted recruitment campaigns. Develop interactive system to ensure viable candidates remain engaged throughout the recruitment process.

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

- A. Review budget, number of positions to salary and benefits and conduct surveys to ensure we are making every effort to attract, maintain and retain qualified employees across the District. Continually evaluate current market trends to ensure District wages and benefits remain competitive and attractive to top talent candidates and current Staff.

The HR department is currently researching firms that provide salary surveys to encompass both regional and industry related data. Once cost information is received, this information will be reviewed with the General Manager for further direction. Following the increases to wages related to the annual COLA, a review of local agencies' compensation will be made to determine competitiveness of District's current pay scale and benefits offered. Please note: most recently, following the advice from our attorney, we have updated recreation privilege enrollment to comply with IRS regulations. Working with the General Manager and the Board of Trustees, any future changes to recreation privileges will be reviewed and promptly updated.
- B. Assess the ongoing impacts of wages, and retention of employment changes as follows:
 - I. For recreational specific venues and positions: monitor FLSA changes for continued recreational exemption status compliance; review regional like-industry wages for recommended changes to District's current budget; identify training opportunities to ensure continued growth of seasonal employees.

This is an ongoing process that continues throughout the year. We maintain a large network of regional and industry professionals; as such, we have constant access to shared information as needed.

- II. For administrative venues and positions: partner with management teams to assure training/educational opportunities are available to employees for continued career growth; identify employees to cross train for succession planning purposes; evaluate best practices for targeted recruiting campaigns. Partnering with PoolPact, we have developed new training programs to be included with the e-learning system, Absorb. Following the implementation of the new HCM/Payroll project, the HR team will partner with the IT team to review and possibly develop additional online training programs to include cyber-security. Until such time as this training is developed, the HR department has identified applicable trainings available on Absorb. The HR Department has increased its recruiting focus to partner with local businesses and agencies for cross marketing of new and open positions. This includes attending and hosting additional job fairs. The increased engagement with the District's residents, to include new residents, is anticipated to yield positive results to improved hiring responses.
- C. Conduct quarterly management educational trainings for both new and current management and supervisory employees with an emphasis on communication, motivation, productivity and team building to improve job satisfaction, morale and employee recruitment/retention and succession planning for both employees and managers.
Following the full implementation of the new Tyler (Munis) HRIS system, renewed focus on individualized training (by department, by position) will begin.
- D. Continue to monitor updates and changes from Federal, State, and County authorities, as applicable, regarding new regulations related emergency directives, to ensure prompt communication with IVGID management. Review emergency response plans with each department to ensure future workforce readiness.
This is an ongoing process that continues throughout the year.
- E. Partner with the Recreation Center Management Team to develop Health and Wellness strategies for District employees; monitor programs to evaluate an overall reduction in absenteeism related to illness, reduced insurance usage, improved employee morale, and increased employee engagement.
This is scheduled for review following the implementation of the new HRIS system*. With the implementation of the new HCM/Payroll software, we will have

access to creating surveys and communications with staff to stay ahead of topics of interest and promote workplace culture.

*The HCM/Payroll project was originally scheduled to go live in July, 2021; however, loss of staff in the HR department, COVID and other unforeseen delays necessitated the need to push the project to July 1, 2022. This date was chosen to coincide with the go-live date for the Finance portal; doing so helps to ensure more accurate data reporting.

F. Leverage the consultant's recommendations in the Utility Asset and Infrastructure study as it relates to recruitment, retention, and restructuring of the Public Works workforce.

Working with the Director of Public Works and District General Manager, recommendations have been evaluated and, as applicable, implemented.

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.

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

- Maintain, renew, expand and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure and construct District assets to ensure safe and accessible operations for the public and the District's workforce.
- Maintain current district venue and facility master plans and studies.
- Maintain and execute a 5-Year and 20-Year capital improvement plan.
- Conduct planning and design, prior to advancing projects or procurement, to ensure new District assets meet operational requirements and enhance the parcel owners and customer experience.
- Maintain an asset management program leveraging technology, as appropriate by venue/division, to ensure timely and efficient asset maintenance.
- Comply with regulatory requirements, industry standards, and District policies.
- Leverage technology and employee training to secure District assets digitally and physically.

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

1. Complete a community wide review of the Diamond Peak Master Plan to ensure that it meets the needs of parcel owners and customers. It has been five years since the last review.
2. Continue to review and potentially implement priorities identified in the various district venue and facility master plans and studies as defined by the Board of Trustees.
3. Focus on strengthening overall project and contract management.
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.
5. Pursue project partnerships and Federal, State and Local funding to reduce District costs for Phase II of the Effluent Pipeline Project.
6. Ensure digital safeguards are in place for District technology infrastructure.

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

- A. Use findings from Utility Management and Asset Assessment Study and the Moss Adams Reports, and analyze recommendations to bring forward changes that provide benefit to the District.
Staff has completed a review of additional personnel requirements, much of which aligns with the management study. Four positions were identified and requested for FY23 with two being proposed in the budget.
- B. Complete Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements.
A Utility Rate study is underway to develop the necessary five-year forecast and identify likely rate increases to support the operations and maintenance of both water and sewer utilities.

- C. Work with CMAR and design consultants to finalize design and begin construction of the Effluent Pond Lining and Pipeline Projects.
The Pipeline project is currently at 30% design, with the Pond Lining project 30% design expected in May 2022. Staff continues to collaborate with the design consultants, CMAR and multiple regulatory agencies to continue moving the design process forward. Final design on the projects is currently anticipated for early 2023 with construction beginning in the spring of 2023.
- D. Allocate capital expenditures to maintain services and facilities.
Budget allocation has been modified to separate capital projects and maintenance projects within the Capital Improvement Plan.

Reported on April 26, 2022 – in progress
- E. After the parcel owner and customer input is received, prepare an outline of the next steps to move the Diamond Peak Master Plan forward if deemed necessary by the Board of Trustees and Staff.
Reported on April 18, 2022; Survey Diamond Peak Pass holders and community summer 2022, compile results and hold community meeting summer or venue advisory team to meet summer 2022.
- F. Create and implement a District Project Manager position in the Engineering Division of Public Works.
Completed; the Project Manager was hired in September 2021.
- G. Advance the planning of the Community Dog Park.
Efforts continue with the Forest Service to obtain use of the parcel across from Incline High School for the Dog Park. A working group including residents is being established to discuss the project objectives and design considerations.
- H. Complete the design and begin construction of the Mountain Golf Course Path Project.
Construction of Phase 1 is complete. Design of Phases 2 and 3 is anticipated to be complete May 2022 with construction anticipated to begin in September 2022. Public Works staff has re-evaluated the conditions of the remaining pathway and will be presenting an alternate approach to the Board.
- I. Complete evaluation of the options and provide a recommended timeline and methodology for the reconstruction of Ski Way.
Project is recommended to be delayed in the FY 2023 CIP budget to FY 2025.

- J. Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan.
- K. Execute the Burnt Cedar Swimming Pool Reconstruction Project. **Construction continues with an anticipated substantial completion date of May 31, 2022 and final completion June 8, 2022.**
- L. Implement Phase 1 of District-wide security camera project. **Phase 1 of implementation is currently at 50%, staff expect to be finished by June 15, 2022.**

LONG RANGE PRINCIPLE #6 - COMMUNICATION

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

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

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

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

1. Continue to implement best practices for sharing information with the public including but not limited to the Districts websites, IVGID quarterly magazine, email communication, public outreach, special events, social media platforms and/or paid advertising platforms as appropriate.
2. Maintain online systems for parcel owners and/or customers to access their accounts and complete online transactions.

3. Participate in relevant community and basin outreach events and publications to spread messaging on District services.
4. Work diligently to improve all external partner and collaborative relationships to maximize available resources.
5. Proactively seek parcel owner and customer input on important matters affecting the community as determined by Management and/or the Board of Trustees.
6. Involvement/presence with parcel owners and customers meet and greets to include key venues and the Board of Trustees.

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

- A. Host Board of Trustees Community Workshops related to key District matters as scheduled by the Board of Trustees.
These are typically held in the late Spring/early Summer at the Chateau. Staff will schedule if the Board of Trustees desires to do them. To date, none have been held primarily due to COVID-19 restrictions.
- B. Provide informative and timely releases of information to our parcel owners and customers.
*Public Works Newsletter with pertinent information is prepared and sent with the utility bills each month and posted on the website. Emails are sent to Online Account Access customers who have a potential leak showing on their meter and accounts with past due balances being posted for shut-off. Emergency notifications are posted at properties with door hangers and/or as a banner on the top of the District website.
E-mail blasts, social media posts and participation at community meetings have been ongoing.*
- C. Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to the District.
*PW staff lead and participate in the efforts of TWSA.
A weekly meeting with the Washoe County Assistant Manager is held with our District General Manager. Attendance at the local Friday forum meeting is also done by our Communication Coordinator and occasionally by our District General Manager. These meetings include interaction with a multitude of agencies such as TRPA, Washoe County Commissioners, local library, etc. The District also has legislative advocacy resources to draw from for a longer reach into State and Federal matters.*

- D. Update and enhance the District's public facing websites to bring in line with current industry best practices for data security, responsive design, and user experience.

At the May 11, 2022 Board of Trustees meeting, a contract was approved for a Capital Improvement project to begin this effort with the Diamond Peak website. This venue is the starting point as it is off season at present therefore it will allow for significant testing and debugging prior to other websites undergoing updating/enhancement.

- E. Continue to administer venue and parcel owner and customer surveys related to key matters and initiatives.

LONG RANGE PRINCIPLE #7 - GOVERNANCE

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

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

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

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

1. Work with Board of Trustees to identify and prioritize Board Policies, Practices, and Resolutions related to the Finances of the District that need updating,

elimination, or creation. Consider updating Board Policies and Practices relating to Budget and Fiscal Management.

2. Identify and prioritize Board Policies and Practices related to District Asset Management and present to the Board those that need updating, elimination, or creation.
3. Continue to create inter-agency partnerships and foster strong collaborative relationships with Local, Regional, County and State agencies.

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

1. Continue to utilize outside resources to assist the District in policy review and potential updates and revisions.
Management's review and update of District policies and practices are being supported by outside consultants - specifically, Moss Adams (capitalization, capital project planning and budgeting), and Management Partners (purchasing policy).
2. Continue to work with the General Manager's Ordinance 7 Committee and the Board of Trustees to make formal revisions.
The District General Manger on behalf of the Ordinance 7 Committee presented recommendations for revisions at the 4/13/22 board of trustees meeting. The board took action to set a public hearing for approval of revisions for 5/26/22. The board had continuing discussion and direction at the 4/27/22 meeting and will have additional discussion and potential direction at the 5/11/22 meeting.
3. Update process to administer requests for public records while ensuring compliance with the Nevada Public Records Act.
This is an ongoing project that Staff is working on with BB&K. Currently, BB7K is working on a comprehensive proposal to transition frontline administration of Public Records to BB&K. This will include an update of existing policy, as well as a cost estimate, and the overall process including but not limited to an online portal.
4. Implement Civic Plus online agenda management and archive system.
The District General Manager has set an implementation date of late summer to begin using this system. Staff is currently working with the vendor on training and implementation timelines.

5. Continue to work with the District's Federal Lobbyist, Nevada League of Cities, and Local Government Agencies to procure potential federal infrastructure money including the United States Army Corps of Engineers.

Efforts continue by staff to work with federal and state lobbyists to obtain funding for District projects. This includes the request for ARPA funding via Washoe County to support the effluent pipeline project.

Mr. Marcus Faust and Ms. Olivia Sanford presented a verbal update on Federal funding efforts to the Board of Trustees at the April 13, 2022 meeting. Additionally, the Board of Trustees unanimously voted to extend the contract with Marcus Faust for an additional 3 years at the April 27, 2022 meeting.



LONG RANGE CALENDAR

Wednesday, June 1, 2022 at 5 p.m. via Zoom – Audit Committee Meeting

Items Slated for Consideration

- Review, discuss and determine if any further action is necessary on Note 22 - Prior Period Adjustment - Annual Comprehensive Financial Report as of June 30, 2021 (ACFR)
Review, discuss and determine if any further action is necessary on charges to the the Water and Sewer Pump Stations capital projects for 2015 to 2021 which were capitalized but should have been expensed.
Review, discuss and determine if any further action is necessary on charges to the Wetlands Effluent Disposal Facility Improvements capital projects for 2015 to 2021 which were capitalized but should have been expensed.
Annual Internal controls schedule (per 15.1 2.6.1,2)
Implementation of Actions per audit report

Wednesday, June 8, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard - Regular Board of Trustees Meeting

Items Slated for Consideration

- Clean Tahoe Contract Amendment (Consent Calendar) – Brad Underwood
Land Coverage Sale (Consent Calendar) – Brad Underwood
Carpet Replacement at Diamond Peak (Consent Calendar) Mike Bandelin
General Manager’s Performance Evaluation - Facilitated by Dr. Bill Mathis
Mountain Golf Cart Path Replacement – Revised Scope – Brad Underwood
Jacobs Engineering 30% Effluent Storage Design Options and Preferred Selection – Brad Underwood

Thursday, June 16, 2022 at 5 p.m. via Zoom – Audit Committee Meeting

Items Slated for Consideration

- Contract management
Review Code of Conduct (15.1 2.7)
Restricted funds versus committed funds
Whistleblower
Moss Adams 1 deliverables
Dillon’s Rule on DPSEF contract
Method of allocation of investment earnings (policy review)

Wednesday, June 29, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- Moss Adams Recommendations – Update
o Status of Moss Adams Recommendations from Reports #1 and #2
o Draft Update of Board Policies 12.1, 13.1 and Practice 13.2 (Moss Adams #3)
Consideration of Draft Purchasing Policy (Management Partners)
Bonding Discussion
5-Year CIP Approval (Navazio)
Policy 3.1.0 review (Request by Trustee Tonking - 5/26/2021)
Rec Center Expansion – Approval of 30% Schematic Design, CMAR Selection, and Updated MOU with Duffield Foundation



LONG RANGE CALENDAR

Wednesday, July 27, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- Indebtedness Report and 5-Year CIP (Navazio)
- Approval of Consultant for Utility Master Plan
- Approval of Blanket Purchase Orders for FY2022-23

Wednesday, August 31, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, September 28, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- FY2021-22 Fourth Quarter Budget Update (Reports)
- FY2021-22 Fourth Quarter CIP Popular Status Report (Reports)
- Recommended FY2021-22 Carry-Forward Appropriations (amending FY2022-23 Budget)

Wednesday, October 12, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, October 26, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, November 9, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- ❖ FY2022-23 First Quarter Budget Update (Reports)
- ❖ FY2022-23 First Quarter CIP Popular Status Report (Reports)
- ❖ Beach Season Update to include update on the Ordinance 7 changes made in May 2022 (requested 4/27/2022 – Trustee Schmitz)

Wednesday December 14, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration



LONG RANGE CALENDAR

Parking Lot Items – To be scheduled

	<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>
A	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
B	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)
C	Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
D	Review of service levels – Golf will be coming first – maybe on 01/26/2022 agenda – Date Requested:
E	Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
F	Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative) – Staff added reminder
G	Code of Conduct – Date Requested:
H	List of contracts, etc. that need annual Board Review – District General Manager and District Clerk – Date Requested:
I	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.
J	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)
K	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)
L	Board of Trustees Handbook – awaiting Dr. Mathis’ feedback
M	Board packet material requirements – Date Requested:
N	Review of Policy 15.1.0 – Date Requested: 4/27/2022 – Trustee Schmitz (<i>Policy 15.1.0 was adopted on 2/3/2022 and it calls for an annual review – due date would be either 1/25 or 2/8</i>)
O	Diamond Peak Master Plan – revisit – Date Requested: 4/27/2022 – Trustee Schmitz
P	General Manager’s Goals and Board Norms facilitated by Dr. Bill Mathis (Special Meeting)

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Susan A. Herron, CMC
District Clerk

SUBJECT: PUBLIC HEARINGS (TIME CERTAIN FOR 6 P.M.):

Required public hearing on the District's Operating and Capital Improvement Program Budgets, Fiscal Year 2022/2023

Required public hearing on the report for collection of Recreation Standby and Service Charges, Fiscal Year 2022/2023

Required public hearing on Ordinance 7, An ordinance establishing rates, rules and regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

DATE: May 26, 2022

On May 26, 2022, the Board of Trustees will hold three (3) separate public hearings on the above subject matters. Following is an outline for each of the public hearings:

1. Board Chairman Callicrate will ask the Board for a motion and a second to officially open the public hearing.
2. Board Chairman Callicrate will call for the question and the Board will take a vote to open the public hearing.
3. Once the public hearing is open, Board Chairman Callicrate will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
4. Board Chairman Callicrate will then ask either the Director of Finance Paul Navazio or District General Manager Indra Winquest, for the record, if the District complied with the required notice.
5. Following confirmation, either the Director of Finance Paul Navazio or District General Manager Indra Winquest will then provide an overview of the item and all of its components.
6. Board Chairman Callicrate will state the comments made during the public hearing are governed by the Chair and Board Chairman Callicrate should state the rules he wants to use.
7. Board Chairman Callicrate will then ask for public comment on the rates as included in the Board packet.
8. The duration of the public hearing is at the Board's discretion.
9. After all public comments have been made, a Board member will need to make a motion to close the public hearing, which will need a second, and then Board Chairman Callicrate will call for the question and a vote will be taken on this motion.
10. The Board will then move on to the action portion of each matter.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winquest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District Final Budget for FY2022-23, State of Nevada Form 4404LGF, and related FY2022-23 Central Service Cost Allocation, Recreation Facility Fee and Beach Facility Fee, Authorized Staffing Levels, Salary Schedules, and fiscal year 2022-23 Capital Improvement Project Budget.

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: May 26, 2023

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the District's Fiscal Year 2022-23 Final Budget and related actions to include:

- a. Approval of the Central Services Cost Allocation Plan for Fiscal Year 2022-2023 allocating a total of \$1,887,589 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
- b. Review and adopt the proposed FY2022-2023 Recreation Facility Fee of \$450 and Beach Facility Fee of \$330.
- c. Approval of the Incline Village General Improvement District's Final Budget for Fiscal Year 2023-2023 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation),
- d. Approval of Authorized Staffing Levels and Salary Ranges for applicable full-time positions,
- e. Approval of the Incline Village General Improvement District's Capital Improvement Program Budget for Fiscal Year 2022-2023.

II. BACKGROUND

This agenda item has been prepared for Board of Trustees action to approve the District's FY2022/23 Final Budget, as well as several related actions required to implement the budget and ensure compliance with applicable Nevada Revised Statutes and Board of Trustees policies.

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

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

Moreover, Board of Trustees input has been a key element in the development of the FY2022-23 budget, having held a series of budget workshops (January 12th, 26th, and March 1st) to guide development of the FY2022-23 budget. In addition, during the course of the FY2022-23 budget process, the Board of Trustees also reviewed and updated selected Board Policies and Practices which directly impacted various aspects of the FY2022-23 budget.

Following the presentation of the FY2022-23 Tentative Budget at the Board meeting of April 13th (and subsequent filing with the State of Nevada Department of Taxation) a number of revisions were necessitated and have been incorporated into the District's Final Budget for FY2022-23. These revisions were presented to the Board at their May 11th meeting.

The Final FY2022-23 budget, as presented herein, requires Board action to authorize appropriations totaling \$87,712,570 in support of District operations, capital projects and debt, and supports authorized staffing of 270.9 full-time equivalent positions. The spending plan represented by the FY2022-23 budget is supported by revenues of \$75,452,842 including Charges for Services, Facility Fees, Taxes and inter-fund revenues. The budget also reflects significant appropriations from available fund balances, totaling \$15,805,700, primarily in support of one-time funding allocations for planned capital projects within the District's Utility and Community Services funds, as well as selected carry-over appropriations from the current fiscal year supporting ongoing and multi-year projects provided for in the current fiscal year's General Fund budget.

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

III. BUDGET HIGHLIGHTS

1. The **All Funds** District-wide FY2022-23 budget provides for a balanced budget, across all major funds, with expenditure appropriations totaling \$88,712,570 summarized as follows:

Fund	Beginning Unrestricted	Sources	Uses	Ending Unrestricted
General Fund	\$ 6,032,688	\$ 4,117,002	\$ 4,885,816	\$ 5,263,874
Utility Fund	15,519,531	14,568,081	27,634,445	2,453,167
Community Services	12,130,352	50,108,982	50,119,021	12,120,313
Beach Fund	4,727,750	3,192,130	2,631,439	5,288,441
Internal Services Fund		3,466,647	3,441,849	24,798
	\$ 38,410,321	\$ 75,452,842	\$ 88,712,570	\$ 25,150,593

2. **General Fund.** The General Fund budget, totaling net appropriations of \$4,885,816 is primarily supported by property and sales tax revenues distributed by Washoe County. General Fund revenues have been upgraded as a result revised estimates provided by the State Department of Taxation. General Fund expenditures reflect an increase of 3.4 FTE positions, and includes a contingency appropriation of \$100,000. For FY2022-23 the recovery of costs for central services overhead costs allocated to other District funds (\$1,887,589), consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0. The FY2022/23 budget reflects a drawdown of fund balance of \$768,814 to support one-time capital program appropriations. The General Fund is expected to end the fiscal year with an unrestricted fund balance of \$5.26 million, or \$4.53 million over the Board's General Fund reserve policy level.
3. **Utility Fund.** The District's Utility-funded operations are supported by revenues of \$14,568,081 comprised largely of charges for services paid by water and sewer customers, and fees provided through the District's franchise agreement for solid waste services. The FY2022/23 budget incorporates increased water and sewer revenues resulting from recent Board action approving utility rate adjustments for 2022-23 to support utility operations and capital investment, consistent with a multi-year rate plan. Utility fund expenditure appropriations totaling \$27,634,445 are included in the FY2022-23 budget, supporting operations (\$11,132,540), capital investments (\$15,588,700) and debt service (\$643,135). Included in the capital program budget is \$10,000,000 in funding to support initial

construction of the Effluent Pipeline Project and \$3,000,000 for the related Effluent Pond Lining Project. The FY2022-23 Utility Fund budget results in a draw-down of unrestricted net position of \$13,066,364 (including \$13,000,000 previously reserved by the Board of Trustees for the Effluent Pipeline project. The Utility Fund is projected to end the FY2022-23 fiscal year with an unrestricted net position of \$2.45 million. This reserve level is nearly sufficient to meet the Board's target level for operating reserves, but falls significantly short of meeting the target capital reserve level. Based on the assumptions used to develop the multi-year utility rate plan, Utility Fund reserves are projected to be fully-restored to Board policy levels by FY2025-26.

4. **Community Services Fund.** The District's Community Services Fund(s) for FY2022-23 reflect expenditure appropriations of \$50,119,021 supported by Charges for Services (\$20,437,223), Facility Fees (\$3,692,700), use of available fund balances (\$1,635,000), and estimated capital grant revenues of \$25,435,000 related to the planned Recreation Center Expansion Project. The overall Community Services Budget for FY2022-23 is significantly supported by net revenues of \$3.2 million expected to be generated from the Diamond Peak Ski Resort, with roughly 50% of FY2022/23 net revenues supporting other venue operations, and 50% (\$1.62 million) contributing to the year-end fund balance. FY2022/23 budget assumes the Community Services Fund will end the fiscal year with an unrestricted net position of \$12.12 million, or \$6.70 million above the Board's reserve policy level. However, the current five-year forecast reflect spending down the excess fund balance by FY2024/25, largely through planned priority capital projects.
5. **Beach Fund.** Beach operations in FY2022-23 reflect expenditure appropriations totaling \$2,631,439 funded primarily through the Beach Facility Fee (\$2,556,840) and Charges and Services (\$623,890) paid by guests. Beach fund appropriations include \$2,140,074 supporting beach operations and \$485,000 supporting planned capital expenditures. The Beach Fund is expected to end the 2022-23 fiscal year with a fund balance of \$5.28 million. While this level of fund balance is \$4.7 million above the Board's reserve policy level, funds are being set aside to support future Board-priority capital projects identified in the Beach Master Plan, to include renovation of the Incline Beach House and improvements to beach access and circulation for both vehicles and pedestrians.
6. **Facility Fees.** A significant component of the Final FY2022-23 budget impacting the District's Community Services and Beach funds is the adjustment to the Recreation Facility Fee and Beach Facility Fee assessed on property owners for the coming fiscal year. Board of Trustees direction has been provided to retain the combined Facility Fee at \$780 for FY2022-

23, with the Recreation Facility Fee set at \$450, and the Beach Facility Fee set at \$330 per parcel. While the Board of Trustees is requested to adopt the Recreation Facility Fee and Beach Facility Fee for FY2022-23 via this agenda item, separate Board action is required (also on tonight's agenda) to provide for the collection of the Facility Fees by the Washoe County Treasurer's office via the property tax bill issued to each property owner within the District.

7. **Capital Improvement Project Budget.** Appropriations supporting the District's FY2022-23 Capital Improvement Project Budget total \$44,748,400 funded through \$44,633,400 in new appropriations and \$115,000 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$44.6 million in new appropriations, a total of \$25.535 million is supported through private capital grants, and an additional \$15.8 million is supported through available excess fund balances, within the General Fund, Utility Fund, Community Services Fund, and Beach Fund. This draw down of fund balances for capital program expenditures is required, and indeed intentional, and informed the Board direction relative to the setting of Utility Rates and Recreation and Beach Facility Fees for FY2022-23.
8. **Review of Capital vs. Expense Items.** As part of this year's budget process, a total of \$1,633,200 in project funding included in the FY2022/23 capital plan has been identified as appropriately accounted for as operating expenses (rather than capital assets to be depreciated). These include funding for routine repairs and maintenance, individual items that fall below existing capitalization thresholds, and funds to support master plans, feasibility studies, etc. While these projects remain (for presentation purposes) in the multi-year capital plan, the appropriations have been re-allocated to operating expenditures across applicable funds.
9. **Carry-forward Appropriations.** An estimated \$6.77 million in carry-forward appropriations are expected to be rolled forward from the current year budget to the FY2022/23 budget. However, of this amount, only \$124,300 in carry-forward appropriations (related exclusively to the General Fund) are proposed to be included in the approval of the FY2022/23 Final Budget presented herein. The balance of carry-forward appropriations are intended to be the subject of separate Board action, following the close of the current fiscal year. This modified carryover process will help ensure that appropriate amounts are carried-forward, based on actual expenditures through June 30, 2022, rather than estimates of funds expected to be available at year end.

The projects requiring carry-over of General Fund appropriations as part of the Final Budget include:

• <i>Power Infrastructure Improvements</i>	\$ 40,000
• <i>Network Upgrades – Switches, Controllers, WAP</i>	75,000
• <i>Pavement Maintenance – Admin Building</i>	<u>9,300</u>
	<u>\$124,300</u>

10. Transactions Authorized through Annual Budget Appropriations.

Included in the FY2022/23 Final Budget are appropriations for specific expenditures that are deemed authorized by the Board through approval of the annual budget. The payments supported by these appropriations thus do not require separate Board action during the fiscal year. These payments include:

- Insurance Premiums – Payments made to Menath Insurance for Nevada POOL/PACT related to Property, General Liability and Workers' Compensation premiums.
- Utilities – Payments made to utility providers, including AT&T, NV Energy, Southwest Gas, Waste Management, and IVGID (water and sewer services).

III. CONCLUSION

Following Board of Trustees action to approve the District's FY2022-23 Budget, and related implementing actions, Staff will be submitting the Final Budget to the State of Nevada (filing date June 1, 2022) as well as preparing the FY2022-23 Adopted Budget document to assist the Board, residents and the public understand the sources and uses, flow of funds, and fund balances across all District funds and activities. Through this process, Staff aims to increase the level of transparency and understanding of the District's budget, financial position and fiscal practices.

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

IV. ATTACHMENTS

Budget Summaries

- Major Funds – Sources and Uses Summary

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

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

Central Services Cost Allocation Plan – FY2022/23

Facility Fee(s) – FY2022-23

State Form 4404LFG for the fiscal year ending June 30, 2022

Staffing Summary

- Authorized Full-time Equivalent (FTE) Positions

- Salary Schedules, effective July 1, 2022

- Part-time Positions (with pay ranges)

Capital Improvement Program

- FY2022/23 Capital Improvement Budget with initial carryforwards

- FY2022/23 Capital Improvement Plan: Expense Items – with carryforwards

Five-Year Capital Improvement Projects

- Five-Year Summary

- Capital Improvement Projects List

Five-Year Capital Plan – Expense Items

- Five-Year Summary

- Capital Plan Expense Projects List

APPENDIX A – FY2022/23 Final Budget – Fund Summaries

APPENDIX B – FY2022/23 Final Budget – Line Item Budget

APPENDIX C – FY2022/23 Rates and Charges

FY2022-23 FINAL BUDGET

BUDGET SUMMARIES

- Sources and Uses Summary – Major Funds
 - Version 1 – Facility Fees: Operating and Non-Operating Revenues
 - Version 2 – Facility Fees: Operating Revenues

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

- Reconciliation of Sources and Uses to State Form 4404LGF

IVGID Executive Summary - FINAL BUDGET

Fund and Function Budgeted Sources and Uses

IVGID	FY 2022-23							Budgeted	
	General	Total	Community	Beach	Utilities	Internal	Total	2022-23	2021-22
	Fund	Governmental	Services	Fund	Fund	Services	Proprietary	All Funds	All Funds
								Summary	Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	2,008,289	\$ 2,008,289	\$ -		\$ -	\$ -	\$ -	\$ 2,008,289	\$ 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	623,890	14,289,893		35,351,006	35,353,526	31,853,158
Facility Fees		-	754,952	1,123,460			1,878,412	1,878,412	1,688,570
Intergovernmental & Grants		-	139,875				139,875	139,875	65,800
Interfund		-	123,002		236,500	3,467,103	3,826,605	3,826,605	3,559,537
Miscellaneous		-	141,174				141,174	141,174	130,230
Investments	13,308	13,308	40,008	11,400	41,688	(456)	92,640	105,948	171,575
Transfers									
Total Operating Sources	4,117,002	4,117,002	21,636,234	1,758,750	14,568,081	3,466,647	41,429,712	45,546,714	41,319,010
Expenditures by Function:									
General Government									
Operations	6,140,405	6,140,405				3,441,849	3,441,849	9,582,254	8,396,418
Central Services Cost-Recovery	(1,887,589)	(1,887,589)						(1,887,589)	(1,546,624)
Utilities									
Operations					11,402,610		11,402,610	11,402,610	9,350,130
Recreation:									
Championship Golf			4,241,650				4,241,650	4,241,650	3,790,702
Mountain Golf			1,355,330				1,355,330	1,355,330	1,244,883
Facilities			1,963,587				1,963,587	1,963,587	1,828,688
Ski			9,543,242				9,543,242	9,543,242	8,214,784
Recreation Center			2,683,750				2,683,750	2,683,750	2,400,472
Recreation Admin			505,596				505,596	505,596	413,445
Parks			1,099,534				1,099,534	1,099,534	1,028,929
Tennis			293,770				293,770	293,770	258,602
Beach				2,140,074			2,140,074	2,140,074	2,170,394
Total Operating Expenditures	4,252,816	4,252,816	21,686,459	2,140,074	11,402,610	3,441,849	38,670,992	42,923,808	37,550,823
Net Operating Sources & Uses	\$ (135,814)	\$ (135,814)	\$ (50,225)	\$ (381,324)	\$ 3,165,471	\$ 24,798	\$ 2,758,720	\$ 2,622,906	\$ 3,768,187
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 25,535,000	\$ -	\$ -	\$ -	\$ 25,535,000	\$ 25,535,000	\$ 80,000
Facility Fees - Capital Projects			2,543,860	1,425,632			3,969,492	3,969,492	3,982,472
Facility Fees - Debt Service			393,888	7,748			401,636	401,636	417,898
Capital Project Expenditures	(633,000)	(633,000)	(28,041,700)	(485,000)	(15,588,700)		(44,115,400)	(44,748,400)	(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	(633,000)	(633,000)	40,186	942,015	(16,231,835)	-	(15,249,634)	(15,882,634)	(9,176,112)
Overall Net Sources & Uses	\$ (768,814)	\$ (768,814)	\$ (10,039)	\$ 560,691	\$ (13,066,364)	\$ 24,798	\$ (12,490,914)	\$ (13,259,728)	\$ (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	\$ (750,700)	\$ (750,700)	\$ (1,635,000)	\$ (420,000)	\$ (13,000,000)		(15,055,000)	(15,805,700)	
Net Change in Fund Balance	(18,114)	(18,114)	1,624,961	980,691	(66,364)	24,798	2,564,086	2,545,972	(5,407,925)
FY2021-22 Carryforward Adj.									
Ending Unrestricted	\$ 5,263,854	\$ 5,263,854	\$ 12,120,313	\$ 5,288,441	\$ 2,453,167	\$ 24,798	\$ 19,886,719	\$ 25,150,573	

IVGID Executive Summary - FINAL BUDGET

Fund and Function Budgeted Sources and Uses

IVGID	FY 2022-23							Budgeted	
	General	Total	Community	Beach	Utilities	Internal	Total	2022-23	2021-22
	Fund	Governmental	Services	Fund	Fund	Services	Proprietary	All Funds	All Funds
								Summary	Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	2,008,289	\$ 2,008,289	\$ -		\$ -	\$ -	\$ -	\$ 2,008,289	\$ 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	623,890	14,289,893		35,351,006	35,353,526	31,853,158
Facility Fees		-	3,692,700	2,556,840			6,249,540	6,249,540	6,088,940
Intergovernmental & Grants		-	139,875				139,875	139,875	65,800
Interfund		-	123,002		236,500	3,467,103	3,826,605	3,826,605	3,559,537
Miscellaneous		-	141,174				141,174	141,174	130,230
Investments	13,308	13,308	40,008	11,400	41,688	(456)	92,640	105,948	171,575
Transfers		-					-	-	-
Total Operating Sources	4,117,002	4,117,002	24,573,982	3,192,130	14,568,081	3,466,647	45,800,840	49,917,842	45,719,380
Expenditures by Function:									
General Government									
Operations	6,140,405	6,140,405				3,441,849	3,441,849	9,582,254	8,396,418
Central Services Cost-Recovery	(1,887,589)	(1,887,589)					-	(1,887,589)	(1,546,624)
Utilities									
Operations					11,402,610		11,402,610	11,402,610	9,350,130
Recreation:									
Championship Golf			4,241,650				4,241,650	4,241,650	3,790,702
Mountain Golf			1,355,330				1,355,330	1,355,330	1,244,883
Facilities			1,963,587				1,963,587	1,963,587	1,828,688
Ski			9,543,242				9,543,242	9,543,242	8,214,784
Recreation Center			2,683,750				2,683,750	2,683,750	2,400,472
Recreation Admin			505,596				505,596	505,596	413,445
Parks			1,099,534				1,099,534	1,099,534	1,028,929
Tennis			293,770				293,770	293,770	258,602
Beach				2,140,074			2,140,074	2,140,074	2,170,394
Total Operating Expenditures	4,252,816	4,252,816	21,686,459	2,140,074	11,402,610	3,441,849	38,670,992	42,923,808	37,550,823
Net Operating Sources & Uses	\$ (135,814)	\$ (135,814)	\$ 2,887,523	\$ 1,052,056	\$ 3,165,471	\$ 24,798	\$ 7,129,848	\$ 6,994,034	\$ 8,168,557
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 25,535,000	\$ -	\$ -	\$ -	\$ 25,535,000	\$ 25,535,000	\$ 80,000
Facility Fees - Capital Projects									
Facility Fees - Debt Service									
Capital Project Expenditures	(633,000)	(633,000)	(28,041,700)	(485,000)	(15,588,700)		(44,115,400)	(44,748,400)	(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	(633,000)	(633,000)	(2,897,562)	(491,365)	(16,231,835)	-	(19,620,762)	(20,253,762)	(13,576,482)
Overall Net Sources & Uses	\$ (768,814)	\$ (768,814)	\$ (10,039)	\$ 560,691	\$ (13,066,364)	\$ 24,798	\$ (12,490,914)	\$ (13,259,728)	\$ (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	\$ (750,700)	\$ (750,700)	\$ (1,635,000)	\$ (420,000)	\$ (13,000,000)		(15,055,000)	(15,805,700)	
Net Change in Fund Balance	(18,114)	(18,114)	1,624,961	980,691	(66,364)	24,798	2,564,086	2,545,972	(5,407,925)
FY2021-22 Carryforward Adj.									
Ending Unrestricted	\$ 5,263,854	\$ 5,263,854	\$ 12,120,313	\$ 5,288,441	\$ 2,453,167	\$ 24,798	\$ 19,886,719	\$ 25,150,573	

FY2022-23 FINAL Budget

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390	Fleet 410	Engineering 420	Buildings 430	Internal Services	Grand Total
Revenue																
Ad Valorem	(2,008,289)															(2,008,289)
Consolidated Tax	(2,092,885)															(2,092,885)
Charges for Services	(2,520)	(14,289,893)	(4,783,160)	(2,117,586)	(12,090,998)	(1,476,890)	272,975	(63,115)	(178,449)	(20,437,223)	(623,890)					(35,353,526)
Facility Fee			(1,660,125)	(187,130)	(842,769)	(173,229)	(754,952)	(73,191)	(1,304)	(3,692,700)	(2,556,840)					(6,249,540)
Interfund		(236,500)			(15,735)			(107,267)		(123,002)		(1,463,650)	(1,018,807)	(984,646)	(3,467,103)	(3,826,605)
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	456	(105,948)
Capital Grants					-	(25,435,000)		(100,000)		(25,535,000)	-					(25,535,000)
Other Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Grants						(117,000)		(22,875)		(139,875)						(139,875)
Misc. Rev.			(43,989)		(85,085)			(12,100)		(141,174)						(141,174)
Transfers																
Revenue Total	(4,117,002)	(14,568,081)	(6,481,778)	(2,304,536)	(13,055,911)	(27,203,139)	(507,849)	(378,368)	(177,401)	(50,108,982)	(3,192,130)	(1,463,758)	(1,019,023)	(983,866)	(3,466,647)	(75,452,842)
Expense																
Wages	2,842,293	3,762,672	2,035,748	525,118	3,903,964	1,304,390	207,744	416,383	131,667	8,525,014	968,860	645,375	633,525	341,592	1,620,492	17,719,331
Benefits	1,437,169	1,891,008	620,203	247,888	1,331,768	392,286	80,217	115,788	31,804	2,819,953	250,645	342,669	291,205	186,061	819,935	7,218,710
Professional Services	461,475	167,050	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850		15,000		15,000	702,800
Services & Supplies	1,124,356	3,733,100	1,443,083	548,975	2,325,603	609,861	91,455	378,792	87,960	5,485,729	591,409	467,560	62,461	429,891	959,912	11,894,506
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	16,600	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	9,910	2,515,493
Cost of Goods Sold			728,871	464,700	558,200	45,720			10,578	1,808,069						1,808,069
Central Services Cost	(1,887,589)	568,189	308,584	106,807	524,073	141,787	20,649	60,810	15,496	1,178,206	141,194					
Defensible Space		100,000					100,000			100,000						200,000
Capital Expend.	633,000	15,588,700	1,472,700	10,000	823,000	25,606,000		130,000		28,041,700	485,000					44,748,400
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																
Expense Total	4,885,816	27,634,445	7,257,105	2,150,717	10,386,012	28,291,979	505,596	1,232,539	295,074	50,119,021	2,631,439	1,463,313	1,009,527	969,009	3,441,849	88,712,570
Grand Total	768,814	13,066,364	775,327	(153,819)	(2,669,899)	1,088,840	(2,253)	854,171	117,673	10,039	(560,691)	(445)	(9,496)	(14,857)	(24,798)	13,259,728
Use of Fund Balance	(750,700)	(13,000,000)	(1,100,000)		(535,000)					(1,635,000)	(420,000)					(15,805,700)
Net (Sources) / Uses	18,114	66,364	(324,673)	(153,819)	(3,204,899)	1,088,840	(2,253)	854,171	117,673	(1,624,961)	(980,691)	(445)	(9,496)	(14,857)	(24,798)	(2,545,972)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2023

	General Fund	Utilities	Community Services	Beach	Internal Services
Budget Sources	\$ 4,117,002	\$ 14,568,081	\$ 50,108,982	\$ 3,192,130	\$ 3,466,647
Deduct Investment Income	-	(41,688)	(40,008)	(11,400)	456
Deduct Non Operating Leases	-	-	(129,074)	-	-
Deduct Capital Grants	-	-	(25,535,000)	-	-
Add Central Services Allocation	1,887,589	-	-	-	-
Form 4404 LGF Operating Sources	<u>\$ 6,004,591</u>	<u>\$ 14,526,393</u>	<u>\$ 24,404,900</u>	<u>\$ 3,180,730</u>	<u>\$ 3,467,103</u>
Budget Uses	<u>\$ 4,885,816</u>	<u>\$ 27,634,445</u>	<u>\$ 50,119,021</u>	<u>\$ 2,631,439</u>	<u>\$ 3,441,849</u>
Deducted Capital Expenditures	-	(15,588,700)	(28,041,700)	(485,000)	-
Deduct Debt Services	-	(643,135)	(390,862)	(6,365)	-
Add Depreciation	-	3,188,160	2,711,592	184,260	9,876
Add Central Services Allocation	1,887,589	-	-	-	-
Operating Uses per Form 4404LGF	<u>6,773,405</u>	<u>14,590,770</u>	<u>24,398,051</u>	<u>2,324,334</u>	<u>3,451,725</u>
Fund Balance, Beginning	6,032,689				
Fund Balance, Ending	5,263,875				

FY2022-23 FINAL BUDGET

CENTRAL SERVICES COST ALLOCATION PLAN

FY2022-23 Final Budget

Central Services Cost Allocation Plan

Board Policy 18.1.0, as amended by the Board of Trustees on January 12, 2022, establishes the framework for updating the District's Central Services Cost Allocation Plan in conjunction with the annual budget process.

The Central Services Cost Allocation Plan has been developed to equitably distribute general, overhead and administrative costs incurred by the District's General Fund in the course of supporting the operations of the District's Enterprise Funds, consistent with applicable provisions of Policy 18.1.0 related to allowable costs, allocation methodology and billing rates.

Historically, the General Fund administrative costs allocated to other funds through the annual Central Services Cost Allocation Plan have been limited to costs attributed to Finance/Accounting and Human Resources activities. Finance and Accounting provide support to District operations through budgeting, accounting, financial reporting, accounts payable processing, and cash management, while Human Resources provides direct support through recruitment, employment, training, benefits administration and payroll.

Updating the Central Services Cost Allocation Plan

Eligible costs to be allocated in the FY2022/23 fiscal year are based on the final General Fund budgets for Accounting (activity 120) - net of interest earnings revenue credited to the General Fund - and Human Resources (activity 150),

These costs are then, in turn, allocated to all District Funds/Department/Divisions as follows:

- Eighty percent (80%) of the eligible costs of the Accounting budget is allocated based on each Fund/Department/Division/Activity's percentage of District-wide budgeted non-personnel costs, exclusive of capital, debt and transfers. These would include Professional Services, Services and Supplies, Utilities, and Cost of Goods Sold.
- One-hundred percent (100%) of costs of the Human Resources budget plus twenty percent (20%) of the eligible costs of the Accounting budget are allocated based on each Fund/Department/Division/Activity's average percentage of District-wide full-time equivalent (FTE) positions, wages and benefits.
- The combined amounts of Central Services Overhead costs thus allocated to each Department/Division/Activity, represent the amounts budgeted as Central Services Overhead costs within each Fund/Department's budget.

Central Services Overhead Billing Rates

The annual Central Services Overhead billing rate for each Fund/Department is then calculated based on the budgeted overhead allocation as a percentage their respective personnel, and non-personnel budget (exclusive of capital and debt). Expressed as a percentage, this represents the overhead billing rate charged to each budgetary unit within that fund.

Monthly Central Services Overhead Charges

Prior to the close of each monthly accounting period, a Central Services Overhead charge will be recorded by applying the calculated overhead billing rate for each budgetary unit to the actual expenditures for the period (exclusive of capital and debt).

The total of the amount of Central Services Overhead charged to all applicable budgetary units for the accounting period will also be recorded in the General Fund as a credit to expenditures within the Accounting (activity 120) and Human Resources (activity 150) budgets, reflective of each activities share of recovered costs.

Year-end Adjustments to Central Services Overhead Charges

Board Policy 18.1.0 provides that the amount of Central Services Overhead charged out through the allocation plan shall not exceed the actual cost of the overhead incurred. For this reason, prior to the close of the last accounting period of the fiscal year, the cumulative amount of Central Services Charges posted for the fiscal year shall be compared to actual expenditures incurred by the Accounting and Human Resources activities.

To the extent that Central Services Overhead costs charged (and recovered) exceed the amount of eligible overhead costs actually expended, an adjustment will be included in the June Central Services Overhead charge to ensure that the total overhead charge is equal to the actual overhead expenditure for the fiscal year.

The attached schedule provides a summary of the FY2022/23 Central Services Overhead Cost Allocation Plan for FY2022-23, as reviewed and updated through the annual budget process, consistent with Board Policy 18.1.0.

**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	26.9 9.88%	40.2 14.77%	31.1 11.41%	11.6 4.26%	9.2 3.37%	76.9 28.25%	22.7 8.34%	8.4 3.07%	2.2 0.81%	3.8 1.39%	24.0 8.80%	15.4 5.65%	272.4 100%		
Budgeted Wages by Fund Allocation	\$ 2,834,422 15.93%	\$ 3,762,672 21.15%	\$ 1,517,656 8.53%	\$ 499,315 2.81%	\$ 513,736 2.89%	\$ 3,903,992 21.94%	\$ 1,298,284 7.30%	\$ 416,383 2.34%	\$ 131,667 0.74%	\$ 207,744 1.17%	\$ 1,086,308 6.11%	\$ 1,620,492 9.11%	\$ 17,792,671 100%		
Budgeted Benefits by Fund Allocation	\$ 1,433,729 19.84%	\$ 1,891,017 26.17%	\$ 447,749 6.20%	\$ 162,201 2.24%	\$ 241,571 3.34%	\$ 1,331,762 18.43%	\$ 391,562 5.42%	\$ 115,788 1.60%	\$ 31,804 0.44%	\$ 80,217 1.11%	\$ 279,551 3.87%	\$ 819,935 11.35%	\$ 7,226,886 100%		
Budgeted Services & Supplies by Fund Allocation	\$ 1,741,643 9.83%	\$ 4,982,010 28.11%	\$ 1,967,473 11.10%	\$ 614,972 3.47%	\$ 1,084,774 6.12%	\$ 3,783,438 21.35%	\$ 845,287 4.77%	\$ 506,553 2.86%	\$ 114,803 0.65%	\$ 79,986 0.45%	\$ 998,451 5.63%	\$ 1,001,422 5.65%	\$ 17,720,812 100%		
Budgeted Accounting - Invest. Int.	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td>\$</td> <td style="text-align: right;">1,335,992</td> </tr> </table>													\$	1,335,992
\$	1,335,992														
Percentage of Costs Allocated	80%														
Allocation based on Services & Supplies	105,044	300,479	118,664	37,091	65,426	228,190	50,982	30,552	6,924	4,824	60,219	60,399	\$ 1,068,794		
Blended Allocation	15%	21%	9%	3%	3%	23%	7%	2%	1%	1%	6%	9%	100%		
Budgeted Human Resources	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td>\$</td> <td style="text-align: right;">1,026,449</td> </tr> </table>													\$	1,026,449
\$	1,026,449														
HR + 20% Accounting	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td>\$</td> <td style="text-align: right;">1,293,647</td> </tr> </table>													\$	1,293,647
\$	1,293,647														
Based on Wages, Benefits & FTE	196,831	267,709	112,684	40,145	41,381	295,883	90,806	30,258	8,572	15,825	80,975	112,579	\$ 1,293,647		
Central Services Cost Allocation	\$ 474,852	\$ 568,189	\$ 231,348	\$ 77,236	\$ 106,807	\$ 524,073	\$ 141,787	\$ 60,810	\$ 15,496	\$ 20,649	\$ 141,194		\$ 2,362,441		
Annual Billing for Adopted Budget	\$ 568,189 \$ 231,348 \$ 77,236 \$ 106,807 \$ 524,073 \$ 141,787 \$ 60,810 \$ 15,496 \$ 20,649 \$ 141,194												\$ 1,887,589		
Baseline budget													\$ 42,740,369		
Overhead Rate for Charging vs Actuals	5.3% 5.9% 6.1% 5.8% 5.8% 5.6% 5.9% 5.6% 5.6% 6.0%												6.0%		

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

By: Paul Navazio, Director of Finance

FY2022-23 FINAL BUDGET

FACILITY FEES

- Recreation Facility Fee
- Beach Facility Fee

FY2022-23 FACILITY FEES

Recreation Facility Fee Beach Facility Fee

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

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

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

At its meeting of April 13, 2022, the Board of Trustees took action (via Resolution 1891) to approve the Preliminary Report for Collection as well as setting of a public hearing for May 26, 2022 to consider final action of the Recreation and Beach Facility Fees for FY2022-23.

The Board also held a discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on April 13, 2022. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2022-23 Final Budget to include a Recreation Facility Fee of \$450 and a Beach Facility Fee of \$330 for FY2022-23.

Accordingly, Staff has prepared a Final FY2022/23 Budget that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with Board direction provided at the workshop on April 13, 2022, the Final FY2022-23 budget has been revised to reflect a Recreation Facility Fee of \$450 to be collected from all properties within the District to support planned expenditures within the Community Services Funds and the Beach Facility Fee of \$330 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2022-2023 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the Facility Fee to be assessed for Fiscal Year 2022-23 is summarized as follows:

- Recreation Facility Fee (All properties) \$450.00
- Beach Facility Fee (properties with Beach access) 330.00
- Total Combined Fee (properties with Beach access)* \$780.00

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2022-23 final budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$3,692,700		
Beach Facility Fee		\$2,556,840	
<i>Total Combined Revenues</i>			<i>\$6,249,540</i>

Punch Card Values –

- Pursuant to Ordinance 7, Punch Cards are valued at 1/5 (one-fifth) of the Annual Facility Fee.
- Under the FY 2022/23 Facility Fees Punch Card values would be set as follows:

	<i>Facility Fee</i>	<i>Punch Card Value</i>
<i>Recreation (No Beach Access)</i>	<i>\$ 450</i>	<i>\$ 90</i>
<i>Beach</i>	<i>\$ 330</i>	
<i>Combined (with Beach Access)</i>	<i>\$ 780</i>	<i>\$ 156</i>

FACILITY FEE ALLOCATION PER PARCEL

FINAL 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	92	310	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 FINAL BUDGET

Facility Fee Allocations	Facility Fee Revenues By Fund										
	320	330	340	350	360	370	380	Roll-up	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	92						754,952			754,952	
Parks								-		-	
Tennis									-	-	
Beach		145								-	1,123,460
Per Parcel Operating Component	92	145	\$ -	\$ -	\$ -	\$ -	\$ 754,952	\$ -	\$ -	754,952	1,123,460
Per Parcel Capital Exp. Component	310	184	1,472,700	10,000	823,000	171,000		70,186		2,546,886	1,425,632
Per Parcel Debt Service Component	48	1	187,425	177,130	19,769	2,229		3,005	1,304	390,862	7,748
Total Facility Fee Per Parcel	\$ 450	\$ 330	\$ 1,660,125	\$ 187,130	\$ 842,769	\$ 173,229	\$ 754,952	\$ 73,191	\$ 1,304	\$ 3,692,700	\$ 2,556,840
										\$	6,249,540

Facility Fee - NO Beach Access	\$ 450
	\$ 330
Facility Fee - Beach Access	\$ 780

FY2022/23 FINAL BUDGET

PERSONNEL INFORMATION

- District Staffing Summary
- FY2022-23 Authorized Positions
- Salary Schedules (effective July 1, 2022)
 - Standard Salary Ranges
 - Union Salary Ranges
- Part-Time and Seasonal Hourly Positions (*with pay ranges*)

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
GENERAL MANAGER	FTYR	Contract	1.00
DIRECTOR OF ADMINISTRATIVE SERVICES	FTYR	40	1.00
DISTRICT CLERK	FTYR	33	1.00
DISTRICTWIDE COMMUNCTNS COORD	FTYR	29	1.00
DIRECTOR OF FINANCE	FTYR	42	1.00
CONTROLLER	FTYR	33	1.00
ACCOUNTANT	FTYR	25	2.00
COMMUNITY SVCS BUDGET ANALYST	FTYR	28	1.00
SR. ACCOUNTANT	FTYR	27	1.00
ACCOUNTS PAYABLE TECHNICIAN	FTYR	18	1.00
DISTRICT PURCHASING AND CONTRACT ADMINISTRATOR	FTYR	TBD	1.00
SR IT ANALYST	FTYR	28	1.00
DIR INFO SYSTEMS & TECHNOLOGY	FTYR	36	1.00
SOFTWARE SPECIALIST	FTYR	26	1.00
IT NETWORK ADMINISTRATOR	FTYR	26	1.00
IT TECHNICIAN	FTYR	22	2.00
DISTRICTWIDE REVENUE MANAGER	FTYR	28	1.00
REVENUE OFFICE SUPERVISOR	FTYR	24	1.00
DIR HUMAN RESOURCES	FTYR	38	1.00
HR/PAYROLL SPECIALIST	FTYR	25	1.00
TALENT ACQUISTION SPECIALIST	FTYR	25	1.00
SR. HR ANALYST/RISK MGMT	FTYR	28	1.00
RECEPTIONIST/SR ADMIN CLERK	FTYR	18	1.00
PAYROLL/BENEFITS COORDINATOR	FTYR	25	1.00
SAFETY SPECIALIST	FTYR	25	1.00
SPECIAL PROJECTS - INTERN - 2 days per mo	PT	n/g	0.09
DIRECTOR OF PUBLIC WORKS	FTYR	44	1.00
UTILITIES SUPERINTENDENT	FTYR	36	1.00
PUBLIC WORKS ADMIN SUPERVISOR	FTYR	25	1.00
PUBLIC WORKS ADMIN MANAGER	FTYR	32	1.00
CUSTOMER SERVICE REP I/II	FTYR	G3	2.00
UTILITIES ASSET MGMT TECHNICIAN	FTYR	G9	1.00
UTILITIES MAINT. SPECIALIST	FTYR	32	1.00
PUBLIC WORKS MAINTENANCE I	FTYR	G6	1.00
COLLECTION/DISTRIBUTION SUPV	FTYR	31	1.00
COLLECTION/DISTRIBUTION OP I	FTYR	G8	3.00
COLLECTION/DISTRIBUTION OP II	FTYR	G9	3.00
COLLECTION/DISTRIBUTION OP III	FTYR	G10	1.00
COLL/DIST ASST SUP OP III	FTYR	G11	1.00
DRIVER PUBLIC WORKS	PT	n/g	0.87
COMPLIANCE SUPRV/CHIEF INSPECT	FTYR	31	1.00
INSPECTOR II	FTYR	G9	1.00
SENIOR INSPECTOR	FTYR	G10	1.00
SR. ELECTRICIAN - INTSTUMENTATION TECH	FTYR	G11	1.00
ELECTRICIAN/INSTRUM TECH	FTYR	G9	1.00
METER TECHNICIAN II	FTYR	G8	1.00
SCADA/Sr. Electrician - Instrumentation Tech	FTYR	G11	1.00
WETLANDS HUNTING COORDINATOR	PT	n/g	0.35
WATER/WASTEWATER OPERATOR I	FTYR	G8	2.00
WATER/WASTEWATER OPERATOR II	FTYR	G9	2.00
WATER/WASTEWATER OPERATOR III	FTYR	G10	1.00
CHIEF CHEMIST	FTYR	31	1.00
LABORATORY ANALYST II	FTYR	G8	1.00
WATER/WASTEWATER SUPERVISOR	FTYR	31	1.00
ASST WTR/WW OPIII SUPV-WW LEAD	FTYR	G11	1.00
LEAD WW SUPERVISOR WATER	FTYR	G11	1.00
RESOURCE CONSERVATIONIST	FTYR	29	1.00

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
PUBLIC WORKS PROGRAM COORD II	FTYR	21	1.00
PUBLIC WORKS TECHNICIAN	FTYR	21	1.00
HHW and EWASTE TECHNICIAN	PT	n/g	0.50
DIR GOLF OPS/COMMUNITY SVCS	FTYR	40	1.00
1st ASSISTANT CHAMPIONSHIP	FTYR	18	1.00
SR. HEAD GOLF PROFESSIONAL	FTYR	27	1.00
OUTSIDE SERVICES SUPERVISOR	S	n/g	0.87
OUTSIDE SERVICES STAFF	S	n/g	3.76
GOLF SHOP STAFF	S	n/g	2.20
ASST GOLF PRO/TOURNAMENT COORD	SM	n/g	0.84
DISTRICT MERCHANDISER	FTYR	20	1.00
LEAD GOLF SHOP STAFF	S	n/g	1.69
STARTER/RANGER	S	n/g	2.83
TEACHING PROFESSIONAL	S	n/g	0.15
GROUNDS SUPERINT. GOLF COURSES	FTYR	33	1.00
ASSISTANT SUPERINTENDANT	FTYR	24	1.00
MAINTENANCE	FTYR	18	1.00
MAINTENANCE GROUNDS WORKER	S	n/g	9.45
IRRIGATION TECHNICIAN	S	n/g	1.37
MOUNTAIN COURSE ASSISTANT SUPERINTENDANT	FTYR	23	1.00
DIRECTOR OF FOOD AND BEVERAGE	FTYR	33	1.00
FOOD & BEVERAGE ASST. MANAGER	FTYR	21	1.00
EXECUTIVE CHEF	FTYR	25	1.00
SOUS CHEF	FTYR	21	1.00
COOK	S	n/g	5.69
PREP COOK	S	n/g	1.08
DISHWASHER	S	n/g	0.68
BARTENDER	S	n/g	1.43
SERVER	S	n/g	1.80
BUSSER	S	n/g	0.83
GRILLE HOST	S	n/g	0.60
FOOD COURT CASHIER	S	n/g	3.01
BAR CART ATTENDANT	S	n/g	0.89
FOOD & BEVERAGE CASHIER	S	n/g	1.26
EVENT COORDINATOR	FTYR	20	1.00
SNOWFLAKE SUPERVISOR	S	n/g	0.50
BANQUET BAR CAPTAIN	PT	n/g	0.31
BANQUET BARTENDER	PT	n/g	0.05
BANQUET SERVER	PT	n/g	0.58
BANQUET CAPTAIN	PT	n/g	0.77
BANQUET COOK	PT	n/g	0.77
BANQUET DISHWASHER	PT	n/g	0.48
BANQUET CHEF	FTYR	21	1.00
CHATEAU RECEPTIONIST	PT	n/g	0.60
FACILITY OPERATIONS LEAD	FTYR	16	1.00
FACILITIES OPERATIONS ASSITANT	PT	n/g	0.19
SALES & EVENT COORDINATOR	FTYR	23	1.00
SKI RESORT GENERAL MANAGER	FTYR	38	1.00
MOUNTAIN OPERATIONS MANAGER	FTYR	31	1.00
RECEPTIONIST/SR ADMIN CLERK	FTYR	18	2.00
LIFT TECHNICIAN	FTYR	19	1.00
LIFT MANAGER	FTYR	26	1.00
LIFT MAINTENANCE TECHNICIAN	FTYR	21	2.00
LEAD LIFT OPERATOR	S	n/g	0.50
LIFT OPERATOR X TICKET CHECKER	S	n/g	7.12
ASSISTANT LIFT MANAGER	FTYR	24	1.00
LIFT MAINTENANCE LABORER	S	n/g	0.50

