

MEMORANDUM

TO: Board of Trustees

FROM: Mike Bandelin, Interim General Manager

SUBJECT: Interim General Manager's Monthly Status Report
Prepared for the meeting of December 13, 2023.

DATE: December 13, 2023

Venue Status Reports

Venue status reports are attached for November 2023.

Public Records Log

Public Records request Log attached from the following dates:
July 6, 2023 to December 6, 2023

Public Records Request Log						
Thursday, December 7, 2023						
Due Today:		1				
Open Requests :		8				
Log No.	Status	Date Requested	By Whom	Subject	Date Complete or Due by	
	Complete	Thursday, July 6, 2023	Katz, Aaron	Project Manager Job Description	7/12/2023	
	Complete	Monday, July 31, 2023	Homan, Mick	Correspondence re Ord 7 and Beach legal opinions	9/29/2023	
	Complete	Friday, August 4, 2023	Paul, Gwen	Emails: Trustees & Mr. Dobler; Trustees and AC Chair Nolet starting 1/1/2023 to present (date filled)	8/4/2023	
	Complete	Tuesday, August 8, 2023	Ashton, Don	Reports from Moss Adams	8/23/2023	
	Complete	Monday, August 14, 2023	Abel, Mike	Files on he and his wife	8/14/2023	
	Complete	Monday, August 14, 2023	Abel, Mike	Kaye Shackford and Mattford Group	8/18/2023	
	Complete	Tuesday, August 22, 2023	Wells, Kristie	Emails: Carey, etc and re: Dobler	9/8/2023	
	Complete	Tuesday, August 22, 2023	Wells, Kristie	Emails: GSG etc. 8/1/2016 to 8/22/2023	9/8/2023	
	Complete	Wednesday, August 23, 2023	Krolick, Gail	Emails: Carey and Dobler re suspension	9/8/2023	
	Complete	Thursday, August 24, 2023	Solt, Jasen	S&W easement documents – Cal Neva	9/5/2023	
	Complete	Monday, August 28, 2023	Riner, Dr. Myles	Mick Homan's recent resignation letter	8/28/2023	
	Complete	Friday, September 8, 2023	Dobler, Cliff	Emails: Kahrs to BOT re ltr from Dee Carey	9/13/2023	
	Complete	Monday, September 11, 2023	Katz, Aaron	NVEnergy replacement – helicopter charges	9/12/2023	
	Partial response	Monday, September 11, 2023	Barth, Megan	Banking information, reconciliations, salaries and benefits, general ledger, notary	9/12/2023	
	Awaiting response from Mr. Hicks	Monday, September 11, 2023	Hicks, Joshua	Golf Genius emails	10/24/2023	
	Complete	Tuesday, September 19, 2023	Becker, Mary	Employment Contracts for Dobler, Schmitz, Dent and Tulloch	9/19/2023	
	Complete	Wednesday, September 20, 2023	Dobler, Cliff	3 invoices: Granite Construction	9/21/2023	
	Complete	Thursday, September 21, 2023	Johnson, John	Vote Tally – Golf Advisory Committee	9/21/2023	
	Complete	Friday, September 22, 2023	Wright, Frank	Submittal by Trish McKowen read at the 09/19/2023 BOT meeting	9/27/2023	
	Complete	Monday, September 25, 2023	Dobler, Cliff	Invoices from Silver State Law	10/4/2023	
	Complete	Tuesday, September 26, 2023	Riner, Dr. Myles	Emails: Schmitz and Winquest during 09/1/2022 to 09/14/2022	9/26/2023	