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
SNOWMAKER I/II/III	S	n/g	2.42
SLOPE MAINTENANCE MANAGER	FTYR	26	1.00
ASSISTANT SLOPE MAINTENANCE MANAGER	FTYR	24	1.00
SNOWMAKING CREW LEADER	S	n/g	0.17
GROOMING CREW LEADER	S	n/g	0.27
GROOMER I/II/III	S	n/g	1.62
TERRAIN PARK ATTENDANT	S	n/g	1.15
MOUNTAIN MAINTENANCE WORKER	S	n/g	1.74
BASE OPERATIONS MANAGER	FTYR	26	1.00
BASE OPERATIONS SUPERVISOR	S	n/g	0.50
MAINTENANCE - PROPERTY OPERATIONS	S	n/g	1.10
TRAM DRIVER	S	n/g	0.54
SHUTTLE/TRAM DRIVER	S	n/g	0.88
PARKING ATTENDANT	S	n/g	1.57
SKI PATROL DIRECTOR	SM	n/g	0.83
SKI PATROLLER	S	n/g	3.02
DISPATCHER	S	n/g	0.56
ASSISTANT SKI PATROL DIRECTOR	S	n/g	0.41
ASSISTANT DIRECTOR OF SKIERS SERVICES	SM	n/g	0.66
DIRECTOR OF SKIER SERVICES	SM	n/g	0.66
SKI/SNOWBOARD SUPERVISOR	S	n/g	0.85
SKI/SNOWBOARD INSTRUCTOR	S	n/g	4.84
MARKETING MANAGER	FTYR	27	1.00
MARKETING COORDINATOR	FTYR	19	1.00
MKTG VIDEO/PHOTO PROD COORD	PT	n/g	0.50
RENTAL SHOP SUPERVISOR	SM	n/g	0.58
ASST. RENTAL SHOP MANAGER	S	n/g	0.51
HYATT SHOP STAFF	S	n/g	1.17
RENTAL TECHNICIAN/Cashier	S	n/g	2.60
LEAD HYATT SHOP STAFF	S	n/g	0.48
LEAD RENTAL TECHNICIAN	S	n/g	1.25
RENTAL ATTENDANT	S	n/g	0.58
CSC SUSPERSVISOR	S	n/g	0.85
CSC INSTRUCTOR	S	n/g	3.22
JR. CSC INSTRUCTOR	S	n/g	2.07
CSC GUEST SERVICES	S	n/g	1.44
CSC LEAD GUEST SERVICES	S	n/g	0.85
CSC RENTAL TECHNICIAN	S	n/g	0.46
REVENUE SAFE CLERK	FTYR	18	1.00
TICKET OFFICE SUPERVISOR	S	n/g	0.49
LEAD CASHIER	S	n/g	1.06
CASHIER	S	n/g	1.62
REVENUE OFFICE TECHNICIAN	S	n/g	1.15
MOUNTAIN HOST	S	n/g	1.06
PRIVATE REQUEST RATE	S	n/g	0.37
LEAD BEACH HOST	S	n/g	0.48
BEACH HOST	S	n/g	3.43
BEACH AMBASSADOR	S	n/g	1.34
PARK SUPERINTENDENT	FTYR	30	1.00
PARKS SUPERVISOR	FTYR	20	1.00
PARKS CREW SUPERVISOR	FTYR	18	1.00
SENIOR MAINTENANCE WORKER	S	n/g	8.36
MAINTENANCE WORKER	S	n/g	2.54
IRRIGATION TECHNICIAN	FTYR	25	1.00
PARKS ADMINISTRATIVE ASSITANT	S	n/g	0.84
HEAD TENNIS/PICKLEBALL PRO	S	n/g	0.12
TENNIS AND PICKLEBALL CENTER SUPERVISOR	S	n/g	0.59

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
TENNIS HOST	S	n/g	0.87
TENNIS COURT WASHER	S	n/g	0.03
TENNIS/PICKLEBALL INSTRUCTOR	S	n/g	0.17
PARKS & RECREATION CENTER MGR	FTYR	24	1.00
REC COR-FITNESS HLTH&WELLNESS	FTYR	20	1.00
RECREATION SUPERVISOR-AQUATICS	FTYR	22	1.00
RECREATION SUPERVISOR-SENIORS	FTYR	22	1.00
RECREATION SUPERVISOR-SPORTS	FTYR	22	1.00
SR. PARKS & RECREATION CLERK	FTYR	18	2.00
ASSISTANT PARKS & RECREATION CLERK	PT	n/g	4.62
PARKS & RECREATION CLERK II	FTYR	16	1.00
SENIOR RECREATION LEADER	PT	n/g	0.50
SENIOR RECREATION LEADER	PT	n/g	0.51
BUS DRIVER RECREATION	PT	n/g	0.99
SPORTS SITE SUPERVISOR	PT	n/g	0.23
YOUTH SPORTS OFFICIAL	PT	n/g	0.02
SENIOR CHILD CARE LEADER	PT	n/g	0.30
CHILD CARE LEADER	PT	n/g	0.71
FITNESS FACILITY ROVER	PT	n/g	1.63
FITNESS INSTRUCTOR	PT	n/g	0.50
SENIOR FITNESS INSTRUCTOR	PT	n/g	0.38
AQUACISE INSTRUCTOR	PT	n/g	0.25
SUPERINTENDENT OF PARKS & RECREATION	FTYR	32	1.00
PARKS & REC ADMIN SPECIALIST	FTYR	18	1.00
AQUATICS ASSISTANT	FTYR	17	1.00
LEAD LIFEGUARD	PT	n/g	1.13
LIFEGUARD	PT	n/g	7.46
SWIM INSTRUCTOR	PT	n/g	1.42
AQUATICS MAINTENANCE SPECIALIST	FTYR	17	1.00
SWIM COACH	PT	n/g	0.74
REC SUPV-OPS & COMNTY PROGRMG	FTYR	22	1.00
FLEET SUPERINTENDENT	FTYR	32	1.00
MECHANIC II	FTYR	G9	3.00
MECHANIC II CERTIFIED	FTYR	G9	2.00
ASSISTANT MECHANIC	FTYR	G5	1.00
ENGINEERING MANAGER	FTYR	41	1.00
PRINCIPAL ENGINEER	FTYR	38	1.00
ASSOCIATE ENGINEER	FTYR	32	1.00
DISTRICT PROJECT MANAGER	FTYR	34	1.00
PUBLIC WORKS CONTRACT ADMINSTR II	FTYR	25	1.00
BUILDINGS SUPERINTENDENT	FTYR	29	1.00
ASSISTANT BUILDINGS SUPT	FTYR	24	1.00
BUILDINGS MAINTENANCE II	FTYR	G6	2.00
BUILDINGS MAINT III-ELECTRICAL	FTYR	G7	1.00
TOTAL			270.87

FTE - Full Time Equivalent (2080 hours)
 FTYR - Full Time Year Round
 PT - Part Time
 SM - Seasonal Manager
 S - Seasonal
 n/g - No Salary Grade

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2022

*Top of Ranges Increased 9.4%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$21.02	\$25.22	\$29.43	\$1,682	\$2,018	\$2,354	\$43,722	\$52,467	\$61,211
17	\$22.07	\$26.48	\$30.89	\$1,765	\$2,118	\$2,472	\$45,900	\$55,081	\$64,261
18	\$23.18	\$27.81	\$32.45	\$1,854	\$2,225	\$2,596	\$48,209	\$57,850	\$67,492
19	\$24.33	\$29.20	\$34.07	\$1,947	\$2,336	\$2,725	\$50,614	\$60,737	\$70,860
20	\$25.54	\$30.65	\$35.76	\$2,044	\$2,452	\$2,861	\$53,133	\$63,760	\$74,387
21	\$26.83	\$32.19	\$37.56	\$2,146	\$2,575	\$3,005	\$55,799	\$66,959	\$78,119
22	\$28.17	\$33.80	\$39.44	\$2,254	\$2,704	\$3,155	\$58,595	\$70,314	\$82,032
23	\$29.57	\$35.48	\$41.40	\$2,366	\$2,839	\$3,312	\$61,504	\$73,805	\$86,106
24	\$31.05	\$37.26	\$43.48	\$2,484	\$2,981	\$3,478	\$64,592	\$77,511	\$90,429
25	\$32.61	\$39.13	\$45.65	\$2,609	\$3,130	\$3,652	\$67,827	\$81,392	\$94,957
26	\$34.24	\$41.09	\$47.94	\$2,739	\$3,287	\$3,835	\$71,224	\$85,469	\$99,713
27	\$35.95	\$43.13	\$50.32	\$2,876	\$3,451	\$4,026	\$74,767	\$89,721	\$104,674
28	\$37.74	\$45.29	\$52.84	\$3,019	\$3,623	\$4,227	\$78,505	\$94,207	\$109,908
29	\$39.63	\$47.56	\$55.49	\$3,171	\$3,805	\$4,439	\$82,439	\$98,927	\$115,414
30	\$41.61	\$49.93	\$58.26	\$3,329	\$3,995	\$4,660	\$86,551	\$103,861	\$121,171
31	\$43.70	\$52.44	\$61.18	\$3,496	\$4,195	\$4,894	\$90,891	\$109,069	\$127,247
32	\$45.88	\$55.05	\$64.23	\$3,670	\$4,404	\$5,138	\$95,426	\$114,511	\$133,596
33	\$48.18	\$57.81	\$67.45	\$3,854	\$4,625	\$5,396	\$100,204	\$120,245	\$140,286
34	\$50.59	\$60.71	\$70.83	\$4,047	\$4,857	\$5,666	\$105,227	\$126,272	\$147,317
35	\$53.11	\$63.74	\$74.36	\$4,249	\$5,099	\$5,949	\$110,476	\$132,572	\$154,667
36	\$55.76	\$66.92	\$78.07	\$4,461	\$5,353	\$6,245	\$115,987	\$139,184	\$162,381
37	\$58.56	\$70.27	\$81.98	\$4,685	\$5,622	\$6,559	\$121,805	\$146,166	\$170,527
38	\$61.48	\$73.78	\$86.08	\$4,919	\$5,902	\$6,886	\$127,884	\$153,461	\$179,038
39	\$64.56	\$77.47	\$90.39	\$5,165	\$6,198	\$7,231	\$134,288	\$161,146	\$188,003
40	\$67.79	\$81.35	\$94.90	\$5,423	\$6,508	\$7,592	\$141,001	\$169,201	\$197,401
41	\$71.17	\$85.41	\$99.64	\$5,694	\$6,833	\$7,971	\$148,039	\$177,647	\$207,254
42	\$74.74	\$89.68	\$104.63	\$5,979	\$7,175	\$8,370	\$155,451	\$186,541	\$217,631
43	\$78.48	\$94.17	\$109.87	\$6,278	\$7,534	\$8,790	\$163,236	\$195,883	\$228,530
44	\$82.39	\$98.87	\$115.35	\$6,592	\$7,910	\$9,228	\$171,379	\$205,655	\$239,931
45	\$86.51	\$103.81	\$121.12	\$6,921	\$8,305	\$9,689	\$179,945	\$215,934	\$251,923

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2022

Uncertified Scale

*Top of Ranges Increased 9.4%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$22.43	\$26.92	\$31.41	\$1,795	\$2,154	\$2,513	\$46,661	\$55,994	\$65,326
G4	\$23.58	\$28.29	\$33.01	\$1,886	\$2,263	\$2,641	\$49,040	\$58,848	\$68,656
G5	\$24.75	\$29.70	\$34.65	\$1,980	\$2,376	\$2,772	\$51,487	\$61,785	\$72,082
G6	\$25.60	\$30.72	\$35.84	\$2,048	\$2,458	\$2,868	\$53,254	\$63,905	\$74,556
G7	\$28.42	\$34.11	\$39.79	\$2,274	\$2,728	\$3,183	\$59,117	\$70,940	\$82,763
G8	\$31.15	\$37.38	\$43.61	\$2,492	\$2,990	\$3,489	\$64,792	\$77,751	\$90,709
G9	\$33.98	\$40.78	\$47.58	\$2,719	\$3,263	\$3,806	\$70,689	\$84,826	\$98,964
G10	\$36.75	\$44.11	\$51.46	\$2,940	\$3,528	\$4,116	\$76,449	\$91,739	\$107,029
G11	\$39.53	\$47.44	\$55.34	\$3,163	\$3,795	\$4,428	\$82,226	\$98,672	\$115,117
G12	\$42.33	\$50.80	\$59.27	\$3,387	\$4,064	\$4,741	\$88,055	\$105,666	\$123,277

2022 - 2023 Part Time and Seasonal Wage Ranges

Job Title	Class	Hourly Pay Range * (unless otherwise specified)
AQUACISE INSTRUCTOR	PT	\$30/HR
ASSISTANT DIRECTOR OF SKI SERVICES	SM	\$5,427/MO
ASSISTANT PARKS & RECREATION CLERK	PT	Wage range = \$15 - \$18
ASSISTANT SKI PATROL DIRECTOR	S	Wage range = \$24 - \$26
ASST GOLF PRO/TOURNAMENT COORD	SM	\$3,200/MO
ASST. RENTAL SHOP MANAGER	S	Wage range = \$19 - \$22
BANQUET BAR CAPTAIN	PT	\$10.50/HR
BANQUET BARTENDER	PT	\$10.50/HR
BANQUET CAPTAIN	PT	\$10.50/HR
BANQUET COOK	PT	Wage range = \$17 - \$20
BANQUET DISHWASHER	PT	Wage range = \$17 - \$20
BANQUET SERVER	PT	\$10.50/HR
BAR CART ATTENDANT	S	Wage range = \$15 - \$17
BARTENDER	S	Wage range = \$15 - \$17
BASE OPERATIONS SUPERVISOR	S	Wage range = \$17 - \$20
BEACH AMBASSADOR	S	Wage range = \$14 - \$16
BEACH HOST	S	Wage range = \$17 - \$19
BUS DRIVER RECREATION	PT	Wage range = \$18 - \$20
BUSSER	S	Wage range = \$15 - \$17
CASHIER	S	Wage range = \$17 - \$19
CHATEAU RECEPTIONIST	PT	Wage range = \$16 - \$18
CHILD CARE LEADER	PT	Wage range = \$15 - \$18
COOK	S	Wage range = \$17 - \$20
CSC GUEST SERVICES	S	Wage range = \$17 - \$20
CSC INSTRUCTOR	S	Wage range = \$17 - \$20
CSC LEAD GUEST SERVICES	S	Wage range = \$18 - \$21
CSC RENTAL TECHNICIAN	S	Wage range = \$17 - \$20
CSC SUPERVISOR	S	Wage range = \$19 - \$22
DIRECTOR OF SKI SERVICES	SM	\$6,776/MO
DISHWASHER	S	Wage range = \$17 - \$18
DISPATCHER	S	Wage range = \$17 - \$18
DRIVER PUBLIC WORKS	PT	Wage range = \$26 - \$29
FACILITIES OPERATIONS ASSISTANT	PT	Wage range = \$15 - \$18
FITNESS FACILITY ROVER	PT	Wage range = \$15 - \$18
FITNESS INSTRUCTOR	PT	\$36.50/HR
FOOD & BEVERAGE CASHIER	S	Wage range = \$15 - \$17
FOOD COURT CASHIER	S	Wage range = \$15 - \$17
GOLF SHOP STAFF	S	Wage range = \$14-\$15
GRILLE HOST	S	Wage range = \$15 - \$17
GROOMER I/II/III	S	Wage range = \$19 - \$22
GROOMING CREW LEADER	S	Wage range = \$18 - \$20
HEAD TENNIS/PICKLEBALL PRO	S	Commissioned only
HHW and EWASTE TECHNICIAN	PT	Wage range = \$19 - \$21
HYATT SHOP STAFF	S	Wage range = \$17 - \$20
IRRIGATION TECHNICIAN	S	Wage range = \$17-\$50
JR. CSC INSTRUCTOR	S	Wage range = \$12 - \$13
LEAD BEACH HOST	S	Wage range = \$19 - \$21
LEAD CASHIER	S	Wage range = \$18 - \$20
LEAD GOLF SHOP STAFF	S	Wage range = \$15 - \$17
LEAD HYATT SHOP STAFF	S	Wage range = \$17 - \$20
LEAD LIFEGUARD	PT	Wage range = \$17.50 - \$20.00
LEAD LIFT OPERATOR	S	Wage range = \$18 - \$19
LEAD RENTAL TECHNICIAN	S	Wage range = \$17 - \$20
LIFEGUARD	PT	Wage range = \$15 - \$17

2022 - 2023 Part Time and Seasonal Wage Ranges

Job Title	Class	Hourly Pay Range * (unless otherwise specified)
LIFT MAINTENANCE LABORER	S	Wage range = \$16 - \$18
LIFT OPERATOR X TICKET CHECKER	S	Wage range = \$17 - \$18
MAINTENANCE - PROPERTY OPERATIONS	S	Wage range = \$17 - \$20
MAINTENANCE GROUNDS WORKER	S	Wage range = \$17-\$22
MAINTENANCE WORKER	S	Wage range = \$16 - \$18
MKTG VIDEO/PHOTO PROD COORD	PT	Wage range = \$24 - \$28
MOUNTAIN HOST	S	Wage range = \$17 - \$19
MOUNTAIN MAINTENANCE WORKER	S	Wage range = \$19 - \$22
OUTSIDE SERVICES STAFF	S	Wage range = \$12-\$13
OUTSIDE SERVICES SUPERVISOR	S	Wage range = \$14-\$15
PARKING ATTENDANT	S	Wage range = \$12 - \$18
PARKS ADMINISTRATIVE ASSISTANT	S	Wage range = \$16 - \$20
PREP COOK	S	Wage range = \$15 - \$20
PRIVATE REQUEST RATE	S	\$30/HR
RENTAL ATTENDANT	S	Wage range = \$12 - \$14
RENTAL SHOP SUPERVISOR	SM	\$4,361/MO
RENTAL TECHNICIAN/Cashier	S	Wage range = \$17 - \$20
REVENUE OFFICE TECHNICIAN	S	Wage range = \$17 - \$19
SENIOR CHILD CARE LEADER	PT	Wage range = \$15 - \$18
SENIOR FITNESS INSTRUCTOR	PT	\$39/HR
SENIOR MAINTENANCE WORKER	S	Wage range = \$18 - \$20
SENIOR RECREATION LEADER	PT	Wage range = \$18 - \$20
SENIOR RECREATION LEADER	PT	Wage range = \$18 - \$20
SERVER	S	Wage range = \$15 - \$17
SHUTTLE/TRAM DRIVER	S	Wage range = \$22 - \$30
SKI PATROL DIRECTOR	SM	\$4,445/MO
SKI PATROLLER	S	Wage range = \$19 - \$22
SKI/SNOWBOARD INSTRUCTOR	S	Wage range = \$19 - \$22
SKI/SNOWBOARD SUPERVISOR	S	Wage range = \$20 - \$24
SNOWFLAKE SUPERVISOR	S	Wage range = \$19 - \$20
SNOWMAKER I/II/III	S	Wage range = \$18 - \$20
SNOWMAKING CREW LEADER	S	Wage range = \$17 - \$18
SPECIAL PROJECTS - INTERN - 2 days per mo	PT	Wage range = \$14 - \$16
SPORTS SITE SUPERVISOR	PT	Wage range = \$15 - \$18
STARTER/RANGER	S	Wage range = \$13-\$14
SWIM COACH	PT	Wage range = \$18 - \$20
SWIM INSTRUCTOR	PT	Wage range = \$14 - \$19
TEACHING PROFESSIONAL	S	Commission
TENNIS AND PICKLEBALL CENTER SUPERVISOR	S	Wage range = \$19 - \$22
TENNIS COURT WASHER	S	Wage range = \$11 - \$12
TENNIS HOST	S	Wage range = \$12 - \$14
TENNIS/PICKLEBALL INSTRUCTOR	S	Wage range = \$16 - \$18
TERRAIN PARK ATTENDANT	S	Wage range = \$19 - \$22
TICKET OFFICE SUPERVISOR	S	Wage range = \$19 - \$22
TRAM DRIVER	S	Wage range = \$17 - \$20
WETLANDS HUNTING COORDINATOR	PT	\$21.99/HR
YOUTH SPORTS OFFICIAL	PT	\$15/HR

* *Note: Pay Ranges are presented for information purposes; Resolution 1480 provides that the General Manager has authority to establish temporary, seasonal and part-time positions, and the wages and terms of employment thereof, subject to general personnel and budgetary guidelines, Board Policies and union contracts.*

FY2022/23 FINAL BUDGET

**STATE OF NEVADA
BUDGET FORM 4404LGF**



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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,008,289

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 13 If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 6,773,405 and
4 proprietary funds with estimated expenses of \$ 44,844,836

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:

Approval signature lines for the governing board

SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: 5/26/22 6:00 PM

Publication Date: May 13 & May 20, 2022

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	187.3
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	270.9

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	0.1249	1,967,556,463	2,457,478	0.1249	2,457,478	540,860	1,916,618
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0047	1,967,556,463	91,671	0.0047	91,671	-	91,671
M. SUBTOTAL A, C, L	0.1296	1,967,556,463	2,549,149	0.1296	2,549,149	540,860	2,008,289
N. Debt							
O. TOTAL M AND N							2,008,289

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	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	55,312
Employee Benefits	21,329	22,495	31,091	31,289
Services and Supplies	442,712	557,952	697,252	735,523
Contingency	-	-	100,000	100,000
Transfers Out			100,000	-
Subtotal General Administration	565,250	624,040	983,871	922,124
General Manager				
Salaries and Wages	260,346	332,644	423,714	428,796
Employee Benefits	118,331	144,363	199,531	203,528
Services and Supplies	18,879	46,502	58,112	57,027
Subtotal General Manager	397,556	523,508	681,357	689,351
Trustees				
Salaries and Wages	105,084	70,658	90,002	93,582
Employee Benefits	33,542	23,280	32,176	33,896
Services and Supplies	5,096	90,592	113,210	108,840
Subtotal Trustees	143,722	184,530	235,388	236,318
Accounting				
Salaries and Wages	550,351	654,160	833,254	832,534
Employee Benefits	253,759	303,335	419,255	423,009
Services and Supplies	56,836	64,894	81,095	79,865
Subtotal Accounting	860,946	1,022,388	1,333,604	1,335,408
Information Services & Technology				
Salaries and Wages	421,640	444,649	566,384	567,613
Employee Benefits	206,407	212,616	293,868	296,900
Services and Supplies	312,877	392,259	509,691	504,809
Subtotal Information Services	940,924	1,049,524	1,369,943	1,369,322
Risk Management				
Salaries and Wages	83,270	81,974	104,417	104,653
Employee Benefits	43,628	37,402	51,695	52,237
Services and Supplies	10,417	21,886	27,350	26,400
Subtotal Human Resources	137,315	141,262	183,462	183,290
Human Resources				
Salaries and Wages	420,291	478,343	609,303	610,628
Employee Benefits	222,245	224,413	310,173	313,450
Services and Supplies	22,551	74,487	93,084	88,569
Subtotal Human Resources	665,087	777,244	1,012,560	1,012,647
Healthly & Wellness				
Salaries and Wages	10,870	30,782	39,209	39,292
Employee Benefits	4,377	18,467	25,524	25,720
Services and Supplies	971	18,025	22,525	21,210
Subtotal Health & Wellness	16,218	67,273	87,258	86,222
Communications				
Salaries and Wages	94,665	86,066	109,629	109,883
Employee Benefits	54,106	40,894	56,522	57,140
Services and Supplies	16,880	111,186	138,945	138,700
Subtotal Communications	165,651	238,146	305,096	305,723
Capital Outlay				
General Government	92,485	32,500	418,000	633,000
Information Services & Technology	36,040	242,500	-	-
Human Services	237,353	154,085	-	-
Subtotal Capital Outlay	365,878	429,085	418,000	633,000
FUNCTION SUBTOTAL	4,258,547	5,057,000	6,610,539	6,773,405

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

REVENUES	(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
Charges for Services				
Championship Golf Course	3,214,950			
Mountain Golf Course	809,745			
Facilities (Chateau & Aspen Grove)	790,683			
Ski	10,206,918			
Community Programming	1,014,837			
Parks	22,350			
Tennis	156,631			
Recreation Administration	(123,602)			
Subtotal Chargesd for Services	16,092,512			
Facility Fee				
Championship Golf Course	33,019			
Mountain Golf Course	222,882			
Facilities (Chateau & Aspen Grove)	41,275			
Ski	(1,650,784)			
Community Programming	1,229,835			
Parks	734,600			
Tennis	115,555			
Recreation Administration	1,009,230			
Subtotal Facility Fees	1,735,612			
Other miscellaneous				
Operating Grants	17,000			
Investment income	4,471			
Sale of Assets	52,250			
Interfund services (green spaces)	91,769			
Intergovernmental (IV high school fields)	36,997			
Miscellaneous other & Cell Tower Leases	119,697			
Capital Grants	-			
Insurance proceeds	-			
Subtotal Other Miscellaneous	322,184			
Subtotal	18,150,308			
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	15,280,913			
Prior Period Adjustments	(1,637,400)			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	13,643,513			
TOTAL AVAILABLE RESOURCES	31,793,821			

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(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
Championship Golf Course				
Salaries and Wages	1,170,676			
Employee Benefits	349,938			
Services and Supplies	1,821,891			
Capital Outlay	-			
Subtotal Championship Golf Course	3,342,505			
Mountain Golf Course				
Salaries and Wages	346,777			
Employee Benefits	112,455			
Services and Supplies	554,768			
Capital Outlay	-			
Subtotal Mountain Golf Course	1,014,000			
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	329,647			
Employee Benefits	155,209			
Services and Supplies	520,861			
Capital Outlay	-			
Subtotal Facilities	1,005,717			
Ski				
Salaries and Wages	2,740,266			
Employee Benefits	902,189			
Services and Supplies	2,961,304			
Capital Outlay	-			
Subtotal Ski	6,603,759			
Community Programming (including Rec Center)				
Salaries and Wages	966,114			
Employee Benefits	274,637			
Services and Supplies	697,660			
Capital Outlay	-			
Subtotal Community Programming	1,938,411			
Parks				
Salaries and Wages	317,963			
Employee Benefits	76,041			
Services and Supplies	364,175			
Capital Outlay	-			
Subtotal Parks	758,179			
Tennis				
Salaries and Wages	129,469			
Employee Benefits	22,018			
Services and Supplies	97,573			
Capital Outlay	-			
Subtotal Tennis	249,060			
Community Services Administration				
Salaries and Wages	158,671			
Employee Benefits	50,263			
Services and Supplies	168,622			
Capital Outlay	-			
Subtotal Comm. Serv. Administration	377,556			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal Debt Service	-			
Subtotal - Comm. Services Expenditures	15,289,187			
Transfers Out	537,835			
Transfers Out	-			
ENDING FUND BALANCE	15,966,799			
TOTAL COMMITMENTS & FUND BALANCE	31,793,821			

Incline Village General Improvement District

Community Services Special Revenue Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services	839,405			
Facility Fees	648,974			
Investment income	635			
Sales of capital assets	-			
Capital Grants	-			
Subtotal	1,489,014	-		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	2,591,632			
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	2,591,632			
TOTAL RESOURCES	4,080,646	-	-	-
EXPENDITURES				
Salaries and Wages	800,751			
Employee Benefits	198,994			
Services and Supplies	700,677			
Capital Outlay	-			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal	1,700,422	-		
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-		
Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	2,380,224	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	4,080,646	-	-	-

Incline Village General Improvement District

Beach Special Revenue 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
REVENUES				
Sale of assets	1,500			
Capital Grants	88,505			
Facility Fee	536,571			
Subtotal	626,576	-		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
Transfers designated from Facility Fees	537,835			
Transfers from operating resources	-			
BEGINNING FUND BALANCE	-			
Prior Period Adjustment(s)	1,637,400			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	1,637,400			-
TOTAL RESOURCES	2,801,811	-	-	-
EXPENDITURES				
Championship Golf	860,893			
Mountain Golf	127,365			
Facilities	23,762			
Ski	439,610			
Comm. Programming	340,112			
Parks	236,472			
Tennis	872,040			
Comm. Services Admin	7,000			
Subtotal	2,907,254	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	(105,443)			
TOTAL COMMITMENTS & FUND BALANCE	2,801,811	-	-	-

Incline Village General Improvement District

Community Services Capital Projects Fund

REVENUES	(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
Facility Fees	3,196,016			
Subtotal	3,196,016	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
Transfers designated from Facility Fees	-			
Transfers from operating resources	-			
BEGINNING FUND BALANCE	-	-		
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	-	-		
TOTAL RESOURCES	3,196,016	-	-	-
EXPENDITURES				
Beach	1,245,205			
Subtotal	1,245,205	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	1,950,811	-		-
TOTAL COMMITMENTS & FUND BALANCE	3,196,016	-	-	-

Incline Village General Improvement District

Beach Capital Projects Fund

EXPENDITURES AND RESERVES	(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
Type: G.O. Revenue Supported				
Principal	362,075			
Interest	21,097			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)				
Other (Specify)	-			
Subtotal	383,172	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	29,576			-
TOTAL COMMITMENTS & FUND BALANCE	412,748	-	-	-

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	5,925			
Interest	345			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)				
Other (Specify)	-			
Subtotal	6,270	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	1,450			-
TOTAL COMMITMENTS & FUND BALANCE	7,720	-	-	-

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	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	14,289,893
Operating Grants	-	13,163	-	-
Intergovernmental (Tahoe Water Suppliers Assoc)	-	-	156,500	160,000
Interfund (Snow removal & work orders)	-	131,497	80,000	76,500
Total Operating Revenue	12,870,917	12,716,506	14,889,229	14,526,393
OPERATING EXPENSE				
Salaries & Wages	4,201,417	2,676,655	3,739,248	3,762,672
Employee Benefits		1,343,054	1,866,334	1,891,008
Cost of good sold	7,125	7,895	-	-
Services & Supplies	2,030,189	1,918,358	3,620,999	3,733,100
Utilities	815,167	917,999	958,691	958,691
Legal & Audit/Professional Fees	227,259	139,147	167,050	167,050
Central Services Costs	356,440	447,540	551,278	568,189
Defensible Space	100,000	100,000	100,000	100,000
Insurance	197,331	211,382	221,900	221,900
Depreciation/Amortization	3,264,581	3,682,900	3,188,160	3,188,160
Total Operating Expense	11,199,509	11,444,930	14,413,660	14,590,770
Operating Income or (Loss)	1,671,408	1,271,576	475,569	(64,377)
NONOPERATING REVENUES				
Interest Earned	33,681	17,150	41,688	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	41,688
NONOPERATING EXPENSES				
Interest Expense	96,914	89,291	73,728	73,728
Total Nonoperating Expenses	96,914	89,291	73,728	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	(96,417)

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	14,289,893
Receipts from interfund services	-	131,497	236,500	236,500
Receipts from operating grants	-	13,163	-	-
Payments to and for employees	(4,311,872)	(4,019,709)	(5,605,582)	(5,653,680)
Payments to vendors	(3,810,010)	(3,742,321)	(5,619,918)	(5,748,930)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,664,963	4,954,476	3,663,729	3,123,783
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)	(15,588,700)
Proceeds from sale of assets	69,837	-	-	-
Payments of capital related debt	(540,117)	(553,838)	(569,407)	(569,407)
Capital contributions	-	-	-	-
Payment of interest	(104,428)	(89,291)	(73,728)	(73,728)
c. Net cash provided by (or used for) capital and related financing activities	(3,627,828)	(5,871,129)	(16,326,635)	(16,231,835)
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	41,688
d. Net cash provided by (or used in) investing activities	3,868,309	17,150	41,688	41,688
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,905,444	(899,503)	(12,621,218)	(13,066,364)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,415,167	14,320,611	13,421,108	13,421,108
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,320,611	13,421,108	799,890	354,744

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility 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
OPERATING REVENUE				
Charges for Services	-	17,139,101	20,437,223	20,437,223
Recreation Facility Fee	-	820,300	3,692,404	3,692,700
Operating Grants/Intergovernmental Revenue	-	49,132	139,875	139,875
Interfund Services		117,511	123,002	123,002
Misc Revenue		2,890	130,230	12,100
Total Operating Revenue	-	18,128,934	24,522,734	24,404,900
OPERATING EXPENSE				
Salaries & Benefits	-	8,935,386	11,300,970	11,344,967
Cost of Goods Sold	-	1,283,388	1,808,069	1,808,069
Services & Supplies	-	3,907,139	5,408,856	5,485,729
Utilities	-	1,101,015	1,300,863	1,300,863
Insurance	-	413,661	427,200	427,200
Legal & Audit / Professional Services	-	13,671	41,425	41,425
Central Services Cost	-	889,074	1,171,020	1,178,206
Fuels Management	-	100,000	100,000	100,000
Depreciation/Amortization		3,415,427	2,711,592	2,711,592
Total Operating Expense	-	20,058,761	24,269,995	24,398,051
Operating Income or (Loss)	-	(1,929,827)	252,739	6,849
NONOPERATING REVENUES				
Interest Earned	-	12,605	40,008	40,008
Non Operating Leases	-	118,130	-	129,074
Capital Grants	-	80,000	600,000	25,535,000
Gain on sale of assets	-	-	-	-
Total Nonoperating Revenues	-	210,735	640,008	25,704,082
NONOPERATING EXPENSES				
Interest Expense	-	7,998	6,157	6,157
Total Nonoperating Expenses	-	7,998	6,157	6,157
Net Income before Operating Transfers	-	(1,727,090)	886,590	25,704,774
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	25,704,774

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	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	20,437,223
Receipts from facility fees	-	820,300	3,692,404	3,692,700
Receipts from interfund services	-	117,511	123,002	123,002
Receipts from operating grants	-	49,132	139,875	139,875
Receipts from rent	-	2,890	130,230	12,100
Payments to and for employees	-	(8,935,386)	(11,300,970)	(11,344,967)
Payments to vendors	-	(6,818,874)	(9,086,413)	(9,163,286)
Payments for interfund services	-	(889,074)	(1,171,020)	(1,178,206)
a. Net cash provided by (or used for) operating activities	-	1,485,600	2,964,331	2,718,441
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)	(28,041,700)
Proceeds for sale of assets	-	-	-	-
Proceeds from capital grants	-	80,000	600,000	25,535,000
Payments of capital related debt	-	(378,631)	(384,705)	(384,705)
Payment of interest	-	(7,998)	(6,157)	(6,157)
Proceeds from non-operating leases	-	118,130	-	129,074
c. Net cash provided by (or used for) capital and related financing activities	-	(5,441,534)	(2,992,062)	(2,768,488)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received	-	12,605	40,008	40,008
d. Net cash provided by (or used in) investing activities	-	12,605	40,008	40,008
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	(3,943,329)	12,277	(10,039)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	17,628,538	13,685,209	13,685,209
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	13,685,209	13,697,486	13,675,170

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	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	623,890
Facility Fees	-	5,268,640	2,556,840	2,556,840
Total Operating Revenue	-	5,790,352	3,506,130	3,180,730
OPERATING EXPENSE				
Salaries & Benefits	-	1,031,093	1,370,382	1,219,505
Cost of Goods Sold	-	38,471	117,600	-
Services & Supplies	-	448,767	692,030	591,409
Central Service Cost	-	107,624	137,363	141,194
Insurance	-	39,371	41,300	41,300
Utilities	-	101,984	128,817	128,817
Professiona Services	-	6,000	17,850	17,850
Depreciation/Amortization		249,000	184,260	184,260
Total Operating Expense	-	2,022,310	2,689,602	2,324,335
Operating Income or (Loss)	-	3,768,042	816,528	856,395
NONOPERATING REVENUES				
Interest Earned	-	5,158	11,400	11,400
Sales of Capital Assets	-	-	-	-
Funded Cap Reserve	-	-	-	-
Total Nonoperating Revenues	-	5,158	11,400	11,400
NONOPERATING EXPENSES				
Interest Expense		210	70	70
Total Nonoperating Expenses	-	210	70	70
Net Income before Operating Transfers	-	3,772,990	827,858	867,725
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	3,772,990	827,858	867,725

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	-	521,712	949,290	623,890
Receipts from facility fees	-	5,268,640	2,556,840	2,556,840
Payments to and for Employees	-	(1,031,093)	(1,370,382)	(1,219,505)
Payments to Vendors	-	(634,593)	(997,597)	(779,376)
Payments for interfund services	-	(107,624)	(117,600)	-
a. Net cash provided by (or used for) operating activities	-	4,017,042	1,020,551	1,181,849
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)	(485,000)
Funded Cap Reserve	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Payments of capital related debt	-	(6,086)	(6,295)	(6,295)
Payment of interest	-	(210)	(70)	(70)
c. Net cash provided by (or used for) capital and related financing activities	-	(3,626,935)	(491,365)	(491,365)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	-	-	-	-
Investments sold or matured	-	-	-	-
Investment interest received	-	5,158	11,400	11,400
d. Net cash provided by (or used in) investing activities	-	5,158	11,400	11,400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	395,265	540,586	701,884
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	5,105,639	5,500,904	5,500,904
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	5,500,904	6,041,490	6,202,788

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,050,539	1,244,526	1,446,306	1,463,650
Engineering	580,920	949,500	1,004,500	1,018,807
Building Services	786,045	1,024,200	984,646	984,646
Total Operating Revenue	2,417,504	3,218,226	3,435,452	3,467,103
OPERATING EXPENSE				
Salaries & Wages	1,187,709	1,467,833	1,616,963	1,620,492
Employee Benefits	601,345	767,855	811,399	819,935
Services & Supplies	726,776	892,921	959,570	958,337
Utilities	9,975	11,520	9,910	9,910
Insurance	14,809	15,800	16,600	16,600
Professional Services	-	-	15,000	16,575
Depreciation/Amortization	12,561	12,600	9,876	9,876
Total Operating Expense	2,553,175	3,168,529	3,439,318	3,451,725
Operating Income or (Loss)	(135,671)	49,697	(3,866)	15,378
NONOPERATING REVENUES				
Interest Earned			(456)	(456)
Total Nonoperating Revenues	-	-	(456)	(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)	14,922

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services 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 Interfund Services Provided	2,420,056	3,218,226	3,435,452	3,467,103
Payments to Vendors	(746,237)	(920,241)	(1,001,080)	(1,001,422)
Payments to Employees	(1,799,373)	(2,235,688)	(2,428,362)	(2,440,427)
a. Net cash provided by (or used for) operating activities	(125,554)	62,297	6,010	25,254
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)	(456)
d. Net cash provided by (or used in) investing activities	-	-	(456)	(456)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(125,554)	62,297	5,554	24,798
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	125,554	-	62,297	62,297
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	62,297	67,851	87,095

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						
SUBTOTAL			-			-
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						
SUBTOTAL			-			-
INTERNAL SERVICE						
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			-			-

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 2022-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Davis Farr, LLP	03/31/21	12/31/25	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	03/01/21	12/31/23	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	05/01/19	04/30/22	65,000	65,000	Federal Legislative Advocate
4	CC Cleaning	11/01/19	10/31/22	70,000	70,000	Cleaning Services for District venues
5	CC Cleaning	11/01/19	10/31/22	39,000	39,000	Cleaning Services for District venues
6	Wells Fargo Banking Services	07/01/18	06/30/23	36,000	-	Bank account fees before earnings allowance
7	High Sierra Patrol	10/01/17	TBD	55,000	55,000	Security Services
8	Sierra Office Solutions	05/21/21	05/20/26	8,870	8,870	LAN, Network, and Desktop Copier Supplies and Maintenance
9	AT&T Ethernet	06/29/15	TBD	195,000	195,000	Ethernet Provider
10	Xerox	01/01/18	TBD	10,000	10,000	Contract Support for Admin Copier
11	Sierra Office Solutions	01/01/18	TBD	17,000	17,000	Contract Support for PW Copier
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			695,870	659,870	

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.	05/11/11	09/30/22		\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	05/15/19	09/03/21		\$ -	\$ -		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.

FY2022/23 FINAL BUDGET

CAPITAL IMPROVEMENT PLAN

- FY2022-23 CIP Budget Appropriations with Carry-forward Estimates
 - Capital Improvement Projects
 - Capital Plan Expense Items

- Five Year Capital Improvement Projects
 - Capital Improvement Summary
 - Capital Improvement Projects

- Five-Year Capital Plan Expense Items
 - Capital Expense Items Summary
 - Capital Expense Items Projects

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
General Fund									
Accounting/Information	1213BD2106	Network Closet Updates (HVAC)	15,000		15,000				
	1213CE2101	Power Infrastructure Improvements	38,000	40,000	78,000				
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	75,000	285,000				
	1213CE2104	Fiber Installation/Replacement	25,000		25,000				
	1213CE2105	Security Cameras	100,000		100,000				
	Total		388,000	115,000	503,000	-			
General	4378LI2104	IVGID Community Dog Park	100,000		100,000				
	1099CE2201	Board Meeting - Technology Upgrades	30,000		30,000				
	Total		130,000	-	130,000	-			
	Total General Fund		518,000	115,000	633,000	-			
Utilities									
Public Works Shared	2097CO2101	Public Works Billing Software Replacement			-	20,000			
	209HE1725	Loader Tire Chains - 2 sets			-	20,000			
	2097HE1729	2002 Caterpillar 950G Loader #523			-	265,000			
	2097HE1730	2003 Caterpillar 950G Loader #525			-	265,000			
	2097LE1720	Snowplow #300A			-	19,000			
	2097LE1721	Snowplow #307A			-	19,000			
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000		90,000	125,000			
	2097LE2221	Medium Duty Truck Plow	16,500		16,500				
	2097LV2220	Chevy 1/2-Ton Pick-up Truck	37,200		37,200				
	Total		143,700		143,700	733,000			
Water	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank			-	140,018			
	2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000		1,500,000				
	2299WS1802	Watermain Replacement - Alder Avenue	65,000		65,000				
	2299DI1102	Water Pumping Station Improvements	50,000		50,000				
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000		25,000				
	2299CO2203	LIMs Software	55,000		55,000				
	Total		1,695,000		1,695,000	140,018			
Sewer	2524SS1010	Effluent Pipeline Project	10,000,000		10,000,000	500,000			
	2599SS2010	Effluent Pond Lining	3,000,000		3,000,000	1,053,419			
	2599DI1703	Sewer Pump Station #1 Improvements	500,000		500,000	1,033,370			
	2599DI1104	Sewer Pumping Station Improvements	50,000		50,000				
	2599SS1102	Water Resource Recovery Facility Improvements	100,000		100,000				
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000		100,000	170,266			
	Total		13,750,000		13,750,000	2,757,055			
	Total Utilities		15,588,700	115,000	15,588,700	3,630,073			

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
Community Services Funds									
Championship Golf	3141LI1202	Cart Path Replacement - Champ Course	55,000		55,000	114,804			
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS				533,360			
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700				
	3142LE1741	2016 Bar Cart #724	20,000		20,000				
	3142LE1742	2016 Bar Cart #725	20,000		20,000				
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694				42,781			
	3142LE1745	2017 Toro 3500D Mower #743				36,184			
	3142LE1746	2012 JD 8500 Fairway Mower #670				93,486			
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000		98,000				
	3142LE1759	2014 3500D Toro Rotary Mower #693				37,000			
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000		92,000				
	3143GC2002	Replace Icemaker Championship Golf Course Cart Barn				20,000			
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000		10,000				
		Total	334,700		334,700	877,615			
					-				
Mountain Golf	3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000		1,100,000	86,122			
	3241GC1404	Irrigation Improvements	18,000		18,000				
	3242LE1726	2016 Bar Cart #726	20,000		20,000				
		Total	1,138,000		1,138,000	86,122			
					-				
Facilities	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000		10,000				
		Total	10,000		10,000				
					-				
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000		110,000	32,407			
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		18,000				
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000		75,000				
	3463HE1722	Loader Tire Chains (1-Set)				9,750			
	3463HE1723	2002 Caterpillar 950G Loader #524				265,000			
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000		17,000				
	3464LE1729	Snowplow #304A				19,000			
	3464LE1734	2016 Polaris Ranger Crew #723	19,000		19,000				
	3468RE0002	Replace Ski Rental Equipment				259,000			
	3469HE1740	14-passenger Van	125,000		125,000				
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		49,000				
	3499CE2201	Installation RFID - Software and Gantries	410,000		410,000				
		Total	823,000		823,000	585,157			

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
Parks	4378LI2104	IVGID Community Dog Park	-		-				
	4378LI1604	Pump Track				78,504			
	4378BD2202	Skate Park Enhancement	10,000		10,000				
	4378LE1742	2015 Ball Field Groomer #706				24,000			
	4378LE2220	Toolcat with Bucket and Snowblower	70,000		70,000				
	4378LV1734	2011 Pick-Up with Lift gate #646	50,000		50,000				
		Total	130,000		130,000	102,504			
Recreation Center	4884BD2201	Recreation Center Expansion Project	25,435,000		25,435,000				
	4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000		100,000				
	4899FF1202	Rec Center Locker Room Improvements				750,000			
	4884BD1804	Chemtrol System for Recreation Center Pool	22,000		22,000				
	4886LE0001	Fitness Equipment	49,000		49,000				
		Total	25,606,000		25,606,000	750,000			
		Total Community Services	28,041,700		28,041,700	2,401,398			
Beaches	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000		55,000	110,000			
	3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000		100,000				
	3999BD1708	Ski Beach Bridge Replacement	120,000		120,000				
	3999FF2201	Beach Furnishings	10,000		10,000				
	3972BD2102	Beach Access Improvements	200,000		200,000				
		Total Beaches	485,000		485,000	110,000			
					-				
Grand Total			\$ 44,633,400	\$ 115,000	\$ 44,748,400	\$ 6,141,471			

FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
General Fund									
	1212OE1701	Accounting Printer Replacement	8,400		8,400				
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and	75,000		75,000				
		Total	83,400	-	83,400				
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	1099LI1705	Pavement Maintenance - Administration Building	5,000	9,300	14,300				
		Total	15,000	9,300	24,300				
		Total General Fund	98,400	9,300	107,700				
Utilities									
Shared	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right	60,000		60,000	183,000			
	2097LI1401	Pavement Maintenance, Utility Facilities	180,000		180,000	139,886			
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	NEW	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000		100,000				
	NEW	Utility Infrastructure Masterplan	500,000		500,000				
		Total	850,000	-	850,000	322,886			
Water	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000		40,000				
	2299DI1204	Water Reservoir Coatings and Site Improvements	60,000		60,000				
		Total	100,000	-	100,000	-			
Sewer	2599BD1105X	Building Upgrades Water Resource Recovery Facility	30,000		30,000				
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and	55,000		55,000	32,730			
	NEW	Effluent Pipeline Repairs	100,000		100,000				
		Total	185,000	-	185,000	32,730			
		Total Utilities	1,135,000	-	1,135,000	355,616			
Internal Service									
		Total Internal Service	-						
Community Services									
Championship	3141GC1103	Irrigation Improvements	15,000		15,000				
	3141LI1201	Pavement Maintenance of Parking Lots - Champ	25,000		25,000	14,000			
		Total	40,000	-	40,000	14,000			
Mountaing	3241GC1101	Mountain Course Greens, Tees and Bunkers	8,000		8,000				
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf	12,500		12,500	15,900			
		Total	20,500	-	20,500	15,900			
Facilities	3350BD1103	Chateau - Replace Carpet	49,500		49,500				
	3350BD1505	Paint Interior of Chateau	40,500		40,500				
		Total	90,000	-	90,000				

FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New	Requested Carry-Forward	FY2022/23	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23
			Appropriations FY2022/23		Final Budget				Amended Budget
Ski	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	75,000		75,000	25,000			
	3499BD1710	Diamond Peak Facilities Flooring Material	20,000		20,000				
	Total		95,000	-	95,000	25,000			
Parks	4378LI1303	Pavement Maintenance, Village Green Parking	5,000		5,000				
	4378LI1403	Pavement Maintenance, Preston Field	5,000		5,000	7,500			
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	5,000		5,000	5,000			
	4378LI1802	Pavement Maintenance - Incline Park	6,000		6,000	7,500			
	4378RS1601X	Playground Repairs - Preston	7,500		7,500				
	Total		28,500	-	28,500	20,000			
Tennis	4588LI1201	Pavement Maintenance, Tennis Facility	5,000		5,000	5,000			
	Total		5,000	-	5,000	5,000			
Rec Center	4884LI1102x	Pavement Maintenance, Recreation Center Area	7,500		7,500	7,500			
	Total		7,500	-	7,500	7,500			
CS Admin	4990E1399	Web Site Redesign and Upgrade	20,000		20,000				
	Total		20,000	-	20,000				
Total Community Services			306,500	-	306,500	87,400			
Beaches									
	3972BD1301X	Pavement Maintenance, Ski Beach	15,000		15,000	8,500			
	3972BD1707	Burnt Cedar Dumpster enclosure				27,922			
	3972BD2102	Beach Access Improvement Project				45,000			
	3972LI1201	Pavement Maintenance, Incline Beach	6,500		6,500	6,500			
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach			-				
	3972RS1701X	Playground Repairs - Beaches	7,500		7,500				
	3973LI1302	Incline Beach Facility Replacement			-	100,000			
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	55,000		55,000				
	Total		84,000	-	84,000	187,922			
Grand Total			\$ 1,623,900	\$ 9,300	\$ 1,633,200	\$ 630,938			

Five-Year Capital Plan
Capital Improvement Projects

FY2022/23 FINAL BUDGET

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$ 518,000	\$ 195,000	\$ 350,000	\$ 105,000	\$ 157,500	\$ 1,325,500
Utility Fund						
Shared	143,700	398,000	428,000	770,700	980,320	2,720,720
Water	1,695,000	1,026,000	995,000	2,270,000	970,000	6,956,000
Sewer	13,750,000	10,915,000	10,790,000	12,073,000	745,000	48,273,000
Sub-Total Utility Fund	\$ 15,588,700	\$ 12,339,000	\$ 12,213,000	\$ 15,113,700	\$ 2,695,320	\$ 57,949,720
Community Services Fund						
Golf - Championship	334,700	449,900	929,300	554,880	575,270	2,844,050
Golf - Mountain	1,138,000	723,200	322,500	-	-	2,183,700
Facilities	10,000	12,000	75,000	80,875	81,620	259,495
Ski	823,000	2,268,900	5,333,500	5,541,100	668,800	14,635,300
Recreation	25,606,000	70,000	1,007,200	139,820	273,000	27,096,020
CS Admin	-	64,000	-	-	-	64,000
Parks	130,000	1,683,500	499,000	210,000	362,100	2,884,600
Tennis	-	23,000	10,000	-	36,000	69,000
Sub-Total Community Services Fund	\$ 28,041,700	\$ 5,294,500	\$ 8,176,500	\$ 6,526,675	\$ 1,996,790	\$ 50,036,165
Beaches	485,000	2,272,500	3,529,000	1,185,000	35,000	7,506,500
Internal Services						
Fleet	-	12,000	42,000	18,000	-	72,000
Buildings	-	-	21,200	45,000	-	66,200
Sub-Total Internal Services Fund	\$ -	\$ 12,000	\$ 63,200	\$ 63,000	\$ -	\$ 138,200
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 44,633,400	\$ 20,113,000	\$ 24,331,700	\$ 22,993,375	\$ 4,884,610	\$ 116,956,085



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
General Fund											
Accounting/Information Systems		1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-			33,000		33,000	F - Rolling Stock
		1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent	15,000	25,000	25,000			65,000	G - Equipment & Software
		1213CE1501	Wireless Controller Upgrade	Director of IT				72,000		72,000	G - Equipment & Software
		1213CE2101	Power Infrastructure Improvements	Director of IT	38,000	75,000			27,500	140,500	G - Equipment & Software
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	Director of IT	210,000	95,000	50,000		95,000	450,000	G - Equipment & Software
		1213CE2104	Fiber Installation/Replacement	Director of IT	25,000					25,000	G - Equipment & Software
		1213CE2105	Security Cameras	Director of IT	100,000					100,000	G - Equipment & Software
		1213CO1505	Server Storage and Computing Hardware	Director of IT			275,000			275,000	G - Equipment & Software
		Total			388,000	195,000	350,000	105,000	122,500	1,160,500	
General		1099BD1701	Administration Services Building	Engineering Manager						-	B - Major Projects - Existing Facilities
		1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk					35,000	35,000	G - Equipment & Software
		4378LI2104	IVGID Community Dog Park		100,000					100,000	
		1099CE2201	Board Meeting - Technology Upgrades	Director of IT	30,000					30,000	G - Equipment & Software
		Total			130,000	-	-	-	35,000	165,000	
		Total General Fund			518,000	195,000	350,000	105,000	157,500	1,325,500	
Utilities											
Public Works Shared		2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent					79,320	79,320	D - Capital Improvement - Existing Facilities
		2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	90,000					90,000	D - Capital Improvement - Existing Facilities
		2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent				20,700		20,700	F - Rolling Stock
		2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent				176,000		176,000	F - Rolling Stock
		2097HE1750	1997 Forklift #315	Fleet Superintendent		36,000				36,000	F - Rolling Stock
		2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent					180,000	180,000	F - Rolling Stock
		2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent					65,000	65,000	F - Rolling Stock
		2097HV1732	2020 Vac-Con Truck #807	Fleet Superintendent					475,000	475,000	F - Rolling Stock
		2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent				380,000		380,000	F - Rolling Stock
		2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent			190,000			190,000	F - Rolling Stock
		2097LE1722	Slurry Liquidator #326	Fleet Superintendent					41,000	41,000	F - Rolling Stock
		2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent			10,000			10,000	F - Rolling Stock
		2097LE1727	2012 Snowplow #669B	Fleet Superintendent			72,000			72,000	F - Rolling Stock
		2097LE1728	2017 Caterpillar 420F2 Backhoe #755	Fleet Superintendent					140,000	140,000	F - Rolling Stock
		2097LE2221	Medium Duty Truck Plow	Fleet Superintendent	16,500					16,500	F - Rolling Stock
		2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent		37,000				37,000	F - Rolling Stock
		2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent		37,000				37,000	F - Rolling Stock
		2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent			34,000			34,000	F - Rolling Stock
		2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent			32,000			32,000	F - Rolling Stock
		2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent			32,000			32,000	F - Rolling Stock
		2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent				32,000		32,000	F - Rolling Stock
		2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent				37,000		37,000	F - Rolling Stock
		2097LV1741	2004 3/4-Ton Service Truck w/liftgate and crane #703	Fleet Superintendent			58,000			58,000	F - Rolling Stock
		2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent		44,000				44,000	F - Rolling Stock
		2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent				47,000		47,000	F - Rolling Stock
		2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent		44,000				44,000	F - Rolling Stock
		2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent				49,000		49,000	F - Rolling Stock
		2097LV2220	Chevy 1/2-Ton Pick-up Truck	Fleet Superintendent	37,200					37,200	F - Rolling Stock
		2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager		200,000				200,000	G - Equipment & Software
		2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator				29,000		29,000	G - Equipment & Software
		Total			143,700	398,000	428,000	770,700	980,320	2,720,720	
Water		2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager		320,000				320,000	D - Capital Improvement - Existing Facilities
		2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	1,500,000					1,500,000	D - Capital Improvement - Existing Facilities
		2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	65,000	535,000				600,000	D - Capital Improvement - Existing Facilities
		2299WS1803	Watermain Replacement - Future	Senior Engineer		65,000	600,000	600,000	600,000	1,865,000	D - Capital Improvement - Existing Facilities
		2299WS1804	R6-1 Tank Road Construction	Senior Engineer			125,000			125,000	D - Capital Improvement - Existing Facilities
		2299DI1102	Water Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	50,000	70,000	270,000	E - Capital Maintenance
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	150,000	1,500,000		1,700,000	E - Capital Maintenance
		2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent		31,000				31,000	F - Rolling Stock



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		2299CO2101	SCADA Management Servers/Network - BCDP	Director of IT			70,000			70,000	G - Equipment & Software
		2299CO2203	LIMSS Software	Lab Manager	55,000					55,000	G - Equipment & Software
		2299DI2205	R2-1 Reservoir Roof Replacement	District Project Manager					300,000	300,000	D - Capital Improvement - Existing Facilities
		2299DI2206	R-2 Interior Tank Rehabilitation	District Project Manager				120,000		120,000	D - Capital Improvement - Existing Facilities
		Total			1,695,000	1,026,000	995,000	2,270,000	970,000	6,956,000	
Sewer		2524SS1010	Effluent Pipeline Project	Engineering Manager	10,000,000	10,000,000	10,000,000	10,000,000		40,000,000	B - Major Projects - Existing Facilities
		2599SS2010	Effluent Pond Lining	Engineering Manager	3,000,000					3,000,000	B - Major Projects - Existing Facilities
		2599DI1703	Sewer Pump Station #1 Improvements	Senior Engineer	500,000					500,000	D - Capital Improvement - Existing Facilities
		2599SS1702	WRRF Biosolids Bins	Utility Superintendent				100,000		100,000	D - Capital Improvement - Existing Facilities
		2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent		325,000	-			325,000	E - Capital Maintenance
		2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	200,000	70,000	420,000	E - Capital Maintenance
		2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager		-	115,000	300,000		415,000	E - Capital Maintenance
		2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	100,000	175,000	475,000	400,000	175,000	1,325,000	E - Capital Maintenance
		2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	100,000	100,000	50,000	50,000	200,000	500,000	E - Capital Maintenance
		2599SS1203	Sewer Main Rehabilitation	Senior Engineer		100,000	100,000	500,000	300,000	1,000,000	E - Capital Maintenance
		2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent		65,000				65,000	F - Rolling Stock
		2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent				198,000		198,000	F - Rolling Stock
		2523LE1720	2018 Flail Mower #784	Fleet Superintendent		15,000				15,000	F - Rolling Stock
		2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent		85,000				85,000	F - Rolling Stock
		2599CO2105	SCADA Management Servers/Network -	Director of IT				70,000		70,000	G - Equipment & Software
		2599DI2209	SPS#1 Pump Station & Generator Bldg Roof Replacement	District Project Manager				255,000		255,000	D - Capital Improvement - Existing Facilities
		Total			13,750,000	10,915,000	10,790,000	12,073,000	745,000	48,273,000	
		Total Utilities			15,588,700	12,339,000	12,213,000	15,113,700	2,695,320	57,949,720	
Internal Service											
Fleet		5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent		12,000				12,000	F - Rolling Stock
		5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	-			18,000		18,000	G - Equipment & Software
		5197CO1501	Fuel Management Program	Fleet Superintendent			28,000			28,000	G - Equipment & Software
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent			14,000			14,000	G - Equipment & Software
		Total				12,000	42,000	18,000		72,000	
Buildings		5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent			16,000			16,000	F - Rolling Stock
		5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent			5,200			5,200	F - Rolling Stock
		5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent				45,000		45,000	F - Rolling Stock
		Total					21,200	45,000		66,200	
		Total Internal Service				12,000	63,200	63,000		138,200	
Community Services											
Championship Golf		3144BD2101	Championship Golf Cart Barn Siding Replacement	Engineering Manager			165,000			165,000	B - Major Projects - Existing Facilities
		3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses		30,000	200,000			230,000	D - Capital Improvement - Existing Facilities
		3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses			160,000	170,000	180,000	510,000	E - Capital Maintenance
		3141LJ1202	Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	195,000	187,500	55,000	547,500	E - Capital Maintenance
		3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses		34,000				34,000	E - Capital Maintenance
		3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	39,700				45,500	85,200	E - Capital Maintenance
		3142LE1722	2001 Shatterline Aerifier #500	Fleet Superintendent		8,000				8,000	F - Rolling Stock
		3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent				12,000		12,000	F - Rolling Stock
		3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3142LE1727	2017 Carryall Club Car #736	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1728	2017 Carryall Club Car #737	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1729	2017 Carryall Club Car #738	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1730	2017 Carryall Club Car #739	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1731	2017 Carryall Club Car #740	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1732	2017 Carryall Club Car #741	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1741	2016 Bar Cart #724	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3142LE1742	2016 Bar Cart #725	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent		22,000				22,000	F - Rolling Stock
		3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent			11,300			11,300	F - Rolling Stock
		3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent			11,300			11,300	F - Rolling Stock
		3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	98,000					98,000	F - Rolling Stock



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1760	Replacement of 2010 John Deere 8500 #641	Fleet Superintendent	92,000					92,000	F - Rolling Stock
		3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent		11,300				11,300	F - Rolling Stock
		3197LE1721	2017 Toro Aerator #754	Fleet Superintendent			28,000			28,000	F - Rolling Stock
		3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent		75,000				75,000	F - Rolling Stock
		3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent				12,000		12,000	F - Rolling Stock
		3197LE1728	2013 Toro Top Dresser #686	Fleet Superintendent					15,000	15,000	F - Rolling Stock
		3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent		41,000				41,000	F - Rolling Stock
		3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent					39,000	39,000	F - Rolling Stock
		3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent				14,500		14,500	F - Rolling Stock
		3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent					45,000	45,000	F - Rolling Stock
		3197LE1735	2017 TORO Prococore 864 Aerator #747	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent					38,000	38,000	F - Rolling Stock
		3197LE1741	2015 Greens Roller #812	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE1744	2017 John Deere 5075E Tractor #761	Fleet Superintendent					42,000	42,000	F - Rolling Stock
		3197LE1747	John Deere 5075E Tractor #697	Fleet Superintendent				50,000		50,000	F - Rolling Stock
		3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent			27,800			27,800	F - Rolling Stock
		3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent				14,500		14,500	F - Rolling Stock
		3197LE2004	2017 TORO PROCOCORE 864 AERATOR #756	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent				34,000		34,000	F - Rolling Stock
		3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent			26,000			26,000	F - Rolling Stock
		3144FF1702	Replace Icebreaker Championship Golf Course Cart Barn	Buildings Superintendent					11,970	11,970	G - Equipment & Software
		3153FF2604	Grille Patio Table and Chairs	Sales and Events Coordinator				12,380		12,380	G - Equipment & Software
		3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent		49,000				49,000	G - Equipment & Software
		3199OE1501	Championship Golf Printer Copier	Director of IT	10,000					10,000	G - Equipment & Software
		Total			334,700	449,900	929,300	554,880	575,270	2,844,050	
Mountain Golf		3241GC1502	Wash Pad Improvements	Engineering Manager		-	100,000			100,000	D - Capital Improvement - Existing Facilities
		3241L12001	Mountain Golf Cart Path Replacement - Phase II	Senior Engineer	1,100,000					1,100,000	D - Capital Improvement - Existing Facilities
		3299BD2201	Maintenance Bldg. / Torch Down Roof Replacement	Buildings Superintendent			100,000			100,000	D - Capital Improvement - Existing Facilities
		3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses		18,000	10,000	12,000		40,000	E - Capital Maintenance
		3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf/Community Services			491,200			491,200	F - Rolling Stock
		3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent			12,000			12,000	F - Rolling Stock
		3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent				93,000		93,000	F - Rolling Stock
		3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent				45,500		45,500	F - Rolling Stock
		3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent		22,000				22,000	F - Rolling Stock
		3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent				60,000		60,000	F - Rolling Stock
		3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		Total			1,138,000	723,200	322,500	-	-	2,183,700	
Facilities		3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent				27,500		27,500	E - Capital Maintenance
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent				25,000		25,000	E - Capital Maintenance
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	10,000					10,000	E - Capital Maintenance
		3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent					40,000	40,000	F - Rolling Stock
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent					25,620	25,620	G - Equipment & Software
		3350FF1603	Portable Bars	Sales and Events Coordinator				18,375		18,375	G - Equipment & Software
		3352FF1003	Catering Ceremony Chairs	Sales and Events Coordinator					16,000	16,000	G - Equipment & Software
		3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator		12,000	75,000			87,000	G - Equipment & Software



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3352FF1704	Banquet Tables	Sales and Events Coordinator				10,000		10,000	G - Equipment & Software
		Total			10,000	12,000	75,000	80,875	81,620	259,495	
Ski		3469L11805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	-			3,600,000		3,600,000	B - Major Projects - Existing Facilities
Up-scooped		3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	Engineering Manager	110,000	800,000				910,000	D - Capital Improvement - Existing Facilities
		3462CE1902	Diamond Peak Fiber Network to Lifts	Director of IT					75,000	75,000	D - Capital Improvement - Existing Facilities
		3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent			20,000	400,000		420,000	D - Capital Improvement - Existing Facilities
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager		80,000		180,000	40,000	300,000	E - Capital Maintenance
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager					190,900	190,900	E - Capital Maintenance
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	18,000		205,000		144,900	367,900	E - Capital Maintenance
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	75,000	64,000				139,000	E - Capital Maintenance
		3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent		19,000				19,000	F - Rolling Stock
		3463HE1721	2013 Snow blower #689	Fleet Superintendent		165,900				165,900	F - Rolling Stock
		3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent				10,000		10,000	F - Rolling Stock
		3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent				448,200		448,200	F - Rolling Stock
		3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent		448,000				448,000	F - Rolling Stock
		3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent				282,000		282,000	F - Rolling Stock
		3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	17,000	17,000	17,500	17,500	18,000	87,000	F - Rolling Stock
		3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	19,000					19,000	F - Rolling Stock
		3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent				18,000		18,000	F - Rolling Stock
		3469HE1739	Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2)	Fleet Superintendent				250,000		250,000	F - Rolling Stock
		3469HE1740	Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)	Fleet Superintendent	125,000					125,000	F - Rolling Stock
		3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent				22,700		22,700	F - Rolling Stock
		3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent				22,700		22,700	F - Rolling Stock
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	49,000					49,000	G - Equipment & Software
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager	-		11,000			11,000	G - Equipment & Software
		3464SI1002	Snowmaking Infrastructure Replacement	Mountain Operations Manager		425,000	200,000		200,000	825,000	G - Equipment & Software
		3468RE0002	Replace Ski Rental Equipment	Director of Skier Services			340,000	210,000		550,000	G - Equipment & Software
		3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-		40,000			40,000	G - Equipment & Software
		3499CE2201	Installation RFID - Software and Gantries	Ski Resrt Generam Manager	410,000					410,000	G - Equipment & Software
		Total			823,000	2,018,900	833,500	5,541,100	668,800	9,885,300	
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager		250,000	4,500,000	-	-	4,750,000	A - Major Projects - New Initiatives
		Total			-	250,000	4,500,000	-	-	4,750,000	
Parks		4378L12104	IVGID Community Dog Park		-	1,000,000				1,000,000	A - Major Projects - New Initiatives
		4378RS1501	Replace Playground - Incline Park	Parks Superintendent			20,000		150,000	170,000	C - Capital Improvement - New Initiatives
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Parks Superintendent	-	-	250,000			250,000	D - Capital Improvement - Existing Facilities
		4378BD1701	Dumpster enclosure - Incline Park	Parks Superintendent	-	45,000				45,000	D - Capital Improvement - Existing Facilities
		4378BD1710	Storage Container replacement	Parks Superintendent					20,000	20,000	D - Capital Improvement - Existing Facilities
		4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager		430,000	-			430,000	D - Capital Improvement - Existing Facilities
		4378BD2201	Incline Park 2 bleacher replacement	Parks Superintendent					45,000	45,000	D - Capital Improvement - Existing Facilities
		4378BD2202	Skate Park Enhancement	Parks Superintendent	10,000	150,000	20,000	10,000		190,000	D - Capital Improvement - Existing Facilities
		4378ME2203	Central Irrigation Controller Upgrade	Parks Superintendent			60,000			60,000	D - Capital Improvement - Existing Facilities
		4378RS1601	Replace Playgrounds - Preston	Senior Engineer		20,000		200,000		220,000	E - Capital Maintenance
		4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent			43,000			43,000	F - Rolling Stock
		4378LE1720	2013 Surf Rake #684	Fleet Superintendent		26,500				26,500	F - Rolling Stock
		4378LE1722	2017 Toro Rake-O-Vac #735	Fleet Superintendent					37,100	37,100	F - Rolling Stock
		4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent			17,000			17,000	F - Rolling Stock
		4378LE1726	2018 John Deere UTV #771	Fleet Superintendent			20,000			20,000	F - Rolling Stock
		4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent			32,000			32,000	F - Rolling Stock



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type	
		4378LE1739	2013 Ball Field Groomer #809	Fleet Superintendent					25,000	25,000	F - Rolling Stock	
		4378LE1740	2013 Ball Field Mower / Toro 3500D	Fleet Superintendent					39,000	39,000	F - Rolling Stock	
		4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent			37,000			37,000	F - Rolling Stock	
		4378LE2220	Toolcat with Bucket and Snowblower	Fleet Superintendent	70,000						70,000	F - Rolling Stock
		4378LV1732	2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent					46,000		46,000	F - Rolling Stock
		4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	50,000						50,000	F - Rolling Stock
		4378RS2204	GPS Field Stripper	Parks Superintendent		12,000					12,000	G - Equipment & Software
			Total			130,000	1,683,500	499,000	210,000	362,100	2,884,600	
Tennis		4588RS1401	Resurface Tennis Courts 8-9-10-11	Superintendent of Parks and Recreation					19,000	19,000	E - Capital Maintenance	
		4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation		23,000				23,000	E - Capital Maintenance	
		4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation			10,000			10,000	E - Capital Maintenance	
		4588ME1701	Ball Machines for Tennis Center	Superintendent of Parks and Recreation					17,000	17,000	G - Equipment & Software	
		Total				23,000	10,000		36,000	69,000		
Recreation Center		4884BD2201	Recreation Center Expansion Project	General Manager / Engineering Manager	25,435,000					25,435,000	A - Major Projects - New Initiatives	
		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	District Project Manager	100,000					100,000	D - Capital Improvement - Existing Facilities	
		4884L11102	Recreation Center Parking Lot Reconstruction	Senior Engineer			950,000			950,000	E - Capital Maintenance	
		4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent					200,000	200,000	E - Capital Maintenance	
		4885BD1606	Pool Facility Deck/Floor Re-coat	Buildings Superintendent					38,000	38,000	E - Capital Maintenance	
		4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent				45,800		45,800	F - Rolling Stock	
		4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent					35,000	35,000	F - Rolling Stock	
		4884BD1702	Replace Bird Netting	Buildings Superintendent				17,720		17,720	G - Equipment & Software	
		4884BD1804	Chemtrol System for Recreation Center Pool	Buildings Superintendent	22,000					22,000	G - Equipment & Software	
		4886LE0001	Fitness Equipment	Recreation Center Manager	49,000	70,000	57,200	51,300		227,500	G - Equipment & Software	
		4899OE1607	Recreation Center Printer Copier Replacement	Director of IT					25,000	25,000	G - Equipment & Software	
		4899OE1607	980 Incline Way									
		Total			25,606,000	70,000	1,007,200	139,820	273,000	27,096,020		
Community Services Shared		4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent		64,000				64,000	F - Rolling Stock	
		Total				64,000				64,000		
		Total Community Services			28,041,700	5,294,500	8,176,500	6,526,675	1,996,790	50,036,165		
Beaches												
		3973LI1302	Incline Beach Facility Replacement	Senior Engineer		250,000	3,000,000			3,250,000	B - Major Projects - Existing Facilities	
		3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000			165,000	D - Capital Improvement - Existing Facilities	
		3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager	100,000	1,500,000				1,600,000	D - Capital Improvement - Existing Facilities	
		3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	120,000					120,000	D - Capital Improvement - Existing Facilities	
		3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer				190,000		190,000	D - Capital Improvement - Existing Facilities	
		3999FF2201	Beach Furnishings	Parks Superintendent	10,000	10,000	10,000	10,000	10,000	50,000	D - Capital Improvement - Existing Facilities	
		3999ME2202	Central Irrigation Controller Upgrade	Parks Superintendent			30,000			30,000	D - Capital Improvement - Existing Facilities	
		3999BD2203	Third Creek Fence Redesign and Replacement	Parks Superintendent			15,000			15,000	D - Capital Improvement - Existing Facilities	
		3999LI2204	Ski and Incline Beach Landscape Enhancement	Parks Superintendent			15,000			15,000	D - Capital Improvement - Existing Facilities	
		3972BD2102	Beach Access Improvements	Senior Engineer	200,000	200,000	200,000			600,000	D - Capital Improvement - Existing Facilities	
		3972BD1301	Reconstruct Pavement - Ski Beach	Senior Engineer		250,000				250,000	E - Capital Maintenance	
		3972LI1202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer				835,000		835,000	E - Capital Maintenance	
		3972RS1701	Replace Playgrounds - Beaches	Senior Engineer		7,500	150,000	150,000		307,500	E - Capital Maintenance	
		3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent					25,000	25,000	E - Capital Maintenance	
		3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent			54,000			54,000	F - Rolling Stock	
		Total			485,000	2,272,500	3,529,000	1,185,000	35,000	7,506,500		
Grand Total					44,633,400	20,113,000	24,331,700	22,993,375	4,884,610	116,956,085		

Five-Year Capital Plan

Expense Projects

FY2022/23 FINAL BUDGET

CAPITAL PLAN - EXPENSE ITEMS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Updated Total
General Fund	\$ 98,400	\$ 155,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 673,400
Utility Fund						
Shared	850,000	159,500	320,000	320,000	72,500	1,722,000
Water	100,000	250,000	375,000	355,000	675,000	1,755,000
Sewer	185,000	105,000	55,000	55,000	55,000	455,000
Sub-Total Utility Fund	\$ 1,135,000	\$ 514,500	\$ 750,000	\$ 730,000	\$ 802,500	\$ 3,932,000
Community Services Fund						
Golf - Championship	40,000	25,000	25,000	5,000	35,000	130,000
Golf - Mountain	20,500	22,500	82,500	35,000	437,500	598,000
Facilities	90,000	68,000	-	-	55,500	213,500
Ski	95,000	32,500	87,500	212,000	12,500	439,500
Recreation	7,500	23,000	-	41,000	6,000	77,500
CS Admin	20,000	-	-	-	-	20,000
Parks	28,500	113,500	90,000	79,000	127,900	438,900
Tennis	5,000	47,000	22,500	5,000	5,000	84,500
Sub-Total Community Services Fund	\$ 306,500	\$ 331,500	\$ 307,500	\$ 377,000	\$ 679,400	\$ 2,001,900
Beaches	84,000	362,500	17,500	17,500	47,500	529,000
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 1,623,900	\$ 1,363,500	\$ 1,215,000	\$ 1,264,500	\$ 1,669,400	\$ 7,136,300



2023 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
General Fund											
		1213CO1803	Microsoft Office Licenses	Director of IT						-	I - Equipment & Software - Expense
		1213CO1804	Windows Server Operating System	Director of IT						-	I - Equipment & Software - Expense
		1212OE1701	Accounting Printer Replacement	Director of Finance	8,400					8,400	I - Equipment & Software - Expense
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT		75,000	60,000	60,000	60,000	255,000	I - Equipment & Software - Expense
		1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	375,000	I - Equipment & Software - Expense
		Total			83,400	150,000	135,000	135,000	135,000	638,400	
		499OE1399	Web Site Redesign and Upgrade		10,000					10,000	I - Equipment & Software - Expense
		1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000	H - Capital Maintenance - Expense
		Total			15,000	5,000	5,000	5,000	5,000	35,000	
			Total General Fund		98,400	155,000	140,000	140,000	140,000	673,400	
Utilities											
		2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	40,000				40,000	H - Capital Maintenance - Expense
		2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000				47,000	H - Capital Maintenance - Expense
		2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	60,000	60,000	60,000	60,000	60,000	300,000	H - Capital Maintenance - Expense
		2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	12,500	260,000	260,000	12,500	725,000	H - Capital Maintenance - Expense
		499OE1399	Web Site Redesign and Upgrade		10,000					10,000	I - Equipment & Software - Expense
		2097BD2201	Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C	District Project Manager	100,000					100,000	H - Capital Maintenance - Expense
		2097DI2202	Utility Infrastructure Masterplan	Engineering Manager	500,000					500,000	J - Capital Improvement - Expense
		Total			850,000	199,500	320,000	320,000	72,500	1,722,000	
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000	20,000	20,000	40,000	140,000	H - Capital Maintenance - Expense
		2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	60,000	80,000	55,000	85,000	60,000	340,000	H - Capital Maintenance - Expense
		2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor		150,000	250,000	250,000	500,000	1,150,000	H - Capital Maintenance - Expense
		2299DI2204	WPS Generator Fuel Tank Protection	Utility Maintenance Specialist					75,000	75,000	H - Capital Maintenance - Expense
		2299DI2207	BCWDP Production Meter 24"	Engineering Manager			50,000			50,000	H - Capital Maintenance - Expense
		Total			100,000	250,000	375,000	355,000	675,000	1,755,000	
		2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	30,000					30,000	H - Capital Maintenance - Expense
		2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	55,000	105,000	55,000	55,000	55,000	325,000	H - Capital Maintenance - Expense
		2599SS2208	Effluent Pipeline Repairs	Utility Superintendent	100,000					100,000	H - Capital Maintenance - Expense
		Total			185,000	105,000	55,000	55,000	55,000	455,000	
			Total Utilities		1,135,000	514,500	750,000	730,000	802,500	3,932,000	
Community Services											
		3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	20,000	20,000		15,000	70,000	H - Capital Maintenance - Expense
		3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	25,000	5,000	5,000	5,000	20,000	60,000	H - Capital Maintenance - Expense
		Total			40,000	25,000	25,000	5,000	35,000	130,000	
		3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000		30,000	30,000	30,000	98,000	H - Capital Maintenance - Expense
		3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	22,500	27,500	5,000	407,500	475,000	H - Capital Maintenance - Expense
		3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent			25,000			25,000	H - Capital Maintenance - Expense
		Total			20,500	22,500	82,500	35,000	437,500	598,000	
		3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	49,500	68,000			55,500	173,000	H - Capital Maintenance - Expense
		3350BD1505	Paint Interior of Chateau	Buildings Superintendent	40,500					40,500	H - Capital Maintenance - Expense
		Total			90,000	68,000	-	-	55,500	213,500	



2023 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent			75,000			75,000	H - Capital Maintenance - Expense
		3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	75,000	12,500	12,500		12,500	112,500	H - Capital Maintenance - Expense
		3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000	-	57,000		97,000	H - Capital Maintenance - Expense
		3499OE1205	Replace Staff Uniforms	Ski Resort General Manager				155,000		155,000	I - Equipment & Software - Expense
		Total			95,000	32,500	87,500	212,000	12,500	439,500	
Washoe Reimbursement		4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent					14,500	14,500	H - Capital Maintenance - Expense
		4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent					63,400	63,400	H - Capital Maintenance - Expense
		4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000	H - Capital Maintenance - Expense
		4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	5,000	5,000	33,000	5,000	53,000	H - Capital Maintenance - Expense
		4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	6,000	7,500	6,000	30,000	54,500	H - Capital Maintenance - Expense
		4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	30,000	5,000	5,000	50,000	H - Capital Maintenance - Expense
		4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	6,000	35,000	6,000	30,000	5,000	82,000	H - Capital Maintenance - Expense
		4378RS1601X	Playground Repairs - Preston	Parks Superintendent	7,500					7,500	H - Capital Maintenance - Expense
		4378BD2205	Incline Parks Fencing Refurbishment	Parks Superintendent		20,000				20,000	H - Capital Maintenance - Expense
		Total			28,500	113,500	90,000	79,000	127,900	438,900	
		4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent			37,000			37,000	H - Capital Maintenance - Expense
		4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000	22,500	5,000	5,000	47,500	H - Capital Maintenance - Expense
		Total			5,000	47,000	22,500	5,000	5,000	84,500	
		4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent				35,000		35,000	H - Capital Maintenance - Expense
		4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	-	6,000	6,000	27,000	H - Capital Maintenance - Expense
		4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent		15,500				15,500	H - Capital Maintenance - Expense
		Total			7,500	23,000	-	41,000	6,000	77,500	
	499OE1399	Web Site Redesign and Upgrade		20,000					20,000	I - Equipment & Software - Expense	
	Total			20,000	-	-	-	-	20,000		
		Total Community Services		306,500	331,500	307,500	377,000	679,400	2,001,900		
Beaches		3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	15,000	-	6,000	6,000	6,000	33,000	H - Capital Maintenance - Expense
		3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	350,000	6,500	6,500	6,500	376,000	H - Capital Maintenance - Expense
		3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer		12,500	5,000	5,000	5,000	27,500	H - Capital Maintenance - Expense
		3972RS1701X	Playground Repairs - Beaches	Parks Superintendent	7,500					7,500	H - Capital Maintenance - Expense
		3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent					30,000	30,000	H - Capital Maintenance - Expense
		3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	55,000					55,000	H - Capital Maintenance - Expense
		Total			84,000	362,500	17,500	17,500	47,500	529,000	
Grand Total				1,623,900	1,363,500	1,215,000	1,264,500	1,669,400	7,136,300		

APPENDIX A

FY2022/23 FINAL BUDGET

BUDGET SUMMARIES

- District-wide Summaries
- General Fund
- Utility Fund
- Community Services Fund(s)
- Beach Fund
- Internal Services Funds
- Community Services Capital Fund (History Only)
- Beach Capital Fund (History Only)
- Community Services Debt Fund (History Only)
- Beach Debt Fund (History Only)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555	2,008,289	2,008,289
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595	2,092,885	2,092,885
Charges for Services	29,502,929	29,643,245	31,853,158	34,642,304	36,041,762	35,353,526
Facility Fees	6,740,884	6,537,640	6,088,940	6,318,470	6,249,244	6,249,540
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	95,294	65,800	65,800	139,875	139,875
Interfund Services	2,867,876	2,629,169	3,559,537	3,634,631	3,794,954	3,826,605
Central Services Revenue	1,367,400	-	-	-	-	-
Non Operating Income/Leases	116,041	363,709	118,130	118,130	118,130	129,074
Investment Earnings	885,434	107,275	171,575	105,948	105,948	105,948
Capital Grants	1,637,399	88,505	80,000	80,000	600,000	25,535,000
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	51,263,187	75,452,842
USES						
Salaries and Wages	13,289,741	13,040,045	15,073,364	17,204,580	17,803,921	17,719,331
Employee Fringe	4,902,940	5,057,955	6,175,958	6,691,294	7,152,650	7,218,710
Total Personnel Cost	18,192,682	18,098,000	21,249,322	23,895,874	24,956,571	24,938,041
Professional Services	902,836	1,129,315	726,324	723,124	682,800	702,800
Services and Supplies	8,581,258	7,586,475	11,125,715	10,957,230	11,806,132	11,894,506
Insurance	644,590	667,548	724,200	764,900	764,900	764,900
Utilities	2,266,707	2,183,288	2,449,822	2,368,485	2,515,493	2,515,493
Cost of Goods Sold	1,476,211	1,133,956	1,789,355	1,878,855	1,925,669	1,808,069
Central Services Cost	1,367,400	-	-	-	-	-
Defensible Space	195,752	200,000	200,000	200,000	200,000	200,000
Capital Improvements	7,064,611	6,594,946	16,764,695	10,955,700	19,787,700	44,748,400
Debt Service	1,026,471	1,022,293	1,036,054	1,040,387	1,040,362	1,040,362
Extraordinary	1,359,736	-	53,000	100,000	100,000	100,000
Transfers Out	5,831,684	-	386,629	-	100,000	-
TOTAL USES	48,909,937	38,615,820	56,505,115	52,884,555	63,879,626	88,712,570
SOURCES(USES)	3,776,281	4,333,961	(10,319,106)	(3,903,022)	(12,616,439)	(13,259,728)

GENERAL FUND

**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FY2022/23**

Overview

The General Fund covers the overall Management and Administration of the District. The General Fund staff includes Human Resources, Information Technology, Finance and Accounting, and the General Manager’s office. All Staff within the General Fund provide support services to the respective departments with the District as well as an outward presence, via a service desk, located within the Administrative offices located at 893 Southwood Boulevard. This office is opened to the public Monday through Thursday, 8:00am – 5:00pm, Friday 8:00am – 4:00pm. This office is closed on all observed holidays.

Services Provided

Frequency

Management and Administration:

District Governance and Communication	Daily
Senior Team	Weekly
Operating & Capital Projects Administration.....	Daily
Human Resources	Monday through Saturday
Human Resources (after hours).....	On-Call as needed
Payroll and Employee Benefits.....	Monday through Friday
Information Systems	24/7/365
Information Technology Support Services.....	Constant on-call or presence
Finance and Accounting.....	Monday through Friday
Risk Management & Insurance Coverage.....	Ongoing availability
Washoe County Marriage License Issuance	By appointment

Trustees and Audit Committee:

Governance & Public Meetings	Bi-Monthly Meetings Community Forums
Notices and Recordkeeping	As necessary for meetings
Ordinances, Resolutions, Policies, and Practices.....	Ongoing maintenance

Legal Compliance:

- Nevada Revised Statutes
- Nevada Administrative Code
- Federal and Nevada Labor Laws and Standards
- Federal and Nevada OSHA Standards
- Municipal Securities Rulemaking Board

Financial Highlights

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	5,233,745	4,023,209	3,918,240	4,117,002
<u>Uses</u>				
Personnel	2,880,277	3,005,449	3,481,581	4,279,462
Non Personnel	2,858,718	(82,649)	802,993	606,354
	<u>5,738,995</u>	<u>2,922,799</u>	<u>4,284,574</u>	<u>4,885,816</u>

Staffing (not including Trustees)

FTE's*	23.4	23.0	24.5	27.9
--------	------	------	------	------

<u>Service Measures</u>	<u>Budget FY2019-20</u>	<u>Budget FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.74	13.11	13.28	12.96
Overhead Ratio (General Fund to District Wide Operating Expenses "Central Services Overhead Rate")	5.6%	6.0%	6.2%	6.0%

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Assess how services are impacted by recruitment challenges based on the current hiring environment and develop strategies to limit these impacts.
- Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
- Implement transition to new Tyler/Munis enterprise financial system to enhance management and oversight of internal controls, District finances, improve workflow process and strengthen internal controls.
- Provide informative and timely releases of information to our parcel owners and customers.
- Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to the District
- Continue to work with the General Manager's Ordinance 7 Committee and the Board of Trustees to make formal revisions
- Update process to administer requests for public records while ensuring compliance with the Nevada Public Records Act

FY 2022-23 Budget Highlights

Staffing – The FY22/23 budget reflects an increase in full-time equivalent positions related to:

- Reclassification of the District Clerk position to new Director of Administrative Services
- Increasing the Deputy District Clerk position to full-time District Clerk position (0.4 FTE)
- Addition of a new Purchasing and Contracts Administrator position
- Re-classification and addition of 0.4 positions supporting Information Technology
- Re-allocation and upgraded Revenue Manager position (1.0 FTE) to the General Fund (with costs allocated through the Central Services Cost Allocation Plan), and
- Re-allocation of 10% of the Engineering Manager position to the General Fund to support work on special projects.

Professional Services – Funding is included in the FY22/23 budget to support:

- External administration of public records request, and
- Expanded scope of independent audit, as recommended by the Audit Committee.

Contingency Funding – The budget again includes a contingency appropriation of \$100,000 within the District General Manager's budget. This is intended to cover unexpected needs and will be exercised consistent with Board Policy 3.1.0. This contingency provides flexibility to address needs, as appropriate, without requiring a formal General Fund budget augmentation.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline Budget FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555	2,008,289	2,008,289
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595	2,092,885	2,092,885
Charges for Services	952	162	2,400	2,520	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	13,308
Proceeds from Capital Asset Dispositions	(10,079)	-	-	-	-	-
TOTAL SOURCES	5,233,745	4,023,209	3,918,240	4,019,978	4,117,002	4,117,002
USES						
Salaries and Wages	1,976,630	2,047,726	2,327,299	2,600,512	2,831,440	2,842,293
Employee Fringe	903,646	957,723	1,154,282	1,246,483	1,419,834	1,437,169
Total Personnel Cost	2,880,277	3,005,449	3,481,581	3,846,995	4,251,274	4,279,462
Professional Services	294,601	285,670	472,799	472,799	441,475	461,475
Services and Supplies	472,959	440,793	1,331,733	1,216,609	1,124,677	1,124,356
Insurance	48,241	51,394	55,000	57,900	57,900	57,900
Utilities	103,758	109,363	108,000	116,055	117,212	117,212
Central Services Cost	-	(1,335,748)	(1,546,624)	(1,748,196)	(1,859,661)	(1,887,589)
Capital Improvements	279,424	365,878	329,085	454,000	418,000	633,000
Extraordinary	1,359,736	-	53,000	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	4,885,816
SOURCES(USES)	(505,250)	1,100,409	(366,334)	(496,184)	(633,875)	(768,814)

UTILITY FUND

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2022/23**

Overview

The Incline Village General Improvement District Public Works Department provides water and sewer services to Incline Village and Crystal Bay, Engineering services for all District Capital and Maintenance Projects, Fleet Maintenance for Public Works, Community Services and Administration and management of the Solid Waste Franchise.

Public Works staff takes the responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our well maintained infrastructure and excellent customer service through the highly skilled staff, and also by our strong financial position.

Budget/Staffing Summary

The Utility Fund supports 40.2 full-time positions to perform all the assigned tasks required to meet District Strategic Plan Initiatives, regulatory requirements and service levels. In FY 21-22 a Utilities Management Review and Asset Assessment was performed by Raftelis. Several gaps in staffing levels were identified by Raftelis and staff has identified positions that will fill these voids. The following positions are proposed within the preliminary FY 22-23 budget: Administrative Services Supervisor and Senior Electrician. Two additional positions were recommended, but consideration of those has been deferred to a future budget year.

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	12,888,507	12,751,219	13,143,076	14,568,081
<u>Uses</u>				
Personnel	4,151,482	4,201,417	4,723,960	5,653,680
Non Personnel	6,148,314	7,422,250	12,344,115	21,980,765
	10,299,797	11,623,667	17,068,075	27,634,445
<u>Staffing</u>				
FTE's*	34.2	35.2	37.5	40.2

*Based on budget

Division Highlights – Service Levels

Water and Sewer Services

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations.

Water System

- Ultraviolet & Ozone Water Treatment Plant is able to treat up to 8.5 million gallons daily
- 100 Miles of Water Mains between 4” to 24”
- 753 Fire Hydrants, 12 IVGID Fire Hydrants, and 106 Private Fire Hydrants
- 2,031 Gate Valves
- 13 Water Tanks with 7 Million Gallons of Storage
- 13 Water Pumping Stations with 26 Pressure Zones
- Service connections to over 4,440 Water Meters

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2022/23**

Sewer System

105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6” to 24”
1,926 Sewer Manholes
20 Sewer Pump Stations
Wastewater treatment plant with up to 2.1 million gallons daily treatment capacity
20 Miles of Effluent Pipeline to Carson Valley
A 900-acre wetland site located in the Carson Valley for effluent water

The District has a comprehensive preventative maintenance program as part of its asset management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Water and Sewer Service Measures

The District reads over 4,440 water meters and prepares utility bills monthly for the following customer statistics.

<u>Measure</u>	<u>2019-20 Budget</u>	<u>2020-21 Budget</u>	<u>2021-22 Planned</u>	<u>2022-23 Proposed</u>
Water Users	8,105	8,097	8,105	8,110
Sewer Users	8,016	8,007	8,016	8,020
Water Accounts Billed	4,269	4,272	4,269	4,274
Sewer Accounts Billed	4,180	4,182	4,180	4,184
Water Production (million gallons)	900	900	937	940
Sewer Production (million gallons)	380	370	331	335

Waste Not

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources and oversight of the Waste Management hauling contract. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not provides management of the Tahoe Water Suppliers Association and IVGID is the home agency.

Waste Not operates the Household Hazardous Waste (HHW) Services through appointments one day a week from mid-March to mid-November. The electronic waste (E-waste) drop-off site at Public Works is operated concurrently on the same day as the HHW weekly drop off. Solid waste field response services will continue contract services with Clean Tahoe in the amount of \$40,000 to maintain strong compliance with IVGID Ordinance 1. Bear Smart Incline Village outreach services will continue to be managed by Waste Not staff.

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2022/23**

Strategic Plan Initiatives

- Use findings from Utility Management and Asset Assessment Study and the Moss Adams Reports, and analyze recommendations to bring forward changes that provide benefit to the District
- Complete Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements
- Work with CMAR and design consultants to finalize design and begin construction of the Effluent Pond Lining and Pipeline Projects.
- Create and implement a District Project Manager position in the Engineering Division of Public Works

FY2022-23 Budget Highlights

Utility Revenues -

A rate study has been performed by an outside rate consultant recommending a revenue increase of 16% for water and 13.5% for sewer in FY 22-23. The Board of Trustees approved a rate increase to support this revenue need at their meeting of April 27, 2022.

Staffing

The Utility fund FY2022/23 budget provides funding to support 40.2 FTE positions, reflecting an increase of 2.7 FTE from the current FY2021/22 budget. These include:

- Addition of an Administrative Services Supervisor
- Addition of a Senior Electrician
- Re-allocation of Engineering Manager and PW Contracts Administrator II to the Compliance program

Operations and Maintenance

- The FY22/23 budget includes funding to operations and maintenance activities, adjusted for inflationary costs for supplies, services and chemicals.
- Funds were added to replace the media of the odor scrubbers at the WRRF which is required every 5 years.

Capital

Significant projects included in the FY22/23 capital budget include:

- Funding for year-one construction of the Effluent Pipeline Project
- Funding for construction of the Effluent Storage Project
- Funding is provided to develop a comprehensive Utility Master Plan.
- Funding for Crystal Peak water main replacement

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	8,939,625	12,711,165	12,796,676	14,627,234	14,652,729	14,289,893
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
Interfund Services	60,773	119,895	241,400	241,400	236,500	236,500
TOTAL OPERATING INCOME	9,000,398	12,870,918	13,069,076	14,899,634	14,889,229	14,526,393
OPERATING EXPENSE						
Salaries and Wages	2,005,077	2,844,275	3,079,621	3,520,950	3,739,248	3,762,672
Employee Fringe	942,300	1,357,142	1,644,339	1,748,682	1,866,334	1,891,008
Total Personnel Cost	2,947,376	4,201,417	4,723,960	5,269,632	5,605,582	5,653,680
Professional Services	73,743	227,259	182,050	182,050	167,050	167,050
Services and Supplies	1,084,400	2,030,188	2,754,235	2,821,770	3,620,999	3,733,100
Insurance	92,857	197,331	211,000	221,900	221,900	221,900
Utilities	1,077,337	815,167	933,004	904,140	958,691	958,691
Cost of Goods Sold	-	7,125	-	-	-	-
Central Services Cost	277,200	356,440	447,540	483,842	551,278	568,189
Defensible Space	-	100,000	100,000	100,000	100,000	100,000
Depreciation	2,565,241	3,264,581	3,682,900	3,188,160	3,188,160	3,188,160
TOTAL OPERATING EXPENSE	8,118,154	11,199,509	13,034,689	13,171,494	14,413,660	14,590,770
NET INCOME (EXPENSE)	882,244	1,671,409	34,387	1,728,140	475,568	(64,377)
NON OPERATING INCOME						
Investment Earnings	86,010	33,681	74,000	41,688	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	41,688
NON OPERATING EXPENSE						
Debt Service Interest	168,742	96,914	89,291	73,728	73,728	73,728
TOTAL NON OPERATING EXPENSE	168,742	96,914	89,291	73,728	73,728	73,728
INCOME(EXPENSE) BEFORE TRANSFERS	1,651,321	1,454,797	19,096	1,696,100	443,528	(96,417)
TRANSFERS						
Transfers Out	39	-	-	-	-	-
TOTAL TRANSFERS	(39)	-	-	-	-	-
CHANGE IN NET POSITION	1,651,282	1,454,797	19,096	1,696,100	443,528	(96,417)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234	14,652,729	14,289,893
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
Interfund Services	167,499	119,895	241,400	241,400	236,500	236,500
Investment Earnings	298,225	33,681	74,000	41,688	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	14,568,081
USES						
Salaries and Wages	2,869,748	2,844,275	3,079,621	3,520,950	3,739,248	3,762,672
Employee Fringe	1,281,735	1,357,142	1,644,339	1,748,682	1,866,334	1,891,008
Total Personnel Cost	4,151,482	4,201,417	4,723,960	5,269,632	5,605,582	5,653,680
Professional Services	221,815	227,259	182,050	182,050	167,050	167,050
Services and Supplies	2,110,209	2,030,188	2,754,235	2,821,770	3,620,999	3,733,100
Insurance	185,410	197,331	211,000	221,900	221,900	221,900
Utilities	894,515	815,167	933,004	904,140	958,691	958,691
Cost of Goods Sold	4,815	7,125	-	-	-	-
Central Services Cost	353,700	356,440	447,540	483,842	551,278	568,189
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Capital Improvements	1,644,147	3,053,119	7,073,157	4,353,500	15,683,500	15,588,700
Debt Service	635,827	635,620	643,129	643,135	643,135	643,135
Transfers Out	-	-	-	-	-	-
TOTAL USES	10,299,797	11,623,667	17,068,075	14,979,969	27,552,135	27,634,445
SOURCES(USES)	2,588,710	1,127,552	(3,924,999)	(38,647)	(12,621,219)	(13,066,364)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	3,985,311	5,270,749	5,157,799	6,254,357	6,255,297	5,957,177
Interfund Services	60,773	119,895	241,400	241,400	236,500	236,500
TOTAL OPERATING INCOME	4,046,084	5,390,644	5,399,199	6,495,757	6,491,797	6,193,677
OPERATING EXPENSE						
Salaries and Wages	791,860	1,307,423	1,361,416	1,573,604	1,609,679	1,615,656
Employee Fringe	374,947	628,998	725,891	792,681	818,135	828,765
Total Personnel Cost	1,166,807	1,936,421	2,087,307	2,366,285	2,427,814	2,444,421
Professional Services	6,235	142,668	87,850	87,850	80,350	80,350
Services and Supplies	376,585	1,056,860	1,573,575	1,642,385	2,275,179	2,261,988
Insurance	43,976	108,422	115,900	121,900	121,900	121,900
Utilities	589,347	424,962	464,566	469,795	474,748	474,748
Cost of Goods Sold	-	7,125	-	-	-	-
Central Services Cost	135,624	175,220	214,819	239,636	264,613	272,731
Defensible Space	-	50,000	50,000	50,000	50,000	50,000
Depreciation	1,291,880	1,716,753	1,806,300	1,647,384	1,647,384	1,647,384
TOTAL OPERATING EXPENSE	3,610,454	5,618,430	6,400,317	6,625,235	7,341,988	7,353,522
NET INCOME (EXPENSE)	435,629	(227,786)	(1,001,118)	(129,478)	(850,191)	(1,159,845)
NON OPERATING INCOME						
Investment Earnings	43,005	665	1,500	20,844	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	20,844
NON OPERATING EXPENSE						
Debt Service Interest	54,914	60,716	57,431	50,732	50,732	50,732
TOTAL NON OPERATING EXPENSE	54,914	60,716	57,431	50,732	50,732	50,732
INCOME(EXPENSE) BEFORE TRANSFERS	424,101	(271,677)	(1,057,049)	(159,366)	(880,079)	(1,189,733)
TRANSFERS						
Transfers Out	(134,152)	(194,622)	(164,808)	(164,808)	(610,479)	(614,135)
TOTAL TRANSFERS	134,152	194,622	164,808	164,808	610,479	614,135
CHANGE IN NET POSITION	558,254	(77,055)	(892,241)	5,442	(269,600)	(575,598)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	5,003,461	5,270,749	5,157,799	6,254,357	6,255,297	5,957,177
Interfund Services	167,499	119,895	241,400	241,400	236,500	236,500
Investment Earnings	4,002	665	1,500	20,844	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	6,214,521
USES						
Salaries and Wages	1,320,915	1,307,423	1,361,416	1,573,604	1,609,679	1,615,656
Employee Fringe	588,688	628,998	725,891	792,681	818,135	828,765
Total Personnel Cost	1,909,603	1,936,421	2,087,307	2,366,285	2,427,814	2,444,421
Professional Services	43,630	142,668	87,850	87,850	80,350	80,350
Services and Supplies	1,067,053	1,056,860	1,573,575	1,642,385	2,275,179	2,261,988
Insurance	101,893	108,422	115,900	121,900	121,900	121,900
Utilities	444,195	424,962	464,566	469,795	474,748	474,748
Cost of Goods Sold	4,815	7,125	-	-	-	-
Central Services Cost	173,850	175,220	214,819	239,636	264,613	272,731
Defensible Space	48,938	50,000	50,000	50,000	50,000	50,000
Capital Improvements	828,016	942,917	1,691,422	1,823,500	1,764,250	1,766,850
Debt Service	303,866	303,780	307,019	307,020	307,020	307,020
Transfers Out	(174,632)	(194,622)	(164,808)	(164,808)	(610,479)	(614,135)
TOTAL USES	4,751,228	4,953,753	6,427,650	6,943,563	7,155,395	7,165,873
SOURCES(USES)	437,229	453,716	(1,026,951)	(426,962)	(642,754)	(951,352)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	4,517,928	6,934,096	7,166,372	7,882,371	7,881,431	7,816,716
TOTAL OPERATING INCOME	4,517,928	6,934,096	7,166,372	7,882,371	7,881,431	7,816,716
OPERATING EXPENSE						
Salaries and Wages	1,081,118	1,372,416	1,542,836	1,750,904	1,894,750	1,907,639
Employee Fringe	511,104	650,301	828,195	859,076	939,774	952,450
Total Personnel Cost	1,592,223	2,022,717	2,371,031	2,609,980	2,834,524	2,860,089
Professional Services	67,410	65,954	94,200	94,200	86,700	86,700
Services and Supplies	465,436	803,209	946,384	933,525	1,115,950	1,241,186
Insurance	48,881	88,909	95,100	100,000	100,000	100,000
Utilities	487,189	388,276	466,188	432,340	481,963	481,963
Central Services Cost	135,624	175,220	201,393	216,144	248,075	255,685
Defensible Space	-	50,000	50,000	50,000	50,000	50,000
Depreciation	1,273,361	1,547,828	1,876,600	1,540,776	1,540,776	1,540,776
TOTAL OPERATING EXPENSE	4,070,123	5,142,113	6,100,896	5,976,965	6,457,988	6,616,399
NET INCOME (EXPENSE)	447,805	1,791,983	1,065,476	1,905,406	1,423,443	1,200,317
NON OPERATING INCOME						
Investment Earnings	43,005	33,016	72,500	20,844	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	20,844
NON OPERATING EXPENSE						
Debt Service Interest	113,829	36,198	31,860	22,996	22,996	22,996
TOTAL NON OPERATING EXPENSE	113,829	36,198	31,860	22,996	22,996	22,996
INCOME(EXPENSE) BEFORE TRANSFERS	1,228,410	1,619,262	1,106,116	1,903,254	1,421,291	1,198,165
TRANSFERS						
Transfers Out	134,192	194,622	164,808	164,808	610,479	614,135
TOTAL TRANSFERS	(134,192)	(194,622)	(164,808)	(164,808)	(610,479)	(614,135)
CHANGE IN NET POSITION	1,094,219	1,424,639	941,308	1,738,446	810,813	584,030

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	6,926,282	6,934,096	7,166,372	7,882,371	7,881,431	7,816,716
Investment Earnings	294,224	33,016	72,500	20,844	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	7,837,560
USES						
Salaries and Wages	1,363,014	1,372,416	1,542,836	1,750,904	1,894,750	1,907,639
Employee Fringe	614,060	650,301	828,195	859,076	939,774	952,450
Total Personnel Cost	1,977,074	2,022,717	2,371,031	2,609,980	2,834,524	2,860,089
Professional Services	178,185	65,954	94,200	94,200	86,700	86,700
Services and Supplies	895,625	803,209	946,384	933,525	1,115,950	1,241,186
Insurance	83,517	88,909	95,100	100,000	100,000	100,000
Utilities	448,426	388,276	466,188	432,340	481,963	481,963
Central Services Cost	173,850	175,220	201,393	216,144	248,075	255,685
Defensible Space	48,938	50,000	50,000	50,000	50,000	50,000
Capital Improvements	816,131	2,110,202	5,381,735	2,530,000	13,919,250	13,821,850
Debt Service	331,961	331,840	336,110	336,115	336,115	336,115
Transfers Out	174,632	194,622	164,808	164,808	610,479	614,135
TOTAL USES	5,128,338	6,230,949	10,106,949	7,467,112	19,783,056	19,847,723
SOURCES(USES)	2,104,488	566,623	(2,868,077)	436,103	(11,880,780)	(12,010,163)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	359,051	360,797	338,000	356,000	356,000	356,000
TOTAL OPERATING INCOME	359,051	360,797	338,000	356,000	356,000	356,000
OPERATING EXPENSE						
Salaries and Wages	98,875	112,177	118,268	132,385	198,597	202,164
Employee Fringe	40,837	51,129	59,287	63,738	83,593	84,670
Total Personnel Cost	139,713	163,306	177,555	196,123	282,190	286,834
Professional Services	99	-	-	-	-	-
Services and Supplies	219,629	88,542	153,575	161,240	160,270	160,326
Utilities	801	1,737	1,710	1,805	1,780	1,780
Central Services Cost	-	-	22,377	18,622	27,564	28,409
TOTAL OPERATING EXPENSE	360,242	253,585	355,217	377,790	471,804	477,349
NET INCOME (EXPENSE)	(1,191)	107,212	(17,217)	(21,790)	(115,804)	(121,349)
NON OPERATING INCOME						
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	(1,191)	107,212	(17,217)	(21,790)	(115,804)	(121,349)
TRANSFERS						
CHANGE IN NET POSITION	(1,191)	107,212	(17,217)	(21,790)	(115,804)	(121,349)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	326,920	360,797	338,000	356,000	356,000	356,000
TOTAL SOURCES	326,920	360,797	338,000	356,000	356,000	356,000
USES						
Salaries and Wages	133,912	112,177	118,268	132,385	198,597	202,164
Employee Fringe	54,347	51,129	59,287	63,738	83,593	84,670
Total Personnel Cost	188,259	163,306	177,555	196,123	282,190	286,834
Services and Supplies	89,886	88,542	153,575	161,240	160,270	160,326
Utilities	1,703	1,737	1,710	1,805	1,780	1,780
Central Services Cost	-	-	22,377	18,622	27,564	28,409
TOTAL USES	279,848	253,585	355,217	377,790	471,804	477,349
SOURCES(USES)	47,072	107,212	(17,217)	(21,790)	(115,804)	(121,349)

**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 - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	77,335	145,523	134,505	134,505	160,000	160,000
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
TOTAL OPERATING INCOME	77,335	185,380	165,505	165,505	160,000	160,000
OPERATING EXPENSE						
Salaries and Wages	33,222	52,258	57,100	64,057	36,222	37,213
Employee Fringe	15,411	26,714	30,967	33,186	24,832	25,123
Total Personnel Cost	48,633	78,973	88,067	97,243	61,054	62,336
Professional Services	-	18,637	-	-	-	-
Services and Supplies	22,749	81,578	80,700	84,620	69,600	69,600
Utilities	-	192	540	200	200	200
Central Services Cost	5,952	6,000	8,951	9,440	11,026	11,364
TOTAL OPERATING EXPENSE	77,335	185,380	178,258	191,503	141,880	143,500
NET INCOME (EXPENSE)	-	-	(12,753)	(25,998)	18,120	16,500
NON OPERATING INCOME						
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	-	-	(12,753)	(25,998)	18,120	16,500
TRANSFERS						
CHANGE IN NET POSITION	-	-	(12,753)	(25,998)	18,120	16,500

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	140,304	145,523	134,505	134,505	160,000	160,000
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
TOTAL SOURCES	140,304	185,380	165,505	165,505	160,000	160,000
USES						
Salaries and Wages	51,907	52,258	57,100	64,057	36,222	37,213
Employee Fringe	24,640	26,714	30,967	33,186	24,832	25,123
Total Personnel Cost	76,547	78,973	88,067	97,243	61,054	62,336
Professional Services	-	18,637	-	-	-	-
Services and Supplies	57,644	81,578	80,700	84,620	69,600	69,600
Utilities	192	192	540	200	200	200
Central Services Cost	6,000	6,000	8,951	9,440	11,026	11,364
TOTAL USES	140,383	185,380	178,258	191,503	141,880	143,500
SOURCES(USES)	(79)	-	(12,753)	(25,998)	18,120	16,500

COMMUNITY SERVICES FUND

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 - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455	20,437,223	20,437,223
Facility Fees	5,774,067	1,735,612	820,300	4,923,830	3,692,404	3,692,700
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800	139,875	139,875
Interfund Services	76,558	91,769	99,911	104,900	123,002	123,002
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,128,693	24,151,085	24,404,604	24,404,900
OPERATING EXPENSE						
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,363,486	8,523,330	8,525,014
Employee Fringe	1,883,703	1,942,752	2,379,777	2,611,537	2,777,640	2,819,953
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,975,023	11,300,970	11,344,967
Professional Services	380,719	35,770	44,625	41,425	41,425	41,425
Services and Supplies	4,802,036	3,625,079	5,290,380	5,243,696	5,408,856	5,485,729
Insurance	367,719	367,254	403,100	427,200	427,200	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315	1,300,863	1,300,863
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330	1,808,069	1,808,069
Central Services Cost	903,200	882,970	980,404	1,124,726	1,171,020	1,178,206
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Depreciation	2,938,157	2,916,601	3,415,427	2,711,640	2,711,592	2,711,592
TOTAL OPERATING EXPENSE	20,189,368	18,205,789	22,873,833	23,613,355	24,269,995	24,398,051
NET INCOME (EXPENSE)	1,198,929	(231,899)	(3,745,140)	537,730	134,609	6,849
NON OPERATING INCOME						
Non Operating Leases	116,041	119,697	118,130	118,130	118,130	129,074
Investment Earnings	126,143	4,472	26,250	40,008	40,008	40,008
Capital Grants	-	-	80,000	80,000	600,000	25,535,000
Proceeds from Capital Asset Dispositions	270,761	(28,518)	-	-	-	-
TOTAL NON OPERATING INCOME	512,945	95,650	224,380	238,138	758,138	25,704,082
NON OPERATING EXPENSE						
Debt Service Interest	-	(2,728)	14,715	6,182	6,157	6,157
TOTAL NON OPERATING EXPENSE	-	(2,728)	14,715	6,182	6,157	6,157
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(133,520)	(3,535,475)	769,686	886,590	25,704,774
TRANSFERS						
Transfers In	241,875	-	386,629	-	100,000	-
Transfers Out	5,443,385	-	386,629	-	-	-
TOTAL TRANSFERS	(5,201,510)	-	-	-	100,000	-
CHANGE IN NET POSITION	(3,489,636)	(133,520)	(3,535,475)	769,686	986,590	25,704,774

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455	20,437,223	20,437,223
Facility Fees	5,774,067	1,735,612	820,300	4,923,830	3,692,404	3,692,700
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800	139,875	139,875
Interfund Services	76,558	91,769	99,911	104,900	123,002	123,002
Non Operating Leases	116,041	119,697	118,130	118,130	118,130	129,074
Investment Earnings	126,143	4,472	26,250	40,008	40,008	40,008
Capital Grants	-	-	80,000	80,000	600,000	25,535,000
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	50,108,982
USES						
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,363,486	8,523,330	8,525,014
Employee Fringe	1,883,703	1,942,752	2,379,777	2,611,537	2,777,640	2,819,953
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,975,023	11,300,970	11,344,967
Professional Services	380,719	35,770	44,625	41,425	41,425	41,425
Services and Supplies	4,802,036	3,625,079	5,290,380	5,243,696	5,408,856	5,485,729
Insurance	367,719	367,254	403,100	427,200	427,200	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315	1,300,863	1,300,863
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330	1,808,069	1,808,069
Central Services Cost	903,200	882,970	980,404	1,124,726	1,171,020	1,178,206
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Capital Improvements	-	-	5,631,814	5,935,700	3,201,200	28,041,700
Debt Service	-	(2,728)	386,629	390,887	390,862	390,862
Transfers Out	5,443,385	-	386,629	-	-	-
TOTAL USES	22,694,596	15,286,460	25,863,478	27,228,302	25,150,465	50,119,021
SOURCES(USES)	(551,479)	2,783,081	(6,123,776)	(2,839,079)	112,277	(10,039)

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2022/23**

Overview

The Championship Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Championship course
- Driving Range with 28 hitting bays
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grille which mainly operates for lunch 11am to 3pm and from 3pm to 7pm, service is mostly appetizers and Happy Hour Menu
- Lower Snack Bar
- On-course Beverage Cart Service
- Golf course and Chateau open from mid-May to mid-October

Budget/Staffing Summary

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as the last few years.

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
<u>Sources</u>	4,219,420	3,262,146	3,520,218	4,296,325
<u>Uses</u>				
Personnel	1,933,504	1,520,615	1,724,425	1,992,829
Non Personnel	3,211,949	1,820,679	3,393,338	2,769,072
	5,145,453	3,341,294	5,117,763	4,761,901
<u>Staffing</u>				
FTE's*	43.9	30.2	31.4	31.3

*Based on budget

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
<u>Golf Season</u>				
Opening Date*	5/17/2019	5/18/2020	5/17/2021	5/13/2022
Closing Date*	10/20/2019	10/18/2020	10/17/2021	10/16/2022
Total Rounds Played	21,450	24,650	24,632	24,632

*Based on calendar year

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2022/23**

<u>Green Fee Breakdown by Play Type</u>	<u>2022 Season Projected</u>		<u>12 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	34%	8,292	31%	7,057
Play Pass	36%	8,880	30%	6,723
Non-Picture Pass	18%	4,433	22%	5,033
Guest	10%	2,415	10%	2,335
Other	2%	612	6%	1,414
Total	100%	24,632	100%	22,562

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District’s venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

FY2022/23 Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) have been increased by an average of 7%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Same budgeted rounds as 2021/2022, which is an increase of 10% over last year’s actuals
- Food and Beverage revenue is based on 12% increase over 2021/2022 budgeted.
- Merchandise Sales projected at a 5% increase over 2021/2022 budgeted.

Staffing – The budget reflects 31.1 positions, essentially unchanged from FY2021/22.

- Personnel costs increased 14% due to cost-of-living adjustments per labor agreements and hourly rates to remain competitive within the regional market.

Operations and Maintenance

- Overall 10% projected increase for operating expenses
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

Capital

- Capital expenditures include funding to replace Bar Carts, Fairway Mower and Maintenance Vehicles

Note: Replacement fleet of electric golf carts ordered in November 2021 are not anticipated to be delivered until Fall 2022.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560	3,778,822	3,778,822
Facility Fees	171,994	33,019	-	-	520,251	520,251
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,334,825	3,501,560	4,299,073	4,299,073
OPERATING EXPENSE						
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,517,923	1,528,829	1,535,541
Employee Fringe	421,675	349,938	392,310	427,536	445,016	457,288
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,945,459	1,973,845	1,992,829
Professional Services	6,010	6,403	7,980	6,380	6,380	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235	1,007,515	1,061,193
Insurance	68,363	72,765	77,800	81,800	81,800	81,800
Utilities	244,614	227,960	231,740	254,680	252,595	252,595
Cost of Goods Sold	913,275	491,861	563,440	591,625	615,505	615,505
Central Services Cost	236,800	225,626	206,865	225,776	231,806	231,348
Depreciation	676,015	661,006	736,980	623,292	623,292	623,292
TOTAL OPERATING EXPENSE	5,198,267	4,003,512	4,527,682	4,779,247	4,792,738	4,864,942
NET INCOME (EXPENSE)	(989,178)	(755,542)	(1,192,857)	(1,277,687)	(493,665)	(565,869)
NON OPERATING INCOME						
Investment Earnings	-	-	-	(2,748)	(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)	(2,748)
NON OPERATING EXPENSE						
Debt Service Interest	-	(1,213)	6,124	2,055	2,055	2,055
TOTAL NON OPERATING EXPENSE	-	(1,213)	6,124	2,055	2,055	2,055
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(740,154)	(1,198,981)	(1,282,490)	(498,468)	(570,672)
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)	(570,672)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560	3,778,822	3,778,822
Facility Fees	171,994	33,019	-	-	520,251	520,251
Investment Earnings	-	-	-	(2,748)	(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	4,296,325
USES						
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,517,923	1,528,829	1,535,541
Employee Fringe	421,675	349,938	392,310	427,536	445,016	457,288
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,945,459	1,973,845	1,992,829
Professional Services	6,010	6,403	7,980	6,380	6,380	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235	1,007,515	1,061,193
Insurance	68,363	72,765	77,800	81,800	81,800	81,800
Utilities	244,614	227,960	231,740	254,680	252,595	252,595
Cost of Goods Sold	913,275	491,861	563,440	591,625	615,505	615,505
Central Services Cost	236,800	225,626	206,865	225,776	231,806	231,348
Capital Improvements	-	-	1,143,542	206,700	334,700	334,700
Debt Service	-	(1,213)	183,519	185,551	185,551	185,551
Transfers Out	623,201	-	-	-	-	-
TOTAL USES	5,145,453	3,341,294	5,117,763	4,548,206	4,689,697	4,761,901
SOURCES(USES)	(926,034)	(79,148)	(1,597,545)	(1,049,394)	(393,372)	(465,576)

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2022/23**

Overview

The Mountain Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Executive course
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grill with limited menu
- Golf course and Grill open from Late-May to Early-October

Budget/Staffing Summary

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as 2019, which was the last year of Non-COVID restrictions.

Financial Highlights

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Sources</u>	1,336,679	1,066,090	983,711	2,185,453
<u>Uses</u>				
Personnel	416,974	459,232	586,929	663,122
Non Personnel	2,301,217	554,768	1,360,577	1,832,082
Total Uses	2,718,191	1,013,999	1,947,506	2,495,204

Staffing

FTE's*	11.6	10.9	12.0	11.6
--------	------	------	------	------

*Based on budget

Service Measures

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Golf Season</u>				
Opening Date*	5/28/2019	5/25/2020	5/24/2021	5/20/2022
Closing Date*	9/15/2019	10/11/2020	10/14/2021	10/9/2022
Total Rounds Played	15,759	18,690	18,920	18,920

*Based on calendar year

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2022/23**

<u>Green Fee Breakdown by Play Type</u>	<u>2022 Season Projected</u>		<u>12 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	41%	7,689	40%	6,158
Play Pass	18%	3,493	12%	1,853
Non-Picture Pass	27%	5,140	30%	4,662
Guest	10%	1,885	10%	1,495
Other	4%	713	7%	1,131
Total	100%	18,920	100%	15,299

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District’s venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities
- Complete the design and begin construction of the Mountain Golf Course Path Project

FY2022/23 Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) have been increased by an average of 7% increase, and have been evaluated in relation to Board-approved cost-recovery targets.
- Same budgeted rounds as 2021/2022, which is an increase of 12% over last year’s actuals
- Food and Beverage revenue is based on 11% increase over 2021-2022 budgeted.
- Merchandise Sales projected at a 5% increase

Staffing - The budget reflects 11.6 positions, essentially unchanged from FY2021/22

- Personnel costs increased 12.7% due to cost-of-living adjustments per labor agreements and hourly rates to remain competitive within the regional market.