Public Records Request Log

Thursday, December 7, 2023

Due Today:	1
Open Requests :	8

Log No.	Status	Date Requested	By Whom	Subject	Date Complete or Due by
		Tuesday, September 26, 2023	Dobler, Cliff	Correspondence between Granite and Silver State Law from 9/1/2022 to today related to CMAR contract only	
	Complete	Wednesday, September 27, 2023	Katz, Aaron	Travel to Nat'l's Recreation and Parks Ass'n Convention in Dallas, TX in October 2023	10/2/2023
		Monday, October 2, 2023	Usinger, Carolyn	Complaint Documentation from 7/12/2023 BOT Meeting	
	Complete	Monday, October 2, 2023	Usinger, Carolyn	Pricing Practice - Older Versions	10/2/2023
	Complete	Thursday, October 5, 2023	Usinger, Carolyn	Personnel/HR Policies to include whistleblower, anti-discrimination and anti-bullying	10/9/2023
	Complete	Monday, October 9, 2023	Dobler, Cliff	Emails from Carey to Dobler between 8/1/2020 to 1/31/21	10/9/2023
	Complete	Monday, October 9, 2023	Dobler, Cliff	Estimates - Engineering Department	10/26/2023
		Thursday, October 12, 2023	Katz, Aaron	Senior Transportation	
	Complete	Monday, October 16, 2023	Wells, Kristie	Emails - Schmitz to Golf Advisory Committee	10/23/2023
	Complete	Friday, October 20, 2023	Katz, Aaron	TCF - Rockfest	11/1/2023
	Complete	Tuesday, October 24, 2023	Becker, Mary	Emails - Schmitz and Krasner	10/25/2023
	Complete	Tuesday, October 24, 2023	Courtney, Cindy	Agreement between IVGID and NVEnergy	10/24/2023
	Complete	Thursday, October 26, 2023	Katz, Aaron	Lawn Mower service hours and service/maintenance records	10/26/2023
		Friday, October 27, 2023	Homan, Mick	Emails on a variety of topics from 5/1/2023 to 8/1/2023	
	Complete	Friday, October 27, 2023	Dobler, Cliff	Listing of Kitchen Equipment from 8/9 Packet	10/30/2023
		Saturday, October 28, 2023	Katz, Aaron	P-Card: 1/1/2019 to present: Allen, Riley and Rau	
	Complete	Friday, October 27, 2023	Dobler, Cliff	Brycon Contract and Amendment along with McCuen Construction bid	11/10/2023
	Complete	Tuesday, October 31, 2023	Dobler, Cliff	Maintenance records for Championship Golf course equipment from 6/1/2019 to present	11/7/2023
	Complete	Saturday, November 4, 2023	Katz, Aaron	Agreement for purchase/ sale of Sister Bay pool deck furniture. (Burnt Cedar Pool)	
23-099	Complete	Sunday, November 5, 2023	Gumz, Joy	Fixes aset Physical Inventoryand general ledger sheets for each department FY 2021 thru 2023	11/20/2023 & 12-05-2023
23-100	Complete	✓ Sunday, November 5, 2023	Dobler, Cliff	Statement of qualifications from Byron and McCuen Construction RE: Diamond Peak Kitchen Equipment	11/10/2023