Operations and Maintenance

- Overall 5% projected increase for operations and maintenance expenses
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

Capital

- Capital expenditures include funding for Phase II of Cart Path Replacement Project

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	724,464	809,745	942,821	989,975	1,004,338	1,004,338
Facility Fees	327,607	222,882	-	-	1,139,874	1,139,874
TOTAL OPERATING INCOME	1,052,070	1,032,627	942,821	989,975	2,144,212	2,144,212
OPERATING EXPENSE						
Salaries and Wages	320,393	346,777	454,601	518,165	502,837	500,207
Employee Fringe	96,581	112,455	132,328	143,561	161,177	162,915
Total Personnel Cost	416,974	459,232	586,929	661,726	664,014	663,122
Professional Services	7,025	2,296	4,170	2,570	2,570	2,570
Services and Supplies	483,269	333,305	373,994	375,045	380,666	381,890
Insurance	15,687	16,725	17,900	18,800	18,800	18,800
Utilities	83,695	84,117	89,300	99,340	98,346	98,346
Cost of Goods Sold	64,580	61,792	105,100	110,355	113,366	113,366
Central Services Cost	54,000	56,533	72,390	74,191	76,863	77,236
Depreciation	156,361	204,637	220,247	198,528	198,528	198,528
TOTAL OPERATING EXPENSE	1,281,591	1,218,637	1,470,030	1,540,555	1,553,153	1,553,858
NET INCOME (EXPENSE)	(229,521)	(186,010)	(527,209)	(550,580)	591,059	590,354
NON OPERATING INCOME						
Non Operating Leases	40,256	41,464	40,890	40,890	40,890	43,989
Investment Earnings	-	-	-	(2,748)	(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	41,241
NON OPERATING EXPENSE						
Debt Service Interest	-	-	1,874	1,874	1,874	1,874
TOTAL NON OPERATING EXPENSE	-	-	1,874	1,874	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(152,547)	(488,193)	(514,312)	627,327	629,721
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	629,721

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	724,464	809,745	942,821	989,975	1,004,338	1,004,338
Facility Fees	327,607	222,882	-	-	1,139,874	1,139,874
Non Operating Leases	40,256	41,464	40,890	40,890	40,890	43,989
Investment Earnings	-	-	-	(2,748)	(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	2,185,453
USES						
Salaries and Wages	320,393	346,777	454,601	518,165	502,837	500,207
Employee Fringe	96,581	112,455	132,328	143,561	161,177	162,915
Total Personnel Cost	416,974	459,232	586,929	661,726	664,014	663,122
Professional Services	7,025	2,296	4,170	2,570	2,570	2,570
Services and Supplies	483,269	333,305	373,994	375,045	380,666	381,890
Insurance	15,687	16,725	17,900	18,800	18,800	18,800
Utilities	83,695	84,117	89,300	99,340	98,346	98,346
Cost of Goods Sold	64,580	61,792	105,100	110,355	113,366	113,366
Central Services Cost	54,000	56,533	72,390	74,191	76,863	77,236
Capital Improvements	-	-	695,849	600,000	1,138,000	1,138,000
Debt Service	-	-	1,874	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	2,495,204
SOURCES(USES)	(1,381,513)	52,090	(963,795)	(915,784)	(312,145)	(309,751)

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

Overview

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programming and Trustee meetings or general administration that represents four hundred and nine (409) of the expected five hundred and two (502) events.

Services Provided

Primary schedule of events June to October, both venues are available indoors year round.

Venues

Indoor meeting space	Movies
Ballroom space	Card games
Wedding ceremonies indoors and outdoors	Corporate Events
Family gathering areas	School programs
Operating location for the Championship Golf Course	Employee Meetings
Event space for golf groups local and destinations	Non-profit Events
Meeting locations for Community Programming	Senior Events
Board of Trustees meetings and events	Youth Programs
Conference services	Team Building
Celebrations of Life	

Services Provided

WEDDING AND EVENT SALES	WEDDINGS	COMMUNITY EVENTS
Lead generation	Yes	Yes
Respond to all inquiries	Yes	Yes
Venue tours	Yes	Yes
Discuss options regarding events-proposals	Yes	Yes
Keep event calendar current	Yes	Yes
Follow up with potential clients	Yes	Yes
Contract negotiations	Yes	Yes
Collect monies	Yes	Yes
Maintain contact with clients throughout planning	Yes	Yes
Maintains role as a liaison for client	Yes	Yes
Event Planning- wine, menus, timelines, floorplans	Yes	Yes
Create Menus	Yes	Yes
Accounting liaison	Yes	Yes
Coordinate wedding Ceremony/rehearsal	Yes	No
Day of contact with vendors and guests	Yes	Yes
Troubleshoot-bob and weave	Yes	Yes
Follows up with Client and reconcile account	Yes	Yes

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

FACILITIES	WEDDINGS	COMMUNITY EVENTS
Manages cleanliness and maintenance of venues	Yes	Yes
Snow Removal	Yes	Yes
Maintain equipment	Yes	Yes
Janitorial duties and replenishes supplies	Yes	Yes
Set up and break down according to floorplans	Yes	Yes
Keep fire pits and heaters ready at all times	Yes	Yes
Keep storage areas organized	Yes	Yes
Sets up and troubleshoot audio/visual equipment	Yes	Yes
Available to client day of event for floor plan changes	Yes	Yes
Available to client day of event for audio/visual needs	Yes	Yes
Monitors safety and hazardous materials within venue	Yes	Yes

BANQUET SERVICE STAFF	WEDDINGS	COMMUNITY EVENTS
Ensure venue look neat, organized	Yes	Yes
Establishes contact with person in charge of event	Yes	Yes
Prepare the tables for event	Yes	Yes
Manages outside vendors	Yes	Yes
Provides food service to clients	Yes	Yes
Coordinates plated meal service to individual guest tables	Yes	Yes
Transport food to Aspen Grove	Yes	Yes
Maintain Service ware	Yes	Yes
Keeps events on timeline	Yes	Yes
Maintain cleanliness and organization throughout event	Yes	Yes
Consolidate clients' items	Yes	Yes
Washes and restocks all glassware	Yes	Yes
Maintains organization of banquet equipment	Yes	Yes
Troubleshoots during events	Yes	Yes
Writes summary report for final charges.	Yes	Yes
Inventory, order and organize alcohol	Yes	Yes
Provides tableside alcohol service	Yes	Yes
Bar supplied and ready as necessary	Yes	Yes
Bar Captain reconciles monies collected from cash bar	Yes	Yes
Bar Captain files a summary report of all sales	Yes	Yes

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

KITCHEN STAFF	WEDDINGS	COMMUNITY EVENTS
Coordinate with sales/banquet staff for client's expectations for menus and service style	Yes	Yes
Prepares food for transportation to offsite locations	Yes	Yes
Food is prepared in timely fashion based on timeline	Yes	Yes
Adhere to all Servsafe food handling rules	Yes	Yes
Maintain cleanliness	Yes	Yes

Financial Highlights

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Sources</u>	492,932	814,408	1,973,911	2,304,536
<u>Uses</u>				
Personnel	116,644	484,857	721,936	773,006
Non Personnel	648,324	519,703	1,368,343	1,377,711
	<u>764,967</u>	<u>1,004,560</u>	<u>2,090,279</u>	<u>2,150,717</u>
 <u>Staffing</u>				
FTE's*	2.5	10.4	11.8	9.3

*Based on budget

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Service Measures</u>				
<u>Scheduled Events</u>				
The Chateau	335	211	287	345
Covers	16,531	6,197	17,686	17,254
Aspen Grove	165	62	157	145
Covers	3,022	1,156	3,852	2,512

FY 2022-23 Budget Highlights

Revenue

Wedding & Event bookings continue to return at a strong rate as we move into booking 2023 dates. We predict this region is seeing a shift in popular wedding months from late summer/fall to spring, possibly due to consecutive years of wildfire smoke. Our average number of weddings in June is 5.7, this June 2022 we have 10 weddings scheduled. Looking forward to May & June 2023, we have 4 weddings currently booked and are still outside of the average 1 year booking window.

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

This winter we evaluated the increased food & beverage cost of goods and increased the pricing to our customers in order to maintain revenues.

The facility rate increases approved by the board in March will be apparent as we book new business for 2023.

Budget

We will continue to manage the budget based on business levels. The cost of business is continuing to rise both in wages and costs of goods. As we evaluate these increases during the budgeting process we will evaluate our venue rates and work with the food & beverage department to evaluate food rates to correspond with increases.

The infrastructure at The Chateau continues to age and we are continuing to see large expenses in order to maintain the building and keep the venue in a presentable state. For example, the capstones on top of the pillar are loose and have been re-grouted multiple times, the significant damage to sewer pipes which shut down the catering kitchen for multiple weeks in summer 2021.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	361,890	790,683	1,798,720	1,888,655	2,117,586	2,117,586
Facility Fees	131,043	41,275	-	-	187,130	187,130
TOTAL OPERATING INCOME	492,932	831,958	1,798,720	1,888,655	2,304,716	2,304,716
OPERATING EXPENSE						
Salaries and Wages	83,927	329,647	503,309	573,873	525,118	525,118
Employee Fringe	32,717	155,209	218,627	238,675	247,888	247,888
Total Personnel Cost	116,644	484,857	721,936	812,548	773,006	773,006
Professional Services	1,140	1,184	1,170	1,170	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241	548,975	548,975
Insurance	10,715	11,440	12,200	12,800	12,800	12,800
Utilities	34,891	48,372	55,720	56,285	56,129	56,129
Cost of Goods Sold	-	155,144	429,400	450,870	464,700	464,700
Central Services Cost	25,500	24,396	97,530	106,780	106,807	106,807
Depreciation	159,048	147,751	159,100	122,064	122,064	122,064
TOTAL OPERATING EXPENSE	677,423	1,153,468	1,987,788	2,098,758	2,085,651	2,085,651
NET INCOME (EXPENSE)	(184,491)	(321,510)	(189,068)	(210,103)	219,065	219,065
NON OPERATING INCOME						
Investment Earnings	-	-	-	(180)	(180)	(180)
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-	-
TOTAL NON OPERATING INCOME	-	(17,550)	-	(180)	(180)	(180)
NON OPERATING EXPENSE						
Debt Service Interest	-	(1,158)	5,847	1,962	1,962	1,962
TOTAL NON OPERATING EXPENSE	-	(1,158)	5,847	1,962	1,962	1,962
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(337,903)	(194,915)	(212,245)	216,923	216,923
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)	216,923	216,923

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	361,890	790,683	1,798,720	1,888,655	2,117,586	2,117,586
Facility Fees	131,043	41,275	-	-	187,130	187,130
Investment Earnings	-	-	-	(180)	(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	2,304,536
USES						
Salaries and Wages	83,927	329,647	503,309	573,873	514,632	525,118
Employee Fringe	32,717	155,209	218,627	238,675	239,496	247,888
Total Personnel Cost	116,644	484,857	721,936	812,548	754,128	773,006
Professional Services	1,140	1,184	1,170	1,170	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241	548,879	548,975
Insurance	10,715	11,440	12,200	12,800	12,800	12,800
Utilities	34,891	48,372	55,720	56,285	56,129	56,129
Cost of Goods Sold	-	155,144	429,400	450,870	464,700	464,700
Central Services Cost	25,500	24,396	97,530	106,780	109,517	106,807
Capital Improvements	-	-	86,400	48,500	10,000	10,000
Debt Service	-	(1,158)	175,191	177,130	177,130	177,130
Transfers Out	246,592	-	-	-	-	-
TOTAL USES	764,967	1,004,560	2,090,279	2,202,324	2,134,453	2,150,717
SOURCES(USES)	(272,035)	(190,152)	(116,368)	(313,849)	170,083	153,819

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 30 machine groomed trails and 6 ski lifts. A typical ski season begins in early December and continues through the middle of April. During the ski venue off season, April through November, extensive maintenance programs and best practices are performed throughout the venue on equipment infrastructure and facilities including ski lifts, fleet vehicles, buildings, snowmaking equipment, slope erosion control and brushing.

Services Provided

- Ski lift served skiing and riding – 6 chairlifts
- Uphill skiing
- Snowmaking / Machine Groomed trails
- Food outlets; Base Lodge Provisions, Wild Bill's BBQ and Snowflake Lodge
- Ski & Ride Center - group and private lessons age 7 to adult
- Child Ski Center - children lessons age 3-6
- Equipment tuning and repair shop
- Equipment Rental – offering standard skis, snowboards and demo equipment
- Retail shop – clothing and accessories (Village Ski Loft)
- Storage Lockers - daily and seasonal
- Shuttle Transportation - serving Incline Village
- Diamond Peak Ski Education Foundation - skill development programs

Operations

- Tickets – Guest Services
- Food and Beverage – Main Lodge, Snowflake
- Ski and Ride Center / Child Ski Center
- Ski and Snowboard Rentals
- Hyatt Sport Shop
- Mountain Operations
- Ski Lift Operations and Maintenance
- Slope Operations and Maintenance
- First Aid and Ski Patrol
- Facility Operations and Maintenance
- Parking and Shuttle Transportation

Compliance

- Washoe County Health Department
- Washoe County Building Department
- North Lake Tahoe Fire Protection District
- Nevada State Fire Marshal
- United States National Forest Special Use Permit
- Tahoe Regional Planning Agency
- American National Standards Institute – B77.1
- Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance

Community Value

- Discounted season pass products to parcel owners
- Reduced rate on daily lift ticket products to parcel owners
- IVGID Community Appreciation week (free skiing and riding to Incline Village/Crystal Bay picture pass holders)

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

- Community events

Community Outreach Ski Programs

- Incline Village Nursery School
- Village Christian Preschool
- Boys and Girls Club Program
- Lake Tahoe School
- SOS Outreach of North Tahoe
- Skeester’s Women’s Ski Clinic
- Locals Lunch Ski Clinic
- 55+ Ski Clinic
- Village Terrain Park Snowboard Series

Budget/Staffing Overview

The Ski Resort fiscal budget represents revenue associated with charges for service and expenditures including Salaries and Wages, Employee Fringe Benefits, Service and Supplies, Central Services, Cost of Goods Sold and Capital Improvement Projects including Capital Expenses.

Financial Highlights	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Sources</u>	8,275,609	8,613,172	11,081,427	13,055,911
<u>Uses</u>				
Personnel	3,641,963	3,642,456	4,430,968	5,235,732
Non Personnel	4,254,043	2,961,174	6,416,459	5,150,280
	<u>7,896,007</u>	<u>6,603,630</u>	<u>10,847,427</u>	<u>10,386,012</u>
<u>Staffing</u>				
FTE's*	78.5	75.9	75.4	76.9

*Based on budget

Service Metrics

The District’s community ski area will operate its 57th season during the 2023 fiscal year.

Service Measures	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Ski Season</u>				
Opening Date	12/7/2019	12/7/2020	12/9/2021	12/8/2022
Closing Date	3/15/2020	4/18/2021	4/10/2022	4/9/2023
Operating Days	100	133	123	123
Total Rounds Played	99,424	126,638	130,000	130,000

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

Strategic Plan Initiatives:

Highlights of Budgeted Initiatives within Board-approved Strategic Plan specific to the Diamond Peak Ski venue include:

- Re-evaluate, during the budget process, the optimum level of employees and related total compensation, necessary to each department based on industry standard and levels of service.
- Focus on creative strategies related to differences in how the District recruits full time, part time, and seasonal employees.
- Update and enhance the District's public facing websites to bring in line with current industry best practices for data security, responsive design, and user experience

FY2022/23 Budget Highlights:

Revenues

The revenues within the FY2022/23 budget have been adjusted to market rate within the region when applicable or updates to a projected number of units purchased and or visit projections.

Revenue sources are presented through the following accounts.

- Admissions and Fees
- Season Passes
- Concessions
- Food and Beverage Main Lodge
- Food and Beverage Snowflake Lodge
- Ski and Ride Center Lessons
- Child Ski Center Lessons
- Equipment Rental
- Hyatt Sport Shop

Expenditures (Uses)

One of the most strategic items that the ski area focuses on is the recruitment, retention and workplace culture of its personnel. This budget initiative is in line with the District Strategic Plan.

Staffing

The FY2023 Budget includes investments that specifically targets personnel recruiting and retention. During winter operations the ski area employs over 300 seasonal staff members to provide venue services to our community members and guests. The budget will identify a rate adjustment to \$18.00 per hour for the majority of front line personnel. Staffing changes from the FY2021/22 budget include:

- The addition of a Ski Lift Technician
- Patrol Director/Safety Coordinator position increased from 7 months' employment to 10
- Director of Food and Beverage position reinstated
- No change to projected seasonal personnel hours worked with the exception of an increase in winter Slope Maintenance

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

Operations and Maintenance

The FY2023 Budget identifies minor adjustments related to operations as recruitment and personnel wage adjustments remain the focus to operations. Maintenance of equipment budgets including replacements parts have been adjusted as manufactures have indicated an inflationary increase to goods sold.

Capital - The FY2022/23 Capital Plan includes funding for priority capital projects, to include:

- Installation of RFID Software and Gantries
- Purchase of 14-passenger shuttle van
- Re-design of Bae Lodge Kitchen and Food Storage space

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350	12,090,998	12,090,998
Facility Fees	(1,638,033)	(1,650,784)	-	-	842,769	842,769
Interfund Services	-	17,011	14,985	15,735	15,735	15,735
TOTAL OPERATING INCOME	8,143,466	8,573,145	10,973,384	11,522,085	12,949,502	12,949,502
OPERATING EXPENSE						
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,804,816	3,913,668	3,903,964
Employee Fringe	870,179	902,190	1,131,813	1,257,412	1,317,917	1,331,768
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,062,228	5,231,585	5,235,732
Professional Services	69,873	17,267	23,700	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270	2,321,760	2,325,603
Insurance	206,899	195,881	219,800	234,500	234,500	234,500
Utilities	511,366	547,831	621,260	551,315	641,435	641,435
Cost of Goods Sold	363,567	317,925	529,100	555,555	558,200	558,200
Central Services Cost	388,100	397,765	389,595	483,797	510,676	524,073
Depreciation	1,350,051	1,294,516	1,465,100	1,137,696	1,137,696	1,137,696
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,869,884	10,099,061	10,659,552	10,680,939
NET INCOME (EXPENSE)	(290,350)	674,870	1,103,500	1,423,024	2,289,950	2,268,563
NON OPERATING INCOME						
Non Operating Leases	75,784	78,233	77,240	77,240	77,240	85,085
Investment Earnings	49,030	1,723	11,250	21,324	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	106,409
NON OPERATING EXPENSE						
Debt Service Interest	-	(129)	653	219	219	219
TOTAL NON OPERATING EXPENSE	-	(129)	653	219	219	219
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	715,027	1,191,337	1,521,369	2,388,295	2,374,753
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	2,374,753

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350	12,090,998	12,090,998
Facility Fees	(1,638,033)	(1,650,784)	-	-	842,769	842,769
Interfund Services	-	17,011	14,985	15,735	15,735	15,735
Non Operating Leases	75,784	78,233	77,240	77,240	77,240	85,085
Investment Earnings	49,030	1,723	11,250	21,324	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	13,055,911
USES						
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,804,816	3,913,668	3,903,964
Employee Fringe	870,179	902,190	1,131,813	1,257,412	1,317,917	1,331,768
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,062,228	5,231,585	5,235,732
Professional Services	69,873	17,267	23,700	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270	2,321,760	2,325,603
Insurance	206,899	195,881	219,800	234,500	234,500	234,500
Utilities	511,366	547,831	621,260	551,315	641,435	641,435
Cost of Goods Sold	363,567	317,925	529,100	555,555	558,200	558,200
Central Services Cost	388,100	397,765	389,595	483,797	510,676	524,073
Capital Improvements	-	-	2,423,090	4,405,000	823,000	823,000
Debt Service	-	(129)	19,553	19,769	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	10,386,012
SOURCES(USES)	379,603	2,009,543	234,000	(1,765,485)	2,683,441	2,669,899

**Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2022/23**

Overview

The Recreation Center is open 363 days per year from 6am – 8pm, Monday – Friday and 7am – 5pm, Sat/Sun. Over 60 Community Recreation Programs are currently offered on a year-round basis for all ages and every demographic.

The following services are provided:

- Resident Services & Administration
- 39 Group & Water Fitness Classes Weekly
- 25 Yard 8 Lane Indoor Pool with Diving board
- Cardio/Strength Conditioning Room
- Kid Zone
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth & Family Programs
- Adult Programs
- Senior Programs
- Fitness, Health & Wellness Programs
- Community Programs & Special Events
- Adult Indoor Pickle Ball (winter) & Pick-up Basketball exclusive gym time
- Facility and Fields Booking
- Recreation Center Membership Services

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total visits, program participation numbers and historical expense data. Overall increases of approximately 10% have been added to sources and uses. We will reorganize the management structure and increase wages to account for the cost of living.

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Financial Highlights</u>				
<u>Sources</u>	2,193,094	2,275,766	1,166,383	27,203,139
<u>Uses</u>				
Personnel	1,378,621	1,240,752	1,396,318	1,696,676
Non Personnel	1,109,123	697,645	2,016,316	26,595,303
	<u>2,487,745</u>	<u>1,938,396</u>	<u>3,412,634</u>	<u>28,291,979</u>

FTE's*	25.0	21.2	22.2	22.7
*Based on budget				

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Service Measures</u>				
<u>Recreation Center Visits</u>	188,997	133,554	173,500	173,500

**Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2022/23**

Strategic Plan Initiatives

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Completion of the Rec Center Locker Room renovation
- Increased membership fees
- Upgrade and restore gymnasium floor, curtain & safety padding

FY2022/23 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2022/23 are proposed at an 8 -12% increase

Staffing

The Recreation fund FY2022/23 budget provides funding to support 22.72 FTE positions, reflecting an increase of 0.5 FTE from the current FY2021/22 budget. These include:

- A part time Senior Recreation Leader
- Retain seasoned, high quality, empathetic workforce by increasing wage, and praise-worthy communication, and/or attract high quality resident workforce by hiring at competitive wages including IVGID recreation benefits

Programming

- Overall 10% projected increase for all USES

Capital

Significant projects included in the FY22/23 capital budget include:

- Design and construction of Recreation Center Expansion Project, funded via a private grant

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505	1,476,890	1,476,890
Facility Fees	1,171,194	1,229,835	-	-	173,229	173,229
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000	117,000	117,000
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,164,154	1,221,505	1,767,119	1,767,119
OPERATING EXPENSE						
Salaries and Wages	1,054,806	966,114	1,069,121	1,218,849	1,307,026	1,304,390
Employee Fringe	323,816	274,637	327,197	348,785	389,073	392,286
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,567,634	1,696,099	1,696,676
Professional Services	5,700	5,919	5,850	5,850	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425	609,585	609,861
Insurance	50,793	54,124	57,900	60,900	60,900	60,900
Utilities	131,312	108,567	145,640	124,120	122,956	122,956
Cost of Goods Sold	24,574	13,225	51,380	53,965	45,720	45,720
Central Services Cost	124,000	106,944	130,539	137,597	142,076	141,787
Depreciation	300,840	290,486	310,600	267,996	267,948	267,948
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,711,072	2,841,487	2,951,134	2,951,698
NET INCOME (EXPENSE)	(348,449)	52,951	(1,546,918)	(1,619,982)	(1,184,015)	(1,184,579)
NON OPERATING INCOME						
Investment Earnings	-	-	-	1,020	1,020	1,020
Capital Grants	-	-	-	-	500,000	25,435,000
Proceeds from Capital Asset Dispositions	-	(6,083)	-	-	-	-
TOTAL NON OPERATING INCOME	-	(6,083)	-	1,020	501,020	25,436,020
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)	24,251,441
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)	24,251,441

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505	1,476,890	1,476,890
Facility Fees	1,171,194	1,229,835	-	-	173,229	173,229
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000	117,000	117,000
Investment Earnings	-	-	-	1,020	1,020	1,020
Capital Grants	-	-	-	-	500,000	25,435,000
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	27,203,139
USES						
Salaries and Wages	1,054,806	966,114	1,069,121	1,218,849	1,307,026	1,304,390
Employee Fringe	323,816	274,637	327,197	348,785	389,073	392,286
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,567,634	1,696,099	1,696,676
Professional Services	5,700	5,919	5,850	5,850	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425	609,585	609,861
Insurance	50,793	54,124	57,900	60,900	60,900	60,900
Utilities	131,312	108,567	145,640	124,120	122,956	122,956
Cost of Goods Sold	24,574	13,225	51,380	53,965	45,720	45,720
Central Services Cost	124,000	106,944	130,539	137,597	142,076	141,787
Capital Improvements	-	-	1,009,933	421,000	671,000	25,606,000
Debt Service	-	(15)	2,229	2,254	2,229	2,229
Transfers Out	247,041	-	-	-	-	-
TOTAL USES	2,487,745	1,938,396	3,412,634	2,996,745	3,356,415	28,291,979
SOURCES(USES)	(294,651)	337,369	(2,246,251)	(1,774,220)	(1,088,276)	(1,088,840)

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FY 2022/23**

Overview

The Community Services Administration is available 364 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District’s Recreation Privileges are typically offered between the hours of 8:00am – 5:30pm daily.

Services Provided

- Management & Administration of Ordinance 7 and the Beach Deed
- Management & Administration of the District’s Parcel Data
- Management & Administration of Recreation Pass & Recreation Punch Card Data & Issuance
- Works directly with Commercial Property Owners/Timeshares
- Works directly with Title Agencies on change of title for all parcels
- Works directly with Property Management Agencies related to short and long term rental policies and requirements.

Budget/Staffing Summary

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Financial Highlights</u>				
<u>Sources</u>				
	4,503,250	888,376	573,300	507,849
 <u>Uses</u>				
Personnel	191,472	208,934	237,467	287,961
Non Personnel	119,626	168,622	645,607	217,635
	<u>311,097</u>	<u>377,556</u>	<u>883,074</u>	<u>505,596</u>
 <u>Staffing</u>				
FTE's*	2.5	3.3	3.8	3.8

*Based on budget

Strategic Plan Initiatives

- Exceptional service delivery and communication while implementing and managing District policies and restrictions
- Fiscal responsibility
- Reorganization of the staffing model providing for better retention and growth opportunity

FY2022-23 Budget Highlights

Expenses including labor and operating remain flat year on year however Community Services Administration is still being evaluated and will more than likely see adjustments that will result in reduced expenses.

Revenues

- Title company processing fee increased from \$25 to \$35

Staffing

- Reorganization of Recreation Counter staffing

Operating Budget

- The operating budget remains flat
- Fiscally responsible management of expenses

**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 - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	-	(123,602)	(262,000)	(275,075)	(272,975)	(272,975)
Facility Fees	-	1,009,230	820,300	4,923,830	780,342	754,952
TOTAL OPERATING INCOME	-	885,628	558,300	4,648,755	507,367	481,977
OPERATING EXPENSE						
Salaries and Wages	-	158,671	173,588	210,213	208,226	207,744
Employee Fringe	-	50,263	63,879	73,302	79,485	80,217
Total Personnel Cost	-	208,934	237,467	283,515	287,711	287,961
Professional Services	-	925	-	-	-	-
Services and Supplies	-	39,966	132,418	51,945	74,455	91,455
Utilities	-	7,706	8,604	5,945	5,531	5,531
Central Services Cost	-	20,025	17,956	18,746	20,221	20,649
Defensible Space	-	100,000	100,000	100,000	100,000	100,000
Depreciation	-	35,415	45,500	24,408	24,408	24,408
TOTAL OPERATING EXPENSE	-	412,972	541,945	484,559	512,326	530,004
NET INCOME (EXPENSE)	-	472,656	16,355	4,164,196	(4,959)	(48,027)
NON OPERATING INCOME						
Investment Earnings	-	2,748	15,000	25,872	25,872	25,872
TOTAL NON OPERATING INCOME	-	2,748	15,000	25,872	25,872	25,872
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	-	475,405	31,355	4,190,068	20,913	(22,155)
TRANSFERS						
Transfers Out	-	-	386,629	-	-	-
TOTAL TRANSFERS	-	-	(386,629)	-	-	-
CHANGE IN NET POSITION	-	475,405	(355,274)	4,190,068	20,913	(22,155)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	(590,712)	(123,602)	(262,000)	(275,075)	(272,975)	(272,975)
Facility Fees	4,766,677	1,009,230	820,300	4,923,830	780,342	754,952
Investment Earnings	77,113	2,748	15,000	25,872	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	507,849
USES						
Salaries and Wages	141,275	158,671	173,588	210,213	208,226	207,744
Employee Fringe	50,197	50,263	63,879	73,302	79,485	80,217
Total Personnel Cost	191,472	208,934	237,467	283,515	287,711	287,961
Professional Services	212,044	925	-	-	-	-
Services and Supplies	42,586	39,966	132,418	51,945	74,455	91,455
Utilities	8,821	7,706	8,604	5,945	5,531	5,531
Central Services Cost	19,800	20,025	17,956	18,746	20,221	20,649
Defensible Space	97,876	100,000	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	505,596
SOURCES(USES)	4,192,152	510,820	(309,774)	4,214,476	45,321	2,253

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2022/23**

Overview

The Parks Division operates 365 days each year with peak season April 15 – October 31 and shoulder season from November 1 – April 15 based on weather and other seasonal factors.

Services provided include maintenance, snow removal, grounds, turf management, urban forestry, customer service, and waste management at the following District parks, fields, facilities and open spaces:

- Three Multi Use Ball Fields at Incline Park
- Preston Field/Park & Playground
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fitness Course
- Aspen Grove
- Recreation Center
- 4 Recreation Center Bocce Ball Courts
- Administration Building
- Incline High School Stadium Field
- East & West Parks
- Tennis Center
- Visitors Center
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total visits, rental income and service history. Overall increases of approximately 10% have been added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

	Actuals	Actuals	Budget	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>
<u>Financial Highlights</u>				
<u>Sources</u>	873,685	877,397	258,413	378,368
 <u>Uses</u>				
Personnel	366,050	394,003	455,098	532,171
Non Personnel	2,516,076	364,156	849,803	700,368
	<u>2,882,126</u>	<u>758,159</u>	<u>1,304,901</u>	<u>1,232,539</u>
 <u>Staffing</u>				
FTE's*	7.1	7.7	8.5	8.4

*Based on budget

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2022/23**

<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Parks/Field Visits</u>	22,400	48,000	48,000	50,000
* scheduled events only				

Strategic Plan Initiatives

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Higher defensible space and tree health management with National Arbor Day Foundation and Tree City USA criteria
- Ongoing venue management, enhancements and beautification
- Incline Bike Park improvements
- SEZ protection in collaboration with community partners and community volunteers

FY2022/23 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2022/23 are proposed at an 8 -12% increase.
- Revenue sources include facility fees, Interfund transfers, facility rentals

Staffing

The FY2022/23 Parks fund budget supports a staffing level of 8.23 FTE, essentially unchanged from the current FY2021/22 budget.

- Added a fulltime year round Irrigation Tech
- Continued recruitment and retention of high quality returning staff

Operating Budget

- Overall 10% projected increase for all supplies and services
- Staff continues to utilize new strategies to maximize use of equipment and supplies. Staff also emphasizes care and condition of district resources. These strategies have been successful in providing measures of cost control.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	32,505	22,350	60,615	69,380	63,115	63,115
Facility Fees	728,925	734,600	-	-	47,505	73,191
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800	22,875	22,875
Interfund Services	76,558	74,758	84,926	89,165	107,267	107,267
TOTAL OPERATING INCOME	873,232	848,529	175,441	188,445	252,862	278,548
OPERATING EXPENSE						
Salaries and Wages	301,629	317,963	365,679	391,086	419,361	416,383
Employee Fringe	64,421	76,041	89,419	95,946	115,054	115,788
Total Personnel Cost	366,050	394,003	455,098	487,032	534,415	532,171
Professional Services	78,356	1,184	1,170	1,170	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865	378,057	378,792
Insurance	12,060	12,892	13,800	14,500	14,500	14,500
Utilities	103,249	96,226	96,360	112,960	112,091	112,091
Central Services Cost	42,300	41,667	51,848	62,653	62,825	60,810
Depreciation	221,830	251,096	416,200	267,048	267,048	267,048
TOTAL OPERATING EXPENSE	1,156,175	1,009,274	1,445,129	1,414,228	1,370,106	1,366,582
NET INCOME (EXPENSE)	(282,942)	(160,745)	(1,269,688)	(1,225,783)	(1,117,244)	(1,088,034)
NON OPERATING INCOME						
Investment Earnings	-	-	-	(180)	(180)	(180)
Capital Grants	-	-	80,000	80,000	100,000	100,000
Proceeds from Capital Asset Dispositions	453	28,868	-	-	-	-
TOTAL NON OPERATING INCOME	453	28,868	80,000	79,820	99,820	99,820
NON OPERATING EXPENSE						
Debt Service Interest	-	(20)	99	33	33	33
TOTAL NON OPERATING EXPENSE	-	(20)	99	33	33	33
INCOME(EXPENSE) BEFORE TRANSFERS	(282,490)	(131,857)	(1,189,787)	(1,145,996)	(1,017,457)	(988,247)
TRANSFERS						
Transfers In	0	0	2,972	0	100,000	0
Transfers Out	1,947,781	0	0	0	0	0
TOTAL TRANSFERS	-1,947,781	0	2,972	0	100,000	0
CHANGE IN NET POSITION	-2,230,271	-131,857	-1,186,815	-1,145,996	-917,457	-988,247

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	32,505	22,350	60,615	69,380	63,115	63,115
Facility Fees	728,925	734,600	-	-	47,505	73,191
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800	22,875	22,875
Interfund Services	76,558	74,758	84,926	89,165	107,267	107,267
Investment Earnings	-	-	-	(180)	(180)	(180)
Capital Grants	-	-	80,000	80,000	100,000	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	378,368
USES						
Salaries and Wages	301,629	317,963	365,679	391,086	419,361	416,383
Employee Fringe	64,421	76,041	89,419	95,946	115,054	115,788
Total Personnel Cost	366,050	394,003	455,098	487,032	534,415	532,171
Professional Services	78,356	1,184	1,170	1,170	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865	378,057	378,792
Insurance	12,060	12,892	13,800	14,500	14,500	14,500
Utilities	103,249	96,226	96,360	112,960	112,091	112,091
Central Services Cost	42,300	41,667	51,848	62,653	62,825	60,810
Capital Improvements	-	-	273,000	254,500	224,500	130,000
Debt Service	-	(20)	2,972	3,005	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	1,232,539
SOURCES(USES)	(2,008,441)	119,238	(1,046,488)	(1,136,420)	(877,881)	(854,171)

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2022/23**

Overview

The Tennis Center’s operating season is late April through early November, depending on weather. The Pro Shop is open early May through late October with peak season beginning in early June through early September. Youth and Adult Programs are offered daily throughout the season

The following services are provided:

- 8 Tennis Courts
- 12 Pickleball Courts
- Youth & Adult Camps & Clinics for all ages & abilities
- Weekly Social Mixers – ladies, men’s, mixed
- Tournaments/Special Events
- USTA League Teams
- Private & Group Lessons from USTA Certified Professionals
- Pickleball Programs
- Membership Services
- Full Service Pro Shop
- Racquet Stringing

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total visits, program participation numbers and historical expense data. Overall increases of approximately 10% have been added to sources and uses. We will reorganize the management structure and increase wages to account for the cost of living.

	Actuals <u>FY2019-20</u>	Actuals <u>FY2020-21</u>	Budget <u>FY2021-22</u>	Budget <u>FY2022-23</u>
<u>Financial Highlights</u>				
<u>Sources</u>	248,449	272,186	182,339	177,401
<u>Uses</u>				
Personnel	152,528	151,487	139,667	163,471
Non Personnel	336,482	97,378	120,227	131,603
	489,009	248,866	259,893	295,074
<u>Staffing</u>				
FTE's*	2.5	1.5	2.2	2.2
*Based on budget				
<u>Service Measures</u>				
<u>Tennis/Pickleball Center Visits</u>	11,837	9,167	13,800	14,000

Strategic Plan Initiatives

Highlights of the District’s Strategic Plan directly related to the Tennis/Pickleball program include:

- Reorganization of the staffing model supporting long range principle # 1 and #4
- Creation of Tennis and Pickleball Advisory Committees to improve communication and member engagement in support of long range principle #6

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2022/23**

FY2022/23 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2022/23 are proposed at an 8 -1 2% increase

Staffing

The Tennis fund FY2022/23 budget provides funding to support 2.2 FTE positions, essentially unchanged from the current FY2022/23 budget.

Programming (O&M)

- Overall 10% projected increase for all USES

Capital

Significant projects included in the FY22/23 capital budget include:

- Ongoing court improvements, repairs and maintenance

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	133,786	156,631	181,048	190,105	178,449	178,449
Facility Fees	114,662	115,555	-	-	1,304	1,304
TOTAL OPERATING INCOME	248,449	272,186	181,048	190,105	179,753	179,753
OPERATING EXPENSE						
Salaries and Wages	128,410	129,469	115,464	128,561	128,751	131,667
Employee Fringe	24,118	22,018	24,203	26,320	30,422	31,804
Total Personnel Cost	152,528	151,487	139,667	154,881	159,173	163,471
Professional Services	570	593	585	585	585	585
Services and Supplies	66,982	68,485	80,925	87,670	87,939	87,960
Insurance	3,202	3,426	3,700	3,900	3,900	3,900
Utilities	7,682	8,832	9,610	11,670	11,780	11,780
Cost of Goods Sold	10,278	6,223	10,435	10,960	10,578	10,578
Central Services Cost	12,700	10,014	13,681	15,186	17,036	15,496
Depreciation	28,463	31,694	61,700	70,608	70,608	70,608
TOTAL OPERATING EXPENSE	282,404	280,754	320,302	355,460	361,599	364,378
NET INCOME (EXPENSE)	(33,956)	(8,568)	(139,254)	(165,355)	(181,846)	(184,625)
NON OPERATING INCOME						
Investment Earnings	-	-	-	(2,352)	(2,352)	(2,352)
TOTAL NON OPERATING INCOME	-	-	-	(2,352)	(2,352)	(2,352)
NON OPERATING EXPENSE						
Debt Service Interest	-	(195)	44	14	14	14
TOTAL NON OPERATING EXPENSE	-	(195)	44	14	14	14
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(8,373)	(139,298)	(167,721)	(184,212)	(186,991)
TRANSFERS						
Transfers In	-	-	1,291	-	-	-
Transfers Out	235,067	-	-	-	-	-
TOTAL TRANSFERS	(235,067)	-	1,291	-	-	-
CHANGE IN NET POSITION	-269,023	-8,373	-138,007	-167,721	-184,212	-186,991

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	133,786	156,631	181,048	190,105	178,449	178,449
Facility Fees	114,662	115,555	-	-	1,304	1,304
Investment Earnings	-	-	-	(2,352)	(2,352)	(2,352)
Transfers In	-	-	1,291	-	-	-
TOTAL SOURCES	248,449	272,186	182,339	187,753	177,401	177,401
OPERATING USES						
Salaries and Wages	128,410	129,469	115,464	128,561	128,751	131,667
Employee Fringe	24,118	22,018	24,203	26,320	30,422	31,804
Total Personnel Cost	152,528	151,487	139,667	154,881	159,173	163,471
Professional Services	570	593	585	585	585	585
Services and Supplies	66,982	68,485	80,925	87,670	87,939	87,960
Insurance	3,202	3,426	3,700	3,900	3,900	3,900
Utilities	7,682	8,832	9,610	11,670	11,780	11,780
Cost of Goods Sold	10,278	6,223	10,435	10,960	10,578	10,578
Central Services Cost	12,700	10,014	13,681	15,186	17,036	15,496
Debt Service	-	(195)	1,291	1,304	1,304	1,304
Transfers Out	235,067	-	-	-	-	-
TOTAL USES	489,009	248,866	259,893	286,156	292,295	295,074
SOURCES(USES)	(240,561)	23,320	(77,554)	(98,403)	(114,894)	(117,673)

BEACH FUND

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2022/23**

Overview

IVGID's Beaches are open daily year round. However; the Burnt Cedar Pool, boat ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September depending on weather. Food & Beverage operations are available beginning Memorial Day weekend through Labor Day Weekend. The boat ramp is available by appointment October through April, dependent on weather and water levels.

The following services are provided to IVGID Picture Pass & Recreation Punch Card Holders and their guests:

- 4 restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches
- Boat Ramp
- Burnt Cedar Pool & Toddler Pool – construction scheduled to be completed 2022
- 3 Volleyball Courts
- Beachside Bocce Ball Court
- Kayak/Paddle Board Storage
- Food & Beverage Services
- Parks & Building Maintenance Operations
- Beach Hosts & Ambassador Operations
- Group Picnic/Event Rentals (4 sites)
- Aquatics & Lifeguard Operations
- Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches
- Restrooms/Changing Rooms
- Watercraft Seal Inspections
- Playgrounds at Burnt Cedar and Incline Beaches
- Community Programs including Swim Lessons, Youth Paddle Board Camps

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total beach visits, rental revenue, boat ramp launch passes and historical expense data. Overall increases of approximately 5-10% have been added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	2,627,946	1,452,949	6,166,765	3,192,130
<u>Uses</u>				
Personnel	986,492	999,746	1,115,284	1,219,505
Non Personnel	893,056	700,634	4,480,466	1,411,935
	<u>1,879,548</u>	<u>1,700,380</u>	<u>5,595,750</u>	<u>2,631,439</u>
<u>Staffing</u>				
FTE's*	25.5	21.1	22.9	21.1

*Based on budget

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2022/23**

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
<u>Beach Visits</u>	198,930	212,517	192,000	225,000

Strategic Plan Initiatives

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.
- Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan.
- Execute the Burnt Cedar Swimming Pool Reconstruction Project.
- Implement Phase 1 of District-wide security camera project.

FY2022/23 Budget Highlights

Revenue/Sources

- The FY2022/23 Budget is supported by a Board-approved Beach Facility Fee of \$330 per parcel, providing \$2.5 million in funding support for beach operations, capital and debt.
- Food and Beverage revenues have been adjusted to reflect the transition to a concessionaire contract for FY2022/23.

Staffing

The FY2022/23 budget reflects a net increase/decrease in FTE compared to the FY2021/22 budget.

- The addition of one FTE Beach Host
- The elimination of 2.83 FTE supporting Food and Beverage services.

Operations and Maintenance

- The operating budget reflects the transition of Food and Beverage at the District's Beaches to a concessionaire contract.

Capital

Highlights of capital improvement projects funded in the FY2022/23 budget include:

- Replacement of the Ski Beach Bridge
- Boat Ramp Improvements
- Phase I of Beach Access Improvements

Note: Funding is also being carried-forward from the FY2021/22 budget for updating plans for the replacement of the Incline Beach House.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Charges for Services	1,619,582	839,405	892,500	937,095	949,290	623,890
Facility Fees	966,817	648,974	5,268,640	1,394,640	2,556,840	2,556,840
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735	3,506,130	3,180,730
OPERATING EXPENSE						
Salaries and Wages	801,253	800,752	885,579	1,050,106	1,092,940	968,860
Employee Fringe	185,239	198,994	229,705	249,034	277,442	250,645
Total Personnel Cost	986,492	999,746	1,115,284	1,299,140	1,370,382	1,219,505
Professional Services	5,700	5,329	17,850	17,850	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530	692,030	591,409
Insurance	29,533	36,760	39,300	41,300	41,300	41,300
Utilities	131,362	119,172	139,064	121,645	128,817	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	141,194
Depreciation	236,889	215,035	249,000	184,260	184,260	184,260
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	2,626,834	2,701,878	2,689,601	2,324,334
NET INCOME (EXPENSE)	558,261	(427,077)	3,534,306	(370,143)	816,529	856,396
NON OPERATING INCOME						
Investment Earnings	28,422	635	5,625	11,400	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	11,400
NON OPERATING EXPENSE						
Debt Service Interest	-	(42)	210	70	70	70
TOTAL NON OPERATING EXPENSE	-	(42)	210	70	70	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,465)	3,539,721	(358,813)	827,859	867,726
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	867,726

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Charges for Services	1,619,582	839,405	892,500	937,095	949,290	623,890
Facility Fees	966,817	648,974	5,268,640	1,394,640	2,556,840	2,556,840
Investment Earnings	28,422	635	5,625	11,400	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	3,192,130
USES						
Salaries and Wages	801,253	800,752	885,579	1,050,106	1,092,940	968,860
Employee Fringe	185,239	198,994	229,705	249,034	277,442	250,645
Total Personnel Cost	986,492	999,746	1,115,284	1,299,140	1,370,382	1,219,505
Professional Services	5,700	5,329	17,850	17,850	17,850	17,850
Services and Supplies	432,541	362,416	639,716	792,530	692,030	591,409
Insurance	29,533	36,760	39,300	41,300	41,300	41,300
Utilities	131,362	119,172	139,064	121,645	128,817	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	141,194
Capital Improvements	-	-	3,419,060	182,500	485,000	485,000
Debt Service	-	(42)	6,296	6,365	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	2,631,439
SOURCES(USES)	748,399	(247,431)	571,015	(363,348)	520,824	560,691

INTERNAL SERVICE FUNDS

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Overview

The District operates three Internal Services divisions that provide direct support to all District venues and services. This include Fleet Maintenance Services, Engineering Services and Building Services.

Fleet Maintenance Services

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up, installing auxiliary equipment and making necessary modifications for the equipment's specific job requirements. In addition, Fleet maintains and repairs all vehicles and equipment throughout the equipment's service life and replaces/disposes of used and excess equipment at the end of its life cycle. Fleet operates the District's welding repairs, metal machining requirements and prototype metal fabrication projects. Fleet also conducts Federal required trainings and Department operational training including proper use of snow blowers and how to operate the passenger trams.

Budget/Staffing Summary

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Financial Highlights</u>				
<u>Sources</u>	1,111,184	1,050,540	1,244,526	1,463,758
<u>Uses</u>				
Personnel	779,733	735,393	878,482	988,044
Non Personnel	386,160	331,163	383,721	475,269
	<u>1,165,893</u>	<u>1,066,557</u>	<u>1,262,203</u>	<u>1,463,313</u>
<u>Staffing</u>				
FTE's*	7.00	7.00	7.00	7.00

*Based on budget

Division Highlights – Service Levels

<u>Fleet Service Measures</u>	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
Preventative Maintenance	2,859	3,500	3,600	3,600
Corrective Maintenance	2,228	2,400	2,400	2,400
Projects & Fabrication	23	200	150	150
Other	1,023	1,100	1,000	1,000
<u>Repair Activities</u>				
In-Shop Repairs	5,160	6,400	6,400	6,400
Field Repairs	958	400	600	600
Outside Vendor Repairs	35	50	50	50
Operator Training Hours	15	40	40	40
Mechanic Training Hours	12	70	100	200
Vehicle Accidents	120	70	100	100
Pieces of Equipment	618	616	618	618

FY2022-23 Budget Highlights

Several equipment replacement purchases were moved out to future fiscal years due to re-evaluation by the Fleet Manager.

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Engineering Services

The Engineering Division manages the Capital Improvement Program (CIP) projects to include project management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also provides procurement assistance for goods and services and oversees small maintenance construction projects conducted within operating budgets. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

The Compliance Division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact water and sewer services. Compliance also performs field inspections of water and sewer installations, grease interceptor inspections for compliance with regulations, and cross connection control (backflow) testing and repairs. The Division reports to the Engineering Manager.

Budget/Staffing Summary

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
<u>Sources</u>	639,450	580,920	949,500	1,019,023
<u>Uses</u>				
Personnel	599,884	574,486	862,345	924,730
Operations & Maintenance	35,999	36,824	72,863	84,797
Capital Improvements	-	-	-	-
	<u>635,883</u>	<u>611,309</u>	<u>935,208</u>	<u>1,009,527</u>
<u>Staffing</u>				
FTE's*	5.1	4.9	4.8	4.4

*Based on budget

FY2022-23 Budget Highlights

The Engineering Division will focus on these major capital projects in FY2022-23: Mountain Golf Course Cart Path Reconstruction; Recreation Center Locker Room improvements; Slott Peak Ct. Water main replacement; Effluent Export Pipeline Replacement Project; Effluent Storage Project; Community Dog Park; Incline Beach House. Diamond Peak Kitchen (Cooler and Food Prep) Reconfiguration; Recreation Center Expansion; Ski Beach Boat Ramp replacement/upgrades; Beach Access Improvements

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Building Services

The Buildings Maintenance Division is an internal service that charges IVGID’s operating areas for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of IVGID’s facilities. As an internal service, the Buildings Maintenance Division is meant to be a break even operation. The Buildings Maintenance Division’s customers include all IVGID departments and venues and its Staff is committed to maintaining a high service level for both internal and external customers

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. International Facility Management Association standards suggest a staffing level of 8.8. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant man power, or is more cost effective or time efficient to do the job out-of-house

Services Provided

Buildings Maintenance is responsible for general, preventative, and corrective services that maintain the District’s facilities as designed, this includes:

- Ensuring the facilities meet health and safety concerns
- Coordinating inspection and maintenance of all District Elevators
- Coordinating all District Facility Fire Inspections with the North Lake Tahoe Fire Protection District. Managing and maintaining all fire protection systems.
- Bidding and contract management in support of capital maintenance activities.
- Assists in planning and executing repair and improvement projects. Projects are prioritized based on the following criteria:
 1. Health and safety
 2. Preventive maintenance
 3. Capital Improvement projects
 4. Special departmental projects

Budget/Staffing Summary

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	873,186	786,045	1,024,200	983,866
<u>Uses</u>				
Personnel	597,058	479,174	494,861	527,653
Operations & Maintenance	366,485	383,573	481,948	441,356
Capital Improvements	-	-	-	-
	<u>963,542</u>	<u>862,748</u>	<u>976,809</u>	<u>969,009</u>
<u>Staffing</u>				
FTE's*	7.5	5.9	4.5	4.0

*Based on budget

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Division Highlights – Service Measures

	Actuals	Actuals	Budget	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>
Total Hours Worked	12,480	13,559	8,188	8,320
Billed Productive Hours	9,360	10,712	6,207	6,240
Percentage Hours Billed	75%	79%	76%	75%
Total Work Orders Completed	1,300	1,300	1,398	1,300
Work Orders by Contractor	260	310	204	200
Work Orders by Contractor (%)	20%	24%	14%	15%
Preventative Work Orders Scheduled	160	160	160	160
Preventative Work Orders Completed	140	160	160	160
Preventative Work Orders Completed	87	100	100	100

FY2022-23 Budget Highlights

The FY2022-23 budget for the Building Services Division provides for staffing of 4.0 FTE positions and reflects continuation of out-sourcing janitorial services. Billing rates have been established to ensure that costs incurred within the division are fully-recovered through internal service charges to user departments for provision of preventative and corrective maintenance and special projects.

**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 - Proposed

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	Final 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	3,467,103
TOTAL OPERATING INCOME	1,891,199	2,417,505	3,218,226	3,288,331	3,435,452	3,467,103
OPERATING EXPENSE						
Salaries and Wages	835,418	1,187,709	1,467,833	1,669,526	1,616,963	1,620,492
Employee Fringe	389,923	601,345	767,855	835,559	811,399	819,935
Total Personnel Cost	1,225,340	1,789,053	2,235,688	2,505,085	2,428,362	2,440,427
Professional Services	37,925	-	9,000	9,000	15,000	15,000
Services and Supplies	475,523	726,776	902,212	882,625	959,570	959,912
Insurance	195,607	14,809	15,800	16,600	16,600	16,600
Utilities	6,470	9,976	11,520	10,330	9,910	9,910
Cost of Goods Sold	(555)	-	-	-	-	-
Depreciation	9,119	12,561	12,600	9,876	9,876	9,876
TOTAL OPERATING EXPENSE	1,949,430	2,553,175	3,186,820	3,433,516	3,439,318	3,451,725
NET INCOME (EXPENSE)	(58,231)	(135,670)	31,406	(145,185)	(3,866)	15,378
NON OPERATING INCOME						
Investment Earnings	139,450	-	-	(456)	(456)	(456)
TOTAL NON OPERATING INCOME	139,450	-	-	(456)	(456)	(456)
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	81,219	(135,670)	31,406	(145,641)	(4,322)	14,922
TRANSFERS						
CHANGE IN NET POSITION	81,219	(135,670)	31,406	(145,641)	(4,322)	14,922

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Interfund Services	2,623,819	2,417,505	3,218,226	3,288,331	3,435,452	3,467,103
Investment Earnings	-	-	-	(456)	(456)	(456)
TOTAL SOURCES	2,623,819	2,417,505	3,218,226	3,287,875	3,434,996	3,466,647
USES						
Salaries and Wages	1,328,058	1,187,709	1,467,833	1,669,526	1,616,963	1,620,492
Employee Fringe	648,617	601,345	767,855	835,559	811,399	819,935
Total Personnel Cost	1,976,675	1,789,053	2,235,688	2,505,085	2,428,362	2,440,427
Professional Services	-	-	9,000	9,000	15,000	15,000
Services and Supplies	763,514	726,776	902,212	882,625	959,570	959,912
Insurance	13,687	14,809	15,800	16,600	16,600	16,600
Utilities	11,442	9,976	11,520	10,330	9,910	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	3,441,849
SOURCES(USES)	(141,498)	(123,109)	44,006	(165,765)	5,554	24,798

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306	1,463,650
TOTAL OPERATING INCOME	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306	1,463,650
OPERATING EXPENSE						
Salaries and Wages	503,181	478,698	560,523	644,135	644,135	645,375
Employee Fringe	276,552	256,695	317,959	339,216	339,216	342,669
Total Personnel Cost	779,733	735,393	878,482	983,351	983,351	988,044
Services and Supplies	379,712	324,442	376,441	395,105	467,560	467,560
Insurance	4,727	5,227	5,600	5,900	5,900	5,900
Utilities	1,721	1,494	1,680	1,665	1,809	1,809
Cost of Goods Sold	-	-	-	-	-	-
Depreciation	9,208	9,208	9,200	6,528	6,528	6,528
TOTAL OPERATING EXPENSE	1,175,101	1,075,765	1,271,403	1,392,549	1,465,148	1,469,841
NET INCOME (EXPENSE)	(63,917)	(25,224)	(26,877)	(85,839)	(18,842)	(6,191)
NON OPERATING INCOME						
Investment Earnings	-	-	-	108	108	108
TOTAL NON OPERATING INCOME	-	-	-	108	108	108
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	(63,917)	(25,224)	(26,877)	(85,731)	(18,734)	(6,083)
TRANSFERS						
CHANGE IN NET POSITION	(63,917)	(25,224)	(26,877)	(85,731)	(18,734)	(6,083)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306	1,463,650
Investment Earnings	-	-	-	108	108	108
TOTAL SOURCES	1,111,184	1,050,540	1,244,526	1,306,818	1,446,414	1,463,758
USES						
Salaries and Wages	503,181	478,698	560,523	644,135	644,135	645,375
Employee Fringe	276,552	256,695	317,959	339,216	339,216	342,669
Total Personnel Cost	779,733	735,393	878,482	983,351	983,351	988,044
Services and Supplies	379,712	324,442	376,441	395,105	467,560	467,560
Insurance	4,727	5,227	5,600	5,900	5,900	5,900
Utilities	1,721	1,494	1,680	1,665	1,809	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	1,463,313
SOURCES(USES)	(54,709)	(16,016)	(17,677)	(109,203)	(12,206)	445

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Interfund Services	639,450	580,920	949,500	996,975	1,004,500	1,018,807
TOTAL OPERATING INCOME	639,450	580,920	949,500	996,975	1,004,500	1,018,807
OPERATING EXPENSE						
Salaries and Wages	420,556	395,544	586,275	684,411	631,848	633,525
Employee Fringe	179,328	178,942	276,070	312,077	287,917	291,205
Total Personnel Cost	599,884	574,486	862,345	996,488	919,765	924,730
Professional Services	-	-	9,000	9,000	15,000	15,000
Services and Supplies	29,777	29,774	56,543	58,865	62,395	62,461
Insurance	3,693	3,949	4,200	4,400	4,400	4,400
Utilities	2,529	3,101	3,120	3,210	2,936	2,936
TOTAL OPERATING EXPENSE	635,883	611,309	935,208	1,071,963	1,004,496	1,009,527
NET INCOME (EXPENSE)	3,567	(30,389)	14,292	(74,988)	4	9,280
NON OPERATING INCOME						
Investment Earnings	-	-	-	216	216	216
TOTAL NON OPERATING INCOME	-	-	-	216	216	216
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	(30,389)	14,292	(74,772)	220	9,496
TRANSFERS						
CHANGE IN NET POSITION	3,567	(30,389)	14,292	(74,772)	220	9,496

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Interfund Services	639,450	580,920	949,500	996,975	1,004,500	1,018,807
Investment Earnings	-	-	-	216	216	216
TOTAL SOURCES	639,450	580,920	949,500	997,191	1,004,716	1,019,023
USES						
Salaries and Wages	420,556	395,544	586,275	684,411	631,848	633,525
Employee Fringe	179,328	178,942	276,070	312,077	287,917	291,205
Total Personnel Cost	599,884	574,486	862,345	996,488	919,765	924,730
Professional Services	-	-	9,000	9,000	15,000	15,000
Services and Supplies	29,777	29,774	56,543	58,865	62,395	62,461
Insurance	3,693	3,949	4,200	4,400	4,400	4,400
Utilities	2,529	3,101	3,120	3,210	2,936	2,936
TOTAL USES	635,883	611,309	935,208	1,071,963	1,004,496	1,009,527
SOURCES(USES)	3,567	(30,389)	14,292	(74,772)	220	9,496

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
OPERATING INCOME						
Interfund Services	873,186	786,045	1,024,200	984,646	984,646	984,646
TOTAL OPERATING INCOME	<u>873,186</u>	<u>786,045</u>	<u>1,024,200</u>	<u>984,646</u>	<u>984,646</u>	<u>984,646</u>
OPERATING EXPENSE						
Salaries and Wages	404,322	313,467	321,035	340,980	340,980	341,592
Employee Fringe	192,736	165,708	173,826	184,266	184,266	186,061
Total Personnel Cost	<u>597,058</u>	<u>479,174</u>	<u>494,861</u>	<u>525,246</u>	<u>525,246</u>	<u>527,653</u>
Services and Supplies	354,025	372,560	469,228	428,655	429,615	429,891
Insurance	5,267	5,633	6,000	6,300	6,300	6,300
Utilities	7,192	5,380	6,720	5,455	5,165	5,165
Depreciation	3,353	3,353	3,400	3,348	3,348	3,348
TOTAL OPERATING EXPENSE	<u>966,895</u>	<u>866,101</u>	<u>980,209</u>	<u>969,004</u>	<u>969,674</u>	<u>972,357</u>
NET INCOME (EXPENSE)	<u>(93,710)</u>	<u>(80,056)</u>	<u>43,991</u>	<u>15,642</u>	<u>14,972</u>	<u>12,289</u>
NON OPERATING INCOME						
Investment Earnings	-	-	-	(780)	(780)	(780)
TOTAL NON OPERATING INCOME	<u>-</u>	<u>-</u>	<u>-</u>	<u>(780)</u>	<u>(780)</u>	<u>(780)</u>
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	<u>(93,710)</u>	<u>(80,056)</u>	<u>43,991</u>	<u>14,862</u>	<u>14,192</u>	<u>11,509</u>
TRANSFERS						
CHANGE IN NET POSITION	<u>(93,710)</u>	<u>(80,056)</u>	<u>43,991</u>	<u>14,862</u>	<u>14,192</u>	<u>11,509</u>

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

Prior Fiscal Year - Current Fiscal Year - Proposed

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	Final FY2022-23
SOURCES						
Interfund Services	873,186	786,045	1,024,200	984,646	984,646	984,646
Investment Earnings	-	-	-	(780)	(780)	(780)
TOTAL SOURCES	873,186	786,045	1,024,200	983,866	983,866	983,866
USES						
Salaries and Wages	404,322	313,467	321,035	340,980	340,980	341,592
Employee Fringe	192,736	165,708	173,826	184,266	184,266	186,061
Total Personnel Cost	597,058	479,174	494,861	525,246	525,246	527,653
Services and Supplies	354,025	372,560	469,228	428,655	429,615	429,891
Insurance	5,267	5,633	6,000	6,300	6,300	6,300
Utilities	7,192	5,380	6,720	5,455	5,165	5,165
TOTAL USES	963,542	862,748	976,809	965,656	966,326	969,009
SOURCES(USES)	(90,357)	(76,703)	47,391	18,210	17,540	14,857

HISTORICAL INFORMATION

Community Services Capital Fund

Beach Capital Fund

Community Services Debt Service Fund

Beach Debt Service Fund

**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	Final 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	Final 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	Final 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	Final 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	-	-	-	-

APPENDIX B

FY2022/23 FINAL BUDGET

LINE-ITEM BUDGETS

- General Fund
- Utility Fund
- Community Services Fund(s)
- Beach Fund
- Internal Services Funds

FY2022-23 Budget

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Beaches 390	Fleet 410	Engineering 420	Buildings 430	Grand Total
Revenue														
Ad Valorem	(2,008,289)													(2,008,289)
Consolidated Tax	(2,092,885)													(2,092,885)
Charges for Services	(2,520)	(14,289,893)	(4,783,160)	(2,117,586)	(12,090,998)	(1,476,890)	272,975	(63,115)	(178,449)	(623,890)				(35,353,526)
Facility Fee			(1,660,125)	(187,130)	(842,769)	(173,229)	(754,952)	(73,191)	(1,304)	(2,556,840)				(6,249,540)
Interfund		(236,500)			(15,735)			(107,267)			(1,463,650)	(1,018,807)	(984,646)	(3,826,605)
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(11,400)	(108)	(216)	780	(105,948)
Capital Grants					-	(25,435,000)		(100,000)		-				(25,535,000)
Operating Grants		-				(117,000)		(22,875)						(139,875)
Misc. Rev.			(43,989)		(85,085)			(12,100)						(141,174)
Revenue Total	(4,117,002)	(14,568,081)	(6,481,778)	(2,304,536)	(13,055,911)	(27,203,139)	(507,849)	(378,368)	(177,401)	(3,192,130)	(1,463,758)	(1,019,023)	(983,866)	(75,452,842)
Expense														
Wages	2,842,293	3,762,672	2,035,748	525,118	3,903,964	1,304,390	207,744	416,383	131,667	968,860	645,375	633,525	341,592	17,719,331
Benefits	1,437,169	1,891,008	620,203	247,888	1,331,768	392,286	80,217	115,788	31,804	250,645	342,669	291,205	186,061	7,218,710
Professional Services	461,475	167,050	8,950	1,170	23,700	5,850		1,170	585	17,850		15,000		702,800
Services & Supplies	1,124,356	3,733,100	1,443,083	548,975	2,325,603	609,861	91,455	378,792	87,960	591,409	467,560	62,461	429,891	11,894,506
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	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	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
Central Services Cost	(1,887,589)	568,189	308,584	106,807	524,073	141,787	20,649	60,810	15,496	141,194				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	633,000	15,588,700	1,472,700	10,000	823,000	25,606,000	-	130,000	-	485,000	-			44,748,400
Debt Service		643,135	187,425	177,130	19,769	2,229		3,005	1,304	6,365				1,040,362
Extraordinary	100,000													100,000
Expense Total	4,885,816	27,634,445	7,257,105	2,150,717	10,386,012	28,291,979	505,596	1,232,539	295,074	2,631,439	1,463,313	1,009,527	969,009	88,712,570
Grand Total	768,814	13,066,364	775,327	(153,819)	(2,669,899)	1,088,840	(2,253)	854,171	117,673	(560,691)	(445)	(9,496)	(14,857)	13,259,728

Fund 100 - General Fund

		Revenue	GM	Trustees	Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	Grand Total
Account Description		010	100	110	120	130	140	150	160	170	990	
Revenue												
Ad Valorem	Ad Valorem Property Tax	(2,008,289)										(2,008,289)
Consolidated Tax	Personal Property Tax	(12,480)										(12,480)
	CTX Sales & Use Tax	(1,821,440)										(1,821,440)
	LGTA State Taxes	(258,965)										(258,965)
Charges for Services	Rental Income	(2,520)										(2,520)
Invest Inc.	Investment Earnings	(13,308)										(13,308)
Revenue Total		(4,117,002)									-	(4,117,002)
Expense												
Wages	Regular Earnings		426,626	95,005	840,633	575,741	103,849	615,504	39,890	109,436	55,337	2,862,021
	Other Earnings		8,691	-	4,563	504	2,396	4,411	-	2,118	816	23,499
	Salary Savings from Vacant Positions										(43,227)	(43,227)
Benefits	Taxes		35,972	7,578	68,022	46,180	8,452	49,763	3,171	8,908	4,512	232,558
	Retirement Fringe Ben		94,365	10,656	155,990	104,050	18,385	113,088	6,908	19,670	10,115	533,227
	Medical Fringe Ben		48,648	10,558	146,755	110,191	19,045	112,143	12,669	21,612	13,090	494,710
	Dental Fringe Ben		3,219	806	10,822	8,117	1,207	8,083	967	1,399	830	35,449
	Vision Fringe Ben		424	91	1,224	989	119	909	109	237	83	4,184
	Life Ins Fringe Ben		807	95	1,564	1,067	196	1,155	72	214	98	5,268
	Disability Fringe Ben		2,154	250	4,159	2,848	523	3,058	199	551	275	14,017
	Unemployment Fringe Ben		7,052	1,485	13,336	9,057	1,657	9,758	626	1,754	886	45,611
	Work Comp Fringe Ben		10,886	2,378	21,137	14,401	2,653	15,493	1,000	2,796	1,401	72,145
Professional Services	Legal		15,000	12,000				6,000				196,000
	Audit											29,275
	Professional Consultants		25,200			40,000				78,000	60,000	203,200
Services & Supplies	Advertising - Paid								1,260	8,300		9,560
	Empowerment Costs		6,000								12,000	18,000
	Banking Fees & Processing				37,800							37,800
	Community Relations									24,715		24,715
	Computer & IT Small Equip			12,600		42,000					89,250	143,850
	Computer License & Fees			-	20,265	271,436				7,830	465	299,996
	Computer Supplies					6,000						6,000
	Contractual Services				3,180	1,740		760			20,530	26,210
	Dues & Subscriptions		1,200	12,000	2,470	965	-	2,735			2,290	21,660
	Employee Assistance Program							4,050				4,050
	Employee Recruit & Retain				2,025	2,520	320	37,685	9,980		960	53,490
	Office Supplies		660	3,150	2,160	2,220	120	2,420	210		7,580	18,520
	Operating		2,220	5,550	2,220	6,290	265	8,720	9,145		10,100	44,510
	Fuel					780						780
	Safety						17,760					17,760
	Small Equipment				360						-	360
	Tools					19,940						19,940
	Permits & Fees										25	25
	Postage					200		485			5,985	6,670
	Printing & Publishing				1,365					17,500		18,865
	Rental & Lease			36,760								36,760

Fund 100 - General Fund

		Revenue	GM	Trustees	Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	Grand Total		
Account Description		010	100	110	120	130	140	150	160	170	990			
Services & Supplies	Repairs & Maintenance					-						107,700	107,700	
	R& M General											10,357	10,357	
	Snow Removal											3,800	3,800	
	Janitorial											7,920	7,920	
	Fleet Maintenance Services					4,828						6,232	11,060	
	ENGINEERING Services											19,169	19,169	
	BLDGS Maintenance Services											45,185	45,185	
	Security											3,840	3,840	
	Training & Education		2,110	21,970	1,055	18,455	2,900	16,359	615	1,755			65,219	
	Travel & Conferences		4,005	4,810	6,365	12,465	4,185	8,755					40,585	
Insurance	General Liability												57,900	57,900
Utilities	Electricity												9,715	9,715
	Heating												2,705	2,705
	Water & Sewer												3,355	3,355
	Trash												4,510	4,510
	Internet					69,015							3,600	72,615
	Cable TV												1,575	1,575
	Telephone		632		600	5,955	850	600		600		13,500	22,737	
Central Services Cost	Central Services Cost Allocation				(1,067,457)			(820,132)					(1,887,589)	
Capital Expend.	Capital Expenditure												633,000	633,000
Extraordinary	Extraordinary Items - Settlement Expenditure												100,000	100,000
Expense Total			695,872	237,741	280,613	1,377,954	184,883	201,802	86,820	307,394	1,512,738	4,885,816		
Grand Total		(4,117,002)	695,872	237,741	280,613	1,377,954	184,883	201,802	86,820	307,394	1,512,738	768,814		

Fund	200 - Utility Fund	Water								Sewer								Solid Waste			TWSA		Grand Total		
		Services	Supply	Pumping	Treatment	Transmission	Compliance	Clearing	Admin	Services	Supply	Pumping	Treatment	Transmission	Compliance	Clearing	Admin	25 Total	27	27 Total	28	28 Total			
	Account Description	22	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total	Grand Total	
Revenue		200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total	Grand Total	
Charges for Services	Water Base	(1,820,720)								(1,820,720)														(1,820,720)	
	Water Consumption	(1,937,786)								(1,937,786)														(1,937,786)	
	Tier 1	(269,384)								(269,384)														(269,384)	
	Tier 2	(112,421)								(112,421)														(112,421)	
	Fire Protection	(17,760)								(17,760)														(17,760)	
	Other Water	(30,240)								(30,240)														(30,240)	
	Water Connection	(22,400)								(22,400)														(22,400)	
	Capital Improvement Retro	(7,840)								(7,840)									(7,840)					(15,680)	
	Capital Improvement Monthly	(1,637,376)								(1,637,376)	(7,840)								(3,225,864)					(4,863,240)	
	Back Flows Tests	(134,400)								(134,400)														(134,400)	
	Sewer Base										(2,748,034)								(2,748,034)					(2,748,034)	
	Sewer Consumption										(1,494,148)								(1,494,148)					(1,494,148)	
	Inspection/Plan Fees							(44,800)		(44,800)														(44,800)	
	Other Sewer										(7,200)								(7,200)					(7,200)	
	Sewer Connection										(35,280)								(35,280)					(35,280)	
	Effluent Disposal Sales										(75,000)								(75,000)					(75,000)	
	Defensible Space Charges							(100,200)		(100,200)														(100,200)	
	Hunting Fees											(20,000)							(20,000)					(20,000)	
	Franchise Fee											(20,000)								(356,000)				(356,000)	
	Service & User Fees																					(160,000)		(160,000)	
	Fines & Penalties							(25,200)		(25,200)														(25,200)	
Charges for Services Total		(5,990,327)						236,500	(203,350)	(5,957,177)	(7,593,366)	(20,000)						(203,350)	(7,816,716)	(356,000)	(356,000)	(160,000)	(160,000)	(14,289,893)	
Interfund	Work Order Charges Labor									(120,000)														(120,000)	
	Work Order Chgs Eq & Materials									(36,500)														(36,500)	
	Snow Removal Fees									(80,000)														(80,000)	
Interfund Total								(236,500)		(236,500)														(236,500)	
Invest Inc.	Investment Earnings								(20,844)	(20,844)								(20,844)	(20,844)					(41,688)	
Invest Inc. Total									(20,844)	(20,844)								(20,844)	(20,844)					(41,688)	
Revenue Total		(5,990,327)							(224,194)	(6,214,521)	(7,593,366)	(20,000)						(224,194)	(7,837,560)	(356,000)	(356,000)	(160,000)	(160,000)	(14,568,081)	
Expense																									
Wages	Regular Earnings	31,454	181,085	337,057	397,015	232,917			411,571	1,591,099		17,762	350,609	577,749	453,441	109,112		368,759	1,877,432	200,885		200,885	36,373	36,373	3,705,789
	Other Earnings	340	1,145	7,859	37,671	3,539			2,557	53,111		-	3,728	34,217	16,741	1,518		2,557	58,761	1,279		1,279	840	840	113,991
	Salary Savings from Vacant Positions								(28,554)	(28,554)								(28,554)	(28,554)						(57,108)
Wages Total		31,794	182,230	344,916	434,686	236,456			385,574	1,615,656		17,762	354,337	611,966	470,182	110,630		342,762	1,907,639	202,164		202,164	37,213	37,213	3,762,672
Benefits	Taxes	2,530	14,506	27,599	34,630	18,977			33,268	131,510		1,413	28,208	48,886	37,631	8,870		29,852	154,860	16,091		16,091	2,963	2,963	305,424
	Retirement Fringe Ben	5,510	31,533	61,606	75,679	42,884			75,555	292,767		3,071	61,319	108,192	84,182	20,103		68,154	345,021	34,972		34,972	6,434	6,434	679,194
	Medical Fringe Ben	9,651	38,517	67,173	81,078	39,940			65,691	302,051		-	70,101	101,209	83,845	18,665		60,226	334,047	22,218		22,218	12,883	12,883	671,199
	Dental Fringe Ben	712	2,758	4,780	5,888	2,834			4,753	21,726		-	4,984	7,010	6,022	1,328		4,385	23,729	1,610		1,610	966	966	48,311
	Vision Fringe Ben	84	302	527	648	313			559	2,433		-	538	758	689	146		509	2,640	196		196	112	112	5,381
	Life Ins Fringe Ben	61	354	647	826	452			787	3,127		33	678	1,155	881	214		704	3,665	380		380	72	72	7,244
	Disability Fringe Ben	157	907	1,709	2,156	1,176			2,060	8,165		89	1,757	3,039	2,333	547		1,849	9,614	990		990	183	183	18,952
	Unemployment Fringe Ben	501	2,849	5,419	6,792	3,719			6,553	25,833		276	5,535	9,596	7,375	1,746		5,883	30,411	3,161		3,161	581	581	59,986
	Work Comp Fringe Ben	794	4,557	8,627	10,879	5,910			10,386	41,153		445	8,867	15,317	11,761	2,770		9,303	48,463	5,052		5,052	930	930	95,598
Benefits Total		20,001	96,283	178,087	218,577	116,204			199,612	828,765		5,327	181,987	295,162	234,719	54,389		180,866	952,450	84,670		84,670	25,123	25,123	1,891,008
Professional Services	Legal								12,000	12,000								13,000	13,000						25,000
	Audit								5,850	5,850								11,200	11,200						17,050
	Professional Consultants								62,500	62,500								62,500	62,500						125,000
Professional Services Total									80,350	80,350								86,700	86,700						167,050
Services & Supplies	Advertising - Paid									1,000										6,840		6,840	12,500	12,500	20,340
	Computer & IT Small Equip					5,000				3,200															8,200
	Computer License & Fees					1,200				77,659					4,400				4,400	110		110			83,369
	Computer Supplies																			2,100		2,100			2,100
	Contractual Services							12,960		12,960										120,240		120,240			133,200
	Dues & Subscriptions			2,000	1,600	3,400			9,338				2,300						6,300	235		235			15,873
	Employee Recruit & Retain			2,000	2,400	950		9,600	14,950				2,650						2,650	1,050		1,050			18,650
	Office Supplies			700	2,800	3,050		5,500	12,050				4,000						4,000	1,025		1,025	1,600	1,600	18,675
	Operating	9,230		9,230				8,400	4,615	34,155		8,840		46,535		445		55,820	14,460		14,460	42,600	42,600	178,510	
	Fuel		16,200		15,600	4,440		2,640	38,880				6,300	13,200	18,000				37,500	660		660			77,040
	Chemical																								

Fund	200 - Utility Fund	Water								Sewer								Solid Waste				TWSA		Grand Total	
		Services 22	Supply 210	Pumping 220	Treatment 230	Transmission 240	Compliance 870	Clearing 970	Admin 990	22 Total	Services 25	Supply 210	Pumping 220	Treatment 230	Transmission 240	Compliance 870	Clearing 970	Admin 990	25 Total	27	27 Total	28	28 Total		
	Account Description	200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total	Grand Total	
	Insurance								121,900	121,900								100,000	100,000					221,900	
	General Liability								121,900	121,900									100,000	100,000					221,900
	Insurance Total								121,900	121,900									100,000	100,000					221,900
	Utilities			152,000	248,000				9,100	409,100		130,000	84,000	145,000				8,400	367,400					776,500	
	Electricity			152,000	248,000				9,100	409,100		130,000	84,000	145,000				8,400	367,400					776,500	
	Heating			1,200					10,000	11,200			2,100	16,300				10,000	28,400					39,600	
	Water & Sewer								2,900	2,900			8,500	13,300				2,900	24,700					27,600	
	Trash								7,100	7,100				2,100				3,300	5,400					12,500	
	Internet								11,600	11,600								11,600	11,600					23,200	
	Cable TV																							1,943	
	Telephone							1,943		1,943														1,943	
	Utilities Total		80	1,122	11,050	9,015	4,182	2,717	43,439	474,748		1,050	9,461	21,835	5,336	4,136	-	2,645	44,463	1,780		1,780	200	200	77,348
	Central Services Cost								272,731	272,731								255,685	255,685				11,364	11,364	539,780
	Central Services Allocation Cs																								28,409
	Central Services Cost Allocation																								28,409
	Central Services Cost Total								272,731	272,731								255,685	255,685				11,364	11,364	568,189
	Defensible Space								50,000	50,000								50,000	50,000						100,000
	Defensible Space Total								50,000	50,000								50,000	50,000						100,000
	Capital Expend.								1,766,850	1,766,850								13,821,850	13,821,850						15,588,700
	Capital Expend. Total								1,766,850	1,766,850								13,821,850	13,821,850						15,588,700
	Debt Service								256,288	256,288								313,119	313,119						569,407
	Principal								256,288	256,288								313,119	313,119						569,407
	Interest								50,732	50,732								22,996	22,996						73,728
	Debt Service Total								307,020	307,020								336,115	336,115						643,135
	Expense Total		61,105	557,519	1,156,615	1,015,959	397,729	-	3,976,946	7,165,873		189,969	912,488	1,642,965	917,708	169,155	-	16,015,437	19,847,723	448,940	28,409	477,349	143,500	143,500	27,634,445
	Grand Total	(5,990,327)	61,105	557,519	1,156,615	1,015,959	397,729	-	3,752,752	951,352	(7,593,366)	169,969	912,488	1,642,965	917,708	169,155	-	15,791,243	12,010,163	92,940	28,409	121,349	(16,500)	(16,500)	13,066,364

Fund		320 - Golf																						
		Revenue	Services	Maintenance	Driving Range	Carts	Fleet	Proshop	F&B	Marketing	Admin	Revenue		Services	Maintenance	Carts	Fleet	Proshop	F&B	Marketing	Admin	32 Total	Grand Total	
		31										31 Total	32											
Account Description		400	410	420	430	440	450	460	530	980	990		400	410	420	440	450	460	530	980	990			
Revenue																								
Charges for Services	Passes	(550,560)			(93,900)							(644,460)	(71,991)										(71,991)	(716,451)
	Admissions & Fees	(572,148)			(50,000)						(2,100)	(624,248)	(274,035)										(274,035)	(898,283)
	Admissions & Fees - Guest	(313,950)										(313,950)	(91,104)										(91,104)	(405,054)
	Admissions & Fees - Non-Resident	(700,414)			(22,900)							(723,314)	(291,448)										(291,448)	(1,014,762)
	Parcel Owner Allowances	-			-			170,415	33,900			204,315	-				27,720	2,500					30,220	234,535
	Charitable Allowances	3,000										3,000	-										-	3,000
	Employee Allowances	3,450			820				18,400			22,670	1,155				950	1,500					3,605	26,275
	Promotional Allowances				1,650				2,600			4,250											-	4,250
	Promotional Discounts	10,000										10,000	14,630										14,630	24,630
	Merchandise Sales							(674,100)				(674,100)					(138,600)						(138,600)	(812,700)
	Personal Services				(65,625)							(65,625)												(65,625)
	Service & User Fees	(58,360)			-							(58,360)	(35,615)										(35,615)	(93,975)
	Food Sales								(569,900)			(569,900)							(82,500)				(82,500)	(652,400)
	Beer Sales								(147,000)			(147,000)							(37,500)				(37,500)	(184,500)
	Wine Sales								(55,100)			(55,100)							(6,000)				(6,000)	(61,100)
Facility Fee Total											(520,251)	(520,251)										(1,139,874)	(1,139,874)	(1,660,125)
Invest Inc.	Investment Earnings											2,748	2,748										2,748	5,496
Invest Inc. Total												2,748	2,748										2,748	5,496
Metrics Revenue Type	Visits											(22,850)	(22,850)										(16,500)	(39,350)
	METRIC CONTRA CLEARING											22,850	22,850										16,500	39,350
Misc. Rev.	Non-Operating Lease Income																						(43,989)	(43,989)
Misc. Rev. Total																							(43,989)	(43,989)
Revenue Total		(2,178,982)			(229,955)			(503,685)	(864,100)		(519,603)	(4,296,325)	(748,408)					(109,930)	(146,000)			(1,181,115)	(2,185,453)	(6,481,778)
Expense																								
Wages	Regular Earnings	179,070	550,979	4,160	113,680		77,998	372,542	29,768	131,917	1,460,114	77,945	202,468	83,657	24,563	59,476	14,211	30,904	493,224	1,953,338				
	Other Earnings	2,947	20,310	42,861	4,483		9,363	12,348	324	2,921	95,557	2,203	4,569	3,283	1,500	1,486	179	461	13,681	109,238				
	Salary Savings from Vacant Positions									(20,130)	(20,130)								(6,698)	(6,698)			(26,828)	
Wages Total		182,017	571,289	47,021	118,163		87,361	384,890	30,092	114,708	1,535,541	80,148	207,037	86,940	26,063	60,962	14,390	24,667	500,207	2,035,748				
Benefits	Taxes	14,273	44,655	3,598	9,042		6,837	29,548	2,407	10,905	121,265	6,178	16,230	6,652	2,056	4,656	1,155	2,552	39,479	160,744				
	Retirement Fringe Ben	19,424	46,034				8,415	20,142	4,859	23,738	122,612	2,214	19,534		3,353	2,404	2,429	6,157	36,091	158,703				
	Medical Fringe Ben	30,368	48,998				15,278	22,840	4,678	12,983	135,146	20,059	27,373		4,041	3,631	2,339	2,756	60,199	195,345				
	Dental Fringe Ben	2,244	3,683				408	1,568	353	813	9,069	1,530	2,097		163	288	177	179	4,434	13,503				
	Vision Fringe Ben	265	425				55	181	40	101	1,067	172	235		22	32	20	23	505	1,572				
	Life Ins Fringe Ben	231	478				84	210	43	222	1,268	64	199		36	24	31	54	408	1,676				
	Disability Fringe Ben	605	1,246				246	556	131	603	3,387	186	537		95	70	60	151	1,099	4,486				
	Unemployment Fringe Ben	2,796	8,757	704	1,770		1,345	5,852	473	2,135	23,832	1,211	3,180	1,305	408	924	223	503	7,754	31,586				
	Work Comp Fringe Ben	4,558	14,282	1,175	2,953		2,180	10,185	1,663	2,646	39,642	2,002	5,170	2,175	651	1,520	827	601	12,946	52,588				
Benefits Total		74,764	168,557	5,477	13,765		34,849	91,082	14,648	54,146	457,288	33,617	74,555	10,132	10,825	13,549	7,261	12,976	162,915	620,203				
Professional Services	Audit										4,680								1,170	5,850				
	Professional Consultants		1,700								1,700		1,400						1,400	3,100				
Professional Services Total			1,700								4,680		6,380			1,400			1,170	2,570			8,950	
Services & Supplies	Advertising - Paid									22,050										14,700			14,700	36,750
	Banking Fees & Processing								13,650		65,950		79,600						2,425	16,480			18,905	98,505
	Community Relations																			105			105	105
	Computer & IT Small Equip		1,350					420			1,770		125										125	1,895
	Computer License & Fees			2,520	425			4,475	30		7,450							700					700	8,150
	Contractual Services	4,600	180	780	5,040			300	120	10,425	21,445									240			240	21,685
	Discounts Earned							(5,065)			(5,065)													(5,065)
	Dues & Subscriptions	2,315	1,750				235		1,050	685	4,985	1,945	750										2,695	7,680
	Employee Recruit & Retain	1,585	1,650	525	315		-	1,050	525	5,650	530	400	105					600					1,635	7,285
	Office Supplies	295	280					525	1,575	2,675	625	95											1,350	4,025
	Operating	8,350	141,285	13,350	6,406		2,930	31,600	9,500	4,945	218,366	3,525	56,445	3,358					7,600	4,030	105		75,063	293,429
	Fuel		3,150	435		15,750		960			20,295		5,040	5,250	3,780								14,070	34,365
	Chemical		48,625					4,200			52,825		9,030										9,030	61,855
	Uniforms	2,310	2,700		2,310			845	4,000		12,535	1,050	1,370	2,100					500				5,235	17,770
	Safety										2,055		2,055										315	315
	Small Equipment		2,200		2,100				2,100		6,400		1,050										1,050	7,450
	Permits & Fees		405						4,500		4,905		510						125				635	5,540
	Postage										55		55											55
	Rental & Lease		1,500								1,840		3,340										1,575	4,915
	Repairs & Maintenance									40,000	40,000												20,500	60,500
	R & M General	960	4,690						210		5,860	1,740	8,120		150								3,780	19,650
	Snow Removal		2,280								2,280		2,200											

Fund		320 - Golf																						
		Revenue	Services	Maintenance	Driving Range	Carts	Fleet	Proshop	F&B	Marketing	Admin		Revenue	Services	Maintenance	Carts	Fleet	Proshop	F&B	Marketing	Admin			
		31										31 Total	32										32 Total	Grand Total
Account Description		400	410	420	430	440	450	460	530	980	990		400	410	420	440	450	460	530	980	990			
Insurance	General Liability										81,800	81,800										18,800	18,800	100,600
Insurance Total											81,800	81,800										18,800	18,800	100,600
Utilities	Electricity			7,495		7,860			3,110		5,420	23,885			2,900				175			1,545	4,620	28,505
	Heating			2,770		2,055					7,235	12,060			3,210							1,990	5,200	17,260
	Water & Sewer			162,110							3,460	165,570			72,060				1,075			6,120	79,255	244,825
	Trash			22,020								24,550			4,640								4,640	29,190
	Internet										3,600	3,600												3,600
	Cable TV			1,386				1,892	1,892			5,170		996									996	6,166
	Telephone			2,612			606		4,704		9,838	17,760			1,079				566			1,990	3,635	21,395
Utilities Total				198,393		9,915	606	1,892	12,236		29,553	252,595		996	83,889							11,645	98,346	350,941
Cost of Goods Sold	Food								171,000			171,000							24,750				24,750	195,750
	Food Waste & Employee Meals								5,100			5,100							2,500				2,500	7,600
	Beer								36,800			36,800							9,376				9,376	46,176
	Wine								22,000			22,000							2,400				2,400	24,400
	Liquor								30,900			30,900							5,040				5,040	35,940
	Merchandise for resale							337,055				337,055						66,150				66,150	403,205	
	Freight on Inventory Purchases							12,650				12,650						3,150				3,150	15,800	
Cost of Goods Sold Total								349,705	265,800			615,505						69,300	44,066			113,366	728,871	
Central Services Cost	Central Services Cost Allocation										231,348	231,348										77,236	77,236	308,584
Central Services Cost Total											231,348	231,348										77,236	77,236	308,584
Capital Expend.	Capital Improvements										334,700	334,700										1,138,000	1,138,000	1,472,700
Capital Expend. Total											334,700	334,700										1,138,000	1,138,000	1,472,700
Debt Service	Principal										183,496	183,496												183,496
	Interest										2,055	2,055				1,874							1,874	3,929
Debt Service Total											185,551	185,551				1,874						1,874	187,425	
Expense Total		278,546	1,197,249	1,197,249	76,628	243,946	338,615	476,297	868,254	76,290	1,206,076	4,761,901		124,301	483,251	129,871	101,735	106,188	145,063	40,486	1,364,309	2,495,204	7,257,105	
Grand Total		(2,178,982)	278,546	1,197,249	(153,327)	243,946	338,615	(27,388)	4,154	76,290	686,473	465,576	(748,408)	124,301	483,251	129,871	101,735	(3,742)	(937)	40,486	183,194	309,751	775,327	

Fund 330 - Facilities

		Chateau 33	Aspen Grove	Events	Marketing	Admin	Grand Total
	Account Description	500	510	530	980	990	
Revenue							
Charges for Services	Rental Income	(693,000)	(143,400)				(836,400)
	Parcel Owner Allowances	15,900	3,200				19,100
	Inter-District Program Allowan	61,000	49,508				110,508
	Inter-District Program Allowances			20,000			20,000
	Charitable Allowances	11,700	4,800				16,500
	Promotional Allowances			5,000			5,000
	Promotional Discounts	139,000	12,106				151,106
	Service & User Fees	(24,300)	(1,050)				(25,350)
	Food Sales			(1,108,700)			(1,108,700)
	Beer Sales			(100,550)			(100,550)
	Wine Sales			(190,200)			(190,200)
	Liquor Sales			(178,600)			(178,600)
Charges for Services Total		(489,700)	(74,836)	(1,553,050)			(2,117,586)
Facility Fee	Facility Fees	(187,130)					(187,130)
Facility Fee Total		(187,130)					(187,130)
Invest Inc.	Investment Earnings					180	180
Invest Inc. Total						180	180
Revenue Total		(676,830)	(74,836)	(1,553,050)		180	(2,304,536)
Expense							
Wages	Regular Earnings	83,086		419,664	20,428		523,178
	Other Earnings	1,632		7,515	601		9,748
	Salary Savings from Vacant Positions			(7,808)			(7,808)
Wages Total		84,718		419,371	21,029		525,118
Benefits	Taxes	6,715		44,980	1,697		53,392
	Retirement Fringe Ben	13,326			3,758		17,084
	Retirement Fringe Benefits			57,391			57,391
	Medical Fringe Ben	9,108			2,989		12,097
	Medical Fringe Benefits			68,394			68,394
	Dental Fringe Ben	614			224		838
	Dental Fringe Benefits			5,022			5,022
	Vision Fringe Ben	82			26		108
	Vision Fringe Benefits			596			596

Fund 330 - Facilities

		Chateau 33	Aspen Grove 510	Events 530	Marketing 980	Admin 990	Grand Total
	Account Description	500	510	530	980	990	
Benefits	Life Ins Fringe Ben	202			95		297
	Life Ins Fringe Benefits			606			606
	Disability Fringe Ben	372			143		515
	Disability Fringe Benefits			1,622			1,622
	Unemployment Fringe Ben	1,319			341		1,660
	Unemployment fringe Benefits			8,897			8,897
	Work Comp Fringe Ben	2,119			1,156		3,275
	Work comp Fringe Benefits			16,094			16,094
Benefits Total		33,858		203,601	10,429		247,888
Professional Services	Audit	1,170					1,170
Professional Services Total		1,170					1,170
Services & Supplies	Advertising - Paid				31,500		31,500
	Banking Fees & Processing			41,090			41,090
	Computer & IT Small Equip	2,240					2,240
	Computer License & Fees	8,160			100		8,260
	Contractual Services	5,940					5,940
	Employee Recruit & Retain	1,700					1,700
	Employee Recruitment & Retention			950			950
	Office Supplies	1,680		-			1,680
	Operating	21,680	1,155	46,410	2,095		71,340
	Fuel	2,520	120				2,640
	Uniforms	3,000		3,150			6,150
	Small Equipment			5,250			5,250
	Permits & Fees	2,530	1,410				3,940
	Postage	165					165
	Repairs & Maintenance	90,000	-	-			90,000
	R& M General	2,100	37,947				40,047
	R&M General			210			210
	R&M Preventative		2,100				2,100
	R&M Corrective			2,525			2,525
	Snow Removal	12,500	3,900				16,400
	Janitorial	29,940	6,300				36,240
	Fleet Maintenance Services	5,329					5,329

Fund 330 - Facilities

		Chateau 33	Aspen Grove	Events	Marketing	Admin	Grand Total
	Account Description	500	510	530	980	990	
Services & Supplies	ENGINEERING Services	3,043					3,043
	BLDGS Maintenance Services	105,125	31,671	18,015			154,811
	Security	2,700	3,260				5,960
	Training & Education	1,080					1,080
	Travel & Conferences	8,385					8,385
Services & Supplies Total		309,817	87,863	117,600	33,695		548,975
Insurance	General Liability	12,200	600				12,800
Insurance Total		12,200	600				12,800
Utilities	Electricity	11,685	785	5,420			17,890
	Heating	7,235	755				7,990
	Water & Sewer	6,420	2,680				9,100
	Trash			13,610			13,610
	Internet	3,290					3,290
	Telephone	3,649		600			4,249
Utilities Total		32,279	4,220	19,630			56,129
Cost of Goods Sold	Food			311,100			311,100
	Food Waste & Employee Meals			21,700			21,700
	Beer			23,200			23,200
	Wine			73,100			73,100
	Liquor			35,600			35,600
Cost of Goods Sold Total				464,700			464,700
Central Services Cost	Central Services Cost Allocation	106,807					106,807
Central Services Cost Total		106,807					106,807
Capital Expend.	Capital Improvements	10,000					10,000
Capital Expend. Total		10,000					10,000
Debt Service	Principal	175,090	78				175,168
	Interest	1,961	1				1,962
Debt Service Total		177,051	79				177,130
Expense Total		767,900	92,762	1,224,902	65,153		2,150,717
Grand Total		91,070	17,926	(328,148)	65,153	180	(153,819)

Fund	340 - Ski																	Snowflake			Grand Total
	Fleet	Brushing	F&B	Services	Revenue	Lifts	Slope Maint	Ski Patrol	Ski School	Child Ski	Rentals &	Property	Hyatt Shop	Marketing	Admin		34 Total	36	36 Total	Grand Total	
Account Description	34	Crew			Office					Center	Repairs	Operations	960	980	990		34 Total	36	36 Total	Grand Total	
	450	490	530	600	610	620	630	650	660	670	680	690	960	980	990		34 Total	36	36 Total	Grand Total	
Revenue																					
Charges for Services																					
Passes					(2,200,000)												(2,200,000)			(2,200,000)	
Admissions & Fees					(5,254,973)								(163,900)				(5,418,873)			(5,418,873)	
Rental Income					(5,250)												(5,250)			(5,250)	
Concessions					(45,050)												(45,050)			(45,050)	
Inter-District Program Allowances				10,300											39,900		50,200			50,200	
Charitable Allowances					27,510												27,510			27,510	
Employee Allowances				42,800	66,360												109,160	5,800	5,800	114,960	
Promotional Allowances				-	574,350												598,185			598,185	
Merchandise Sales									4,095	14,385	2,100						(58,695)			(59,225)	
Allocated to others																	49,895			49,895	
Personal Services									(873,705)	(850,980)							(1,735,190)			(1,735,190)	
Repairs for Customers																	(11,140)			(11,140)	
Service & User Fees					(98,600)												(1,583,720)			(1,583,720)	
Food Sales				(1,069,900)													(1,069,900)	(286,800)	(286,800)	(1,356,700)	
Beer Sales				(205,800)													(205,800)	(90,100)	(90,100)	(295,900)	
Wine Sales				(41,100)													(41,100)	(8,600)	(8,600)	(49,700)	
Liquor Sales				(123,300)													(123,300)	(47,700)	(47,700)	(171,000)	
Charges for Services Total				(1,387,000)	(6,935,653)				(869,610)	(972,575)	(1,196,370)		(342,290)		39,900		(11,663,598)	(427,400)	(427,400)	(12,090,998)	
Facility Fee																(842,769)	(842,769)			(842,769)	
Invest Inc.																(21,324)	(21,324)			(21,324)	
Invest Inc. Total																(21,324)	(21,324)			(21,324)	
Metrics Revenue Type																(110,000)	(110,000)			(110,000)	
Visits																(110,000)	(110,000)			(110,000)	
METRICS CONTRA REVENUE																110,000	110,000			110,000	
Misc. Rev.																(85,085)	(85,085)			(85,085)	
Non-Operating Lease Income																(85,085)	(85,085)			(85,085)	
Misc. Rev. Total																(85,085)	(85,085)			(85,085)	
Revenue Total																					
		(15,735)	(1,387,000)	(6,935,653)					(869,610)	(972,575)	(1,196,370)		(342,290)		(909,278)		(12,628,511)	(427,400)	(427,400)	(13,055,911)	
Expense																					
Wages																					
Regular Earnings		83,280	350,352		240,822	676,909	420,899	232,784	300,272	393,765	220,658	271,445	63,922	145,838	358,256		3,759,202	104,713	104,713	3,863,915	
Other Earnings		2,082	10,333		4,977	14,451	8,542	4,142	7,398	8,683	5,128	5,936	1,720	2,423	14,539		90,354	2,581	2,581	92,935	
Salary Savings from Vacant Positions															(52,886)		(52,886)			(52,886)	
Wages Total		85,362	360,685		245,799	691,360	429,441	236,926	307,670	402,448	225,786	277,381	65,642	148,261	319,909		3,796,670	107,294	107,294	3,903,964	
Benefits																					
Taxes		6,531	27,660		19,042	54,036	33,404	18,127	23,727	30,796	17,275	21,464	5,022	11,763	30,081		298,928	8,224	8,224	307,152	
Retirement Fringe Ben			22,156		13,603	64,509	31,367	-	10,684	321	13,672	22,666	69,892	248,870	4,058		248,870	4,058	4,058	252,928	
Medical Fringe Ben		-	27,957		17,772	105,602	51,338	7,549	6,238	10,219	12,622	30,439	41,657	335,179	7,361		335,179	7,361	7,361	342,540	
Dental Fringe Ben		-	1,841		980	7,120	3,836	509	412	635	943	1,611	2,318	3,002			23,207	338	338	23,545	
Vision Fringe Ben		-	212		118	819	445	68	55	67	106	181	262	324			2,658	39	39	2,697	
Life Ins Fringe Ben		-	231		146	686	330	100	111	36	21	143	234	680			2,718	42	42	2,760	
Disability Fringe Ben		-	616		390	1,840	893	334	308	253	178	395	634	1,844			7,685	118	118	7,803	
Unemployment Fringe Ben		1,279	5,498		3,733	10,598	6,552	3,552	4,657	6,040	3,385	4,210	984	2,309	5,893		58,690	1,625	1,625	60,315	
Work Comp Fringe Ben		7,249	27,432		20,872	58,762	36,501	20,137	26,155	34,110	19,196	23,578	5,578	12,052	31,688		323,310	8,718	8,718	332,028	
Benefits Total			15,059	113,602	76,656	303,972	164,666	50,376	72,348	82,477	53,727	89,039	11,584	82,676	185,062		1,301,245	30,523	30,523	1,331,768	
Professional Services																					
Legal																	12,000	12,000		12,000	
Audit																	11,700	11,700		11,700	
Professional Services Total																	23,700	23,700		23,700	
Services & Supplies																					
Advertising - Paid														210,000			210,000			210,000	
Advertising - Trade														8,000			8,000			8,000	
Banking Fees & Processing				24,050											196,355		220,405	7,470	7,470	227,875	
Community Relations													27,500				27,500			27,500	
Computer & IT Small Equip				1,050	3,990					2,625	3,360		2,100	6,300			19,425			19,425	
Computer License & Fees				7,035			9,975							58,000			61,200		1,060	1,060	
Contractual Services					8,140					120	180	60	90				3,240			11,830	
Dues & Subscriptions							1,560		1,230	380				2,100			10,815			16,085	
Employee Recruit & Retain				2,100													36,320	200	200	36,520	
Office Supplies				1,000				930	3,780	4,305	1,050			545			2,120	3,120	600	600	
Operating	3,540	4,095	86,400		98,300	31,865	26,480	11,340	26,955	22,995	19,950	37,490	4,200	20,000	8,400		402,010	27,500	27,500	429,510	
Fuel	108,360	-	-														124,745			124,745	
Chemical				7,200													7,200			7,200	
Uniforms				2,500													38,645	41,145	1,500	42,645	
Safety						4,620		4,410					315				10,395			10,395	
Small Equipment				3,000		11,715				3,990	27,090						45,795	1,500	1,500	47,295	
Permits & Fees				4,500				210						125			59,010	1,600	1,600	60,610	
Postage																	5,180			5,180	
Rental & Lease							8,400														

Account Description	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint	Ski Patrol	Ski School	Child Ski Center	Rentals & Repairs	Property Operations	Hyatt Shop	Marketing	Admin	Snowflake			Grand Total
	34	490	530	600	610	620	630	650	660	670	680	690	960	980	990	34 Total	36	36 Total	
Services & Supplies																			
Snow Removal												44,500				44,500			44,500
Janitorial												42,660				42,660			42,660
Fleet Maintenance Services	326,150											44,648				370,798			370,798
ENGINEERING Services															8,925	8,925			8,925
BLDGS Maintenance Services					25,800							88,610				114,410			114,410
Security												7,860				7,860	500	500	8,360
Training & Education		350							2,600	840						3,790	1,500	1,500	5,290
Travel & Conferences					690						200	8,900		10,000		19,790			19,790
Services & Supplies Total	438,050	4,445	164,845		111,120	133,780	94,495	19,425	34,685	35,315	51,710	313,588	29,345	347,170	503,990	2,281,963	43,640	43,640	2,325,603
Insurance																234,500			234,500
General Liability																234,500			234,500
Insurance Total																234,500			234,500
Utilities																392,890			392,890
Electricity	10,200			1,290			56,700	277,200				47,500				392,890			392,890
Heating	7,230			5,195								23,755				36,180	1,540	1,540	37,720
Water & Sewer				975				125,545				14,855				141,375			141,375
Trash			2,250	11,065								17,505				30,820			30,820
Internet													805		3,600	4,405			4,405
Cable TV				3,425												3,425	3,425	3,425	6,850
Telephone	35			4,395	1,640	922	670	150	100	150	100	837		8,901	9,475	27,375			27,375
Utilities Total	17,465	2,250	26,345	1,640	1,640	57,622	403,415	150	100	150	100	104,452	805	8,901	13,075	636,470	4,965	4,965	641,435
Cost of Goods Sold																321,000	85,900	85,900	406,900
Food				321,000												321,000	85,900	85,900	406,900
Food Waste & Employee Meals				19,000												19,000	2,500	2,500	21,500
Beer				51,500												51,500	22,600	22,600	74,100
Wine				16,400												16,400	3,400	3,400	19,800
Liquor				25,900												25,900	10,000	10,000	35,900
Cost of Goods Sold Total				433,800												433,800	124,400	124,400	558,200
Central Services Cost															524,073	524,073			524,073
Central Services Cost Allocation															524,073	524,073			524,073
Capital Expend. Total															823,000	823,000			823,000
Capital Improvements															823,000	823,000			823,000
Debt Service Total															19,550	19,550			19,550
Principal															19,550	19,550			19,550
Interest															219	219			219
Expense Total	455,515	107,116	1,099,277		435,215	1,186,734	1,092,017	306,877	414,803	520,390	331,323	784,460	107,376	587,008	2,647,078	10,075,190	310,822	310,822	10,386,012
Grand Total	455,515	91,381	(287,723)	(6,935,653)	435,215	1,186,734	1,092,017	306,877	(454,807)	(452,185)	(865,047)	784,460	(234,914)	587,008	1,737,800	(2,553,321)	(116,578)	(116,578)	(2,669,899)

Fund		350 - Recreation											
		Youth Programs	Senior Programs	Adult Programs	46 Total	Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin	48 Total	Grand Total
Account Description		811	820	831		840	850	860	890	980	990		
Revenue													
Charges for Services	Admissions & Fees		(34,500)		(34,500)	(840,000)						(840,000)	(874,500)
	Admissions & Fees - Non-Resident					(84,500)						(84,500)	(84,500)
	Program Registration	(179,100)	(22,100)	(58,700)	(259,900)		(40,000)	(9,700)				(49,700)	(309,600)
	Program Registration - Non-Resident	-	-	-	-		-	(970)				(970)	(970)
	Rental Income					(3,150)						(3,150)	(3,150)
	Sponsorships	(2,750)			(2,750)			(1,260)				(1,260)	(4,010)
	Employee Allowances					700						700	700
	Promotional Discounts					1,550						1,550	1,550
	Merchandise Sales					(27,000)						(27,000)	(27,000)
	Personal Services						(86,880)	(55,500)				(142,380)	(142,380)
Charges for Services Total		(181,850)	(56,600)	(58,700)	(297,150)	(983,430)	(126,880)	(67,430)	(2,000)			(1,179,740)	(1,476,890)
Facility Fee	Facility Fees	-	-	-	-						(173,229)	(173,229)	(173,229)
Facility Fee Total		-	-	-	-						(173,229)	(173,229)	(173,229)
Invest Inc.	Investment Earnings										(1,020)	(1,020)	(1,020)
Invest Inc. Total											(1,020)	(1,020)	(1,020)
Capital Grants	Capital Grants										(25,435,000)	(25,435,000)	(25,435,000)
Capital Grants Total											(25,435,000)	(25,435,000)	(25,435,000)
Metrics Revenue Type	Visits					(173,500)						(173,500)	(173,500)
	METRIC CONTRA CLEARING					173,500						173,500	173,500
Operating Grants	Operating Grants - County	(50,000)	(67,000)		(117,000)								(117,000)
Operating Grants Total		(50,000)	(67,000)		(117,000)								(117,000)
Revenue Total		(231,850)	(123,600)	(58,700)	(414,150)	(983,430)	(126,880)	(67,430)	(2,000)		(25,609,249)	(26,788,989)	(27,203,139)
Expense													
Wages	Regular Earnings	141,445	191,423	22,008	354,876	254,053	345,794	149,173	40,057	41,721	9,136	839,934	1,194,810
	Other Earnings	54,302	3,984	520	58,806	8,322	21,790	31,848	1,178	207	4,567	67,912	126,718
	Salary Savings from Vacant Positions										(17,138)	(17,138)	(17,138)
Wages Total		195,747	195,407	22,528	413,682	262,375	367,584	181,021	41,235	41,928	(3,435)	890,708	1,304,390
Benefits	Taxes	15,445	15,231	1,762	32,438	20,720	28,490	13,978	3,173	3,307	1,080	70,748	103,186
	Retirement Fringe Ben	19,418	16,113	1,993	37,524	36,318	18,006	7,388	967	5,209	1,579	69,467	106,991
	Medical Fringe Ben	28,137	12,697	3,167	44,001	32,290	20,931	7,767	455	7,962	1,979	71,384	115,385
	Dental Fringe Ben	2,114	888	242	3,244	2,274	1,414	573	31	589	114	4,995	8,240
	Vision Fringe Ben	243	113	27	384	285	168	68	4	69	14	608	992
	Life Ins Fringe Ben	205	178	35	418	390	211	93	12	55	12	773	1,191
	Disability Fringe Ben	548	452	61	1,061	1,027	520	206	25	144	48	1,970	3,031
	Unemployment Fringe Ben	3,032	2,676	342	6,050	4,057	5,602	2,749	620	685	208	13,921	19,971
	Work Comp Fringe Ben	4,942	4,364	562	9,868	6,741	9,189	4,540	1,031	1,120	810	23,431	33,299
Benefits Total		74,084	52,713	8,191	134,988	104,102	84,531	37,361	6,318	19,140	5,844	257,298	392,286
Professional Services	Audit										5,850	5,850	5,850
Professional Services Total											5,850	5,850	5,850
Services & Supplies	Advertising - Paid		-		-	-	-	-		1,000		1,000	1,000
	Banking Fees & Processing										28,845	28,845	28,845
	Computer & IT Small Equip					1,050						1,050	1,050
	Computer License & Fees										140	140	140
	Computer Supplies										4,000	4,000	4,000
	Contractual Services					60	120	95	300		6,000	6,575	6,575
	Dues & Subscriptions	60	55		115	2,100	770	-			1,325	4,195	4,310

Fund	350 - Recreation												
		Youth Programs	Senior Programs	Adult Programs		Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin		
	Account Description	811	820	831	46 Total	48 840	850	860	890	980	990	48 Total	Grand Total
Services & Supplies	Employee Recruit & Retain	-	210		210	1,050	800	530			3,300	5,680	5,890
	Operating	11,800	10,815	3,250	25,865	51,000	22,200	7,700	1,355	9,900	13,380	105,535	131,400
	Fuel		4,155		4,155						7,560	7,560	11,715
	Chemical						20,000					20,000	20,000
	Uniforms		420		420	1,700	3,000	1,050	690		4,205	10,645	11,065
	Small Equipment							2,900				2,900	2,900
	Permits & Fees					2,050	700					2,750	2,750
	Postage					450					-	450	450
	Rental & Lease		16,260		16,260								16,260
	Repairs & Maintenance										7,500	7,500	7,500
	R& M General					65,950					-	65,950	65,950
	R&M Preventative					420						420	420
	Snow Removal					7,400						7,400	7,400
	Janitorial					80,900					4,725	85,625	85,625
	Fleet Maintenance Services	-	11,051		11,051						7,525	7,525	18,576
	ENGINEERING Services										6,390	6,390	6,390
	BLDGS Maintenance Services					150,860						150,860	150,860
	Security					5,160						5,160	5,160
	Training & Education		500		500	2,000	3,610	3,200			3,620	12,430	12,930
	Travel & Conferences	400			400			-			300	300	700
Services & Supplies Total		12,260	43,466	3,250	58,976	372,150	51,200	15,475	2,345	10,900	98,815	550,885	609,861
Insurance	General Liability					60,900						60,900	60,900
Insurance Total						60,900						60,900	60,900
Utilities	Electricity					45,025					5,000	50,025	50,025
	Heating					28,600					3,180	31,780	31,780
	Water & Sewer					20,725						20,725	20,725
	Trash					6,665					745	7,410	7,410
	Internet					-					3,600	3,600	3,600
	Cable TV					4,755					-	4,755	4,755
	Telephone	33	720		753	16	1,378			-	2,514	3,908	4,661
Utilities Total		33	720		753	105,786	1,378			-	15,039	122,203	122,956
Cost of Goods Sold	Food					13,600						13,600	13,600
	Merchandise for resale					17,600						17,600	17,600
	Personal Services Contracts			10,520	10,520	4,000		-				4,000	14,520
Cost of Goods Sold Total				10,520	10,520	35,200		-				35,200	45,720
Central Services Cost	Central Services Cost Allocation										141,787	141,787	141,787
Central Services Cost Total											141,787	141,787	141,787
Capital Expend.	Capital Improvements										25,606,000	25,606,000	25,606,000
Capital Expend. Total											25,606,000	25,606,000	25,606,000
Debt Service	Principal					2,229						2,229	2,229
Debt Service Total						2,229						2,229	2,229
Expense Total		282,124	292,306	44,489	618,919	942,742	504,693	233,857	49,898	71,968	25,869,900	27,673,060	28,291,979
Grand Total		50,274	168,706	(14,211)	204,769	(40,688)	377,813	166,427	47,898	71,968	260,651	884,071	1,088,840

Fund		370 - Parks	
		Admin	
		43	Grand Total
Account Description		780	
Revenue			
Charges for Services	Rental Income	(63,115)	(63,115)
Charges for Services Total		(63,115)	(63,115)
Facility Fee	Facility Fees	(73,191)	(73,191)
Facility Fee Total		(73,191)	(73,191)
Interfund	Interfund Services Operations	(107,267)	(107,267)
Interfund Total		(107,267)	(107,267)
Capital Grants Total		(100,000)	(100,000)
Metrics Revenue Type	Visits	(46,200)	(46,200)
	METRIC CONTRA CLEARING	46,200	46,200
Operating Grants	Intergovernmental	(22,875)	(22,875)
Operating Grants Total		(22,875)	(22,875)
Misc. Rev.	Operating Contributions	(12,100)	(12,100)
Misc. Rev. Total		(12,100)	(12,100)
Revenue Total		(378,368)	(378,368)
Expense			
Wages	Regular Earnings	412,291	412,291
	Other Earnings	9,467	9,467
	Salary Savings from Vacant Positions	(5,375)	(5,375)
Wages Total		416,383	416,383
Benefits	Taxes	32,768	32,768
	Retirement Fringe Ben	28,478	28,478
	Medical Fringe Ben	33,925	33,925
	Dental Fringe Ben	2,260	2,260
	Vision Fringe Ben	260	260
	Life Ins Fringe Ben	305	305
	Disability Fringe Ben	827	827
	Unemployment Fringe Ben	6,425	6,425
	Work Comp Fringe Ben	10,540	10,540
Benefits Total		115,788	115,788
Professional Services	Audit	1,170	1,170
Professional Services Total		1,170	1,170
Services & Supplies	Computer License & Fees	1,897	1,897
	Contractual Services	15,081	15,081
	Dues & Subscriptions	585	585
	Employee Recruit & Retain	1,650	1,650
	Operating	74,768	74,768

Fund 370 - Parks

		Admin	
		43	Grand Total
Account Description		780	
Services & Supplies	Fuel	13,970	13,970
	Uniforms	5,350	5,350
	Small Equipment	1,403	1,403
	Permits & Fees	474	474
	Rental & Lease	15,740	15,740
	Repairs & Maintenance	28,500	28,500
	R& M General	54,400	54,400
	R&M Preventative	4,200	4,200
	Snow Removal	700	700
	Fleet Maintenance Services	68,932	68,932
	ENGINEERING Services	3,043	3,043
	BLDGS Maintenance Services	65,030	65,030
	Security	17,070	17,070
	Training & Education	1,600	1,600
	Travel & Conferences	4,400	4,400
Services & Supplies Total		378,792	378,792
Insurance	General Liability	14,500	14,500
Insurance Total		14,500	14,500
Utilities	Electricity	12,530	12,530
	Heating	2,465	2,465
	Water & Sewer	49,355	49,355
	Trash	33,280	33,280
	Telephone	14,461	14,461
Utilities Total		112,091	112,091
Central Services Cost	Central Services Cost Allocation	60,810	60,810
Central Services Cost Total		60,810	60,810
Capital Expend.	Capital Improvements	130,000	130,000
Capital Expend. Total		130,000	130,000
Debt Service	Principal	2,972	2,972
	Interest	33	33
Debt Service Total		3,005	3,005
Expense Total		1,232,539	1,232,539
Grand Total		854,171	854,171

Fund		380 Tennis		Services	Marketing	
				45	980	Grand Total
		Account Description		880	980	
Revenue						
Charges for Services		Passes		(56,929)		(56,929)
		Admissions & Fees		(20,000)		(20,000)
		Program Registration		(50,000)		(50,000)
		Sponsorships		(500)		(500)
		Employee Allowances		400		400
		Promotional Discounts		3,890		3,890
		Merchandise Sales		(14,215)		(14,215)
		Personal Services		(30,000)		(30,000)
		Beer Sales		(8,845)		(8,845)
		Wine Sales		(1,500)		(1,500)
		Liquor Sales		(750)		(750)
		Charges for Services Total		(178,449)		(178,449)
		Facility Fee	Facility Fees	(1,304)		(1,304)
		Revenue Total		(177,401)		(177,401)
Expense						
Wages		Regular Earnings		103,557		103,557
		Other Earnings		29,761		29,761
		Salary Savings from Vacant Positions		(1,651)		(1,651)
		Wages Total		131,667		131,667
Benefits		Taxes		10,306		10,306
		Retirement Fringe Ben		6,169		6,169
		Medical Fringe Ben		8,974		8,974
		Dental Fringe Ben		675		675
		Vision Fringe Ben		76		76
		Life Ins Fringe Ben		55		55
		Disability Fringe Ben		191		191
		Unemployment Fringe Ben		2,030		2,030
		Work Comp Fringe Ben		3,328		3,328
		Benefits Total		31,804		31,804
		Professional Services	Audit	585		585
		Professional Services Total		585		585

Fund		380 Tennis		
		Services	Marketing	
		45		Grand Total
Account Description		880	980	
Services & Supplies	Advertising - Paid	800	1,050	1,850
	Computer License & Fees	30		30
	Contractual Services	120		120
	Dues & Subscriptions	500		500
	Employee Recruit & Retain	500		500
	Operating	22,350	4,100	26,450
	Uniforms	600		600
	Permits & Fees	395		395
	Postage	100		100
	Repairs & Maintenance	5,000		5,000
	R& M General	18,724		18,724
	ENGINEERING Services	1,521		1,521
	BLDGS Maintenance Services	30,670		30,670
	Security	1,100		1,100
	Training & Education	400		400
Services & Supplies Total		82,810	5,150	87,960
Insurance	General Liability	3,900		3,900
Insurance Total		3,900		3,900
Utilities	Electricity	2,625		2,625
	Water & Sewer	7,245		7,245
	Cable TV	810		810
	Telephone	1,100		1,100
Utilities Total		11,780		11,780
Cost of Goods Sold	Beer	2,215		2,215
	Wine	600		600
	Liquor	155		155
	Merchandise for resale	7,108		7,108
	Personal Services Contracts	500		500
Cost of Goods Sold Total		10,578		10,578
Central Services Cost	Central Services Cost Allocation	15,496		15,496
Central Services Cost Total		15,496		15,496
Debt Service	Principal	1,290		1,290
	Interest	14		14
Debt Service Total		1,304		1,304
Expense Total		289,924	5,150	295,074
Grand Total		112,523	5,150	117,673

Fund		360 - Other Recreation	
		Admin	
		49	Grand Total
Account Description		990	
Revenue			
Charges for Services	Punch Cards Utilized	311,850	311,850
	Service & User Fees	(38,875)	(38,875)
Charges for Services Total		272,975	272,975
Facility Fee	Facility Fees	(754,952)	(754,952)
Facility Fee Total		(754,952)	(754,952)
Invest Inc.	Investment Earnings	(25,872)	(25,872)
Invest Inc. Total		(25,872)	(25,872)
Revenue Total		(507,849)	(507,849)
Expense			
Wages	Regular Earnings	209,479	209,479
	Other Earnings	1,174	1,174
	Salary Savings from Vacant Positions	(2,909)	(2,909)
Wages Total		207,744	207,744
Benefits	Taxes	16,556	16,556
	Retirement Fringe Ben	25,338	25,338
	Medical Fringe Ben	26,380	26,380
	Dental Fringe Ben	1,900	1,900
	Vision Fringe Ben	229	229
	Life Ins Fringe Ben	284	284
	Disability Fringe Ben	726	726
	Unemployment Fringe Ben	3,258	3,258
	Work Comp Fringe Ben	5,545	5,545
Benefits Total		80,217	80,217
Services & Supplies	Advertising - Paid	-	-
	Computer License & Fees	25,275	25,275
	Contractual Services	22,350	22,350
	Employee Recruit & Retain	3,180	3,180
	Office Supplies	1,050	1,050
	Operating	2,100	2,100
	Printing & Publishing	17,500	17,500
	Repairs & Maintenance	20,000	20,000
Services & Supplies Total		91,455	91,455
Utilities	Telephone	5,531	5,531
Utilities Total		5,531	5,531
Central Services Cost	Central Services Allocation Cs	20,649	20,649
Central Services Cost Total		20,649	20,649
Defensible Space	Defensible Space Costs	100,000	100,000
Defensible Space Total		100,000	100,000
Expense Total		505,596	505,596
Grand Total		(2,253)	(2,253)