23-101	Complete (withdrawn)	✓ Thursday, November 9, 2023	Dobler, Cliff	Correspondence regarding 2018 conversation with Dobler and IVGID Employee	11/15/2023
23-102	Complete (withdrawn)	✓ Thursday, November 9, 2023	Dobler, Cliff	Emails from Dobler to Heron s stated in 10-01-2020 draft letter Dee Carey	11/15/2023
23-103		✓ Thursday, November 9, 2023	Dobler, Cliff	request 10-06-2023 Dee Carey e-mails	Extended
23-104		✓ Thursday, November 9, 2023	Dobler, Cliff	Request file on Cliff Dobler	Extended
23-105	Complete	✓ Monday, November 13, 2023	Gumz, Joy	1) 12/15/2020 ro 01/16/2022, fleet service records repair transaction cost detail	11/17/2023
23-106		✓ Monday, November 13, 2023	Gumz, Joy	2) Attendance / timekeeping records for all employees for the calendar year 2022	Extended
23-107	Complete	✓ Monday, November 13, 2023	Gumz, Joy	3) Labor distribution report for calendar year 2022 GL Detail	11/17/2023
23-108		✓ Wednesday, November 22, 2023	Dobler, Cliff	IVGID Request for Qualifications DP Coolers and Prep Reconfiguration	
23-109	Complete	✓ Monday, November 27, 2023	Wright, Frank	IVGID payments to IVCB Business Alliance (IVCBA) for the past three years.	11/28/2023
23-110	Complete	Tuesday, November 28, 2023	Van Miltenburg, J	Do PGA Members/ Professional golfers receive Reduced Green Fee	11/29/2023
23-111	Complete (withdrawn)	✓ Wednesday, November 29, 2023	Frank Wright	Who Authorized the use of IVGID logo	12/05/2023
23-112	Complete (withdrawn)	✓ Wednesday, November 29, 2023	Wright, Frank	Who gave permission to IVCBA to use the parking lot for Job Fair, who provided refreshments, etc. EMAIL 11/28 who authorized our involvement and how much did it cost IVGID	12/5/2023
23-113	Complete (withdrawn)	✓ Wednesday, November 29, 2023	Wright, Frank	Provide the Date(s) the fixed Asset Physical Inventories were performed.	12/5/2023
23-114		✓ Wednesday, November 29, 2023	Gumz, Joy	Table of Approved Positions for FY 22-23 including grade & class	Extended
23-115	Complete	✓ Monday, December 4, 2023	Miller, Judith	Executed Agreement between IVGID and Diamond Peak Ski Education Foundateion	12/4/2023
23-116	Complete	✓ Sunday, December 3, 2023	Dobler, Cliff	provide Opinion of Probable Construction Costs (OPPC)- July 2023 - Effluent Pipeline	12/6/2023
23-117	Complete	✓ Sunday, December 3, 2023	Dobler, Cliff	Request - Agreement between IVGID and Federal Gov on the wetlands located in Douglas County	12/6/2023
23-118		✓ Sunday, December 3, 2023	Dobler, Cliff		12/7/2023

VIII. ATTACHMENTS

1. Finance Status Report November 2023
2. HR Status Report - November 2023
3. Venue Status Report - Parks & Recreation November 2023
4. Venue Status Report - PW November 2023
5. Venue Status Report - Ski - November 2023 (003)

MEMORANDUM

TO: Mike Bandelin
Interim General Manager

FROM: Bobby Magee
Interim Director of Finance

SUBJECT: Status Report for November 2023 – Finance/Accounting

DATE: December 13, 2023

Finance and Accounting

Finance Department Staffing Over the past few months the Finance Department has been focused on a significant rebuild of the Department due to numerous vacancies. In November, the recruiting process wrapped up for several of the vacant positions, with contingent offers extended to the highest-rated candidates. It is expected that in December the Department will have only two remaining vacancies, and the focus will shift to training the new staff and working on the Finance priority list of catch-up items and special projects that were previously approved by the Board.

Audit for the Year Ended June 30, 2023 In November, Baker Tilly completed its work on the initial reconciliations of all bank statements for the previous fiscal year. While the reconciliations were completed, there were a large number of transactions that needed further research to correctly balance the accounts. In late November, the team developed an ‘all hands on deck’ approach to complete the final reconciliations of all accounts, for the entire fiscal year. Most routine, day to day tasks were set aside to focus on the needed research during the last two weeks of the month. The work was completed, and a Trial Balance was run for the fiscal year and subsequently provided to the IVGID Auditors. Davis Farr, the auditing firm, is expected to begin its fieldwork on the annual audit beginning on December 4th.

In fiscal year 2022, IVGID had an audit finding regarding bank reconciliations not being completed in a timely manner. It should be reasonably expected that the auditors will issue the same finding, as a repeat finding, for FY2022-23. The Finance Department takes this issue very seriously, and has implemented a plan to ensure this does not happen in future months once the backlog of monthly reconciliations has been completed. Baker Tilly has continued to assist the district with the bank reconciliations from July through November 2023, and a

One District – One Team

new reconciliation process has been put into place. Beginning in December, staff will download daily cash activities from Wells Fargo. These statements will be “audited” by the IVGID accounting team to ensure that internal deposits are recorded appropriately and external electronic deposits are documented and recorded. This will allow staff to immediately identify any unusual activity. In addition, staff has received direction to notify the executive leadership team if any future reconciliations are not expected to be completed in a timely fashion.

Tyler Enterprise (Formerly Known as Munis) Implementation Project This item was identified by the Board on August 24, 2023 as the Finance Department’s top priority of special projects. In November, the team completed final reconciliations of the financial portion of the Innoprise ERP ending balance to the IVGID ACFR, which was then balanced to the new Tyler Enterprise beginning balance. In addition, the Innoprise ending balance of outstanding invoices was reconciled to the Enterprise beginning balance. With respect to both the financial and outstanding invoices items, after reconciliation adjusting entries were made to Enterprise, with specific notes added to create an auditable trail of the details behind the reconciliation. In both cases, an independent evaluation was completed outside of the Finance Department to confirm all of the numbers matched.

An analysis of several workflow processes was completed this month. Beta testing of revised workflows in the test environment is scheduled to begin in early December, with departmental training and feedback expected to finalize the process prior to the end of January.

Finance staff has continued to attend training sessions with Tyler on the capabilities of the Enterprise system, and learning more about best practices employed by other agencies when setting systems/workflows/controls up for the production environment. In November, staff from multiple departments attended training sessions on Accounts Payable, Requisitions, Purchase Orders, and Invoice Processing. Cross training on each of these functional areas was also completed.

Accounting / Reporting / Revenue In early November, the Accounting team began to refocus its primary duties on accounting and reporting. It had been recently discovered that IVGID had not filed its required Quarterly Economic Surveys (QES) with the State in over a year. (State Form 4408 LGF) Finance researched the historical data and prepared the statements, and filed all four of the required QES’s with the State. The Accounting team has received training on the importance of timely reporting, and has implemented a process to ensure future reports are completed and filed on time.

Throughout the month, the Revenue Division worked on completing its Event Reconciliations, which had also not been completed in several months. During the month of December, it is expected that the Event Reconciliation process will be fully reconciled and caught up to current activities. It is also expected to be on track for timely, monthly reconciliations moving forward.

Internal Controls Project Staff in multiple departments felt that, as a matter of best practice and better separation of duties, the Payroll function should be relocated from Human Resources to the Finance Department. In November this transition was completed, and operationally the Finance Department assumed responsibility for Payroll effective immediately. For budgeting purposes, the position will remain in the Human Resources budget for the remainder of this year, and funding for the position will appear in the next budget in the Finance Department. The move is completely cost neutral, as funding in the Human Resources budget for this position will be removed in the next budget cycle.

MEMORANDUM

TO: Mike Bandelin, Interim General Manager
FROM: Erin Feore, Director of Human Resources
SUBJECT: Monthly Venue Manager Status Report
DATE: December 4, 2023

The Human Resources team continues with recruitment efforts for ongoing seasonal staffing and our full-time/year-round staffing needs. Currently, the HR Department has ten full-time/year round positions posted. In the month of August, the following positions have been filled:

Filled

Lift Manager
Safety Specialist (*pending start date in December*)
Public Works Technician
Management Analyst (*pending start date in December*)
Electrician/Instrumentation Technician
Recreation Supervisor – Operations & Community Programming
Collection/Distribution Op III/Assistant Supervisor

Openings

General Manager
HR/Recruitment Assistant
Senior Accountant
Collection/Distribution Operator in Training
Director of Golf Operations
Facilities Operations – Lead

Our Talent Acquisition Specialist, Lisa Hoopes, continues to seek out and attend regional job fairs to promote the District as preferred employer in Incline Village. Over the past two months, Lisa and venue managers have attended the following job fairs:

EmployNevada – Carson City
TMCC – Reno
Nevada Day Parade/Diamond Peak Job Table – Carson City
Diamond Peak Job Fair – Incline Village
UNR Tabling Event for Local Employers - Reno

On the training front, HR staff have attended a number of various training in November. From Management Skills, Conflict Resolution, Recruiting and Risk Management training, the whole of the team has continued to focus on ensuring we are updated on the latest HR-related changes to regulations and trends.