Fund		390 - Beach								
		IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	
		38	39							Grand Total
Account Description		530	530	710	750	760	780	850	990	
Revenue										
Charges for Services	Admissions & Fees									(907,000) (907,000)
	Program Registration							(80,000)		(80,000)
	Rental Income								(175,700)	(175,700)
	Concessions	(22,500)	(22,500)		(16,280)	(33,060)				(94,340)
	Punch Cards Utilized								633,150	633,150
Charges for Services Total		(22,500)	(22,500)		(16,280)	(33,060)		(80,000)	(449,550)	(623,890)
Facility Fee	Facility Fees								(2,556,840)	(2,556,840)
Facility Fee Total									(2,556,840)	(2,556,840)
Invest Inc.	Investment Earnings								(11,400)	(11,400)
Invest Inc. Total									(11,400)	(11,400)
Metrics Revenue Type	Visits								(191,849)	(191,849)
	METRIC CONTRA CLEARING								191,849	191,849
Revenue Total		(22,500)	(22,500)		(16,280)	(33,060)		(80,000)	(3,017,790)	(3,192,130)
Expense										
Wages	Regular Earnings	-	-	255,305			415,138	278,668	15,266	964,377
	Other Earnings	-	-	3,542			8,655	4,605	-	16,802
	Salary Savings from Vacant Positions								(12,319)	(12,319)
Wages Total		-	-	258,847			423,793	283,273	2,947	968,860
Benefits	Taxes	-	-	19,879			32,978	22,025	1,221	76,103
	Retirement Fringe Ben			4,129			32,014	19,830	2,647	58,620
	Medical Fringe Ben			7,357			36,466	21,606	2,984	68,412
	Dental Fringe Ben			524			2,414	1,450	182	4,570
	Vision Fringe Ben			65			278	175	22	540
	Life Ins Fringe Ben			48			344	224	24	640
	Disability Fringe Ben			109			923	580	78	1,690
	Unemployment Fringe Ben			3,888			6,469	4,330	242	14,929
	Work Comp Fringe Ben			6,482			10,611	7,079	968	25,140
Benefits Total		-	-	42,481			122,496	77,299	8,369	250,645
Professional Services	Legal								12,000	12,000
	Audit								5,850	5,850
Professional Services Total									17,850	17,850
Services & Supplies	Banking Fees & Processing	-	-						22,915	22,915
	Computer & IT Small Equip			2,500						2,500
	Computer License & Fees						1,927		1,260	3,187
	Contractual Services						10,136		120	10,256
	Dues & Subscriptions						586			586

Fund	390 - Beach	IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	Grand Total
	Account Description	38	39	710	750	760	780	850	990	
		530	530	710	750	760	780	850	990	
Services & Supplies	Employee Recruit & Retain			1,000			1,600	1,200		3,800
	Operating	-	-	4,945			51,390	22,450	9,000	87,785
	Fuel						10,090		660	10,750
	Chemical	-	-					15,004		15,004
	Uniforms	-	-	3,150			5,000	3,000		11,150
	Small Equipment	1,500	1,500				1,403	735	-	5,138
	Permits & Fees	1,160	1,160		965	940		2,250	16,000	22,475
	Rental & Lease						27,946		16,980	44,926
	Repairs & Maintenance								84,000	84,000
	R& M General			1,800			29,660		2,100	33,560
	R&M Preventative						2,625			2,625
	Snow Removal						4,200			4,200
	Fleet Maintenance Services						69,032		7,136	76,168
	ENGINEERING Services								6,390	6,390
	BLDGS Maintenance Services	16,265	15,615						97,695	129,575
	Security	320	420						1,380	2,120
	Training & Education			800			2,600	2,000		5,400
	Travel & Conferences			2,500			4,400			6,900
Services & Supplies Total		19,245	18,695	16,695	965	940	222,594	46,639	265,636	591,409
Insurance	General Liability								41,300	41,300
Insurance Total									41,300	41,300
Utilities	Electricity	600	600						13,100	14,300
	Heating	950	4,310						8,000	13,260
	Water & Sewer								43,550	43,550
	Trash						39,395			39,395
	Telephone						12,495	88	5,729	18,312
Utilities Total		1,550	4,910				51,890	88	70,379	128,817
Central Services Cost	Central Services Allocation Cs								141,194	141,194
Central Services Cost Total									141,194	141,194
Capital Expend.	Capital Improvements								485,000	485,000
Capital Expend. Total									485,000	485,000
Debt Service	Principal								6,295	6,295
	Interest								70	70
Debt Service Total									6,365	6,365
Expense Total		20,795	23,605	318,023	965	940	820,773	407,299	1,039,040	2,631,439
Grand Total		(1,705)	1,105	318,023	(15,315)	(32,120)	820,773	327,299	(1,978,750)	(560,691)

Fund	400 - Internal Services	Fleet Golf			Engineering			Buildings		
		Equipment Maintenance	Equipment Maintenance	Ski Equipment Maintenance	51 Total	52	52 Total	Building Maintenance	53 Total	Grand Total
Row Labels	Account Description	51	910	920	51 Total	52	52 Total	53	53 Total	Grand Total
		900	910	920		930		940		
Revenue										
Interfund	Interfund Services Operations	(662,644)	(474,254)	(326,752)	(1,463,650)	(152,847)	(152,847)	(984,646)	(984,646)	(2,601,143)
	Interfund Services CIP					(865,960)	(865,960)	-	-	(865,960)
Interfund Total		(662,644)	(474,254)	(326,752)	(1,463,650)	(1,018,807)	(1,018,807)	(984,646)	(984,646)	(3,467,103)
Invest Inc.	Investment Earnings	(108)			(108)	(216)	(216)	780	780	456
Invest Inc. Total		(108)			(108)	(216)	(216)	780	780	456
Revenue Total		(662,752)	(474,254)	(326,752)	(1,463,758)	(1,019,023)	(1,019,023)	(983,866)	(983,866)	(3,466,647)
Expense										
Wages	Regular Earnings	643,825			643,825	641,900	641,900	344,382	344,382	1,630,107
	Other Earnings	11,530			11,530	966	966	2,540	2,540	15,036
	Salary Savings from Vacant Positions	(9,980)			(9,980)	(9,341)	(9,341)	(5,330)	(5,330)	(24,651)
Wages Total		645,375			645,375	633,525	633,525	341,592	341,592	1,620,492
Benefits	Taxes	52,354			52,354	51,587	51,587	27,601	27,601	131,542
	Retirement Fringe Ben	116,103			116,103	110,717	110,717	60,018	60,018	286,838
	Medical Fringe Ben	132,935			132,935	90,823	90,823	75,799	75,799	299,557
	Dental Fringe Ben	9,180			9,180	6,757	6,757	5,559	5,559	21,496
	Vision Fringe Ben	980			980	750	750	621	621	2,351
	Life Ins Fringe Ben	1,221			1,221	1,192	1,192	651	651	3,064
	Disability Fringe Ben	3,250			3,250	3,183	3,183	1,718	1,718	8,151
	Unemployment Fringe Ben	10,269			10,269	10,122	10,122	5,420	5,420	25,811
	Work Comp Fringe Ben	16,378			16,378	16,073	16,073	8,673	8,673	41,124
Benefits Total		342,669			342,669	291,205	291,205	186,061	186,061	819,935
Professional Services	Professional Consultants					15,000	15,000			15,000
Professional Services Total						15,000	15,000			15,000
Services & Supplies	Advertising - Paid	-			-	1,575	1,575			1,575
	Computer & IT Small Equip					4,000	4,000			4,000
	Computer License & Fees	1,260	1,050	1,050	3,360	19,425	19,425			22,785
	Contractual Services	53,000	24,900	59,000	136,900	4,410	4,410			141,310
	Dues & Subscriptions					1,600	1,600			1,600
	Employee Recruit & Retain	700	500	400	1,600	1,100	1,100	950	950	3,650
	Office Supplies	600	300	400	1,300	745	745	-	-	2,045
	Operating	2,400	1,900	1,800	6,100	7,500	7,500	4,200	4,200	17,800
	Fuel	-			-	1,920	1,920	8,820	8,820	10,740
	Uniforms	2,200	1,200	600	4,000	1,100	1,100	3,150	3,150	8,250
	Tools	1,400	1,200	1,200	3,800			1,260	1,260	5,060
	Postage					960	960			960
	Repair Parts	106,000	88,000	103,500	297,500					297,500
	R& M General	3,800	2,900	1,950	8,650					8,650
	R&M Preventative							187,285	187,285	187,285
	R&M Corrective							194,150	194,150	194,150

Fund	400 - Internal Services	Fleet Golf			Engineering			Buildings		
		Equipment Maintenance	Equipment Maintenance	Ski Equipment Maintenance				Building Maintenance		
		51 900	910	920	51 Total	52 930	52 Total	53 940	53 Total	Grand Total
Row Labels	Account Description									
Services & Supplies	Fleet Maintenance Services					6,626		27,576		34,202
	Training & Education	900	1,000	450	2,350	9,000	9,000	1,500	1,500	12,850
	Travel & Conferences	2,000			2,000	2,500	2,500	1,000	1,000	5,500
Services & Supplies Total		174,260	122,950	170,350	467,560	62,461	62,461	429,891	429,891	959,912
Insurance	General Liability	5,900			5,900	4,400	4,400	6,300	6,300	16,600
Insurance Total		5,900			5,900	4,400	4,400	6,300	6,300	16,600
Utilities	Telephone	1,005	754	50	1,809	2,936	2,936	5,165	5,165	9,910
Utilities Total		1,005	754	50	1,809	2,936	2,936	5,165	5,165	9,910
Expense Total		1,169,209	123,704	170,400	1,463,313	1,009,527	1,009,527	969,009	969,009	3,441,849
Grand Total		506,457	(350,550)	(156,352)	(445)	(9,496)	(9,496)	(14,857)	(14,857)	(24,798)

APPENDIX C

FY2022-23 FINAL BUDGET

RATES & CHARGES

RATES & CHARGES

Establishing Rates and Charges for service is an essential part of the annual budget process. Each major venue considers its products and services, costs associated with delivery, and the customer types for these transactions. They are applied to units of service to become part of the revenues and sources.

The District approaches rates with the understanding that parcel owners as the facility fee payers, deserve and should get preferred pricing and when practical preferred access to venues. IVGID issues picture passes and punch cards to the parcel owners. Therefore Key Rates identify when a Picture Pass Holder has preferred pricing. By contrast, a Punch Card can potentially buy down a rate from the non-pass holder amount to that of a pass holder.

At their meeting of March 1, 2022, the Board of Trustees approved a formal pricing policy for Community Services and Beach products and services. The goal of the pricing policy is to ensure full cost-recovery for non-resident pricing, and establish a consistent framework for discounted pricing provided to Picture Pass Holders and their guests.

The Board also took formal action to approve “key rates” for the District’s Golf venues, Facility Rentals/Special Events and Diamond Peak resident season passes. These approved rates for the 2022-2023 seasons are included in this section.

In addition, the Board has given staff the authority set rates and charges for other programs and services, as well as to make “yield management” and “dynamic pricing” decisions which will allow price adjustments at any time to encourage utilization of our venues or realize the appropriate value of a service. Staff makes operational decisions throughout the year that modify pricing for products and services.

These rates and charges are not intended to be all inclusive for each price, line item or transaction. Nor are they necessarily going to be restated as changes are made throughout the fiscal year. Rather, they are presented as an indication of the intention at the point of adopting the budget each May.

IVGID Championship Golf Course

Championship Course - 2022 Daily Rates

Non-Picture Pass								
	TIME OF DAY							
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)*	Mon-Thu	Fri-Sun (& holidays)*	Mon-Thu	Fri-Sun (& holidays)*	Mon-Thu	Fri-Sun (& holidays)*
Open - June 12	\$135	\$157	\$85	\$100	\$63	\$69	\$47	\$53
June 13 - Sept 25	\$209	\$229	\$147	\$158	\$99	\$110	\$63	\$79
Sept 26 - Closing	\$152	\$173	\$105	\$126	\$63	\$68	\$47	\$53
all rates include shared cart								

* Holiday pricing for Non-Residents based on availability/demand

Picture Pass Holder								
	TIME OF DAY							
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 12	\$69	\$80	\$43	\$54	\$32	\$37	\$24	\$27
June 13 - Sept 25	\$96	\$101	\$70	\$80	\$48	\$59	\$32	\$40
Sept 26 - Closing	\$69	\$80	\$48	\$59	\$32	\$37	\$24	\$27
all rates include shared cart								

GUEST (1/2 way between Resident and Non-Resident)								
	TIME OF DAY							
	Open - 12 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 12	\$104	\$122	\$75	\$90	\$48	\$53	\$36	\$47
June 13 - Sept 25	\$154	\$168	\$110	\$120	\$75	\$86	\$48	\$60
Sept 26 - Closing	\$112	\$128	\$78	\$94	\$46	\$51	\$36	\$41
all rates include shared cart								

Non-Profit / Res. 1701 (Championship Course) rate - \$4,290

Holidays: Memorial Day - Mon. May 30th
 Holidays: July 4th- M/Tu/W/Th July 4th-7th | Labor Day- Mon. Sept. 5th
 Holidays: None

IVGID Mountain Golf Course

Mountain Course - 2022 Daily Rates

18 HOLES	9 HOLES
-----------------	----------------

NON- Picture Pass

MountainCourse INSIGNIA CLUB LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$54	\$59	\$43	\$59	\$43	\$48
June 13 - Sept 15	\$75	\$80	\$69	\$75	\$48	\$54
Sept 16 - Closing	\$59	\$64	\$54	\$59	\$43	\$48
<i>all rates include shared cart</i>						

MountainCourse INSIGNIA CLUB LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$36	\$40	\$31	\$36	\$22	\$29
June 13 - Sept 15	\$45	\$49	\$40	\$45	\$28	\$34
Sept 16 - Closing	\$36	\$40	\$31	\$34	\$22	\$29
<i>all rates include shared cart</i>						

Picture Pass Holder

MountainCourse INSIGNIA CLUB LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$39	\$44	\$35	\$40	\$22	\$26
June 13 - Sept 15	\$47	\$51	\$47	\$51	\$28	\$31
Sept 16 - Closing	\$39	\$44	\$35	\$40	\$22	\$26
<i>all rates include shared cart</i>						

MountainCourse INSIGNIA CLUB LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$26	\$28	\$21	\$26	\$14	\$17
June 13 - Sept 15	\$32	\$35	\$27	\$32	\$17	\$20
Sept 16 - Closing	\$26	\$28	\$21	\$26	\$14	\$17
<i>all rates include shared cart</i>						

GUEST (1/2 way between Resident and Non-Resident)

MountainCourse INSIGNIA CLUB LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$46	\$51	\$37	\$42	\$21	\$24
June 13 - Sept 15	\$57	\$61	\$49	\$55	\$27	\$30
Sept 16 - Closing	\$46	\$51	\$37	\$42	\$21	\$24
<i>all rates include shared cart</i>						

MountainCourse INSIGNIA CLUB LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 13	\$29	\$31	\$25	\$29	\$13	\$16
June 14 - Sept 14	\$37	\$40	\$32	\$37	\$17	\$20
Sept 15 - Closing	\$29	\$31	\$25	\$29	\$13	\$16
<i>all rates include shared cart</i>						

Non-Profit / Res. 1701 (Mountain Course) rate - \$2,310

Holidays: Memorial Day - Mon. May 30th

Holidays: July 4th- M/Tu/W/Th July 4th-7th | Labor Day- Mon. Sept. 5th

Holidays: None

Golf Courses at Incline Village

2022 Resident Play Passes

BOTH COURSES			
	2022 Rates	2021 Rates	
UNLIMITED All You Can Play Season Pass - Individual	\$3,260.00	\$2,830.00	> Includes Free Bag Storage
UNLIMITED All You Can Play Season Pass - Couples	\$5,258.00	\$4,563.00	
<i>*Couple is two married people or domestic partners living together in the same household as a family unit</i>			
UNLIMITED Junior Pass	\$300	\$263	> Walking Only, Up to age 17, Stand By Only
UNLIMITED College Pass	\$475	\$420	> Walking Only, Up to age 26, Currently Enrolled in College, Stand By Only
CHAMPIONSHIP COURSE			
	2022 Rates	2021 Rates	
10 Play Pass	\$831.00	\$832.00	
20 Play Pass	\$1,500.00	\$1,502.00	
LIMITED All You Can Play Season Pass - Individual	\$2,596.00	\$2,253.00	> Open - June 12 & Sept. 26 - Closing = Unlimited Play Any Day/Any Time > June 13-Sept. 25 = Monday - Thursday Any Day/Any Time & Friday - Sunday After 2pm Only > Includes Free Bag Storage
LIMITED All You Can Play Season Pass - Couples	\$4,060.00	\$3,523.00	
<i>*Couple is two married people or domestic partners living together in the same household as a family unit</i>			
PM All You Can Play Season Pass - Individual	\$1,270.00	\$1,155.00	> Open - June 12 & Sept. 26 - Close = Unlimited Play AFTER 12pm > June 13-Sept. 25 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
MOUNTAIN COURSE			
	2022 Rates	2021 Rates	
10 Play Pass	\$405.00	\$405.00	
10 Play - 9 holes (NEW)	\$270.00		
UNLIMITED All You Can Play Season Pass - Individual	\$865.00	\$751.00	
UNLIMITED All You Can Play Season Pass - Couples	\$1,331.00	\$1,155.00	
<i>*Couple is two married people or domestic partners living together in the same household as a family unit</i>			
PM All You Can Play Season Pass - Individual	\$600.00	\$520.00	> Unlimited Play AFTER 2pm All Season > If playing within Restricted times above = Applicable daily greens fee apply
UNLIMITED Junior Pass	\$180	\$158.00	> Walking Only, Up to age 17, Stand By Only

Diamond Peak Ski Resort

Rates 2022-2023 Season

DAILY LIFT TICKETS			
Picture Pass Holder Lift Tickets			
Adult (24-64)	Value	Weekend	Peak
Adult (24-64)	\$25	\$25	\$35
Youth (13-23 & Senior (65-69)	\$20	\$20	\$30
Child (7-12) & Super Senior (70-79)	\$15	\$15	\$20
6 & Under / 80+	Free	Free	Free
Beginner	\$18	\$18	\$28
Non-Picture Pass Holder Lift Tickets			
Adult (24-64)	\$130	\$145	\$155
Youth (13-23 & Senior (65-69)	\$110	\$125	\$139
Child (7-12) & Super Senior (70-79)	\$60	\$70	\$80
6 & Under / 80+	Free	Free	Free
Beginner	\$69	\$79	\$99
SEASON PASSES			
	Tier 1	Tier 2	Tier 3
	3/18 - 4/30	5/1 - 10/31	11/1 -
Picture Pass Holder Full Pass			
Adult (24-64)	\$289	\$319	\$349
Youth (13-23)	\$139	\$159	\$189
Child (7-12) &	\$109	\$129	\$149
Senior (65-69)	\$109	\$129	\$149
Super Senior (70-79)	\$29	\$39	\$49
6 & Under / 80+	Free	Free	Free
Picture Pass Holder Midweek Pass			
Adult (24-64)	\$219	\$249	\$299
Youth (13-23)	\$109	\$129	\$149
Senior (65-69)	\$89	\$99	\$119
Super Senior (70-79)	\$20	\$30	\$40
6 & Under / 80+	Free	Free	Free
Non-Picture Pass Holder Full Pass			
Adult (24-64)	\$444	\$499	TBD
Youth (13-23 &	\$344	\$419	TBD
Child (7-12) &	\$204	\$234	TBD
Senior (65-69)	\$414	\$439	TBD
Super Senior (70-79)	\$164	\$179	TBD
6 & Under / 80+	Free	Free	Free
SKI & SNOWBOARD LESSONS			
Ski and Ride Center Lessons			
All Day Sierra Scout Lesson Package	Value	Weekend	Peak
All Day Sierra Scout Lesson Package	\$250	\$265	\$285
Sierra Scout Lesson Package	\$130	\$145	\$160
Sierra Scout Lesson only	\$95	\$100	\$115
Adult Group Lesson Package	\$130	\$145	\$160
Adult Group Lesson Only	\$95	\$100	\$115
Private Lesson 1 hour	\$185	\$210	\$240
Child Ski Center Lessons			
Sierra Sliders All Day Lesson Package	\$275	\$285	\$305
Sierra Sliders Lesson Package	\$140	\$150	\$175
Sierra Sliders Private Lesson 1 hour	\$185	\$210	\$240
EQUIPMENT RENTALS			
Ski and Snowboard Equipment Rentals			
Adult Package (24-64)	Value	Weekend	Peak
Adult Package (24-64)	\$55	\$60	\$70
Youth Package (13-23)	\$50	\$55	\$65
Senior Package (65+)	\$50	\$55	\$65
Child Package (12 and under)	\$45	\$50	\$60
Demos	\$75	\$80	\$90

Current rates excluding Season Passes may be adjusted to market rate prior to the Ski 2022/23 season

**THE CHATEAU BANQUET FACILITIES
2022**

June – October Venue Rates	Non-PPH Rate	Proposed Rate	PPH Rate	Proposed Rate
Saturday	\$7,990	\$8,990	\$5,993	\$6,745
Friday & Sunday	\$5,720	\$6,490	\$4,060	\$4,870
Monday-Thursday	\$3,505	\$4,990	\$2,630	\$3,745
November & May Venue Rates				
Saturday		\$6,990		\$5,245
Friday & Sunday		\$5,490		\$4,118
Monday-Thursday		\$3,990		\$2,995
December – April Venue Rates				
Saturday	\$5,360	\$5,490	\$4,020	\$4,118
Friday & Sunday	\$3,715	\$4,490	\$2,790	\$3,370
Monday-Thursday	\$2,345	\$3,490	\$1,760	\$2,620

**ASPEN GROVE BANQUET FACILITIES
2022**

June – September	Non-PPH Rate	Proposed Rate	PPH Rate	Proposed Rate
Saturday	\$3,635	\$5,000	\$2,725	\$3,750
Friday & Sunday	\$2,400	\$4,000	\$1,800	\$3,000
Monday-Thursday	\$1,325	\$3,000	\$1,020	\$2,250

HOURLY RATES & 1701 APPLICABLE RATE

(The below rates do not apply to weddings. These rates are not publically published)

CHATEAU

Chateau venue rental fee starts at \$500. Hourly rates are priced per hour, per 1/3 of the ballroom apply. Outside Food & Beverage not permitted.
Guest counts above 75 will require 2/3 ballroom. Minimum guest counts

June – October Hourly Venue Rates	Non-PPH Rate	PPH Rate
Saturday – not applicable		
Friday & Sunday	\$360	\$270
Monday-Thursday	\$275	\$208
November & May Venue Rates		
Saturday	\$390	\$295
Friday & Sunday	\$305	\$230
Monday-Thursday	\$220	\$170
December – April Venue Rates		
Saturday	\$305	\$230
Friday & Sunday	\$250	\$190
Monday-Thursday	\$195	\$145

IVGID TENNIS & PICKLEBALL

Rates - 2022 Season

Facility/Venue	Fee	w/IVGID
Tennis		
Ball Machine Pass	\$145.00	\$115.00
80+ or Child (U/12) Tennis/Pickleball Pass	Free	Free
Adult Pass Full Season	\$525.00	\$420.00
Senior Pass Full Season	\$450.00	\$365.00
Junior Pass Full Season	\$295.00	\$235.00
Family Pass Full Season	N/A	\$1,075.00
Afternoon Pass	\$180.00	\$145.00
Monthly Court Fee (AM)	\$190.00	\$150.00
Monthly Court Fee (PM)	\$65.00	\$50.00
Daily Court Fee (AM)	\$17.00	\$15.00
Daily Court Fee (PM)	\$9.00	\$7.00
Tennis/Pickleball Lessons	\$70.00-\$110.00	\$70.00-\$110.00
Pickleball Memberships		
Adult Pickleball Pass Full Season	\$250.00	\$190.00
Senior Pickleball Pass Full Season	\$215.00	\$170.00
Junior Pickleball Pass Full Season	\$170.00	\$100.00
Monthly Court Fee	\$100.00	\$65.00
Daily Court Fee	\$11.00	\$7.00

IVGID Facility/Venue

Rates - 2022 Season

Facility/Venue	Fee	w/IVGID
All Beaches		
PP Access		Included in Rec Fee
Adult	N/A	\$16.00
Child	N/A	\$8.00
Boat Launch		
Daily Launch	N/A	\$25.00
Season Pass	N/A	\$250.00
Ballfields		
Daily Fee	\$475.00	\$350.00
Hourly	\$75.00	\$50.00
Non Profit	\$225.00	\$225.00

IVGID Recreation Center

Rates (2022-2023)

Recreation Center	Fee	w/IVGID
1 month Single	\$116.00	\$86.00
1 month Single Senior	\$110.00	\$83.00
1 month Couple	\$181.00	\$138.00
1 month Senior Couple	\$176.00	\$132.00
1 month Family	\$215.00	\$160.00
1 month Student	\$71.00	\$53.00
1 week Single	\$54.00	\$41.00
1 week Single Senior	\$44.00	\$35.00
1 week Couple	\$89.00	\$68.00
1 week Couple Senior	\$74.00	\$58.00
1 week Family	\$107.00	\$79.00
1 week Student	\$30.00	\$23.00
Adult Daily	\$18.00	\$14.00
Senior Daily	\$15.00	\$12.00
Annual Single	\$723.00	\$543.00
Annual Couple	\$1,195.00	\$897.00
Annual Sr. Single	\$689.00	\$506.00
Annual Sr Couple	\$1,031.00	\$791.00
Family	\$1,423.00	\$1,067.00
Student	\$408.00	\$307.00
On Going Monthly Single	\$71.00	\$51.00
On Going Monthly Couple	\$118.00	\$87.00
On Going Monthly Sr. Single	\$61.00	\$45.00
On Going Monthly Sr. Couple	\$102.00	\$76.00
On Going Monthly Family	\$134.00	\$101.00
On Going Monthly Student	\$42.00	\$31.00
6 month Single	\$385.00	\$289.00
6 month Couple	\$636.00	\$476.00
6 month Sr. Single	\$352.00	\$264.00
6 month Sr Couple	\$552.00	\$415.00
6 month Family	\$725.00	\$543.00
6 month Student	\$227.00	\$170.00
3 month Single	\$274.00	\$205.00
3 month Couple	\$455.00	\$341.00
3 month Sr. Single	\$265.00	\$198.00
3 month Sr Couple	\$426.00	\$319.00
3 month Family	\$521.00	\$392.00
3 month Student	\$208.00	\$156.00
Massage	Fee	w/IVGID
1 hour	\$90.00	\$90.00
1.5 hour	\$135.00	\$135.00
Personal Training		
Basic	\$65.00	\$65.00
Specialty	\$85.00	\$85.00

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 1893: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$780 with beach privileges and \$330 without beach privileges, Fiscal Year 2022/2023.

DATE: May 26, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to adopt Resolution Number 1893 which approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for fiscal year 2022/2023.

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 final 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 charge of \$330. The Board may consider modifying the allocation of the combined fees prior to final approval, 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 Final 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 fiscal year 2022/23 Final 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 \$330 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.

The Facility Fee(s) included in the Final Budget for fiscal year 2022/23, subject to Board approval, are summarized as follows:

Recreation Facility Fee (all properties)	\$450.00
Beach Facility Fee (properties with Beach access)	<u>330.00</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	\$3,692,700		
Beach Facility Fee		\$2,556,840	
<i>Total Combined Revenues</i>			<i>\$6,249,540</i>

IV. ALTERNATIVES

The Board can direct Staff to revise, change, or modify the Recreation Facility Fee and Beach Facility Fee as currently proposed, provided any revision does not result in Facility Fee charges in excess of the amount(s) referenced in the public hearing notice for each respective fee.

V. BUSINESS IMPACT

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

Attachments:

- 1) Allocation of FY2022/23 Facility Fees (per parcel)
- 2) Resolution No. 1893
- 3) Final Report for the Collection of Recreation Standby and Service Charges

Resolution Number 1893: -4-
 A Resolution Preliminarily Approving
 the Report for Collection of Recreation
 Standby and Service Charges,
 Fiscal Year 2022/2023

May 26, 2022

FACILITY FEE ALLOCATION PER PARCEL

FINAL 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	92	310	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 FINAL BUDGET

Facility Fee Allocations	Facility Fee Revenues By Fund										
	320	330	340	350	360	370	380	390	Roll-up	390	
Facility Fee charged to # Parcels:	8,206	7,748							Total Comm. Svcs	Beach	
GOLF											
Facilities											
Diamond Peak Ski											
Youth & Family Programming											
Senior Programming											
Adult Programs											
Recreation Center Activities											
Comm. Services Administration	92						754,952		754,952		
Parks											
Tennis											
Beach		145								1,123,460	
Per Parcel Operating Component	92	145					754,952		754,952	1,123,460	
Per Parcel Capital Exp. Component	310	184	1,472,700	10,000	823,000	171,000		70,186	2,546,886	1,425,632	
Per Parcel Debt Service Component	48	1	187,425	177,130	19,769	2,229		3,005	390,862	7,748	
Total Facility Fee Per Parcel	\$ 450	\$ 330	\$ 1,660,125	\$ 187,130	\$ 842,769	\$ 173,229	\$ 754,952	\$ 73,191	\$ 1,304	\$ 3,692,700	\$ 2,556,840
											\$ 6,249,540

Facility Fee - NO Beach Access	\$ 450
	\$ 330
Facility Fee - Beach Access	\$ 780



RESOLUTION NO. 1893

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

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

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

WHEREAS, on April 13, 2022, this Board adopted its Resolution No. 1891, A Resolution Preliminarily Approving The Report For Collection Of Recreation Standby And Service Charges, wherein it fixed May 26, 2022, at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

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



RESOLUTION NO. 1889

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

Page 2 of 4

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

NOW, THEREFORE, IT IS ORDERED as follows:

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

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

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

4. The Board of Trustees finds that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2022-2023 is specifically benefited as follows:

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



RESOLUTION NO. 1889

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

Page 3 of 4

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

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

6. That said report, as revised, changed, reduced or modified, if any, is hereby adopted and that all of the charges herein constitute a perpetual lien on and against each of the parcels of property in the amount set opposite their description in said report, which lien is effective as of the date on which general taxes for the fiscal year 2022-2023 become a lien.

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

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



RESOLUTION NO. 1889

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

Page 4 of 4

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

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 26th day of May, 2022, by the following vote:

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

Susan Herron
District Clerk



**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 2022-2023, 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 \$3,692,700 for the Recreation Facility Fee and \$2,556,840 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

Susan Herron
District Clerk



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 13 and May 20, 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: Indra Winquest
District General Manager

SUBJECT: Review, discuss and possibly adopt Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District effective June 1, 2022

DATE: May 26, 2022

I. RECOMMENDATION

That the Board of Trustees discuss final edits and make a motion to adopt Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District as presented and effective June 1, 2022.

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. SUMMARY

The District General Manager's 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 District policies and the beach deed (Attachment A).

Overall, beach visits have increased steadily over the past 15-20 years which has resulted in incremental increases in operational and maintenance costs. As a result, the committee focused on recommended edits that would allow reasonable, but not unlimited, access for all parcel owners. Additionally, the committee felt it was 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 committee and District General Manager recommendations for edits are designed to be consistent and fair across all parcels while allowing reasonable access to parcel 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.

The GM's Ordinance 7 Committee, during its meetings, discussed briefly the topic of motel and hotel occupants. Recently, a motel owner has indicated that he wishes to obtain beach access for his occupants. Staff and Special Legal Counsel have sought to find language that would address the motel owner's concerns. Unfortunately, a consensus has not been reached, and the proposed Ordinance 7 contains 2 options for addressing motel/hotel occupants in Paragraph 75. These options will be discussed at the meeting.

IV. NEXT STEPS

At the IVGID Board Meeting held on April 13, 2022, the Board of Trustees took action to set a public hearing for May 26, 2022. The Board of Trustees continued to discuss and provide feedback and direction related to recommended edits at the IVGID Board Meeting of April 27, 2022, as well as the May 11, 2022 Board Meeting. Staff has worked with District Legal Counsel to finalize a draft edited version of Ordinance 7 (Attachment B) for formal adoption after a public hearing at the May 26, 2022 Board of Trustees meeting.

It should be noted that the draft redline version (Attachment C) is a working document and has been provided for context, as it outlines all of the edits made, based on the committee and District General Manager's recommendations, in alignment and agreement with the Board of Trustees. Additionally, a conformed version with the edits incorporated has been provided (Attachment D). Both of these documents have been updated since both the April 13 and April 27, 2022, as well as May 11, 2022 Board of Trustees meetings.

In addition, and in an abundance of caution, Staff recommended 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 237.060(2)(b).) This is based on the proposed clarifications on commercial operations at the beaches.

NRS 237 requires additional outreach to the business community in addition to the general public hearing process. Based on direction by the Board of Trustees, Staff has provided notice to the business community of the proposal and their ability to submit comments on the proposal. Staff prepared and distributed a "business impact statement" for the Board's consideration, which was approved unanimously at the May 11, 2022 Board Meeting.

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

V. BUSINESS IMPACT STATEMENT

As required by the Nevada Department of Taxation, Division of Local Government Services, the District prepared and mailed notices regarding the draft Business Impact Statement to all potentially affected business.

As the Board of Trustees heard at its April 27, 2022 meeting, several members of the boating business community made comments and Incline Boat Storage and Marine submitted their written comments which are attached to the minutes of this meeting. North Shore Boat Rentals also submitted written comments which are attached to the minutes of the Board of Trustees meeting of April 27, 2022 and were shared with the Board of Trustees and District General Manager prior to the meeting.

The attached fully executed business impact statement (Attachment E) was adopted by the Board of Trustees at their May 11, 2022 Board of Trustees Meeting.

VI. ALTERNATIVES

1. Approve recommended edits to Ordinance 7 with required revisions.
2. Do not approve recommended edits to Ordinance 7 and provide Staff direction on next steps.

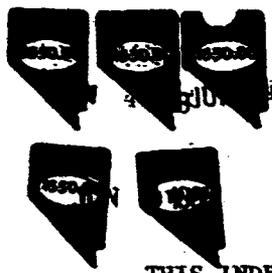
VII. LINK TO ADDITIONAL RESOURCES

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>

VIII. ATTACHMENTS

- A. Beach Deed, 1968
- B. Recommendations for edits of Ordinance 7 updated after 5/11 meeting
- C. Draft redline version of Ordinance 7 incorporated after 5/11 meeting
- D. Draft conformed version with redline changes incorporated after 5/11 meeting
- E. Business Impact Statement
- F. Resolution 1894



16713

R.P.T. : 2,310.00

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

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 con-
sideration 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, heredita-
ments and appurtenances thereunto belonging, or in anywise apper-
taining 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 192

Att. Edmund, Cass & White
ATTORNEYS AT LAW
300 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

1671

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

-2-

BOOK 324 PAGE 193
Mr. Edmund, Cramer & White
ATTORNEYS AT LAW
300 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

16713

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.

BOOK 324 PAGE 194

16 ATTEST:
17 [Signature]
18 Secretary

VILLAGE DEVELOPMENT CO.

By [Signature]
President

21 ATTEST:
22 [Signature]
23 Secretary

ACCEPTED AND APPROVED:
INCLINE VILLAGE GENERAL IMPROVE-
MENT DISTRICT

By [Signature]
President

1 STATE OF NEVADA }
2 COUNTY OF WASHOE } ss

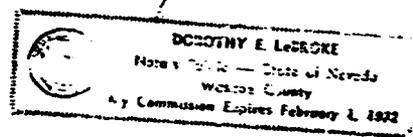
3 On this 17th day of June, 1968, before me, a Notary
4 Public in and for said County and State, personally appeared
5 George E. Sawyer and Frank Chamberlain,
6 known to me to be the President and Secretary of INCLINE VILLAGE
7 GENERAL IMPROVEMENT DISTRICT, the quasi-municipal corporation
8 that executed 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.

BOOK 324 PAGE 196

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

20
21
22
23
24
25
26
27
28
29
30

Doctry E. LeCroke
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.

116713

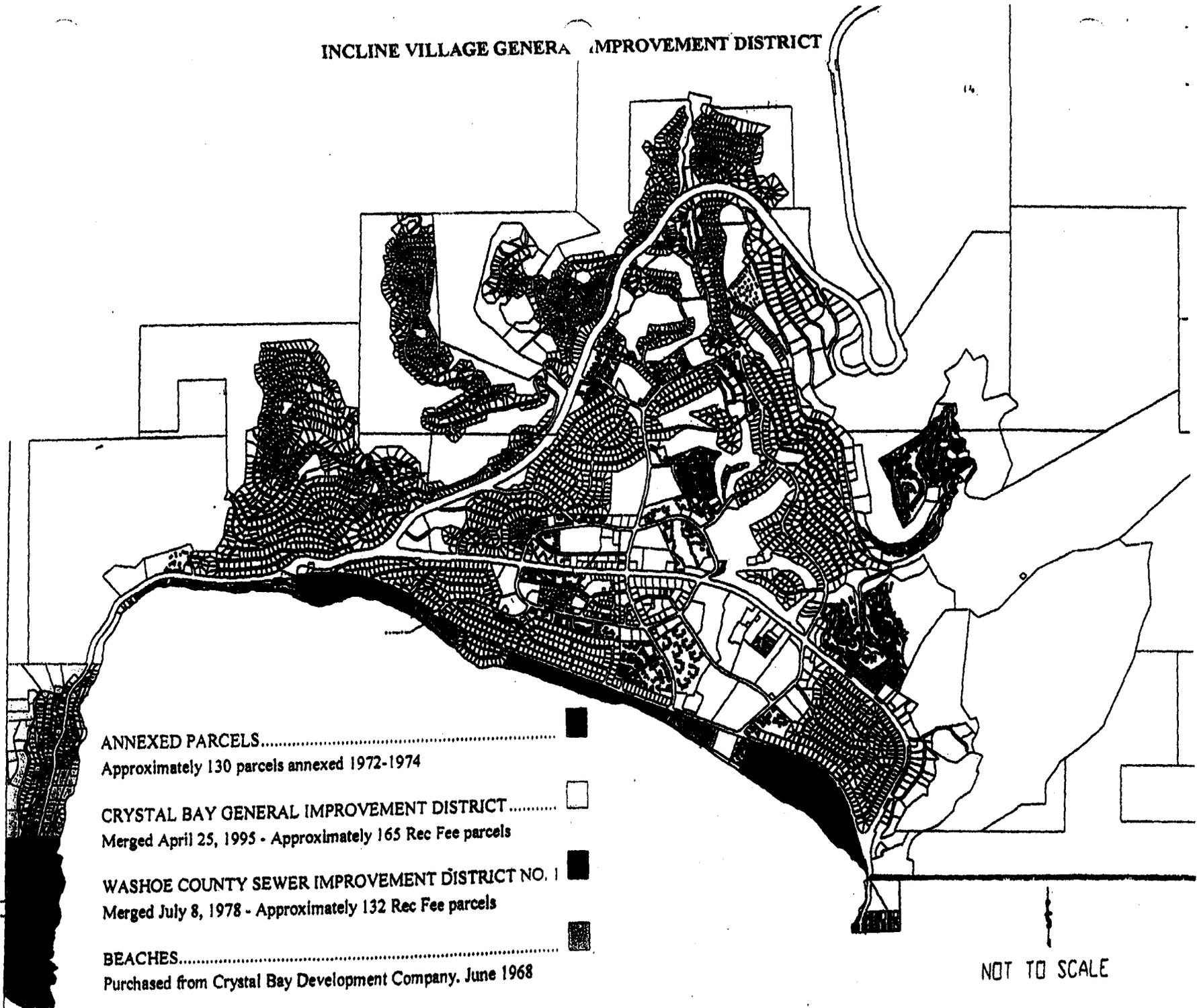
Note of information: Basis of bearings, Lakeview Subdivision.

[Handwritten signatures and initials]
247

324
197
800K

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Attachment A
130



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

Recommended Revisions to Ordinance 7 (edited after 5/11/22)

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. **Board Agreement 4/13/22**
- Recommend adding a verified Domestic Partner, to the second 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.* **Board Agreement/staff to develop criteria 4/27/22**
- Recommend allowing for the purchase of up to (3) 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. **Board Agreement 4/27/22**

Additional Picture Passes will no longer include the ability to bring guests as agreed upon by the board on 4/27 after recommendation from the General Manager.

- 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. **Board Agreement 4/13/22**

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. **Board Agreement 4/13/22**
- 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. **Board in agreement to not yet implement. Further discussion resulted in the need for further evaluation of potential unintended impacts as well as evaluate the Recreation Punch Card as it exists today and possible changes moving forward.**
- 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) five Additional IVGID Passes with a maximum of (3) Additional Recreation Punch Cards. **Board Agreement 5/13/22**
- 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. **Board Agreement 4/13/22**
- 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”. **Board in agreement to not change the name as the future of Recreation Punch Cards will continue to be evaluated 4/27/22**

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. It is transferable and expires at the end of the beach season. The reason why it is 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) **Board Agreement 4/13/22**
- Recommend permanently Eliminate Daily Exchange Passes (Exchange Passes are not provided for in Ordinance 7) **Board Agreement 4/13/22**
- 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. **Board Agreement 4/13/22**

- 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. **Board in Agreement to not implement at this time, however will evaluate if needed in the future dependent upon the effectiveness of approved revisions.**

- 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). It has been acknowledged that the Districts current operating software cannot currently accommodate this concept so this would need to be evaluated. Staff recommended at the board of trustees are in agreement to set the threshold for a group to 25 people or more which will be required to be pre-authorized by the General Manager and/or his/her designee. 5/11/22***
- 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

administrational 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. [See above](#)

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 preferred by 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

Board Agreement 4/13/22

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.

Board Agreement. Business Impact Statement approved unanimously at the 5/11/22 Board of Trustees Meeting.

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) **Board Agreement 4/13/22**
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.

Board Agreement 5/11/22

4. Parcel owners’ must be liable for the acts and damages of their tenants and guests. **Board Agreement 4/13/22**
5. Add Requirement that in the case of multiple ownership, there must be delegated one individual from the ownership group who is able to authorize recreation privileges on the parcel. An Agent/Owner Authorization Form will be required to be on file at all times. **Board Agreement 4/27.**
6. 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. **Board Agreement 4/13/22**

7. No Recommended changes to the administration of Commercial Parcel Privileges. **Board Agreement 4/13/22**

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**

RedCLEANline 5/131/2022

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

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 or~~ feminine shall include the masculine, feminine, and gender neutral. 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 IVGID~~ any IVGID Recreation Passes and Recreation Punch Cards on

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

behalf of Owner and his/her/its Tenants and Assignees pertaining to the 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, release the District or to assume risks as individuals or entities. Agents cannot use any Cards issued for a Parcel owned by any other Owner or for the Agent's own use.

7. Alleged Violator means a person accused of misconduct by the District.
8. Application means the District's form used to apply for Recreation Privileges.
9. Assignment means the execution of a District Assignment of Recreation Privileges form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit "A", ~~to a Tenant,~~ or to an authorized recipient from an Owner which is an Entity or for a Parcel with multiple owners.

Formatted: Not Highlight

10. Assignor means the Owner who is assigning Recreation Privileges to a Tenant or a Family Tree Member. A Tenant, a Family Tree Member, and an Assignee cannot assign Recreation Privileges to another person or entity and cannot be an Assignor. Assignee

Formatted: Indent: Left: 0", First line: 0"

means the individual receiving an Assignment of Recreation Privileges from an Owner. Assignees cannot assign their Recreation Privileges to others.

- 11 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 June 4, 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.

Formatted: Not Highlight

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

12. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.
13. Beach Deed means that certain Deed made ~~June 4, 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"
14. Beach Facility Fee means the amount determined by the Board of Trustees to fund the IVGID beach properties for operations, capital improvements and debt service, which is assessed to a Parcel with Beach Access, and is paid as part of Washoe County property tax bill.
15. Board means the Board of Trustees of the Incline Village General Improvement District.
16. Card means a Recreation Punch Card or an IVGID Recreation Pass. Additional Card means an Additional Recreation Punch Card or an Additional IVGID Recreation Pass issued as set forth in Paragraph 102.
17. Commercial Tenant means an individual, trust, or corporation, limited liability company, ~~(or similar entity) who~~entity who/which rents, or leases, a commercial Parcel located within the District for the purposes of conducting business or commercial activity, for a term of six (6) months or more. A commercial Tenant with a Lease for less than six (6) months is not entitled to receive IVGID Recreation Pass(es) or Recreation Punch Cards. A commercial Tenant must present a written lease agreement in the name of the commercial Tenant, 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 commercial Tenant's lease terminates, the Owner must immediately notify the District and the IVGID Recreation Pass(es) and Recreation Punch Card(s) must immediately be returned to the District for cancellation, upon notification of termination of tenancy.
18. Commercial Use of Beaches means using the Beaches for a commercial purpose or for compensation, and is strictly prohibited. This does not apply ~~to~~ to a written contract between the District and a third party to provide services or work at the Beaches, that has been approved by the Board.
19. Consanguinity means a blood relationship.

Formatted: Not Highlight

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

20. County means Washoe County, Nevada.
21. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.
22. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
23. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States, where: (i) both parties (each a Domestic Partner) are at least 18 years old; (ii) both Domestic Partners share a common residence; (iii) neither Domestic Partner is currently in a marriage or domestic partnership or substantially equivalent relationship with another person; and (iv) both Domestic Partners are legally capable of consenting to the Domestic Partnership; and (v) Domestic Partners residing in Nevada shall have filed a Domestic Partnership registration with the Office of the Nevada Secretary of State pursuant to NRS 122A.100. or alternatively Domestic Partners residing in other states shall ~~have filed a registration as Domestic Partners in the state in which they reside, registered in another state, that state of residence.~~
24. Entity means an Owner which is not a natural person.
25. Facility Fee means the amount determined by the Board of Trustees to cover the total of the Beach Facility Fee plus the Recreation Facility Fee (which covers the budget for operations, capital improvements and debt service) which is assessed to each Parcel for Recreation Facilities other than the Beaches, and is paid as part of the Washoe County property tax bill.
26. Family Tree means a social unit consisting of people related to ~~the Owner~~ the 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, and Domestic Partners and children of Domestic Partners, as set forth on Exhibit "A" and incorporated here at by this reference. Persons listed on the Family Tree are eligible to be receive an Assignment of IVGID Recreation Passes and Recreation Privileges, as more fully set forth below.
27. 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

28. 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.
29. 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. An Owner and the Owner's Guests can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches.
30. 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.
31. Occupants of Hotels and Motels means any person occupying a room within a hotel and/or motel within the District boundaries as of June 4, 1968 and the hotel/motel is duly licensed by all required agencies within the State of Nevada.
31. Owner means any person or Entity owning fee title to a Parcel within the District, or portion thereof, or any person or Entity in whose name the legal title to the Parcel 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 or ownership of a Parcel by an Entity, 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.
32. Parcel means: (i) a dwelling unit, (ii) a single plot of land within the District, with or without a residential dwelling or commercial building on it, but if it has no building, it must be a buildable lot, except as set forth in Article X, or (iii) a multi-family Parcel that contains more than one dwelling unit; AND it must be on ~~as defined by~~ the District Recreation Roll, and which is

Formatted: Not Highlight

Formatted: Font: (Default) Arial, 13 pt

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

assessed and pays a Recreation Facility Fee. For Beach Access, the Recreation Fee assessed and paid must include a Beach Fee.

33. Pass Holder means an individual who has been issued an IVGID Recreation Pass or a Recreation Punch Card.
34. 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.
35. Recreation Punch Card means ~~the card~~the card for Recreation Privileges issued by the District to ~~eligible Owners~~eligible Owners for use by the Owner, the Owner's ~~Tenants, and~~Tenants and Guests of the Owner, 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 Tenant or a Guest of an Owner may use a Recreation Punch Card for Access to Recreation Facilities, with or without the accompanying Owner, as more fully described in this Ordinance.
36. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
37. Recreation Privilege(s) means any privileges of recreation access or special rates afforded to IVGID Recreation Pass Holders or Recreation Punch Card Holders, including the privilege to provide admission for Guests, as provided for in this Ordinance 7. Beach Access Recreation Privileges are specifically limited as set forth in Article VII below.
38. Resident means any:(i) Owner or Tenant of a residential Parcel (including a buildable lot) that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial Parcel (including a buildable lot) that is located within the boundaries of the District, who resides within the District for purposes of voting within the District, and (iii)

Formatted: Not Highlight

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

A ~~Tenant must~~Tenant must have a lease of a Parcel located within the District with a term of six (6) months or longer.

39. Residential Tenant means an individual, trust, or corporation or limited liability company (or similar entity) who/which 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 residential 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 or Recreation Punch Card. A residential Tenant must present a written lease agreement in the name of the residential Tenant, or with the residential Tenant listed as one of the persons authorized to live at the Parcel, 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 and Recreation Punch Card must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass and Recreation Punch Card in the name of a former residential Tenant, upon notification of termination of tenancy.
40. Tenant means a Residential Tenant or a Commercial Tenant which leases a Parcel (with a valid lease) within the District for a lease term of six (6) months or longer. For a Tenant to have Beach Access, the Parcel leased by the Tenant must have Beach Access. Tenants cannot make an Assignment of Recreation Privileges under the Family Tree, Exhibit "A".
41. Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given APN, per Washoe County Land Use Code Sections 160 and 170.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

42. 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. ~~Hotels, motels and timeshares shall receive Recreation Privileges consistent with any other Commercial/Residential Parcel that pays a Recreation Fee, and if the Parcel has beach access, that pays a Recreation Fee that includes a Beach~~

Formatted: Highlight

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

~~Fee.~~ Notwithstanding the foregoing sentence, only Parcels which were located within the District as of June 4, 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 an IVGID Recreation Pass or Recreation Punch Card with Beach Access.

Formatted: Not Highlight

43. 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.
44. 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 eligible to receive an Assignment of Recreation Privileges, IVGID Recreation Passes and Recreation Punch Cards available to the Parcel that they are renting, provided that they have proof of residency and tenancy and upon the execution of the District Assignment documents as described in Article IV below. An IVGID Recreation Pass and/or a Recreation Punch Card shall be issued to a Tenant for a period of no longer than the term of the lease. If a Tenant is under the age of eighteen (18) an IVGID Recreation Pass can only be issued for the term of the lease or three (3) years, whichever is less.
45. Available Recreation Privileges. Every eligible Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards. Also, each eligible Parcel may purchase Additional IVGID Recreation Passes and or Additional Recreation Punch Cards as set forth in Paragraph 102. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

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

ARTICLE IV. APPLICATION PROCEDURES

46. 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 48 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 and such other documents as are required by the District for the Assignment. The ~~form(s)~~ must be filed with the District's Parks and Recreation office, in person, by fax, by email or digitally, or by mail, prior to any issue of Recreation Privileges as provided by this Ordinance.

Formatted: Not Highlight

47. Application and Designation/Assignment if Parcel has Multiple Owners or if the Parcel is in the name of an Entity. If title to a Parcel is held in the name of multiple owners (excluding husband and wife, or husband, wife and adult child(ren) living together) or in the event of ownership of a Parcel by an Entity, a duly authorized District form entitled "Individual Authorization to Designate/Assign Recreation Privileges" must be on file with the District. This form will designate one (1) individual to instruct the District as to the identity of persons and the type of Cards to be issued by the District in connection with the Parcel. The form will be valid for a period of one year, or until a new form is duly executed and delivered to the District, whichever is later, or until the Parcel is sold or transferred, and may be relied upon by the District in issuing Cards and assigning Recreation Privileges. The District will only assign Recreation Privileges and Cards as directed by the individual designated as the authorized person for the Parcel. ~~on~~ ~~On~~ the District form entitled "Individual Authorization to Designate/Assign Recreation Privileges".

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Not Highlight

48. 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; or
- b. Written confirmation of ownership of the Parcel from the County Assessor's office.
- c. In case of ownership or tenancy of a Parcel by an Entity, such documents as are required by the District to prove that the individual

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

identified in the Assignment to receive the Recreation Privileges and Cards is a person authorized by Ordinance 7 to receive Recreation Privileges and Cards. For example, in the case of a corporation or limited liability company, the documents ~~could~~ may be copies of shares or certificates of ownership, duly authorized ~~m~~Minutes or other documents acceptable to the District.

49. Proof of Residence. Proof of residence shall be made by submitting a Written copy of a 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.
- 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.

50. Proof of Tenancy, including Commercial Tenancy. Proof of tenancy, including commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the 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 Tenant's name; and (iii) proof that the individual to receive the Recreation Privilege is a Resident ~~for both -in the case of~~ an IVGID Recreation Pass and, ~~(but not required for~~ a Recreation Punch Card); and (iv) in the case of an Entity, 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 a 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.

Formatted: Not Highlight

51.

Proof for Individuals under Family Tree. ~~The~~ District will develop a separate list of documents required to be submitted to prove Affinity and Consanguinity under

Formatted: Indent: Left: 0", First line: 0"

Formatted: Indent: Left: 0"

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

the Family Tree, and which shall be available to the public, which list may be modified from time to time as the District reasonably believes is necessary.

52. Proof for Domestic Partner and Child of a Domestic Partner. The District will develop a separate list of documents required to be submitted to prove a Domestic Partner relationship and a child of a Domestic Partner relationship, which shall be available to the public at the District Recreation Desk. The list may be modified from time to time as the District reasonably believes is necessary, but will include but not be limited to, a fully signed IVGID form Declaration of Domestic Partnership, attesting that the parties had been Domestic Partners for the prior 6 months, and a copy of a duly filed registration of domestic partnership with the State of Nevada or another state.

Formatted: Not Highlight

53. Application Acceptance. Application will not be accepted on any Parcel if another valid Application already exists on that Parcel. Any Application will expire with a change of 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.

54. Application Approval. Upon review and verification of the completeness and accuracy 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.

55. Application Amendment. To update information on the Application, except for Parcels with multiple owners, 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

56. 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

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

Application is already on file but the Application and Cards issued thereunder have 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 and the Assignee must agree to be jointly and severally liable to the District for 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 Recreation Venues, and any fines. All Assignments must be for a minimum of six (6) months. If an individual assigned an IVGID Recreation Pass ceases to be a Tenant or otherwise becomes ineligible to have an IVGID Recreation Pass or Recreation Punch Card, 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 and Recreation Punch Card must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another Card cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience

Formatted: Not Highlight

Formatted: Not Highlight

57. 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 and Recreation Punch Cards. 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 each of the Owner's Tenant(s), Assignee(s) and Guest(s) 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 of the Owner and for all acts of each Assignee and Guest, and for all representations ~~by~~ the Agent and the Assignee(s) to the District. The Agent shall be a family member as set forth

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

on the Family Tree, Exhibit "A" or a licensed Nevada Division of Real Estate property manager or other licensee of the Nevada Division of Real Estate.

58. 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.

59. Privileges Assignable - Residential Parcels. Every eligible residential 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 Owner's~~ any 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. A Recreation Punch Card may be assigned to an Owner's Tenant. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

Formatted: Not Highlight

60. 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: (i) any individual Owner's family member as set forth on the Family Tree at Exhibit "A", ~~or (ii) if the Tenant~~ (ii) if the Tenant is an Entity, to a principal or owner of the Entity who is a Resident, ~~or (iii) to a Tenant's~~ (iii) to a Tenant's corporate officer who is a Resident, ~~or (iv) to an on-site manager of a hotel, motel or timeshare who is a Resident.~~ Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

Formatted: Not Highlight

Formatted: Highlight

Formatted: Not Highlight

61. 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.

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

62. Assignment Amendments. To update information, the Assignment may be ~~amended, subject~~ amended, subject to the limitations set forth in Paragraph 47 in the case of multiple Owners of a Parcel or if a Parcel is owned by an Entity. 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.

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

63. 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 reduced rates on various recreation programs and services
 - 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 watercraft ramp to Pass Holders with Beach Access, 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 with Beach Access, only as set forth in Article VII; and
 - h. any other Recreation Privileges determined by the Board.
64. Term of IVGID Recreation 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. In the case of a Tenant, in any event, the maximum term of issuance of an IVGID Recreation Pass will be the length of the lease or five years, whichever is less, except that for individuals under eighteen (18) years of

Formatted: Not Highlight

Formatted: Not Highlight

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

age, an IVGID Recreation Pass must be re-issued with a new photograph at least every three (3) years.

Formatted: Not Highlight

65. 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, or
- g. in the event a Card is issued on the basis of a Domestic Partnership, and if the Domestic Partnership is terminated or the couple ceases to live together, or
- h. in the event a Card is issued on the basis of Affinity with an Owner or spouse of an Owner, if the marital relationship of the Assignee ends or is terminated or the couple ceases to live together so that there is no longer Affinity, or
- i. in the event the IVGID Recreation Pass is issued to a person under eighteen years of age, the pass will expire and must be reissued with a new photograph at least every three (3) years.

Formatted: Not Highlight

Formatted: Not Highlight

66. 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 66 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 two ~~one~~ (24) ~~years~~ 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.

Formatted: Not Highlight

Formatted: Not Highlight

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

67. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the IVGID Recreation Pass Holder to:
- a. renew his/her IVGID Recreation Pass on or before the expiration date shown on the pass;
 - b. report lost, stolen, or destroyed IVGID Recreation Pass(es) to the District;
 - c. return all valid IVGID Recreation 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 Occupants, Guests and Assignees, and to inform Occupants, Guests and Assignees and assure compliance by the IVGID Recreation Pass Holder and his/her Occupants, Guests and Assignees 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.
68. 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 or Recreation Punch Card that is lost or stolen prior to its date of expiration.
69. Reassignment Fee. Reassignment of IVGID Recreation Passes and Recreation Punch Cards 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 Pass Holder 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 Owner. New IVGID Recreation Passes and Recreation Punch Cards will not be issued for any other individuals unless this fee is paid or the IVGID Recreation Passes of the prior Pass Holder are returned.
70. 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

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

are not returned to the District when a Parcel changes ownership. ~~There will be no reassignment of Recreation Punch Cards to a new Owner, even in the event of sale or transfer of a Parcel, until the next fiscal year begins. ALTERNATE: Recreation Punch Cards will be reassigned with only the unused balances remaining on Recreation Punch Cards for the remainder of the fiscal year. ALTERNATE: New Recreation Punch Cards will be issued to a new Owner as requested by the new Owner, but the old Cards must be returned to the District or there will be a charge for failure to return the old Cards.~~

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Not Highlight

ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

71. It is the intent of the District to adopt provisions under this Article VII to comply with the Beach 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 Beach 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.

Formatted: Not Highlight

72. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to 25 ~~Guest(s)~~ per Parcel to the Beach per day, if the IVGID Recreation Pass Holder accompanies the Guest(s) to the Beach entrance gate at time of entry and pays the applicable Guest Beach Access fee. An Owner with Beach Access may give a Recreation Punch Card(s) to the Owner’s Guests who may then have Beach Access up to the total dollar credit then remaining on the Recreation Punch Card, and the Owner need not accompany such Guests to the Beach. The applicable Guest Beach Access fee must be paid for each Guest accessing the Beaches, either by payment by credit card for Guests accompanying an IVGID Picture Pass Holder, or with a Recreation Punch Card with a sufficient balance to cover the cost of each Guest Beach Access fee.

Formatted: Not Highlight

Formatted: Not Highlight

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

73. Access to Beaches under the Beach Deed. Persons who do not have an IVGID Recreation Pass with Beach Access in their name and with their photograph, may only access the Beaches if they are in possession of a Recreation Punch Card with Beach Access, with sufficient remaining funds on the Recreation Punch Card to pay their Beach Guest access fee or if they are Guests accompanying an Owner with an IVGID Recreation Pass with Beach Access at the entrance gate, and in compliance with the provisions of this Articles VII and IX governing Guest Access to the Beaches. The Beaches are not open to the public.
74. It is further the intent of the District to adopt the following provisions under this Article VII to avoid or limit over-crowding at the Beaches both to further the intent of the Beach Deed and for public safety and convenience of the District:

~~a.~~ a. Unless accompanied by an IVGID Recreation Pass Holder with Beach Access who purchases a Guest entrance, a Guest can only access the Beaches with a valid Recreation Punch Card with Beach Access that has the applicable value remaining on the Recreation Punch Card to cover the total cost of entrance to the Beaches for each Guest accompanying the Recreation Punch Card.

Formatted: Indent: Left: 0", Hanging: 0.5"

Formatted: No bullets or numbering

~~b.~~ b. An IVGID Recreation Pass Holder with Beach Access can use his/her IVGID Recreation Pass to bring a maximum of 25 Guests per Parcel to the Beach per day. ~~day.~~

Formatted: Indent: Left: 1.14", No bullets or numbering

Formatted: Not Highlight

c. An individual with an Additional IVGID Recreation Pass may ~~NOT~~ bring Guests to the Beaches with An Additional IVGID Recreation Pass, issued under Paragraph 1042. Additional IVGID Recreation Passes issued under Paragraph 1042 shall be marked with language stating that it does not allow the Pass Holder to bring Guests to the Beaches.

Formatted: Not Highlight

d. IVGID Recreation Picture Pass and Recreation Punch Card Holders must bring their IVGID Recreation Picture Pass or Recreation Punch Card or a copy of the IVGID Picture Pass or Recreation Punch Card stored on their cell-phonemobile electronic device to the Beaches on their person in order to obtain access to the Beaches.

e. If an IVGID Picture Pass Holder desires to bring more than 25 Guests to the Beach per Parcel on a day, this must be pre-authorized in advance in writing by the District, pursuant to its

Formatted: Indent: Left: 1.14", No bullets or numbering

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

written procedures for Group Beach Reservations, and the authorization is only valid on the specific day that is approved by the District.

75. Occupants of Hotels & Motels may access the Beaches. Occupants shall pay the applicable Guest fee and access is limited to only occupants of the Hotel or Motel. Access will be administered through a District verification process. Owner(s) of the Hotel or Motel are responsible for ensuring that all Occupants comply with Beach rules and regulations pursuant to Paragraph 67.

Formatted: Font: (Default) Arial, 13 pt

-OR-

75. Occupants of Hotels & Motels shall be provided access to the Beaches, if any, consistent with the terms of the Beach Deed and through a District verification and administration process. This process, at a minimum, shall include the payment of a Guest fee. Access shall be limited to occupants of the Hotel or Motel.]

Formatted: Justified

Formatted: Font: (Default) Arial, 13 pt

75. Parcels that were annexed to the District after June 4, May 30, 1968, are NOT eligible for Beach Access, per deed restrictions listed on the Beach Deed, among other reasons.

Formatted: Not Highlight

76. Commercial Use of the Beaches. Commercial Use of the Beaches is prohibited. Commercial Use of the Beaches, includes but is not limited to offering of Beach Access ~~or Privileges~~ or Privileges to use the Beaches to customers or to any person for remuneration or offering Beach Access or Privileges to use the Beaches as an inducement to a potential customer by a business or a business enterprise. Notwithstanding this provision, limited contracts for the provision of food and beverage, and services may be executed between the District and third-party vendors for the benefit of the District, Owners and Tenants, each to be approved by the Board.

77. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches is prohibited **except** as follows: (i) Commercial ~~watercraft owners~~ watercraft owners who are ~~Parcel Owners and~~ IVGID Recreation Pass Holders with Beach Access or Recreation Punch Card Holders with Beach Access are allowed to launch watercrafts for their own personal recreation use. (ii) If an IVGID Recreation Pass Holder with Beach Access

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

or a Recreation Punch Card Holder with Beach Access owns a watercraft which is stored at a commercial business, and requests that the commercial business bring the watercraft to the Beach and ~~district's~~ launch it for the recreational use of the ~~Owner~~ owner of the watercraft who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, or if the commercial business picks up the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, not a commercial use for the commercial watercraft business. (iii) If a commercial business brings a watercraft to pick up its customer who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, and who is paying the business to rent the watercraft hourly or daily for the IVGID Recreation Pass Holder with Beach Access's or district's Recreation Punch Card Holder with Beach Access's recreational use, this is deemed a permissible non-commercial recreation activity for the benefit of the Pass Holders with Beach Access, not a commercial use for the commercial watercraft business.

78. Marketing of Beach Access is prohibited. No IVGID Recreation Pass Holder with Beach Access 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 with Beach Access.

ARTICLE VIII. RECREATION PUNCH CARD

79. A Recreation Punch Card provides the Pass Holder 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 watercraft 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

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

- 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.
- d. When a Recreation Punch Card is used for Beach Access, the balance of funds on the Recreation Punch Card will be applied to the Guest Beach Access Fee, until the balance of funds on the Recreation Punch Card is used up, at which time the Recreation Punch Card cannot be used for Beach Access or otherwise for access or any other purpose at any other Recreation Facility or Recreation Venue.

Formatted: Not Highlight

80. 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. All Recreation Punch Cards expire and will not provide access to the Beaches or to any Recreation Facility, after the balance of the funds on the Recreation Punch Card for the fiscal year have been expended.

Formatted: Not Highlight

81. Transferability.

a. Recreation Punch Cards are issued against the Parcel and are only transferable to a Guest of the Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner to whom the Recreation Punch Card was issued. 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 Paragraphs 97 and 98, ~~subject to sanctions as set forth below.~~ Owners cannot ask Owners of other Parcels to transfer or give them Recreation Punch Cards issued on another Parcel. 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 his/her/its/the Guests, as more fully discussed in Article XI, Paragraph 957.

Formatted: Not Highlight

b. 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.

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Not Highlight

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

82. Replacement. Recreation Punch Cards will not be replaced if lost, stolen, or destroyed, ~~and if~~ and if the dollar value on the Recreation Punch Card has been expended, it will not be refilled or useable further.
83. Responsibilities of Recreation Punch Card Holder. It is the responsibility of the Recreation Punch Card Holder to:
- a. report lost, stolen or destroyed Recreation Punch Card(s) to the District;
 - b. return all valid Recreation Punch Cards when eligibility to use the Recreation Punch Card has expired or when asked by the District to surrender the Recreation Punch Card.
 - c. be responsible for the conduct of his/her Guests and inform Guests and assure compliance by the Recreation Punch Card Holder and his/her Guests 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.
 - d. be responsible to secure his/her Recreation Punch Card and never allow another individual to use it, except that a Guest of the Owner may use a Recreation Punch Card, with or without the Owner's presence.
84. 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.
85. Each Owner or the Owner's Agent is 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.

Formatted: Not Highlight

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

ARTICLE IX. GUEST ACCESS

86. District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access at the various Recreation Facilities. These may change from time to time in the reasonable discretion of the General Manager for all venues except the Beaches. ~~Paragraph 86 (a) can only be changed by the Board.~~

~~87.~~ 87. The following provisions regarding Guest Beach Access are approved by the Board:

Formatted: No bullets or numbering

(1) A Guest Beach Access fee shall be paid for every Guest entering the Beaches, including each Guest on a ~~watercraft~~ ~~that watercraft that~~ is/ being launched at the watercraft launch.

(2) Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder with Beach Access, or if a Guest has a Recreation Punch Card with Beach Access with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for each Guest seeking Beach Access using the Recreation Punch Card.

(3) A maximum of 25 Guests may accompany an IVGID Recreation Pass Holder per day per Parcel.

Formatted: Not Highlight

Formatted: Not Highlight

~~d.a.~~

(4) A holder of an Additional IVGID Recreation Pass or an Additional Recreation ~~P~~ punch Card under paragraph 102 cannot bring any Guests to the Beaches.

(5) A IVGID Picture Pass Holder may allow a Guest to pay for the Guest's beach access fee by using the Guest's credit card at the beach gate at the time of entry into the Beach.

8

~~87.~~ (6) Group Reservations. To accommodate Owners who desire to bring more than 25 Guests per Parcel on a specific day a larger group to the Beaches for a special occasions, the District offers the opportunity for a group reservation. ~~in Ordinance Resolution 1575. The reservation and approval from the District must be obtained in advance in writing.~~

Formatted: Indent: Left: 0", Hanging: 1"

ARTICLE X. UNBUILDABLE LOTS

88. Unbuildable lots that do not have Recreation Privileges as of June 1, 2022 will not be eligible to receive any Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards on and after June 1, 2022.

Formatted: Not Highlight

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

89. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will be grandfathered for purposes of determining eligibility to continue to receive the same Recreation Privileges which as the unbuildable lot had on June 1, 2022, as allowed in the then current Ordinance 7, for as long as the title to the Parcel does not change and the Owner~~the Owner~~(s) in whose name title is held as of June 1, 2022 continue to own(s) the unbuildable lot. The unbuildable lot will not continue to have any Recreation Privileges after the death of the Owner, or after a gift, sale or other transfer of the unbuildable lot by the Owner to any other owner. Additionally, such unbuildable lot shall continue to have such Recreation Privileges only for so long as the Recreation Fee continues to be assessed and is paid in full.

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Not Highlight

90. No unbuildable lots may be subdivided after June 1, 2022 to produce additional Parcels that are unbuildable lots that would receive in excess of the five (5) Cards for the single unbuildable lot as it existed as of June ~~4~~, 1968. Except as set forth in the Paragraphs 91 and 92, the District will not issue more than five (5) Cards for an unbuildable lot as it existed as of June ~~4, 14~~, 1968. Notwithstanding the foregoing,

Formatted: Not Highlight

91. ~~#~~Notwithstanding Paragraph 90, if a formerly unbuildable lot is deemed by the County to be a buildable lot, then following construction of a residence or commercial ~~property on~~property on the formerly unbuildable lot ~~in the future~~, that Parcel and each Parcel that it is legally subdivided into, if any, will become eligible for Recreation Privileges, including 5 Cards.

Formatted: Not Highlight

92. Additionally unbuildable lots that have been subdivided to produce additional Parcels in the past, which additional Parcels of unbuildable lots are currently receiving Recreation Privileges, if any and therefore, in the aggregate are receiving in excess of the 5 Recreation Privileges and Cards that could have been received for the formerly single unbuildable lot, will be grandfathered to continue receiving the same Recreation Privileges and Cards as they are receiving as of June 1, 2022, until the death of the current Owner(s), or the gift, sale or other transfer from the Owner(s) of the Parcel as of June 1, 2022, at which time the right for the unbuildable lot to receive Recreation Privileges will no longer be grand-fathered and will terminate. For ~~clarity, once~~clarity, once the current Owner(s) no longer own the unbuildable lot which is receiving Recreation Privileges, the unbuildable lot shall not be eligible for Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards, except as set forth in Paragraph 91.

Formatted: Not Highlight

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

ARTICLE XI. GENERAL USE REQUIREMENTS, INCLUDING MISCONDUCT, ASSUMPTION OF RISK, INDEMNITY, AND ADDITIONAL PASSES AND CARDS

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

94. Deed Restrictions. For clarity, Parcels annexed to the District after June 4, May 30, 1968, are not eligible for District beach access as per deed restrictions listed on the Beach Deed.

95. Assumption of Risk and Indemnity. In consideration of the ability to make aAssignments to Tenants and others and to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, and in consideration of receipt of an IVGID Recreation Pass or Recreation Punch Card, each Owner and IVGID Recreation Pass Holder and Recreation Punch Card Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged, the following on behalf of himself or herself and any Recreation Punch Card Holder obtaining such Punch Card on his/her behalf:

- a. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner is voluntarily using the Recreation facilities;
- b. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner assumes all risk of and releases the District from loss or liability from: (i) personal injury to himself/herself and to his/her/its Assignees, Tenants and Guests, and (ii) of loss and damage to, his/her/its personal property, resulting from use of the Recreation Facilities and Recreation Privileges; and
- c. the IVGID Recreation Pass Holder, Recreation Punch Card 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, Recreation Punch Card Holder, or an Assignee, Tenant or Guest of Owner or IVGID Recreation Pass Holder, to the District, to the District's Property and to third parties and their real and personal

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Highlight

Formatted: Highlight

Formatted: Highlight

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

property, arising out of or caused by actions or inactions of such persons and Entities.

96. Fraudulent Use. It is Fraudulent Use to provide 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, (i) making a false representation that a person falls under the Family Tree when the person does not; (ii) providing false information or documents in connection with the acquisition of an IVGID Recreation Pass or Recreation Punch Card; (iii) an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application that an Applicant allegedly has a valid and enforceable lease, when the Applicant does not have a valid and enforceable lease for in excess of 6 months, or falsely stating that the Applicant lives at the Parcel when the Applicant does not; (iv) making an Assignment of Recreation Privileges to a person who is not authorized to receive such Assignment under this Ordinance 7; (v) obtaining an Additional IVGID Recreation Pass or Additional Recreation Punch Card for persons who are not eligible to receive an Additional IVGID Recreation Pass or Additional Recreation Punch Card.. Such fraudulent use will be grounds for voiding one, or more or all Recreation Privileges issued against the Parcel for a period of up to ~~twoone year, or in the event of multiple or repeated violations, for a longer period of time. Theyears. The~~ District reserves the right to pursue any other disciplinary and legal action, as allowed by law. 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 an Owner's Parcel, of the serious consequences of taking these prohibited actions.
97. Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes or Allowing Persons Who are Not Guests of the Owner to Use a Recreation Punch Card Issued to the Owner. Recreation Punch Cards may only be given by an Owner to persons who are Guests of the specific Owner who received the Recreation Punch Card from the District, and cannot be given to the Guests of other Owners or to other Others to give to their Guests, and Guests of an Owner cannot give ~~athe~~ Recreation Punch Card to persons who are not Guests of the Owner to whom the Recreation Punch Card has been issued. It is strictly forbidden for any Owner ~~or person~~ to ask another Owner to use the Recreation Punch Cards of another Owner or for an Owner ~~or person~~ to give another Owner or person his/her/its Recreation Punch Card(s) to be used for Guests of

Formatted: Not Highlight

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

another Owner or Person. It is strictly forbidden for any IVGID Recreation Pass Holder, Recreation Punch Card Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards. ~~Notwithstanding the preceding sentence, when an IVGID Recreation Pass Holder accompanies a Guest at the Beach Gate and the Guest receives access as a Guest not paid for by a Recreation Punch Card, the IVGID Recreation Pass Holder may allow a Guest to pay the District for the Guest's access fee by credit card at the time of entry into the Beach only, and not at any other time, to avoid any appearance of selling of recreation privileges, including but not limited to an Owner may not receive reimbursement for a Beach Guest Access Fee that is paid for with a Recreation Punch Card.~~ Any such sales of privileges, passes, or cards or giving or transferring of Recreation Punch Cards from one Owner to another Owner or person to be used for Guest(s) of the other Owner or person is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the Parcel or in the case of transfers between Owners, Recreation Privileges issued against both Parcels may be voided, for a period of up to ~~two~~ years, ~~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 Recreation 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.

Formatted: Not Highlight

Formatted: Not Highlight

98. Misconduct. Use of the District's Recreation Facilities by any IVGID Recreation Pass Holder or Recreation 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 but not limited to the immediate confiscation of the IVGID Recreation Pass or Recreation Punch Card, and/or suspension of Recreation Privileges for any period deemed appropriate by the District including up to ~~two~~ year, ~~or in the event of multiple or repeated violations, a longer period of time,~~ ~~or~~ years or those privileges may be revoked, at the District's sole discretion. Misconduct includes but is not limited to:

Formatted: Not Highlight

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

- 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 Recreation Facility; or
- b. violation of any law, ~~violation of any or~~ District Ordinance, including this Ordinance 7, or violation of any published District Rule or Regulation for any Recreation Facility, including but not limited to Beach Rules; or
- c. disorderly and/or abusive behavior; or
- d. excessive or improper use of alcohol on Recreation Facilities; or
- e. any use of drugs at Recreation Facilities; or
- f. vandalism or any other form of property damage at Recreation Facilities; or
- g. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or
- h. fraudulent use as set forth in Paragraph 9 above; or
- i. selling of Recreation Privileges or allowing others to Use IVGID Recreation Passes or allowing persons who are not Guests of the Owner to use a Recreation Punch Card issued to the Owner, as set forth in Paragraphs 675, 637 or 97; or
- j. violation of the provisions of Paragraphs 700, 737 or 800 prohibiting commercial use of the Beaches, prohibiting commercial use of the watercraft launch at Ski Beach and prohibiting marketing of the beaches; or
- k. violation of Paragraph 754 (b) by ~~one or more~~an IVGID Picture Pass Holder(s) from the same Parcel bringing in excess of the maximum number of Guests permitted to be brought to the Beach per day per Parcel, by means of multiple entries, by separate entries, or any other methods; or
- l. a an individual Guest paying an Owner for reimbursing an Owner for a Guest Access Fee paid by the Owner's Recreation Punch Card, other than a Guest paying for the actual Beach Guest fee at time of entry to the Beach with an IVGID Recreation Pass Holder; or
- m. an Agent violating Paragraph 6 with the knowledge of an Owner; or
- n. in the case ~~whereof~~ multiple Owners owning a Parcel, the knowing filing or knowing attempting to file, of an unauthorized Assignment/~~Designation and Delegation~~ of Recreation Privileges, or the knowing filing an ~~Application~~application, by an Owner of a Multiple Owner Parcel or by an Entity, when the person filing the

Formatted: Not Highlight

Formatted: Not Highlight

Formatted: Highlight

Formatted: Highlight

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

- Application ~~who~~ is not authorized to do so, in violation of Paragraph 487; or
- o. a Pass Holder who has an Additional IVGID Recreation Pass bringing Guests or attempting to bring Guests to the Beaches using such Additional Card in violation of Paragraph 754(c); ~~or-~~
 - p. An Owner or Tenant violating any Beach Parking Rule or Regulation in effect at the time of the violation, or knowingly allowing a Guest to do so.
 - q. One or more IVGID Recreation Pass Holders from the same Parcel bringing in excess of a total of 25 Guests per Parcel on a given day.

99. 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.)

100. Disciplinary Procedures for Misconduct.

- a. Incident Report. A District employee shall, in a timely fashion, but in no event no later than 73 days following the incident, 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 4824 hours of the occurrence.

Formatted: Highlight

Formatted: Not Highlight

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

c. Suspension, Revocation, or Other Disposition.

(1) Department Head. Within a reasonable time, but in no event more than seven (7)3 days 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.

Formatted: Highlight

(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 fifteen (15) 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 evidence 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) ten (10) business days following the hearing.

Formatted: Not Highlight

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

- (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; 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)~~ **ten (10)** 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,

Formatted: Not Highlight

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

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 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.

101. 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 Access may be granted to any employee or Board members, past, present or future, that are contrary to or in violation of the Beach Deed.

102. Purchase of Additional IVGID Recreation Passes or Additional Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) Cards which may be Additional IVGID Recreation Passes or Additional Recreation Punch Cards or a combination thereof as described in this Paragraph 1042, the Owner may do so by paying an additional fee as set by the Board, for each Additional IVGID Recreation Pass or Additional Recreation Punch Card so purchased. The following provisions apply with respect to Additional Cards (referred to in this Ordinance as Additional IVGID Recreation Passes and Additional Recreation Punch Cards):

- a. 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 664 hereof.

Formatted: Not Highlight

Formatted: Not Highlight

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

b. Out of the available five (5) Additional Cards, a maximum of up to three (3) ~~Additional IVGID~~ Additional IVGID Recreation Passes per Parcel may be purchased for eligible Family Members listed within the First Degree of Consanguinity or Affinity on the Family ~~Tree, which~~ Tree, which is Exhibit "A". to this Ordinance 7.

Formatted: Not Highlight

Formatted: Not Highlight

~~b.c.~~ c. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional Recreation Punch Cards per Parcel may be purchased for use by an Owner's Guests.

d. 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 are not transferable to another person or Entity except by an Owner to a Guest of ~~the~~ an Owner.

~~e.~~ e. Additional IVGID Recreation Passes and Additional Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.

Formatted: Not Highlight

Formatted: Not Highlight

~~f.~~ f. 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) and 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 impact and appropriateness of this provision for the purchase of Additional Passes and card.

~~g.~~ g. Additional IVGID Recreation Passes do not allow any Guests to accompany an Additional IVGID Recreation Pass Holder to the Beaches, and will be stamped with language which states in substance that the Additional IVGID Recreation Pass does not allow Guest Beach Access.

Formatted: Not Highlight

Formatted: Not Highlight

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

~~f.h.~~ h. Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the same Owner, or for another Owner, or the purchasing Parcel Owner and the receiving Parcel Owner will both be subject to sanctions as set forth for Misconduct in this Ordinance.

~~g.i.~~ i. 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, and will be stamped with language which states this.

103.- 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.

104. 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, subject to Paragraphs 100(c)(3) and 109, ~~s~~Such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. Except as set forth in Paragraph 109 below, with respect to Beaches and Beach Access, ~~t~~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

105. 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 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

Ordinance or the application of any such modification to IVGID Recreation Passes, Recreation Punch Cards ~~and Recreation and Recreation Privileges, including~~ Recreation and Recreation Privileges, 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.

106. 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.

Formatted: Not Highlight

107. The Director of Parks and Recreation, after the written approval of the General Manager, is empowered to determine how to administer the application of this Ordinance to existing privileges, except as set forth in Paragraph ~~11009~~, below with respect to the application of this Ordinance to the Beaches and Beach Access.

Formatted: Not Highlight

108. The Director of Parks and Recreation and the General Manager shall set up systems to collect and shall collect data electronically and otherwise, and 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 effective June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7 effective 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.

109. The Board shall set policy and direction on Beach Access and Privileges to use the ~~Beach~~ Beach. The General Manager is empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee, the Director of Parks and Recreation 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
6	Child's Spouse	12	Child's Spouse	
7	Domestic Partner	13	Domestic Partner's Child	
<hr/>				
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's Child

Formatted Table

Formatted: Highlight

Formatted: Highlight

Formatted: Highlight

Formatted: Highlight

Susan: Note the Domestic Partner in yellow should be moved to be Relationship #7, and the Domestic Partner's Child in yellow should be Relationship #8, both on the left hand side of the column so they are under the First Degree. Note: All numbering will be fixed after conforming.

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

Susan: ADD Exhibit "B" with cover page that says something like

Formatted: Highlight

BEACH DEED

EXHIBIT B TO ORDINANCE 7

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**

**CONFORMED COPY
05/24/2022**

(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 or feminine shall include the masculine, feminine, and gender neutral. 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 IVGID Recreation Passes and Recreation Punch Cards on behalf of Owner and his/her/its Tenants and Assignees pertaining to the Assignment

(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

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, release the District or to assume risks as individuals or entities. Agents cannot use any Cards issued for a Parcel owned by any other Owner or for the Agent's own use.

7. Alleged Violator means a person accused of misconduct by the District.
8. Application means the District's form used to apply for Recreation Privileges.
9. Assignment means the execution of a District Assignment of Recreation Privileges form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit "A", to a Tenant, or to an authorized recipient from an Owner which is an Entity or for a Parcel with multiple owners.
10. Assignor means the Owner who is assigning Recreation Privileges to a Tenant or a Family Tree Member. A Tenant, a Family Tree Member, and an Assignee cannot assign Recreation Privileges to another person or entity and cannot be an Assignor. Assignee means the individual receiving an Assignment of Recreation Privileges from an Owner. Assignees cannot assign their Recreation Privileges to others.
11. Beach Access means the rights and privileges of 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 made June 4, 1968, conveying the Beaches to Incline Village General Improvement District and granting easements to 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.
12. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.

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. Beach Deed means that certain Deed made 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"
14. Beach Facility Fee means the amount determined by the Board of Trustees to fund the IVGID beach properties for operations, capital improvements and debt service, which is assessed to a Parcel with Beach Access, and is paid as part of Washoe County property tax bill.
15. Board means the Board of Trustees of the Incline Village General Improvement District.
16. Card means a Recreation Punch Card or an IVGID Recreation Pass. Additional Card means an Additional Recreation Punch Card or an Additional IVGID Recreation Pass issued as set forth in Paragraph 102.
17. Commercial Tenant means an individual, trust, or corporation, limited liability company, or similar entity who/which rents, or leases, a commercial Parcel located within the District for the purposes of conducting business or commercial activity, for a term of six (6) months or more. A commercial Tenant with a Lease for less than six (6) months is not entitled to receive IVGID Recreation Pass(es) or Recreation Punch Cards. A commercial Tenant must present a written lease agreement in the name of the commercial Tenant, 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 commercial Tenant's lease terminates, the Owner must immediately notify the District and the IVGID Recreation Pass(es) and Recreation Punch Card(s) must immediately be returned to the District for cancellation, upon notification of termination of tenancy.
18. Commercial Use of Beaches means using the Beaches for a commercial purpose or for compensation, and is strictly prohibited. This does not apply to a written contract between the District and a third party to provide services or work at the Beaches, that has been approved by the Board.
19. Consanguinity means a blood relationship.
20. County means Washoe County, Nevada.

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

21. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.
22. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
23. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States, where: (i) both parties (each a Domestic Partner) are at least 18 years old; (ii) both Domestic Partners share a common residence; (iii) neither Domestic Partner is currently in a marriage or domestic partnership or substantially equivalent relationship with another person; and (iv) both Domestic Partners are legally capable of consenting to the Domestic Partnership; and (v) Domestic Partners residing in Nevada shall have filed a Domestic Partnership registration with the Office of the Nevada Secretary of State pursuant to NRS 122A.100. Domestic Partners residing in other states shall have filed a registration as Domestic Partners in that state of residence.
24. Entity means an Owner which is not a natural person.
25. Facility Fee means the amount determined by the Board of Trustees to cover the total of the Beach Facility Fee plus the Recreation Facility Fee (which covers the budget for operations, capital improvements and debt service) which is assessed to each Parcel for Recreation Facilities other than the Beaches, and is paid as part of the Washoe County property tax bill.
26. Family Tree means a social unit consisting of people related to the Owner by marriage, to the extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses, and Domestic Partners and children of Domestic Partners, as set forth on Exhibit "A" and incorporated here at by this reference. Persons listed on the Family Tree are eligible to receive an Assignment of IVGID Recreation Passes and Recreation Privileges, as more fully set forth below.
27. 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

28. 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.
29. 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. An Owner and the Owner's Guests can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches.
30. 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.
31. Occupants of Hotels and Motels means any person occupying a room within a hotel and/or motel within the District boundaries as of June 4, 1968 and the hotel/motel is duly licensed by all required agencies within the State of Nevada.
31. Owner means any person or Entity owning fee title to a Parcel within the District, or portion thereof, or any person or Entity in whose name the legal title to the Parcel 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 or ownership of a Parcel by an Entity, 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.
32. Parcel means: (i) a dwelling unit, (ii) a single plot of land within the District, with or without a residential or commercial building on it, but if it has no building, it must be a buildable lot, except as set forth in Article X, or (iii) a multi-family Parcel that contains more than one dwelling unit; AND it must be on the District Recreation Roll, and assessed and pay a Recreation

(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

Facility Fee. For Beach Access, the Recreation Fee assessed and paid must include a Beach Fee.

33. Pass Holder means an individual who has been issued an IVGID Recreation Pass or a Recreation Punch Card.
34. 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.
35. Recreation Punch Card means the card for Recreation Privileges issued by the District to eligible Owners for use by the Owner, the Owner's Tenants and Guests of the Owner, 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 Tenant or a Guest of an Owner may use a Recreation Punch Card for Access to Recreation Facilities, with or without the accompanying Owner, as more fully described in this Ordinance.
36. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
37. Recreation Privilege(s) means any privileges of recreation access or special rates afforded to IVGID Recreation Pass Holders or Recreation Punch Card Holders, including the privilege to provide admission for Guests, as provided for in this Ordinance 7. Beach Access Recreation Privileges are specifically limited as set forth in Article VII below.
38. Resident means any: (i) Owner or Tenant of a residential Parcel (including a buildable lot) that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial Parcel (including a buildable lot) that is located within the boundaries of the District, who resides within the District for purposes of voting within the District, and (iii)

(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

A Tenant must have a lease of a Parcel located within the District with a term of six (6) months or longer.

39. Residential Tenant means an individual, trust, or corporation or limited liability company (or similar entity) who/which 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 residential 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 or Recreation Punch Card. A residential Tenant must present a written lease agreement in the name of the residential Tenant, or with the residential Tenant listed as one of the persons authorized to live at the Parcel, 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 and Recreation Punch Card must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass and Recreation Punch Card in the name of a former residential Tenant, upon notification of termination of tenancy.
40. Tenant means a Residential Tenant or a Commercial Tenant which leases a Parcel (with a valid lease) within the District for a lease term of six (6) months or longer. For a Tenant to have Beach Access, the Parcel leased by the Tenant must have Beach Access. Tenants cannot make an Assignment of Recreation Privileges under the Family Tree, Exhibit "A".
41. Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given APN, per Washoe County Land Use Code Sections 160 and 170.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

42. 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 June 4, 1968, and which are assessed by the District and have paid and continue

(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

to pay a Recreation Fee which includes a Beach Fee, are eligible to receive an IVGID Recreation Pass or Recreation Punch Card with Beach Access.

43. 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.
44. 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 eligible to receive an Assignment of Recreation Privileges, IVGID Recreation Passes and Recreation Punch Cards available to the Parcel that they are renting, provided that they have proof of residency and tenancy and upon the execution of the District Assignment documents as described in Article IV below. An IVGID Recreation Pass and/or a Recreation Punch Card shall be issued to a Tenant for a period of no longer than the term of the lease. If a Tenant is under the age of eighteen (18) an IVGID Recreation Pass can only be issued for the term of the lease or three (3) years, whichever is less.
45. Available Recreation Privileges. Every eligible Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards. Also, each eligible Parcel may purchase Additional IVGID Recreation Passes and or Additional Recreation Punch Cards as set forth in Paragraph 102. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

ARTICLE IV. APPLICATION PROCEDURES

46. 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 48 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 and such other documents as are required by the District for the Assignment. The form(s) must be filed with the District's Parks and Recreation office, in person, by fax, by email or digitally, or by mail, prior to any issue of Recreation Privileges as provided by this Ordinance.

(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

47. Application and Designation/Assignment if Parcel has Multiple Owners or if the Parcel is in the name of an Entity. If title to a Parcel is held in the name of multiple owners (excluding husband and wife, or husband, wife and adult child(ren) living together) or in the event of ownership of a Parcel by an Entity, a duly authorized District form entitled " Authorization to Designate/Assign Recreation Privileges" must be on file with the District. This form will designate one (1) individual to instruct the District as to the identity of persons and the type of Cards to be issued by the District in connection with the Parcel. The form will be valid for a period of one year, or until a new form is duly executed and delivered to the District, whichever is later, or until the Parcel is sold or transferred, and may be relied upon by the District in issuing Cards and assigning Recreation Privileges. The District will only assign Recreation Privileges and Cards as directed by the individual designated as the authorized person for the Parcel on the District form entitled "Authorization to Designate/Assign Recreation Privileges".

48. 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; or
 - b. Written confirmation of ownership of the Parcel from the County Assessor's office.
 - c. In case of ownership or tenancy of a Parcel by an Entity, such documents as are required by the District to prove that the individual identified in the Assignment to receive the Recreation Privileges and Cards is a person authorized by Ordinance 7 to receive Recreation Privileges and Cards. For example, in the case of a corporation or limited liability company, the documents may be copies of shares or certificates of ownership, duly authorized minutes or other documents acceptable to the District.

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

(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

- 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.
 - 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.
50. Proof of Tenancy, including Commercial Tenancy. Proof of tenancy, including commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the 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 Tenant's name; and (iii) proof that the individual to receive the Recreation Privilege is a Resident for both an IVGID Recreation Pass and a Recreation Punch Card); and (iv) in the case of an Entity, 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 a 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.
51. Proof for Individuals under Family Tree. The District will develop a separate list of documents required to be submitted to prove Affinity and Consanguinity under the Family Tree, and which shall be available to the public, which list may be modified from time to time as the District reasonably believes is necessary.
52. Proof for Domestic Partner and Child of a Domestic Partner. The District will develop a separate list of documents required to be submitted to prove a Domestic Partner relationship and a child of a Domestic Partner relationship, which shall be available to the public at the District Recreation Desk. The list may be modified from time to time as the District reasonably believes is necessary, but will include but not be limited to, a fully signed IVGID form Declaration of Domestic Partnership, and a copy of a duly filed registration of domestic partnership with the State of Nevada or another state.

(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

53. **Application Acceptance.** Application will not be accepted on any Parcel if another valid Application already exists on that Parcel. Any Application will expire with a change of 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.
54. **Application Approval.** Upon review and verification of the completeness and accuracy 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.
55. **Application Amendment.** To update information on the Application, except for Parcels with multiple owners, 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

56. **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 the Application and Cards issued thereunder have 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 Owner as Assignor and the Assignee must agree to be jointly and severally liable to the District for 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 Recreation Venues, and any fines. All Assignments must be for a minimum of six (6) months. If an individual assigned an IVGID Recreation Pass ceases to be a Tenant or otherwise becomes ineligible to

(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

have an IVGID Recreation Pass or Recreation Punch Card, 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 and Recreation Punch Card must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another Card cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience

57. 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 and Recreation Punch Cards. 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 each of the Owner's Tenant(s), Assignee(s) and Guest(s) 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 of the Owner and for all acts of each Assignee and Guest, and for all representations by the Agent and the Assignee(s) to the District. 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 other licensee of the Nevada Division of Real Estate.
58. 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.
59. Privileges Assignable - Residential Parcels. Every eligible residential 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 Owner's eligible family member as set forth on the Family Tree at Exhibit "A", or to a Tenant who/which also qualifies

(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

under this Ordinance. A Recreation Punch Card may be assigned to an Owner's Tenant. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

60. 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: (i) any individual Owner's family member as set forth on the Family Tree at Exhibit "A", (ii) if the Tenant is an Entity, to a principal or owner of the Entity who is a Resident, or (iii) to a Tenant's corporate officer who is a Resident. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.
61. 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.
62. Assignment Amendments. To update information, the Assignment may be amended, subject to the limitations set forth in Paragraph 47 in the case of multiple Owners of a Parcel or if a Parcel is owned by an Entity. 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.

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

63. An IVGID Recreation Pass, subject to the other conditions and restrictions of this Ordinance, provides the Pass Holder:

(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

- 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 reduced rates on various recreation programs and services
 - 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 watercraft ramp to Pass Holders with Beach Access, 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 with Beach Access, only as set forth in Article VII; and
 - h. any other Recreation Privileges determined by the Board.
64. Term of IVGID Recreation 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. In the case of a Tenant, in any event, the maximum term of issuance of an IVGID Recreation Pass will be the length of the lease or five years, whichever is less, except that for individuals under eighteen (18) years of age, an IVGID Recreation Pass must be re-issued with a new photograph at least every three (3) years
65. 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, or

(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

- g. in the event a Card is issued on the basis of a Domestic Partnership, if the Domestic Partnership is terminated or the couple ceases to live together, or
 - h. in the event a Card is issued on the basis of Affinity with an Owner or spouse of an Owner, if the marital relationship of the Assignee ends or is terminated or the couple ceases to live together so that there is no longer Affinity, or
 - i. in the event the IVGID Recreation Pass is issued to a person under eighteen years of age, the pass will expire and must be reissued with a new photograph at least every three (3) years.

- 66. 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 66 will result in immediate sanctions against the offending 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 two (2) years, from the date the IVGID Recreation Pass is cancelled by the District, as determined by the General Manager in his sole and absolute discretion.

- 67. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the IVGID Recreation Pass Holder to:
 - a. renew his/her IVGID Recreation Pass on or before the expiration date shown on the pass;
 - b. report lost, stolen, or destroyed IVGID Recreation Pass(es) to the District;
 - c. return all valid IVGID Recreation 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 Occupants, Guests and Assignees, and to inform Occupants, Guests and Assignees and assure compliance by the IVGID Recreation Pass Holder and his/her Occupants, Guests and Assignees 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.

(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

- e. be responsible to secure his/her IVGID Recreation Pass and never allow or authorize another individual to use it for any purpose whatsoever.
- 68. 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 or Recreation Punch Card that is lost or stolen prior to its date of expiration.
- 69. Reassignment Fee. Reassignment of IVGID Recreation Passes and Recreation Punch Cards 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 Pass Holder 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 Owner. New IVGID Recreation Passes and Recreation Punch Cards will not be issued for any other individuals unless this fee is paid or the IVGID Recreation Passes of the prior Pass Holder are returned.
- 70. 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 Parcel changes ownership. New Recreation Punch Cards will be issued to a new Owner as requested by the new Owner, but the old Cards must be returned to the District or there will be a charge for failure to return the old Cards.

ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

- 71. It is the intent of the District to adopt provisions under this Article VII to comply with the Beach Deed made 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 Beach 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

(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

Ordinance 7, to assure such reasonable compliance and efficient operations and maintenance.

72. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to 25 Guest(s) per Parcel to the Beach per day, if the IVGID Recreation Pass Holder accompanies the Guest(s) to the Beach entrance gate at time of entry and pays the applicable Guest Beach Access fee. An Owner with Beach Access may give a Recreation Punch Card(s) to the Owner's Guests who may then have Beach Access up to the total dollar credit then remaining on the Recreation Punch Card, and the Owner need not accompany such Guests to the Beach. The applicable Guest Beach Access fee must be paid for each Guest accessing the Beaches, either by payment by credit card for Guests accompanying an IVGID Picture Pass Holder, or with a Recreation Punch Card with a sufficient balance to cover the cost of each Guest Beach Access fee.
73. Access to Beaches under the Beach Deed. Persons who do not have an IVGID Recreation Pass with Beach Access in their name and with their photograph, may only access the Beaches if they are in possession of a Recreation Punch Card with Beach Access, with sufficient remaining funds on the Recreation Punch Card to pay their Beach Guest access fee or if they are Guests accompanying an Owner with an IVGID Recreation Pass with Beach Access at the entrance gate, and in compliance with the provisions of this Articles VII and IX governing Guest Access to the Beaches. The Beaches are not open to the public.
74. It is further the intent of the District to adopt the following provisions under this Article VII to avoid or limit over-crowding at the Beaches both to further the intent of the Beach Deed and for public safety and convenience of the District:
 - a. Unless accompanied by an IVGID Recreation Pass Holder with Beach Access who purchases a Guest entrance, a Guest can only access the Beaches with a valid Recreation Punch Card with Beach Access that has the applicable value remaining on the Recreation Punch Card to cover the total cost of entrance to the Beaches for each Guest accompanying the Recreation Punch Card.
 - b. An IVGID Recreation Pass Holder with Beach Access can use his/her IVGID Recreation Pass to bring a maximum of 25 Guests per Parcel to the Beach per day.

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

- c. An individual with an Additional IVGID Recreation Pass may NOT bring Guests to the Beaches with An Additional IVGID Recreation Pass, issued under Paragraph 104. Additional IVGID Recreation Passes issued under Paragraph 104 shall be marked with language stating that it does not allow the Pass Holder to bring Guests to the Beaches.
- d. IVGID Recreation Pass and Recreation Punch Card Holders must bring their IVGID Recreation Pass or Recreation Punch Card or a copy of the IVGID Picture Pass or Recreation Punch Card stored on their mobile electronic device to the Beaches on their person in order to obtain access to the Beaches.
- e. If an IVGID Picture Pass Holder desires to bring more than 25 Guests to the Beach per Parcel on a day, this must be pre-authorized in advance in writing by the District, pursuant to its written procedures for Group Beach Reservations, and the authorization is only valid on the specific day that is approved by the District.

[75. Occupants of Hotels & Motels may access the Beaches. Occupants shall pay the applicable Guest fee and access is limited to only occupants of the Hotel or Motel. Access will be administered through a District verification process. Owner(s) of the Hotel or Motel are responsible for ensuring that all Occupants comply with Beach rules and regulations pursuant to Paragraph 67.

-OR-

75. Occupants of Hotels & Motels shall be provided access to the Beaches, if any, consistent with the terms of the Beach Deed and through a District verification and administration process. This process, at a minimum, shall include the payment of a Guest fee. Access shall be limited to occupants of the Hotel or Motel.]

76. Parcels that were annexed to the District after June 4, 1968, are NOT eligible for Beach Access, per deed restrictions listed on the Beach Deed, among other reasons.

77. Commercial Use of the Beaches. Commercial Use of the Beaches is prohibited. Commercial Use of the Beaches, includes but is not limited to offering of Beach Access or Privileges to use the Beaches to customers or to any person for remuneration or offering Beach Access or Privileges to

(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

use the Beaches as an inducement to a potential customer by a business or a business enterprise. Notwithstanding this provision, limited contracts for the provision of food and beverage, and services may be executed between the District and third-party vendors for the benefit of the District, Owners and Tenants, each to be approved by the Board.

78. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches is prohibited **except** as follows: (i) Commercial watercraft owners who are IVGID Recreation Pass Holders with Beach Access or Recreation Punch Card Holders with Beach Access are allowed to launch watercrafts for their own personal recreation use. (ii) If an IVGID Recreation Pass Holder with Beach Access or a Recreation Punch Card Holder with Beach Access owns a watercraft which is stored at a commercial business, and requests that the commercial business bring the watercraft to the Beach and launch it for the recreational use of the owner of the watercraft who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, or if the commercial business picks up the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, not a commercial use for the commercial watercraft business. (iii) If a commercial business brings a watercraft to pick up its customer who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, and who is paying the business to rent the watercraft hourly or daily for the IVGID Recreation Pass Holder with Beach Access's or district's Recreation Punch Card Holder with Beach Access's recreational use, this is deemed a permissible non-commercial recreation activity for the benefit of the Pass Holders with Beach Access, not a commercial use for the commercial watercraft business.
79. Marketing of Beach Access is prohibited. No IVGID Recreation Pass Holder with Beach Access 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 with Beach Access.

(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

ARTICLE VIII. RECREATION PUNCH CARD

80. A Recreation Punch Card provides the Pass Holder 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 watercraft 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.
 - d. When a Recreation Punch Card is used for Beach Access, the balance of funds on the Recreation Punch Card will be applied to the Guest Beach Access Fee, until the balance of funds on the Recreation Punch Card is used up, at which time the Recreation Punch Card cannot be used for Beach Access or for access or any other purpose at any other Recreation Facility or Recreation Venue.
81. 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. All Recreation Punch Cards expire and will not provide access to the Beaches or to any Recreation Facility, after the balance of the funds on the Recreation Punch Card for the fiscal year have been expended.
82. Transferability.
- a. Recreation Punch Cards are issued against the Parcel and are only transferable to a Guest of the Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner to whom the Recreation Punch Card was issued. 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 Paragraphs 98 and 99, subject to sanctions as set forth below. Owners cannot ask Owners of other Parcels to transfer or give them Recreation

(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

Punch Cards issued on another Parcel. 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 his/her/its Guests, as more fully discussed in Article XI, Paragraph 96.

- b. 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.
83. Replacement. Recreation Punch Cards will not be replaced if lost, stolen, or destroyed, and if the dollar value on the Recreation Punch Card has been expended, it will not be refilled or useable further.
84. Responsibilities of Recreation Punch Card Holder. It is the responsibility of the Recreation Punch Card Holder to:
- a. report lost, stolen or destroyed Recreation Punch Card(s) to the District;
 - b. return all valid Recreation Punch Cards when eligibility to use the Recreation Punch Card has expired or when asked by the District to surrender the Recreation Punch Card.
 - c. be responsible for the conduct of his/her Guests and inform Guests and assure compliance by the Recreation Punch Card Holder and his/her Guests 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.
 - d. be responsible to secure his/her Recreation Punch Card and never allow another individual to use it, except that a Guest of the Owner may use a Recreation Punch Card, with or without the Owner's presence.
85. 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.
86. Each Owner or the Owner's Agent is 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

(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

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

- 87. District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access at the various Recreation Facilities. These may change from time to time in the reasonable discretion of the General Manager for all venues except the Beaches.
- 88. The following provisions regarding Guest Beach Access are approved by the Board:
 - a. A Guest Beach Access fee shall be paid for every Guest entering the Beaches, including each Guest on a watercraft that is/ being launched at the watercraft launch.
 - b. Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder with Beach Access, or if a Guest has a Recreation Punch Card with Beach Access with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for each Guest seeking Beach Access using the Recreation Punch Card.
 - c. A maximum of 25 Guests may accompany an IVGID Recreation Pass Holder per day per Parcel.
 - d. A holder of an Additional IVGID Recreation Pass or an Additional Recreation Punch Card under paragraph 103 cannot bring any Guests to the Beaches.
 - e. A IVGID Picture Pass Holder may allow a Guest to pay for the Guest's beach access fee by using the Guest's credit card at the beach gate at the time of entry into the Beach.
 - f. Group Reservations. To accommodate Owners who desire to bring more than 25 Guests per Parcel on a specific day to the Beaches for a special occasion, the District offers the opportunity for a group reservation. The reservation and approval from the District must be obtained in advance in writing.

(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

ARTICLE X. UNBUILDABLE LOTS

89. Unbuildable lots that do not have Recreation Privileges as of June 1, 2022 will not be eligible to receive any Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards on and after June 1, 2022.
90. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will be grandfathered for purposes of determining eligibility to continue to receive the Recreation Privileges which the unbuildable lot had on June 1, 2022, as allowed in the then current Ordinance 7, for as long as the title to the Parcel does not change and the Owner(s) in whose name title is held as of June 1, 2022 continue to own(s) the unbuildable lot. The unbuildable lot will not continue to have any Recreation Privileges after the death of the Owner, or after a gift, sale or other transfer of the unbuildable lot by the Owner to any other owner. Additionally, such unbuildable lot shall continue to have such Recreation Privileges only for so long as the Recreation Fee continues to be assessed and is paid in full.
91. No unbuildable lots may be subdivided after June 1, 2022 to produce additional Parcels that are unbuildable lots that would receive in excess of the five (5) Cards for the single unbuildable lot as it existed as of June 4, 1968. Except as set forth in the Paragraphs 92 and 93, the District will not issue more than five (5) Cards for an unbuildable lot as it existed as of June 4, 1968.
92. Notwithstanding Paragraph 91, if a formerly unbuildable lot is deemed by the County to be a buildable lot, then following construction of a residence or commercial property on the formerly unbuildable lot, that Parcel and each Parcel that it is legally subdivided into, if any, will become eligible for Recreation Privileges.
93. Additionally unbuildable lots that have been subdivided to produce additional Parcels in the past, which additional Parcels of unbuildable lots are currently receiving Recreation Privileges, if any and therefore, in the aggregate are receiving in excess of the 5 Recreation Privileges and Cards that could have been received for the formerly single unbuildable lot, will be grandfathered to continue receiving the same Recreation Privileges and Cards as they are receiving as of June 1, 2022, until the death of the current Owner(s), or the gift, sale or other transfer from the Owner(s) of the Parcel as of June 1, 2022, at which time the right for the unbuildable lot to receive Recreation Privileges will no longer be grand-fathered and will terminate.

(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

For clarity, once the current Owner(s) no longer own the unbuildable lot which is receiving Recreation Privileges, the unbuildable lot shall not be eligible for Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards, except as set forth in Paragraph 92.

ARTICLE XI. GENERAL USE REQUIREMENTS, INCLUDING MISCONDUCT, ASSUMPTION OF RISK, INDEMNITY, AND ADDITIONAL PASSES AND CARDS

94. IVGID Recreation Pass and Recreation Punch Card Ownership. All IVGID Recreation Passes and Recreation Punch Cards are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the Pass Holder.
95. Deed Restrictions. For clarity, Parcels annexed to the District after June 4, 1968, are not eligible for District beach access as per deed restrictions listed on the Beach Deed.
96. Assumption of Risk and Indemnity. In consideration of the ability to make assignments to Tenants and others and to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, and in consideration of receipt of an IVGID Recreation Pass or Recreation Punch Card, each Owner and IVGID Recreation Pass Holder and Recreation Punch Card Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged, the following on behalf of himself or herself and any Recreation Punch Card Holder obtaining such Punch Card on his/her behalf:
 - a. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner is voluntarily using the Recreation facilities;
 - b. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner assumes all risk of and releases the District from loss or liability from: (i) personal injury to himself/herself and to his/her/its Assignees, Tenants and Guests, and (ii) of loss and damage to, his/her/its personal property, resulting from use of the Recreation Facilities and Recreation Privileges; and
 - c. the IVGID Recreation Pass Holder, Recreation Punch Card 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,

(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

Recreation Punch Card Holder, or an Assignee, Tenant or Guest of Owner or IVGID Recreation Pass Holder, to the District, to the District's Property and to third parties and their real and personal property, arising out of or caused by actions or inactions of such persons and Entities.

97. Fraudulent Use. It is Fraudulent Use to provide 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, (i) making a false representation that a person falls under the Family Tree when the person does not; (ii) providing false information or documents in connection with the acquisition of an IVGID Recreation Pass or Recreation Punch Card; (iii) an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application that an Applicant allegedly has a valid and enforceable lease, when the Applicant does not have a valid and enforceable lease for in excess of 6 months, or falsely stating that the Applicant lives at the Parcel when the Applicant does not; (iv) making an Assignment of Recreation Privileges to a person who is not authorized to receive such Assignment under this Ordinance 7; (v) obtaining an Additional IVGID Recreation Pass or Additional Recreation Punch Card for persons who are not eligible to receive an Additional IVGID Recreation Pass or Additional Recreation Punch Card.. Such fraudulent use will be grounds for voiding one, or more or all Recreation Privileges issued against the Parcel for a period of up to two years. The District reserves the right to pursue any other disciplinary and legal action, as allowed by law. 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 an Owner's Parcel, of the serious consequences of taking these prohibited actions.
98. Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes or Allowing Persons Who Are Not Guests of the Owner to Use a Recreation Punch Card Issued to the Owner. Recreation Punch Cards may only be given by an Owner to persons who are Guests of the specific Owner who received the Recreation Punch Card from the District, and cannot be given to the Guests of other Owners or to other Others to give to their Guests, and Guests of an Owner cannot give a Recreation Punch Card to persons who are not Guests of the Owner to whom the Recreation Punch Card has been issued. It is strictly forbidden for any Owner or person to ask another Owner to use the Recreation Punch Cards

(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

of another Owner or for an Owner or person to give another Owner or person his/her/its Recreation Punch Card(s) to be used for Guests of another Owner or Person. It is strictly forbidden for any IVGID Recreation Pass Holder, Recreation Punch Card Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards. Notwithstanding the preceding sentence, when an IVGID Recreation Pass Holder accompanies a Guest at the Beach Gate and the Guest receives access as a Guest not paid for by a Recreation Punch Card, the IVGID Recreation Pass Holder may allow a Guest to pay the District for the Guest's access fee by credit card at the time of entry into the Beach only, and not at any other time, to avoid any appearance of selling of recreation privileges.. Any such sales of privileges, passes, or cards or giving or transferring of Recreation Punch Cards from one Owner to another Owner or person to be used for Guest(s) of the other Owner or person is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the Parcel or in the case of transfers between Owners, Recreation Privileges issued against both Parcels may be voided, for a period of up to two years. The District reserves the right to pursue any other disciplinary or legal action against the Owner, the IVGID Recreation Pass Holder or the Recreation 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.

99. Misconduct. Use of the District's Recreation Facilities by any IVGID Recreation Pass Holder or Recreation 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 but not limited to the immediate confiscation of the IVGID Recreation Pass or Recreation Punch Card, and/or suspension of Recreation Privileges for any period deemed appropriate by the District including up to two years 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,

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

- procedures, or regulations established for each Recreation Facility;
or
- b. violation of any law, violation of any District Ordinance, including this Ordinance 7, or violation of any published District Rule or Regulation for any Recreation Facility, including but not limited to Beach Rules;
or
 - c. disorderly and/or abusive behavior; or
 - d. excessive or improper use of alcohol on Recreation Facilities; or
 - e. any use of drugs at Recreation Facilities; or
 - f. vandalism or any other form of property damage at Recreation Facilities; or
 - g. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or
 - h. fraudulent use as set forth in Paragraph 99 above; or
 - i. selling of Recreation Privileges or allowing others to Use IVGID Recreation Passes or allowing persons who are not Guests of the Owner to use a Recreation Punch Card issued to the Owner, as set forth in Paragraphs 67, 68 or 97; or
 - j. violation of the provisions of Paragraphs 78, 79 or 80 prohibiting commercial use of the Beaches, prohibiting commercial use of the watercraft launch at Ski Beach and prohibiting marketing of the beaches; or
 - k. violation of Paragraph 75(b) by one or more IVGID Picture Pass Holder(s) from the same Parcel bringing in excess of the maximum number of Guests permitted to be brought to the Beach per day per Parcel, by means of multiple entries, by separate entries, or any other methods; or
 - l. an individual paying an Owner for the Owner's Recreation Punch Card, or
 - m. an Agent violating Paragraph 6 with the knowledge of an Owner; or
 - n. in the case where multiple Owners own a Parcel, the knowing filing or knowing attempting to file, of an unauthorized Assignment/Designation of Recreation Privileges, or the knowing filing an application, by an Owner of a Multiple Owner Parcel or by an Entity, when the person filing the Application is not authorized to do so, in violation of Paragraph 48; or
 - o. a Pass Holder who has an Additional IVGID Recreation Pass bringing Guests or attempting to bring Guests to the Beaches using such Additional Card in violation of Paragraph 75(c); or

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

- p. An Owner or Tenant violating any Beach Parking Rule or Regulation in effect at the time of the violation, or knowingly allowing a Guest to do so.
 - q. One or more IVGID Recreation Pass Holders from the same Parcel bringing in excess of a total of 25 Guests per Parcel on a given day.
100. 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.)
101. Disciplinary Procedures for Misconduct.
- a. Incident Report. A District employee shall, in a timely fashion, but in no event no later than 7 days following the incident, 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 48 hours of the occurrence.
 - c. Suspension, Revocation, or Other Disposition.
 - (1) Department Head. Within a reasonable time, but in no event more than seven (7) days following receipt of an incident

(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

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 fifteen (15) 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 evidence 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 ten (10) 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; additionally, the Director of Parks and Recreation shall inform the Alleged Violator in the decision of the Alleged

(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

- 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 ten (10) 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 attend the next regularly scheduled meeting, the hearing shall be held within thirty (30) days of the District's receipt of the appeal, or

(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

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.

102. 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 Access may be granted to any employee or Board members, past, present or future, that are contrary to or in violation of the Beach Deed.

103. Purchase of Additional IVGID Recreation Passes or Additional Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) Cards which may be Additional IVGID Recreation Passes or Additional Recreation Punch Cards or a combination thereof as described in this Paragraph 104, the Owner may do so by paying an additional fee as set by the Board, for each Additional IVGID Recreation Pass or Additional Recreation Punch Card so purchased. The following provisions apply with respect to Additional Cards (referred to in this Ordinance as Additional IVGID Recreation Passes and Additional Recreation Punch Cards):

- a. 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 66 hereof.
- b. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional IVGID Recreation Passes per Parcel may be purchased for eligible Family Members listed within the First Degree of Consanguinity or Affinity on the Family Tree, which is Exhibit "A" to this Ordinance 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

- c. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional Recreation Punch Cards per Parcel may be purchased for use by an Owner's Guests.
 - d. 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 are not transferable to another person or Entity except by an Owner to a Guest of the Owner.
 - e. Additional IVGID Recreation Passes and Additional Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
 - f. 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) and 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 impact and appropriateness of this provision for the purchase of Additional Passes and card.
 - g. Additional IVGID Recreation Passes do not allow any Guests to accompany an Additional IVGID Recreation Pass Holder to the Beaches, and will be stamped with language which states in substance that the Additional IVGID Recreation Pass does not allow Guest Beach Access.
 - h. Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the same Owner, or for another Owner, or the purchasing Parcel Owner and the receiving Parcel Owner will both be subject to sanctions as set forth for Misconduct in this Ordinance.
 - i. 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, and will be stamped with language which states this.
104. 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.

(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

105. 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, subject to Paragraphs 101(c)(3) and 110, such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. Except as set forth in Paragraph 110 below, with respect to Beaches and Beach Access, 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

106. 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 IVGID Recreation Passes, Recreation Punch Cards and Recreation Privileges, 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.
107. 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.
108. The Director of Parks and Recreation, after the written approval of the General Manager, is empowered to determine how to administer the application of this Ordinance to existing privileges, except as set forth in Paragraph 110 below with respect to the application of this Ordinance to the Beaches and Beach Access.
109. The Director of Parks and Recreation and the General Manager shall set up systems to collect and shall collect data electronically and otherwise, and 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

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

set forth in this Ordinance 7 effective June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7 effective 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.

110. The Board shall set policy and direction on Beach Access and Privileges to use the Beach. The General Manager is empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee, the Director of Parks and Recreation 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		8	Mother
2	Mother's Spouse		9	Mother's Spouse
3	Father		10	Father
4	Father's Spouse		11	Father's Spouse
5	Children		12	Children
6	Child's Spouse		13	Child's Spouse
7	Domestic Partner		14	Domestic Partner's Child
SECOND DEGREE				
15	Grandmother	SECOND DEGREE	25	Grandmother
16	Grandmother's Spouse		26	Grandmother's Spouse
17	Grandfather		27	Grandfather
18	Grandfather's Spouse		28	Grandfather's Spouse
19	Grandchildren		29	Grandchildren
20	Grandchild's Spouse		30	Grandchild's Spouse
21	Sister		31	Sister
22	Sister's Spouse		32	Sister's Spouse
23	Brother		33	Brother
24	Brother's Spouse		34	Brother's Spouse

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

BEACH DEED

EXHIBIT B TO ORDINANCE 7

BUSINESS IMPACT STATEMENT FOR ORDINANCE 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (LAST AMENDED MARCH 25, 1998)
Proposed for adoption at the May 11, 2022 Board of Trustees Meeting

The following business impact statement was prepared pursuant to NRS 237.090 to address the proposed impact of Ordinance 7, An Ordinance establishing rates, rules and regulations for Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District, last amended March 25, 1998.

- The following constitutes a description of the number of the manner in which comment was solicited from affected businesses, a summary of their response and an explanation of the manner in which other interested persons may obtain a copy of the summary.

Incline Boat Storage and Marine	Incline Village	NV
Crystal Bay Marine	Incline Village	NV
Alpine Self-Storage	Incline Village	NV
Lake Tahoe Boat Rentals	Incline Village	NV
Lake Tahoe Boat Rentals	Incline Village	NV
Owens Brothers Transfer Co.	Minden	NV
Tahoe Boat Management	Crystal Bay	NV
Action Water Sports of Incline Village (REPLACED*)	Reno	NV
Tahoe Blue Rentals	Incline Village	NV
IVCBA	Incline Village	NV
Rotary Club of Incline Village	Incline Village	NV
Rotary Club of Tahoe	Incline Village	NV
Sand Harbor Water Sports (RETURNED)	New Washoe City	NV
North Shore Boating dba North Shore Boat Rentals	Incline Village	NV
Tahoe Boat and RV Rents	Incline Village	NV
Elevated Water Sports LLC	Incline Village	NV
Action Water Sports of IV*	Incline Village	NV

As of May 6, 2022, no responses have been received from any of the businesses above. Incline Boat Storage and Marine did make public comments at the April 27, 2022 Board of Trustees meeting as well as submit their comments, in writing, for inclusion in those meeting minutes which are an agenda item for the May 11, 2022 Board of Trustees meeting. The public hearing on this ordinance, has been set for May 26, 2022 and that public hearing has been advertised in the local newspaper, published on Fridays only, starting on April 22, 2022 and concluding on May 20, 2022.