As the Ski operations began ramping up for the start of Ski season, Curtis has facilitated dozens of District Orientation & Customer Service trainings to ensure staff receive these important trainings before they start work. It's our hope that by requiring staff to complete these trainings before their first day of work, there is a lesser impact to operations previously incurred when staff were pulled away during the busiest part of the season to attend training.

The October/November Attrition Report is as follows:

<u>Month</u>	<u>Start Ttl # of EE's</u>	<u>Hired*</u>	<u>Ttl Term EE's</u>	<u>End Ttl # of EE's</u>	<u>Avg # of EE's</u>	<u>Attrition Rate</u>
January, 2022	343		24	319	331	6.997
February, 2022	329		22	307	318	6.687
March, 2022	321		48	273	297	14.953
April, 2022	278		47	231	254.5	16.906
May, 2022	273		7	266	269.5	2.564
June, 2022	308		17	291	299.5	5.519
July, 2022	292		18	274	283	6.164
August, 2022	308		32	276	292	10.390
September, 2022	288		16	272	280	5.556
October, 2022	287		25	262	274.5	8.711
November, 2022	379		4	375	377	1.055
December, 2022	459		9	450	454.5	1.961
January, 2023	496		12	484	490	2.419
February, 2023	470		27	443	456.5	5.745
March, 2023	479		59	420	449.5	12.317
April, 2023	448		129	319	383.5	28.795
May, 2023	422		51	371	396.5	12.085
June, 2023	459		12	447	453	2.614
July, 2023	467		17	450	458.5	3.640
August, 2023	462		64	398	430	13.853
September, 2023	408	11	46	373	390.5	11.275
October, 2023	373	32	51	354	363.5	13.673
November, 2023	354	168	10	512	433	2.825
<i>*Reconfigured reporting based on recommendations for clarity</i>						

Note: per recommendations for clarity in reporting, we have outlined both hired and terminated employee counts. It should be understood that these numbers may change based on the timing of this report.

MEMORANDUM

TO: Mike Bandelin
Interim General Manager

FROM: Shelia Leijon
Director of Parks and Recreation

SUBJECT: Status Report for November 2023 – Parks and Recreation

DATE: December 13, 2023

REC CENTER

- Recreation Staff (Pandora and Shelia) has been working with the Accounting Department (primarily Vicky and Marc), to access more accurate operating statements and reports from Tyler.
- Vermont reports indicate the current revenue for the Recreation Center (not Rec Fund) through November is approximately \$390,000. The plan is to continue to work with finance to produce a more accurate snapshot of the Recreation Fund budget to date.
- With the limited space at the Rec Center, a decision to install employee lockers was reached. While it's not the perfect solution, the lockers provide the much-needed location for Recreation Center staff to store their personal items and create a more welcoming, inclusive work environment.

A Look Ahead

- The Recreation Center celebrates its 31st anniversary on December 15. A celebration is being planned for Recreation Center members for late January or early February. Details to follow.
- The budgeted replacement of the Group Fitness Flooring is planned for the New Year.
- The budgeted recoating and resurfacing of the Recreation Counter flooring is planned for the New Year.

AQUATICS

Rec Center Pool

- 100 children enrolled in November for Group swim lessons which are scheduled to continue through Dec 7th.
- 20 individuals were enrolled in private swim lessons.
- 23 children enrolled in the swim stroke clinic in November.
- 10 children enrolled in NNA and Pre-Swim Team.
- IMS Exploratory continues in the pool on Wednesdays, with an average of 9-11 kids per session.

- Repairs & Maintenance: An unexpected leak in the pump room was repaired by the buildings team. The pool lights and handicapped stairs were repaired by Aquatics Maintenance vendor, Lee Joseph, Inc.

PARKS

Village Green Dog Park

The next Dog Park Meeting is scheduled for December 12, 2023. The focus of this meeting is the reviewing and fine tuning the draft survey. Staff intends to bring the survey to the Board of Trustees for their approval in January.

Parks, Beaches and Open Spaces

- Fall Safety Checklist Completed: Fire extinguishers and eyewash station signed off. Backflow devices for fire suppression system at Parks building scheduled. Playground inspections completed by Parks staff. Winter equipment safety training for Parks staff completed. Chlorine spill kits made for Aquatics team to protect and contain any accidental chemical spills.
- Fall Prep, Repairs, Maintenance and Equipment Storage Completed: Incline Beach playground tot feature replaced. Aspen Grove fence 1"X 6" fence boards secured with screws. Soccer goals placed in storage for Preston Field, Village Green and Ridgeline Park. Gate to Preston infield installed for better access with groomer and vendors during special events. Fall cleanup of pine needles taking place and being recycled at Bently Ranch. Snow staking, ice melt containers placed at sites. Buildings Department staff confirmed heat tape on buildings and heaters are working properly. Coordinated delivery of equipment for servicing at Fleet Department, then winter storage. Erosion wattles, sandbags put in place at Burnt Cedar, Ridgeline Fields, SEZ Incline Creek and Skate Park for winter.
- East Park tree holiday lighting facilitated by volunteers.
- The fall Goose Patrol orientation took place November 14.
- Interco charges applied to sites AG, RC, Admin, and Tennis/Bocce Ball Center, East and West Parks.
- Coordinating new location for Christmas tree recycling at Overflow Parking Lot (958 Lakeshore Blvd) rather than Preston Park (700 Tahoe Blvd).
- Removed tree rounds from Third Creek by Disc Course to restore water flow.

A Look Ahead: December

- Delivery, assembly and placement of 19 Beach picnic tables expected in November or December.
- Assisting with collaborative community event, Candy Cane Lane and Village scheduled for December 2.
- Installing newly designed Tennis Pickleball Center signage Spring 2024.
- Scheduling spring defensible space work, green-waste cleanup and recycling.
- December P&R teambuilding event at Aspen Grove, decorating building and outside with Christmas lights and decorations.
- Possible spring tree work at to be scheduled at Tennis.
- Tree City USA application to be completed and submitted
- Winterizing the Bike Park with winter tarps.
- Removing stumps from Incline Creek near bridge joining RC and college open space.

BEACHES

Winter beach operations continue.

The year - round beach operations schedule is included below.

Beach Staffing Fall/Winter - Spring/Summer 2023 2024

Timeframe	Gates Open	Gates Close	Ambassador	Beach Hosts	Boat Ramp
Sunday October 15 - Sunday November 10	6:00am	7:00pm - 8:00pm	7:00am - 8:30pm	NONE	Reservation Only
Monday November 11 - Sunday March 9th	6:00am	6:00pm - 7:00pm	7:00am - 8:30pm	NONE	Reservation Only
Monday March 10 - Sunday April 14	6:00am	7:00pm - 8:00pm	7:00am - 8:30pm	NONE	Reservation Only
Monday April 15 - Sunday June 16	6:00am	8:00pm - 9:30pm	7:00am - 10:00pm	9:00am - 6:00pm	9:00am - 6:00pm
Monday June 17 - Monday September 2	6:00am	9:30pm - 10:00pm	7:00am - 10:00pm	7:00am - 8:00pm	7:00am - 8:00pm
Tuesday September 3 - Sunday October 20	6:00am	8:00pm - 9:30pm	7:00am - 10:00pm	9:00am - 6:00pm	9:00am - 6:00pm

NOTE: Schedule is dependant on staff availability, weather and is subject to change based on District AQI and Lightning Policy

*Daylights savings time begins

*Daylight savings end 11/03

MEMORANDUM

TO: Mike Bandelin

FROM: Kate Nelson

SUBJECT: Public Works Monthly Report

DATE: December 5, 2023

Special Projects:

Public Works is working on developing the Lead Service Line Inventory as required by NDEP/EPA Lead and Copper Rule. This is a huge project that involves identifying all waterline materials installed throughout the entire water system on the District's side of the water meter as well as the Customer's side of the water meter. The District has completed the inventory on the IVGID side of the Water Meter. PW is working on developing a plan to gain the material type on the customer's side of the meter.