Also, in our notification to businesses letter, this was our final paragraph:

Copies of the proposed changes are available at 893 Southwood Boulevard, Incline Village, Nevada. As a potentially affected business or industry group, you are invited to provide comments on the proposed changes to Ordinance 7 and as to whether the proposed rule will (a) impose a direct and significant economic burden upon a business; or (b) directly restrict the formation, operation or expansion of a business. Comments, data, and arguments may be submitted to info@ivgid.org or 893 Southwood Boulevard, Incline Village, Nevada on or before May 11, 2022 at 5:00 pm. On May 11, 2022, the Board of Trustees may consider adopting a business impact statement regarding the amendments. You are encouraged to attend that meeting and provide comment as well.

BUSINESS IMPACT STATEMENT FOR ORDINANCE 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (LAST AMENDED MARCH 25, 1998)
Proposed for adoption at the May 11, 2022 Board of Trustees Meeting

2. The estimated economic effect of the proposed rule on businesses, including, without limitation, both adverse and beneficial effects, and both direct and indirect effects:

In addition to various generally applicable changes, below are proposed changes to Ordinance 7 that would affect business:

Adverse effects: Incline Village General Improvement District has allowed the usage of its boat ramp for launching of business entities watercrafts for many years. The Board of Trustees of the Incline Village General Improvement District has decided to amend the governing Ordinance, Ordinance 7, and within those changes is a change to how the boat ramp can be used by businesses.

Beneficial effects: The last amendment to this ordinance was in March, 1998, so the practice has been allowed to operate for the past 24 years and it has been determined that it needs to change in order to continue the peaceful enjoyment of the restricted access beaches to those who pay for them via their yearly facility fees.

Direct effects: The launching of watercraft from the boat ramp will be severely restricted to all users and could cause businesses to discontinue their services due to lack of access at this boat ramp.

Indirect effects: Less customers, less revenue to all parties.

3. The following constitutes a description of the methods the local government considered to reduce the impact of the proposed rule on businesses as a statement regarding whether any, and if so which, of these methods were used.

These beaches are deed-restricted therefore they have restricted access. Businesses have been aware of the potential and need to stop the usage as is currently practiced for many years. With the recent COVID-19 pandemic and the behaviors of parcel owners changing due to same, the impact became evident and discussions with these business operators became more urgent, frequent, and candid.

4. The governing body estimates the annual cost to the local government for enforcement of the proposed rule is \$50,000.

The governing body anticipates that the rewriting, printing and distribution of related materials and possible implementation costs for additional staffing and security would be necessary.

The undersigned certifies that, to the best of his knowledge or belief, the information contained in the statement was prepared properly and is accurate.

Indra S. Wingquest

Indra Wingquest
District General Manager
Incline Village General Improvement District



RESOLUTION 1894

A RESOLUTION AMENDING ORDINANCE NO. 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

WHEREAS, on the 26th day of May, 2022, a public hearing was held by the Board of Trustees of the Incline Village General Improvement District to consider the adoption of amendments to Ordinance No. 7, entitled "An Ordinance Establishing Rates, Rules and Regulations for Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District;" and

WHEREAS, notice of said public hearing was published in the *Tahoe Daily Tribune*; and

WHEREAS, testimony was presented as to the necessity for the adoption of the proposed amendments; and

WHEREAS, all interested parties were allowed at the public hearing and prior thereto, to present in writing or orally, information, views and arguments; and

WHEREAS, the Board of Trustees after considering all of the testimony, information, views and arguments, have determined that adoption of the proposed amendments is in the best interests of the District, and is required.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Incline Village General Improvement District, that Ordinance No. 7 be amended as described in Exhibit A attached hereto, effective June 1, 2022.

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 26th day of May, 2022, by the following vote:

AYES, and in favor thereof, Trustees:

NOES, Trustees:

ABSENT, Trustees:

Susan A. Herron
District Clerk



EXHIBIT A

ORDINANCE NO. 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Effective June 1, 2022

(The conformed copy of the Ordinance will be inserted following this cover page.)

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winquest
District General Manager

Josh Nelson
General Counsel

SUBJECT: Review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs

DATE: May 18, 2022

I. RECOMMENDATION

That the Board of Trustees review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs.

II. BACKGROUND

The Audit Committee requested a legal opinion responding to a community member's letter asking whether a number of IVGID expenditures and programs complied with Dillon's Rule. The General Counsel provided an opinion on these items at a series of Audit Committee meetings. Ultimately, the Audit Committee requested that the Board of Trustees consider hiring legal counsel to refine and/or create policies to ensure the District is in compliance with Dillon's Rule. The Board authorized a review of its personnel, facility use, and contribution policies at its September 2, 2021 meeting. This work was proposed to be accomplished in two phases: (1) an initial review and then workshop with the Board on potential changes and (2) preparing redlines based on Board feedback.

At its December 8, 2021 meeting, the Board reviewed its current policies and provided direction for future amendments. These current policies are (1) Policy and Procedure No. 110/Resolution No. 1493 (Community Relations Expenditures), (2) Policy and Procedure No. 115/Resolution No. 1527 (Use of Boardroom), (3) Policy and Procedure No. 127/Resolution No. 1619 (Complimentary Use of Facilities) and (4) Policy and Procedure No. 132/Resolution No. 1701 (Discounted Use of Non-Profits and Similar Groups). Copies of these four policies are enclosed

for reference. These policies generally fall into two categories: (1) complimentary or discounted use of facilities or programs and (2) monetary contributions.

At the December workshop, the Board felt that free and discounted use of facilities and programs should be addressed within IVGID's pricing policy. The Board also felt that monetary contributions should be handled on an individual basis by the Board. As the Board recently approved a revised pricing policy, staff recommends that the Board formally adopt a modified policy on free and discounted use of facilities and programs.

Enclosed is a draft policy. Of note, it includes the following:

- Defines Eligible Groups: Eligible groups are defined as a local non-profit, a national non-profit with a local chapter, or local government agency or school district. Local means the Incline Village/Crystal Bay community.
- Links to the Pricing Policy: This policy does not provide any complimentary or discounted use. It entitles eligible groups to the use prescribed in the District's pricing and similar policies.
- Blackout Dates: The policy continues the current practice of prioritizing resident and revenue-producing use of venues and programs. Staff is permitted to establish blackout dates when non-profits may not use the venue.
- Pricing and Promotional Programs: The policy recognizes that the District may offer other pricing or promotional programs to the public or a segment of the public (i.e., local students). These programs must be approved by the Board unless they are within the General Manager's signature authority.
- Non-exclusive: The policy does not preclude the Board from making additional discounts or monetary contributions in its discretion. However, no monetary contributions are authorized under the draft policy.
- Repeal of Prior Policies: This policy will replace the four existing policies.

III. FINANCIAL IMPACT AND BUDGET

No direct impact by adoption of the Policy.

IV. ALTERNATIVES

Below are alternatives to the recommended action:

1. Decline to move forward at this time with this project.
2. Modify the proposed policy.

V. BUSINESS IMPACT

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



POLICY AND PROCEDURE RESOLUTION NO. 141

RESOLUTION 1895

A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS

WHEREAS, the Incline Village General Improvement District (IVGID) operates a number of facilities and recreational programs;

WHEREAS, IVGID has a number of policies regarding the complimentary and discounted use of District facilities and recreational programs;

WHEREAS, IVGID's Board of Trustees wishes to adopt this Resolution to comprehensively address the complimentary and discounted use of District facilities and recreational programs; and

THEREFORE, BE IT RESOLVED, as follows:

1. Community Focused Non-Profits. Community Focused Non-Profits shall be entitled to complimentary and discounted use of District facilities and recreational programs as set forth in applicable Board of Trustees Policies and Practices. Eligible non-profits shall be a local non-profit, a national non-profit with a local chapter, or local government agency or school district. Local shall be defined as the Incline Village/Crystal Bay community. Organizations shall provide supporting documentation of their non-profit status prior to receiving complimentary or discounted use of District facilities and recreational programs. Non-government agencies shall be an IRS 501(c)(3) non-profit corporation or similar organization. All entities shall otherwise comply with all applicable terms and conditions for use of the facility or participating in the program, including insurance requirements.
2. Blackout Dates. IVGID prioritizes the use of IVGID facilities for resident or revenue-generating use. As such, IVGID staff may identify dates in which complimentary or discounted use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary or discounted use.
3. Pricing and Promotional Programs. IVGID may provide other special pricing, discount, or promotional programs to the general public or to a category of the general public. Examples may include complimentary lift tickets to Diamond Peak for local students or a round of golf at the Mountain Golf Course for a local charity. Programs exceeding the General Manager's expenditure limit shall be approved by the Board of Trustees.



POLICY AND PROCEDURE RESOLUTION NO. 141

RESOLUTION 1895

A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS

- 4. Fee Waivers or Contributions. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs in its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by NRS 318 and other applicable law. This Resolution does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this Section.

- 5. Prior Resolutions Superseded. This Resolution supersedes Resolution Nos. 1493 (Policy and Procedure Resolution No. 110), 1527 (Policy and Procedure Resolution No. 115), 1619 (Policy and Procedure Resolution No. 127) and 1701 (Policy and Procedure Resolution No. 132) (collectively, the “Prior Resolutions”). The Prior Resolutions are hereby repealed and of no further force or effect.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 26th day of May, 2022, by the following vote:

AYES, and in favor thereof,
NOES,
ABSENT,

Sara Schmitz
Secretary, IVGID Board of Trustees

MEMORANDUM

TO: Board of Trustees

FROM: Matthew Dent
Board of Trustees Vice Chairman

THROUGH: Josh Nelson
District General Counsel

SUBJECT: Review, discuss and potentially approve amendments to Policy 15.1 to regarding commencing the process to fill vacancies

DATE: May 26, 2022

I. RECOMMENDATION

It is recommended that the Board of Trustees review, discuss, and potentially approve amendments to Policy 15.1.0 to clarify the timelines for initiating the process to fill vacancies on the Audit Committee.

II. BACKGROUND

Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter creates and outlines the Audit Committee. The Audit Committee consists of five members. Three members are At-Large Members from the general public. Two members are appointed from the Board of Trustees. At-Large Members serve two-year terms, and Trustee members are appointed annually.

Currently, Policy 15.1.0 does not discuss the timeline for filling vacancies on the Audit Committee, especially for At Large Members who are appointed through a public solicitation and application process. The proposed edits to Policy 15.1.0 would clarify that staff has the authority to start this process and would require staff to begin the process to fill vacancies within thirty days of their occurrence.

The proposed edits are shown in redline in the attachment.

III. FINANCIAL IMPACT

There is no direct impact from this item.

IV. ALTERNATIVES

Not modify Policy 15.1.0 or include different timelines.

Attachment:
Revised Policy 15.1.0



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

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "ACFR") by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

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

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.



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

ORGANIZATION: The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

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

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising



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

managerial responsibilities that fall within the scope of the audit of the District.¹

- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
 - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
 - Experience on governing board, either as committee or board member
 - Experience either preparing or auditing financial statements
 - Experience with internal controls
 - An understanding of the function of an audit committee

- At-Large Members will serve staggered two-year terms:
 - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
 - For each subsequent appointment the member will serve a two-year term.

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

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies. [In the event of any regular or unexpected vacancies for At Large Members, staff shall conduct a public process to solicit and receive applications from interested community members for consideration by the Board of Trustees . Staff shall begin this process with sufficient time to ensure the](#)

¹ “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



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

Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy. Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy.

1.0 Independent auditor reports directly to the Audit Committee

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

2.0 Scope of the Committee's Authority and Responsibilities

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

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
 - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
 - 2.2.2 Make recommendations on the scope of work.
 - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.



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

- 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
 - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
 - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and inform the Nevada Department of Taxation. (NRS 354.624 item 3).
 - 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
- 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
 - 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
 - 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
 - 2.3.3.1 Accounting Principles.
 - 2.3.3.2 ACFR presentation.
 - 2.3.3.3 Any significant changes in the selection or application of accounting principles.
 - 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
 - 2.3.3.5 The effect of regulatory initiatives.
 - 2.3.3.6 Off-balance sheet structures.
 - 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
 - 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
 - 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or



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

not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.

- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
- 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
- 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.

2.4 Post Independent Audit Follow up

- 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
- 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.

2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.

- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
- 2.5.2 The Committee shall agree the Scope of Work.
- 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
- 2.5.4 The external resource shall report findings to the Committee.
- 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
- 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.



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

- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.
 - 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
 - 2.6.2 Review the annual internal control audit plan(s).
 - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
 - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.

- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.

- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for recommendation to the board of trustees for consideration and possible approval.
 - 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
 - 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.

- 2.9 Reports to Board of Trustees.
 - 2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter



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

3.0 Meetings

- 3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.
- 3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.
- 3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.
- 3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.
- 3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.
- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial



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

Report (ACFR) and the auditor's material written communications with the District.

4.0 Annual Financial Risk Assessment and Risk Management.

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

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

SUBJECT: Approve a purchase order for the 2022 Update Camera Equipment Project – 2599SS2107 - Fund: Utilities; Division: Sewer; Vendor: WECO Industries, in the amount of \$50,383.26.

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

DATE: May 26, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve a purchase order for the 2022 Update Camera Equipment Project – 2599SS2107 - Fund: Utilities; Division: Sewer; Vendor: WECO Industries, in the amount of \$50,383.26.

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

This project is a FY 2021-22 Capital Project to update Public Works' existing CCTV camera and related equipment.

The camera van is used by the Utility Division to inspect the 105 miles of sewer mains throughout the District. The Division has an annual CCTV program and, over the last 5 years, the average length of sewer lines CCTV'd annually is nearly 15,000 feet.

This purchase will replace the actual camera equipment housed inside the van. The camera, camera head, transporter, cable reel, computer and various electronic components receive a high degree of wear and tear and therefore are subject to a shorter life span. This equipment was originally purchased in 2010 and last updated in FY 2014/15. Some components have reached the end of their useful life, while advances in technology and equipment serviceability also play a part in this upgrade.

This camera equipment is critical to the operation of the Public Works Utility Division for identifying underground sewer pipelines in need of maintenance, repairs or replacement and locating sewer service laterals for new construction. It is also used to quickly identify the cause of a sanitary sewer overflow and sources of illegal discharges.

The van itself is addressed in a separate project, as it falls under a different schedule for vehicle replacement.

Federal and State requirements mandate CCTV inspection of sewer systems. Results of inspections may be required to receive government funding for capital projects.

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

The camera equipment and associated accessories must be compatible with the existing equipment that is not being upgraded; therefore, a sole source solicitation from WECO Industries was required. No other sources are available for the IVGID camera system. Attachment A is the breakdown of the equipment pricing. The total for all the upgraded equipment is \$50,383.26

If approved, a purchase order will be created and the order placed. While some materials may have longer lead times, expected delivery time is within 60 calendar days of placing the order.

V. FINANCIAL IMPACT AND BUDGET

The 2022 Update Camera Equipment Project (2599SS2107) is included in the FY 2021-22 CIP Budget, with an approved budget of \$60,000 for FY21/22 (Attachment B). Sufficient funds are available in the approved project account to support the recommended total authorization of \$50,383.26.

VI. ALTERNATIVES

Not authorize the purchase.

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 – Quote from WEDCO Industries
- B – CIP 2599SS2107 Data Sheet



4971 Allison PKWY Suite A
Vacaville, CA 95688

(800) 677-6661 Fax: (707) 446-7933

Quote No. 042822

ATTACHMENT A

QUOTATION

Customer
Contact JEFF BENDORF
Company INCLINE VILLAGE
Address 893 SOUTHWOOD BLVD.

City INCLINE VILLAGE **State** NV **Zip** 89451-9214
Phone

Date 4/28/2022
Expiration 5/28/2022
Salesman BILL PIERCE
Terms N-30
Delivery DESTINATION
FOB DESTINATION

Item	Qty	U/M	Part No.	Description	Unit Price	TOTAL
1	1	EA	MZ330-2	OZIII CAMERA ASSEMBLY M/C LED LIGHTS WITH 512hz SONDE	\$ 25,420.00	
2	2	EA	MZ302	LED LIGHTHEAD ASSEMBLY(REQ 2, 938.86 EA)	\$ 1,877.72	
3	2	EA	MZ302	HALOGEN LIGHTHEAD ASSEMBLY(REQ 2, 938.86 EA)	\$ 1,877.72	
4	12	EA	EL204	HALOGEN LIGHT BULBS (21.38 EACH)	\$ 256.56	
5	6	EA	WM096-2	6" SPIKED WHEEL WITH SCREW(466.58 EA)	\$ 2,799.48	
6	6	EA	WS112-2	8" SPIKED WHEEL WITH SCREW(413.19 EA)	\$ 2,479.14	
7	6	EA	TX111	6" RUBBER WHEEL(72.16 EA)	\$ 432.96	
8	1	EA	WM308	8" RUBBER WHEEL WITH SCREW(KIT OF 6)	\$ 1,224.52	
9	2	EA	TX305	WTR TRACK ASSY CHAIN AND CLEATS(410.98 EA)	\$ 821.96	
10	2	EA	RP123	SPLICE CHAMBER KIT NON-STEER(460.66 EA)	\$ 921.32	
11	3	EA	TX343	CABLE 12-8 PIN WTR(257.03 EA)	\$ 771.09	
12	5	EA	TX342	CABLE 4 PIN WTR(117.36 EA)	\$ 586.80	
13	8	EA	120165	TOW CABLE WTR (30.36 EA)	\$ 242.88	
14	6	EA	WT319	5' FIBERGLASS POLES (84.96 EA)	\$ 509.76	
15	1	EA	0305490-13H	1500' OF GOLD CABLE NON-STEERABLE INSTALLATION, REMOVAL OF OLD CABLE	\$ 8,218.92	
				SUB-TOTAL	\$ 49,000.83	
				NO TAX	\$ -	
				FREIGHT	\$ 750.00	
				SUB-TOTAL	\$ 49,750.83	
				FM300 FOOTAGE COUNTER WEAR ITEMS		
16	2	EA	097512	ITEM #1 RETAINING RING (1.49 EA)	\$ 2.98	
17	8	EA	100108	ITEM #8 SCREW PAN10-32 5/8 (1.34 EA)	\$ 10.72	
18	2	EA	103062	ITEM #10 SCREW 8-32 1/2 (.89 EA)	\$ 1.78	
19	1	EA	200289	ITEM #12 ROLLER KEEPER	\$ 25.46	
20	2	EA	300339	ITEM #14 BEARING FLANGED (57.08 EA)	\$ 114.16	
21	2	EA	500135	ITEM #15 GUIDE CABLE (55.65)	\$ 111.30	
22	1	EA	501237	ITEM #18 PRESSURE WHEEL	\$ 75.75	
23	1	EA	501239	ITEM #20 SHAFT PRESSURE WHEEL	\$ 73.65	
24	2	EA	501245	ITEM #23 ROLLER FOOTAGE METER(35.50 EA)	\$ 71.00	
25	1	EA	FM006	ITEM #39 SEAL SHAFT	\$ 13.72	
26	1	EA	FM010	ITEM #43 WHEEL MEASURE ALUMINUM	\$ 131.91	
				SUB-TOTAL	\$ 632.43	
				NO TAX	\$ -	
				FREIGHT	\$ -	
				SUB-TOTAL	\$ 632.43	
				GRAND TOTAL	\$ 50,383.26	

Weco

Offering Complete Solutions
 For Our Municipal and Contractor Customers
 Visit our web site- <http://www.wecoind.com>

Subtotal	
Shipping & Handling	
Taxes	
Other	
TOTAL	



Project Summary

Project Number: 2599SS2107
Title: Update Camera Equipment
Project Type: G - Equipment & Software
Division: 99 - General Administration - Sewer
Budget Year: 2021
Finance Option:
Asset Type: SS - Sewer System
Active: Yes

ATTACHMENT B

Project Description			
<p>The camera van is used by the Utility Division for camera work performed on the District's sewer lines. This process identifies the overall condition of the underground sewer system to help staff schedule needed repairs or line replacement. It is also used to quickly identify the cause of sewer overflows and sources of illegal discharges. The van itself is addressed as a separate project as it falls under a different schedule for vehicle replacement. This project deals with the actual camera equipment housed inside the van. Items such as the camera head, transporter, cable reel, computer and various electronic components are subject to a much higher degree of wear and tear and are therefore subject to a shorter life span. Advances in technology and equipment serviceability also play a part.</p>			
Project Internal Staff			
Fleet Maintenance and Pipeline Operations Staff			
Project Justification			
<p>This camera equipment is critical to the operation of the Public Works Utility Division for identifying underground sewer pipelines in need of maintenance, repairs or replacement. Federal and state requirements mandate CCTV inspection of sewer systems. Results of inspections are required in the procurement of government funding for capital projects.</p>			
Forecast			
Budget Year	Total Expense	Total Revenue	Difference
2022			
Sewer Inspection Equipment	60,000	0	60,000
Year Total	60,000	0	60,000
2030			
Sewer Inspection Equipment	65,000	0	65,000
Year Total	65,000	0	65,000
	125,000	0	125,000
Year Identified	Start Date	Est. Completion Date	Manager
2012	Jul 1, 2021	Feb 28, 2022	Collection/Distribution Supervisor
			Project Partner

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

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

SUBJECT: Lot Line Adjustment – Buchholz Trust (APN 126-273-04)
and IVGID (APN 126-273-02)

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

DATE: May 25, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to authorize property owner of 775 Fairview Boulevard (APN 126-273-04) to further investigate and refine details of a Lot Line Adjustment (LLA) and return to the Board for formal approval.

II. DISTRICT STRATEGIC PLAN

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

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

III. BACKGROUND

The Buchholz own property adjacent to an IVGID parcel on which a water tank and water line exist. The Buchholz property is approximately 15 acres and has two existing single family homes. The Buchholz have approached Public Works to utilize the IVGID property to perform a Lot Line Adjustment to create a boundary separating the two homes. The Buchholz would then dedicate an exclusive easement back to IVGID for the water tank and water line facilities.

The first home on the property was constructed in 2001. The second home was built in 2009 as an Accessory Dwelling Unit (ADU). Public Works staff conferred

with TRPA who indicated that when the ADU was approved, it was conditioned on a restriction that the parcel could not be divided. Therefore, the only mechanism for the Buchholz to divide their property to create separate parcels for each home is to utilize the LLA process through Washoe County.

Public Works has reviewed this request and has determined that maintenance of the District's water facilities could equally occur whether the parcel is owned by IVGID or accessed through an exclusive easement. As part of the property owner's investigation, Public Works will require a survey of existing IVGID property and, as part of that survey, identification of the actual location of the existing water line.

In authorizing the Buchholz to further investigate and refine the details of the LLA, their representatives would proceed with an appraisal. This appraisal would include the current market value of the IVGID property and the value of an exclusive easement. It is anticipated that IVGID would be paid the difference between these two values in exchange for allowing use of IVGID property for the LLA. Once the appraisal is complete, this information would be brought before the Board of Trustees for their final approval to allow the use of IVGID property for the LLA and accepting the exclusive easement.

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 fiscal impact is unknown at this time. The applicant will be required to perform an appraisal to determine the financial impact of using IVGID property to achieve the Lot Line Adjustment to divide their property and provide IVGID an exclusive easement.

VI. ALTERNATIVES

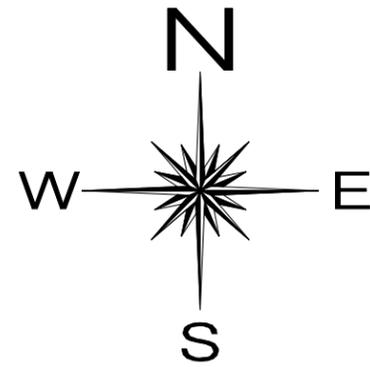
Do not allow the applicant to use IVGID property for purposes of achieving a Lot Line Adjustment to divide their property.

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.

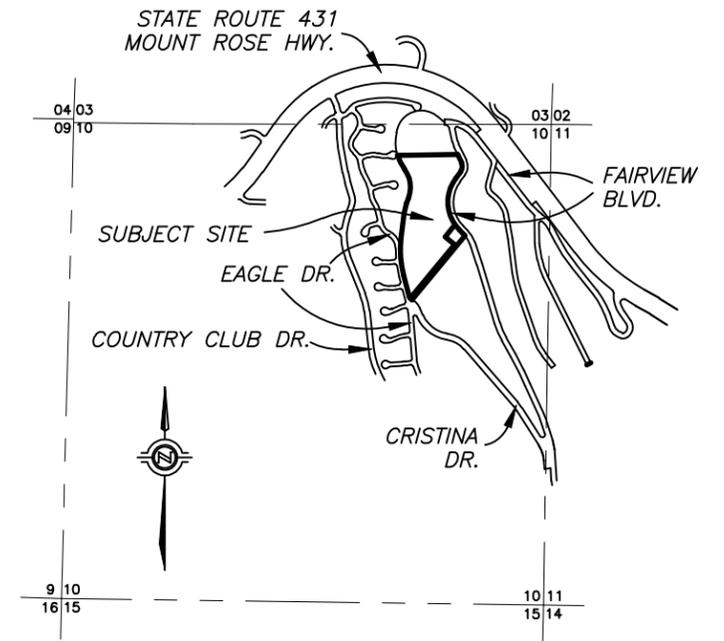
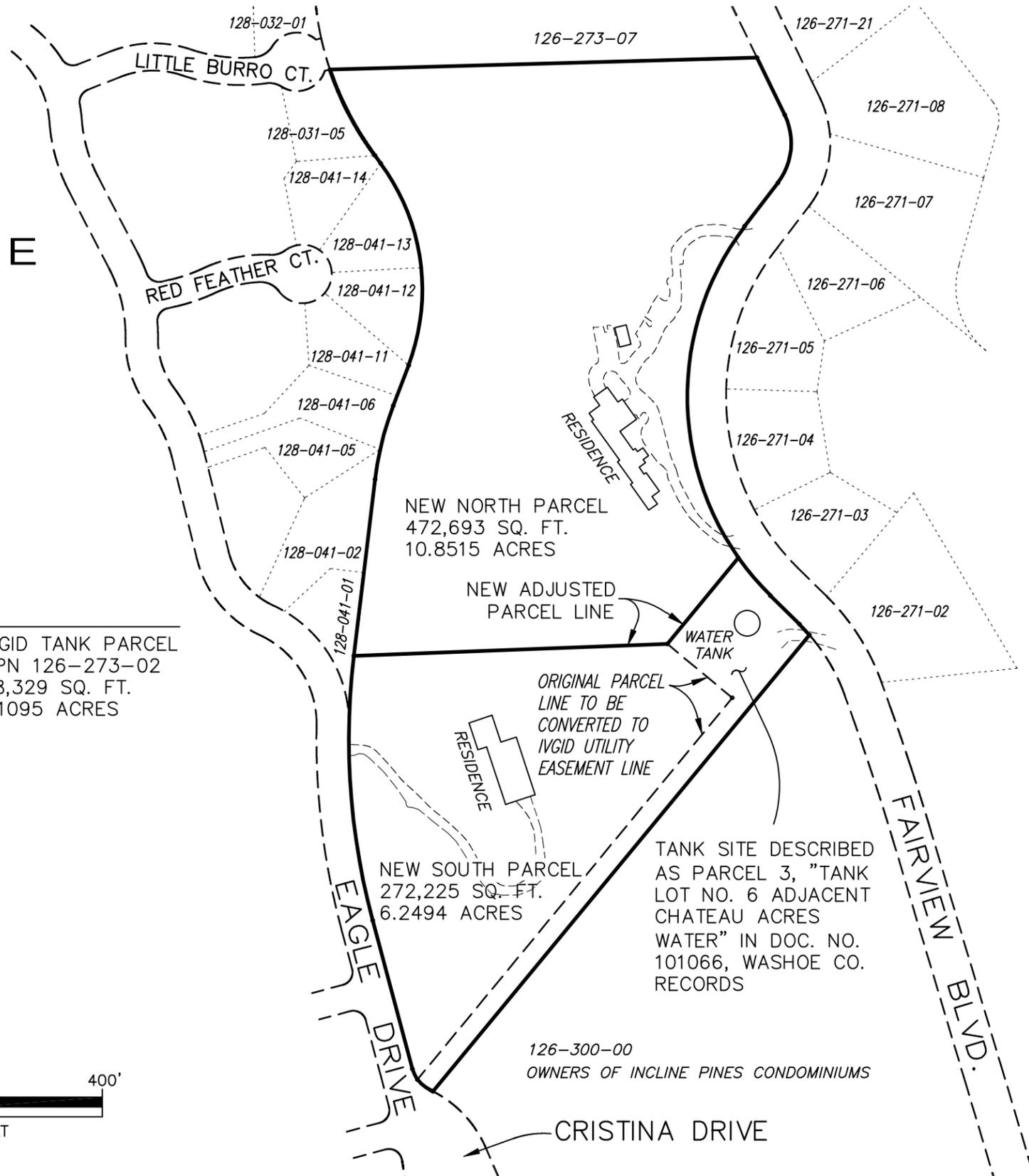
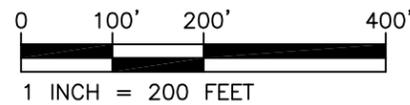
Attachments:

- A – IVGID Parcel Map
- B – Buchholz Site Map



EXISTING AREAS

BUCHHOLZ PARCEL APN 126-273-04 696,589 SQ. FT. 15.9915 ACRES	IVGID TANK PARCEL APN 126-273-02 48,329 SQ. FT. 1.1095 ACRES
---	---



VICINITY MAP

POR. OF THE NE 1/4 OF SEC. 10, T16N R18E MDM.
INCLINE VILLAGE, NV (NO SCALE)

EXHIBIT PLAT

PROPOSED BOUNDARY LINE ADJUSTMENT
 PARCEL 2, PARCEL MAP No. 613,
 PER GRANT DEED DOC. No. 2165961,
 APN 126-273-04, 775 FAIRVIEW BOULEVARD, AND
 PARCEL 3, "TANK LOT NO. 6 ADJACENT CHATEAU
 ACRES WATER" PER "GRANT OF EASEMENTS"
 DOC. NO. 101066, APN 126-273-02
 INCLINE VILLAGE, WASHOE COUNTY, NEVADA.

PREPARED BY:
 LANCASTER LAND SURVEYS
 930 TAHOE BLVD 803-118
 INCLINE VILLAGE NV 89451
 (775) 721-3118

05 FEB 2021

200321_InitialExhibit-200sc.dwg

ATTACHMENT B

MEMORANDUM

TO: Board of Trustees

FROM: Tim Callicrate
Board of Trustees Chairman

THROUGH: Indra Winqest
District General Manager

Susan A. Herron
District Clerk

SUBJECT: Audit Committee: Discuss and possibly appoint two (2) Trustees to the Audit Committee

DATE: May 18, 2022

I. RECOMMENDATION

It is recommended that the Board of Trustees consider and possibly take action to appoint two (2) Trustees to the Audit Committee.

II. BACKGROUND

In accordance with Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter; Organization, shown below, this item is brought forward for possible action.

ORGANIZATION: *The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.*

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

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

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- *Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.¹*
 - *At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:*
 - *Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn*
 - *Experience on governing board, either as committee or board member*
 - *Experience either preparing or auditing financial statements*
 - *Experience with internal controls*
 - *An understanding of the function of an audit committee*

At-Large Members will serve staggered two-year terms:

- *For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.*
- *For each subsequent appointment, the member will serve a two-year term.*

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

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹“To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source:GFOA Best Practices, Audit Committee

Trustee Tonking requested an item be added to this agenda to appoint two (2) Board of Trustees members to the Audit Committee.

At the Board of Trustees meeting on June 9, 2021, Trustee Sara Schmitz was appointed to a one-year term. At this same meeting, Trustee Dent expressed his desire to not be re-appointed for a new term. No Trustee was appointed, at that time, to fill the vacancy created by Trustee Dent's resignation. On or about September 2, 2021, Trustee Dent expressed an interest to serve until the end of the year; the item was agendaized and the Board unanimously voted Trustee Dent to serve as a member of the Audit Committee.



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

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "ACFR") by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

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

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.



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

ORGANIZATION: The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

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

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising



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

managerial responsibilities that fall within the scope of the audit of the District.¹

- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
 - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
 - Experience on governing board, either as committee or board member
 - Experience either preparing or auditing financial statements
 - Experience with internal controls
 - An understanding of the function of an audit committee

- At-Large Members will serve staggered two-year terms:
 - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
 - For each subsequent appointment the member will serve a two-year term.

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

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹ “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



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

1.0 Independent auditor reports directly to the Audit Committee

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

2.0 Scope of the Committee's Authority and Responsibilities

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

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
 - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
 - 2.2.2 Make recommendations on the scope of work.
 - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.
 - 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
 - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
 - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and



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

- inform the Nevada Department of Taxation. (NRS 354.624 item 3).
- 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
- 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
- 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
- 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
- 2.3.3.1 Accounting Principles.
 - 2.3.3.2 ACFR presentation.
 - 2.3.3.3 Any significant changes in the selection or application of accounting principles.
 - 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
 - 2.3.3.5 The effect of regulatory initiatives.
 - 2.3.3.6 Off-balance sheet structures.
 - 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
 - 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.



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

- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
 - 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
 - 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.
- 2.4 Post Independent Audit Follow up
- 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
 - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.
- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
 - 2.5.2 The Committee shall agree the Scope of Work.
 - 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
 - 2.5.4 The external resource shall report findings to the Committee.
 - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
 - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.
- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.



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

- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
 - 2.6.2 Review the annual internal control audit plan(s).
 - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
 - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for recommendation to the board of trustees for consideration and possible approval.
- 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
 - 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.
- 2.9 Reports to Board of Trustees.
- 2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

3.0 Meetings

- 3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy



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

of the meeting minutes. Meeting minutes will be posted on the District website.

- 3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.
- 3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.
- 3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.
- 3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.
- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (ACFR) and the auditor's material written communications with the District.



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

4.0 Annual Financial Risk Assessment and Risk Management.

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.

MEMORANDUM

TO: Board of Trustees

FROM: Sara Schmitz
Board of Trustees

THROUGH: Josh Nelson
District General Counsel

SUBJECT: Review, discuss and potentially provide direction regarding modifying the term of Audit Committee appointments to expire in February.

DATE: May 26, 2026

I. RECOMMENDATION

It is recommended that the Board of Trustees review, discuss, and potentially provide direction to modify the term of Audit Committee appointments to expire in February instead of June. With this direction, staff would prepare amendments to Policy 15.1.0 for adoption at a future meeting.

II. BACKGROUND

Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter creates and outlines the Audit Committee. By practice, appointments have been made on a fiscal year basis, starting in July and ending in June. The Board may wish to consider modifying the expiration of the terms to have terms expire in February with new terms beginning in March. This would align the Audit Committee terms with the audit process. If the Board agrees with this proposal, staff will provide revisions to Policy 15.1.0 for adoption at the next Board of Trustees meeting.

III. FINANCIAL IMPACT

There is no direct impact from this item.

IV. ALTERNATIVES

Not modify Policy 15.1.0 regarding the expiration of terms.

MINUTES

REGULAR MEETING OF APRIL 27, 2022 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Tim Callicrate on Wednesday, April 27, 2022 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

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

Members of Staff present were District General Counsel Melissa Crosthwaite, Director of Finance Paul Navazio, Engineering Manager Kate Nelson, General Manager Diamond Peak Ski Resort Mike Bandelin, Director of Public Works Brad Underwood, and Director of Golf and Community Services Darren Howard. Members of the public physically present were Bradley Mindlin, Lisa Mindlin, Ray Tulloch, Bradley Johnson, Yolanda Knaak, Dave Noble, Gail Krolick, and Denise Davis.

C. INITIAL PUBLIC COMMENTS*

Bradley Mindlin said thank you to each one of you as he has sat on committees and it is a lot of work. He is running for IVGID and wanted to introduce himself and stated that he is happy to have the opportunity to serve.

Bradley Johnson said he was here to speak on Consent Calendar Item H.1. Staff has done a great of outlining the items that Mr. Faust has done and the savings to the community. He is speaking on behalf of North Tahoe Public Utility District, as their General Manager. The partnership on fire protection, composed of all the public agencies around the lake, is an important one and IVGID and their participation in the partnership is an essential representative of the Nevada side as his organization and Tahoe City Public Utility District are working on the California side thus the Nevada voice is essential. \$7 million is flowing into this basin and that comes on top of \$17 million in previous years and he is excited about the Federal money that is flowing. We are asking for \$15 million this year and we can't do it from the California side of the lake alone and when we speak

with the delegation, they understand that Nevada is working hard. Strongly encourage you to continue the contract with Mr. Faust for the good of the basin.

Yolanda Knaak said she is a candidate for IVGID and that she hopes you vote for her. She came to speak about the water and sewer charges schedules. The words “as adopted on April 27, 2022” at the top of the page sends a message about having public comment and as such that we have already decided. It would be better to put this out after adoption and the opportunity to have the public give their comments.

Charley Miller said he is a resident and that he would echo everything that Mr. Johnson said and the value of Mr. Faust. It has kept our rates down and it is bi-state which protects our fire protections services so thank you and please endorse this contract. He endorses the Recreation Center expansion and stated that it is so generous of Mr. Duffield to do this. It is a no brainer and he would encourage everyone to vote yes. Water rates – IVGID has held them flat for a couple of years, when you hold rates flat, you have a big make up to do and that is what we are seeing now. We need to keep up.

Ray Tulloch said he is candidate for IVGID and Chair of the Audit Committee. He knows that we are getting Federal money and he would like to know how it is spent. Mr. Miller talked about it and part of his election platform is to see how those costs are covered. Utility rate increase – having spent 45 years in the industry and put forth rate increases, this is the first time to have a rate increase for revenues without expenses. What is expected is to make efficiencies but he is seeing more positions being created. IVGID should be looking at every dollar being spent.

D. APPROVAL OF AGENDA (for possible action)

Board Chairman Callicrate asked for any changes to the agenda; none were submitted; therefore the agenda was approved as submitted.

E. REPORTS TO THE BOARD*

E.1. SUBJECT: Nevada League of Cities; Presentation by Executive Director Wesley Harper

Executive Director Wesley Harper went over the submitted material. Trustee Schmitz asked what have we been paying in dues; Staff replied that it is around \$4,000. Trustee Schmitz asked what can you help us with? Mr. Harper said we have strategies to move the infrastructure projects as Incline Village wasn't included in the ARPA Plan and we looked to petition for the

GID's and towns to be included in those funds. Politics are pretty straight forward, the Governor is looking to fund infrastructure projects and then the infrastructure bill was passed. We are working with GIDs and towns to fund those projects directly. District General Manager Winquest said that Trustee Tonking has been very active with the Nevada League of Cities and that she has been meeting once every 3 weeks with the League and getting updates on a variety of issues – a way to track changes in the NRS as they impact the way that we operate, as a District, and there are some that we weren't aware of; another issue is administering public records and it is becoming a bigger challenge and looking at it from a legislative perspective and we are seeing a lot more lawsuits on this issue; and we are working on the ARPA funding and working with the State and Washoe County as we are looking at all the pots of money out there. Staff feels that the transition, to provide better results, is being seen in motion now and we are very excited about the progress. Yes, the increase in dues is large but we think it will provide us the value. Trustee Dent asked how are you going to track/tie to the Strategic Plan and how are you going to measure it? District General Manager Winquest said that Trustee Tonking and he will track results on things we need such as updates on the NRS which should be easy to track and report the results. Yes, everyone is going after ARPA monies and we need everyone to know that we are out there because there is so much money out there and it is fluid. IVGID doesn't have the resources to do this on our own but rather we rely on our partners and we should be able to justify the value from the League of Cities. Trustee Dent said is this to focus on the same things that Tri-Strategies is focusing on? District General Manager Winquest said there is some crossover and there are some things that League of Cities are doing. Mr. Harper said we didn't talk about Federal and State advocacy; this allows us to be more efficient in this space and there are 2 ways to measure – measure the 4 things we outlined and then nothing else bad happened. That shows up with State advocacy. State lobbyists bring relationships and the League is in a different position as they don't represent a single municipality. When cities are divided, legislators can work against municipalities and, with the League, it is usually on behalf of the whole and they can say this is a problem that can be address. Trustee Schmitz asked what percentage of GID are members? Mr. Harper said 3 members are GIDs. Trustee Schmitz said we are united and is that something you are trying to target? Mr. Harper said the GIDs were optional, cities prefer it be cities, GID's were grandfathered in and other GIDs want to be in. GIDs are considering forming their own group and we are not open to additional GIDs or towns joining the league. Trustee Schmitz said instead of jumping from \$4,000, can we do a stepped in approach in dues membership in order to understand the value received? Mr. Harper said yes, every

municipality is in a different place and there are those that want to see value first. One Nevada Plan is setting out a funding plan for the results and that this can be a chicken and egg scenario such that to the extent we are not funded in full, it takes away from the value we have outlined. GIDs being unique and special, we treat them the same as cities and we don't have membership tiers. Yes, GIDs are special in the politic subdivision but not treated any different than the City of Las Vegas. Trustee Tonking said you can really see a change at the League and a difference. Board Chairman Callicrate thanked Mr. Harper for his presentation and for coming up to Incline Village to make this presentation in person.

E.2. SUBJECT: TREASURERS REPORT – Requesting Trustee: Treasurer Michaela Tonking

E.2.A. Payment of Bills (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)

Trustee Tonking went over the submitted material and provided an update on the following items:

- Procurement cards – had their meeting with Wells Fargo yesterday; part of the conversation was to have a card based on department versus an individual;
- There will be a draft update on the Accounting and Finance manual coming out soon.

Trustee Schmitz asked if this is going to result in a significant reduction of the procurement cards that are out in circulation? Director of Finance Navazio said yes and that the goal is to reduce the cards and have what we need. Staff is looking at where we can reduce the number of cards in a work unit and still be able to take advantage of them when needed.

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

District General Manager Winquest went over the submitted material. Trustee Schmitz said she had suggested an update for Strategic Plan. District General Manager Winquest said we didn't approve the Strategic Plan until September and

it is Staff's goal to include it in a May General Manager's report. Trustee Schmitz said we might want to put a placeholder in February for Ordinance 7 review; District General Manager Winquest said he will do a beach wrap up earlier. Trustee Schmitz said we need to review Policy 15.1.0 and get that on the agenda at some point. Quite some time ago, Trustee Dent asked about a Fleet plan. Trustee Dent said he doesn't recall making that comment but does recall a statement about holding our vehicles a little longer. Trustee Schmitz said perhaps it would be good for us to learn on how and where are we leveraging Mr. Faust, Tri-Strategies and League of Cities and that it would be good to say how all of those fit together. District General Manager Winquest said he agrees, it should absolutely be discussed by the Board, and noted that he tries to focus on the best interests of the District thus he would encourage that discussion. Trustee Dent said he would agree with that and that he knows we give individual input and he thinks Trustee Schmitz is talking about a Board plan. Trustee Dent said that he has been talking with District General Counsel Nelson about a revision to Policy 15.1.0 and he thinks it is coming before the Board on May 11. Trustee Schmitz asked if the Diamond Peak Master Plan should be revisited? It is a very valuable resource and it needs to be properly maintaining. District General Manager Winquest said he and General Manager Diamond Peak Ski Resort Mike Bandelin spoke about this and that we agreed to give him a little bit of time and that we are targeting mid-summer to put together a District General Manager Advisory Committee to discuss these things. We are waiting a little bit because of bandwidth however we recognize that it is absolutely important to discuss. Trustee Tonking said she would like to have Policy 3.1.0 review sooner rather than later.

Board Chairman Callicrate called for a break at 6:55 p.m. and the Board reconvened at 7:00 p.m.

G. PUBLIC HEARING (for possible action)

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.

G.1. SUBJECT: Conduct the Public Hearing for the Proposed Amendments to the Sewer and Water Schedule of Service Charges and Fee Schedule.

Trustee Dent made a motion to open the public hearing. Trustee Schmitz seconded the motion. Board Chairman Callicrate called the question and the motion was passed unanimously.

Board Chairman Callicrate asked Director of Public Works Underwood if the required notices were made; Director of Public Works Underwood confirmed that the required notices have been provided. Board Chairman Callicrate then asked for public comments.

Charley Miller said he is in favor of this and when you hold rates back for 3 years and not keeping up with COLA, etc. that we are basically trying to catch up and that is difficult. He appreciates the work of the team.

Board Chairman Callicrate, hearing no further public comments, turned the item over to the Director of Public Works.

Director of Public Works Underwood and Mr. Shawn Koorn from HDR went over the submitted materials. Trustee Dent said his question is in regards to inflation, 2.7% is what was used, should we adjust that knowing that it is much higher? Mr. Koorn said there is a couple of inflationary components built in and that 2.7% is fairly consistent and averaged right around that, so that's ok. On O&M expense side, the average is 3.5%. In 2022/2023, he made the adjustments to reflect what you are seeing; pretty close. Looking at each year – he feels comfortable. Trustee Schmitz said that Mr. Faust has secured 595 funding and that it is not put into this budget or plan? Mr. Koorn said he has some in 2023 for the Effluent Pond included. Trustee Schmitz said how much? Director of Public Works Underwood said he thinks \$2.2 million is included. Trustee Schmitz said on agenda packet page 11, complete use of all of the funds, she knows that Trustee Dent has brought this up in the past, and that is bonding – do we have that as a contingency? Mr. Koorn said we have \$2.3 million for FY 2023 and started borrowing in FY 2024 with 3 years of borrowing and we could move that forward with full payments. If moved forward, there is a balance in there, and it will fall out a little better. Trustee Schmitz said thank you for doing the additional analysis and putting forth that alternative which she is supportive of. Trustee Tonking said she is in favor of that as well. Trustee Dent said he too is in favor.

Trustee Dent made a motion to close the public hearing. Trustee Schmitz seconded the motion. Board Chairman Callicrate called the question and the motion was passed unanimously.

Trustee Dent made a motion to approve Resolution 1892 (agenda packet page 124) for the proposed amendments and adopting the rates with no contingency (agenda packet pages 468, 470, and 471). Trustee Schmitz seconded the motion. Board Chairman Callicrate called the question and the motion was passed unanimously.

H. CONSENT CALENDAR (for possible action)

- H.1. SUBJECT: Review, discuss, and possibly authorize a three-year contract for Federal Legislative Advocacy Services with Marcus G. Faust, P.C. in the amount of \$67,044 in year one, with a three year not-to-exceed amount of \$215,000. (Requesting Staff Member: Director of Public Works Brad Underwood)**
- H.2. SUBJECT: Review, discuss, and possibly approve the Change Order to contract with CORE Construction (Burnt Cedar Swimming Pool and Site Improvements Project) to crack seal, slurry seal and stripe of all the asphalt located within the Burnt Cedar Beach Property (Attachment A), in the amount of \$61,845,; authorize the re-allocation of \$37,213 in available funding within the Burnt Cedar Pool and Site Improvements Project (CIP3972BD1301) to the Pavement Maintenance – Burnt Cedar Beach Project (CIP3972LI202); and authorize Staff to execute any change orders for additional work not anticipated at this time of approximately 10% of the change order value; up to the amount of \$6,200.00. (Requesting Staff Member: Director of Public Works Brad Underwood)**

Trustee Dent made a motion to approve the Consent Calendar as submitted. Trustee Schmitz seconded the motion. Board Chairman Callicrate called the question and the motion was passed unanimously.

I. GENERAL BUSINESS (for possible action)

- I.1. SUBJECT: Review, discuss, and possibly award the 30% Schematic Design Contract, for the Recreation Center Expansion Project 30% Schematic Design; Vendor: H&K Architect in the amount not to exceed of \$72,000; under Memorandum of Understanding with the David and Cheryl Duffield Foundation; authorize \$29,000 of Public Works Staff support through the 30% Schematic design phase, and authorize an FY2021/22 budget augmentation of \$101,000, within the Community Services – Recreation Center Fund (350) to support this work (Requesting Staff Member: Engineering Manager Kate Nelson)**

Engineering Manager Kate Nelson gave an overview of the submitted materials. District General Manager Winquest said he wanted to clarify that

the Director of Finance is happy to respond on any financial questions. There were no plans, on the District's part, to include any of the items in the Community Services Master Plans however since the design consultant visited the Recreation Center, they identified that the lobby was an issue and there could be the ability to move some of the administrative offices to that area so as to free up some additional space. It wasn't in the original plan but knowing it's in the Master Plan, and that the Board has highly recommended that we use our Master Plans as guides, this is an opportunity to explore, discuss, and maybe check some of the boxes in the Community Services Master Plan. Trustee Tonking said she was sitting on the interview plan and the way Staff went through the process was phenomenal, really well done process and feel it is an opportunity to look at and possibly fix some of things that we have in the Recreation Center. Trustee Dent said the \$101,000 and the \$29,000 of Staff time - how much Staff time are we spending, all the costs would be recovered and he wants to make sure we know what is being spent. District General Winqest said \$72,000 would be reimbursed, \$29,000 of the Staff time was discussed and it is our good faith effort, within the Memorandum of Understanding, we have had full transparency including up until now, and then the Staff time will be included and the donor agrees to reimbursement. Trustee Schmitz said she agrees with the last question, and would like to ask a clarifying question, heard you say if we go with the \$72,000, it would be covered by the donor? District General Manager Winqest clarified that \$65,000 would be covered by the donor and \$7,000 will be covered by District. Trustee Schmitz said how much Staff time have we spent so far? Engineering Manager Nelson said we have captured it under the general line item, we have it through the end of March and then April. Trustee Schmitz said we can capture that and we need to be open and transparent about it. She doesn't see the deliverable, agenda packet page 202, this is what we have committed to deliver, she doesn't see the deliverable for project cost estimation? Engineering Manager Nelson said what we will receive is a high level estimate and that is what we will bring that to the Board. Trustee Schmitz asked if we can add that as a deliverable? Maintenance and cost estimate – not included nor is the last one, what budget estimate do we need to have for those final 2 deliverables? Engineering Manager Nelson said those two deliverables will be coming from the District General Manager and Staff and Boys and Girls Club, and the other item from the Committee. District General Manager Winqest said it will be a deliverable by Staff and our Vision Committee. These are items that our Buildings and Parks Departments already do as well as leveraging another building by the Boys and Girls Club. It will evolve and these things are being worked and working on concurrently; they will be presented in June in total. Trustee Schmitz asked if we are going to see and approve the

budget for internal Staff time and what the District is providing for the 30% design? District General Manager Winqest said he doesn't think is necessary as these types of tasks are incorporated into our everyday job description. Trustee Schmitz said this is beyond the day to day operations and would expect we have a budget and that we are tracking those costs to share with our community. Board Chairman Callicrate said that the \$29,000 is pretty clear. Trustee Schmitz said that the \$29,000 doesn't include this. Engineering Manager Nelson said we track our time down to 15 minutes and that she is not sure that the District General Manager or the Parks and Recreation Superintendent have that ability. District General Manager Winqest said there needs to be a level of trust and managing our workloads. Can we ask Staff to track their time by the minute, yes, however it would be very high level. Trustee Tonking said she is a little confused on Trustee Schmitz' question as the District has a lot of projects that Staff oversees and we don't see it and don't track it on any of those projects so she is confused about what Trustee Schmitz is asking for. Trustee Schmitz said that there are 2 deliverables that are required on this specific project and, to be fully transparent, we should have some element of reporting and it is a deliverable and if we could outsource it well, she thought we were going to be asking the architect to do some of this work. Trustee Tonking said we should believe that our Staff wouldn't put this on their plate if they couldn't do it and it is not taking away from other work. They may have to work a little longer because of what they are doing. Trustee Schmitz said it is about what costs the District is spending and if we could offload that effort, maybe we should do it. Engineering Manager Nelson said because we know the costs so well, to outsource it, it would be spending time to give that information, and the best people to develop this information is Staff. Further, the Boys and Girls Club know their business and they are our best resources so it would be difficult to outsource. Trustee Dent said is this something that we can say a range of hours as he thinks that is all Trustee Schmitz is looking for? District General Manager Winqest said we can give it a rough estimate – up to this point, he has spent about 6 to 8 hours, our Staff has spent 5 or 6 hours, Buildings Team will spend several hours and it would cost us more money to contract this out. Our Staff and the Boys and Girls Club know this effort, we can give you the rough estimate but this is our good faith effort as it could be a \$25 million project and opportunities come up like this very rarely. We can give you the best information that we can as we move through this project. Trustee Dent said we get public records requests which are a huge ask and that this is not about the time that is being spent but that we want to be transparent. Everyone on the Board is in support of this project and the Board just wants to know that the District has spent X amount and Y amount was spent by the donor. Trustee Schmitz said that is

exactly correct and the amount of public records requests we might get, she wants to have the information, understand what this is, and when we get the public records request, it doesn't become a huge burden on Staff.

Trustee Tonking made a motion to award the 30% Schematic Design Contract, Option 2 (Attachment A) for the Recreation Center Expansion Project 30% Schematic Design; Vendor: H&K Architect in the amount of \$72,000 (Option 2); under Memorandum of Understanding with the David and Cheryl Duffield Foundation; authorize \$29,000 of Public Works Staff support through the 30% Schematic design phase, and authorize an FY2021/22 budget augmentation of \$101,000, within the Community Services – Recreation Center Fund (350) to support this work. Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comment; receiving none, he called the question and the motion was passed unanimously.

I.2. 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 (Requesting Staff Member: District General Manager Indra Winquest)

District General Manager Winquest gave an overview of the submitted materials. The following direction was provided:

LIMIT OF PEOPLE ON THE BEACHES (DAILY)

- ❖ Yes, to a limitation on the number of guests that passholders can bring to the beaches.
- ❖ Dust off Resolution 1575 and evaluate the group reservations and how Staff manages that effort.
- ❖ Think about it as parcels and keep in mind equity.
- ❖ Whatever we come up won't be perfect and the solution will be brought forth at our next meeting.
- ❖ Consider including a group reservation paragraph within Ordinance 7.

FAMILY TREE

- ❖ Purchase up to 3 additional picture passes per parcel but stamped with no guests.

NAME OF PUNCH CARD

- ❖ Not changing the name at this time.

BUY DOWN OF ACCESS

- ❖ Leave it as is but continue to look at it with the committee.

NANNY/CARETAKER ADDITION

- ❖ Consensus was that this idea has merit, it needs to have some really strict punishment tied to it if there is abuse, should be within the 8 allowed, possibility of treating this like a tenant with a written lease however it needs to be thoroughly thought through.

DEFINITION OF GUEST

- ❖ There will be no language included in the Ordinance about reimbursement.

DOMESTIC PARTNER

- ❖ A verification process could be added and the children of a domestic partner should be added.

MISCONDUCT/MISREPRESENTATION

- ❖ Trying to strength this section so the people understand if they don't follow the rules then there are serious consequences.

PUNCH CARDS ARE FOR GUESTS

- ❖ Punch cards are for guests associated with the parcel. Last year, we discovered that some people reached the maximum and they were asking their friends if they could give them to them; we are trying to avoid this situation. Will may be added to misconduct - not yet but it would be.
- ❖ Consider putting "not transferable" on the cards.
- ❖ Clean up the commercial access and access with punch cards as that could help alleviate that situation.

MULTI-OWNERSHIP OF PROPERTIES

- ❖ There should be one point of contact (authorized owner) when there are multiple owners and that is up to the owners to figure out and designate.

District General Manager Winquest thanked the Board for the great feedback as he is confident that we can get this over the finish line. Board Chairman Callicrate said, addressing the public and the Board, that if you have specific concerns, please send us an email to let us know. District

General Manager Winquest said final revisions will be included in the Board packet of May 11. Trustee Schmitz said she has received phone calls, emails, and members of the public talking to her and they really do feel that the survey said 57% of those who responded to the survey said a picture pass holder should escort their guests to the beaches. The beach deed says parcel owner and their guest and you don't have a guest without a host. If you are going to uphold the beach deed, you don't hand someone a card and say that person is my guest. That person isn't a guest, that person has just been given a punch card so that was some of the feedback she was given. She recalls Trustee Tonking gave the example about someone who is elderly and has adult children, etc. and, in reality, they have the ability for those adult children to have a picture pass because they are a family member. So ultimately there are 5 picture pass holders who could accompany a guest to the beach. So it is not saying that Grandma is the one who has to escort somebody to the beach because if Grandma has children who are here, they have the ability to be awarded a picture pass because they are part of the family tree. In thinking about this more, there is the potential for 5 people who could escort their guests and she is bringing this back up because she thinks it is important to support the beach deed and making sure that we are doing the right thing for the residents of the community. Trustee Tonking said she would push back on that as she thinks we are still protecting the beach deed by not having that provision and a perfect example is that her Grandma has 6 kids and 30 cousins and they aren't going to have picture passes; she doesn't agree with it personally but understand where you are coming from. Trustee Dent said that the majority of the community is in favor, it is not a large majority of the community, and something to look into further. We need to figure out a way to move in that direction. From the results we have, we definitely 57% of the community is in favor and we need to listen to them. Don't know if we have a path to completely act but he is in favor to revisit. In favor of it but not sure. Board Chairman Callicrate said yes, and after this summer, revisit the question and we are not ignoring the 57% but it is about how the question was phrased. Out of fairness, we need to monitor it this summer, revisit this fall, and, going to the point brought up by Trustee Schmitz, he knows we have to rethink it. District General Manager Winquest said he got a call from a resident about this topic; she said she was not in favor of this concept and that she will just find a friend to bring her friend down to the beach. We have some really impactful changes and we have an opportunity to reevaluate. Trustee Dent said the next time we have a survey taking that question and several others, we need to dive deeper, and he hasn't thought about enough but definitely do need to revisit it.

J. MEETING MINUTES (for possible action)

J.1. Meeting of March 30, 2022

Board Chairman Callicrate asked for changes, none were received. The meeting minutes of March 30, 2022 were accepted as submitted.

K. FINAL PUBLIC COMMENTS*

Yolanda Knaak said she is a candidate for IVGID and thank you for all your hard work. A lot of people have complained about overcrowding so thanks for working on it.

Denise Davis said she is a member of the Ordinance 7 Committee and that she would like to address some language. When the Trustees were talking about the community survey, she wants to remind everyone about the 57% - that was 57% of the people who took survey and answered the question. While it might seem nitpicky, it is not 57% of the community, so please keep that in mind and that it was 57% of those that took the survey and answered the question.

Charley Miller said to address Trustee Schmitz' concerns about General Business Item 1.1. – regarding the transparency of Staff time to the community. To put the thing into perspective, .01% that Staff will spend on Staff time. You need to remember the scale of this donation, \$25 million, and that this is an identified Board approved project. As someone who spends time at Recreation Center, it is strained. All projects move forward, stall, move forward and then do move forward but to request a report on time is not worth it and don't challenge them on their time on a project that is included in the Master Plan. In his house, he needed to do some remodeling, bathroom would move to the top if someone wanted to pay for it. Public records request is a right and it is not going to stop them for making those requests.

Ray Tulloch said thank you for your deliberations on Ordinance 7 and he thinks you missed one thing on transferable and that is you are penalizing people who can't use them so think through it. Regarding Mr. Miller's comments, who claims to be a good project manager, he is off as it is 1% so he is off by a factor of 100%.

L. ADJOURNMENT (*for possible action*)

The meeting was adjourned at 9:06 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

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