Use this link for more information:

[2023-05-12 - RLCR Guidance Letter.docx \(live.com\)](#)

Engineering Summary of Projects:

Note the Engineering Department only has 2 full time employees to manage all FY23/24 Capital Improvement and Capital Expense Projects (Effluent Pipeline & Storage Tank PM remains with HK) – as a result projects have been evaluated for priority and schedules have been adjusted

- Capital Investment Committee – Snowflake Lodge Needs Assessment
- Hold for Funding/Permitting/Contract – Bike Park, Effluent Storage Tank
- RFP/RFQ – Skate Park Enhancement, Incline Beach House, Rec Center HVAC Evaluation
- Planning – Boat Ramp Evaluation, Fire Hydrant Replacement, Ski Way Pavement Rehabilitation
- Design – Alder Ave Waterline Replacement, Reservoir 3-1 WPS 4-2/5-1 Pavement & Slope Stabilization, Burnt Cedar Emergency Fuel Tank Replacement, DP Electrical Service Entrance/Grease Interceptor/Fuel Tank/Upper Parking Lot Pavement,
- Bidding – SPS#5 Wetwell & Manhole Coating, SPS #1(open 11/2/23)
- Construction – Reservoir Coating R5-3A R5-3B (early summer 2024), Mountain Golf Cart Path Phase II (spring 2023), Meter Register & Transponder Installation (meters on order), Snowmaking/Pump Station Improvements, Burnt Cedar RFID Ped Gate Access
- Construction Complete – Crystal Peak Waterline Replacement, Fall Pavement Maintenance, Effluent Export Pipeline (GMP 1), Utility Adjustment in NDOT ROW, Wetlands Improvements, Mountain Golf Cart Path Phase II (fall 2023 work) and Phase III, Diamond Peak Kitchen

Water/Wastewater Treatment:

- Water Production – Total 42.296 MG, Daily Avg 1.43 MGD, Daily Max 3.88 MGD
- Wastewater Processed - 22.337 MG, 0.745 MGD Daily Avg., 0.912 MGD Daily Max
- Total Call Outs – 24

Pipeline:

- Water Leak Repairs – 2
- Fire Hydrant Repair - 1
- Export Line Leak – Clear Creek Golf Course
- After Hour Service Calls – 8 (17 hr OT)
- Change out 39 meter transponders – work being done by meter reader with assistance as needed by pipeline

*Pipeline crew is training new meter reader

*Pipeline crew assisted ski in excavating snowmaking leak

Compliance:

- Backflow tests – 71
- Plan Checking – 28

Waste Not:

- HHW & E-Waste – 95 customers served in October – HHW's last collection day was November 14, 2023
- District Hazardous Waste Removed – Laboratory Waste (analysis methodology containers, expired chemicals), WRRF (UV Lamps), Pipeline (meter power supplies), Buildings (fluorescent lamps, electrical ballasts)

Fleet:

- Preventative Maintenance Hours – 305
- Corrective Maintenance Hours – 413
- CIP Projects Hours – 9

Laboratory:

- Potable Water Testing
 - System Samples Taken – 15
 - Total Coliform (#CFU/100mL) – 0
 - Avg. Total Res CL2 (mg/L) – 0.76
 - Outside Samples Taken – 3
 - WasteNot Water Quality Samples Taken – 1
- Wastewater Testing
 - Bacteriological Samples (Spoooner Pump Station) – 5
 - Monthly Avg. Total Res CL2 (Spoooner Pump Station) – 4.64 mg/L
 - Total Monthly TSS Analysis – 5
 - Total Monthly BOD Analysis – 5
 - Total Phosphorus Analysis - 1

Major Capital Improvement Project Status

- Effluent Pipeline Replacement Project
 - Granite has winterized the project site
- Effluent Storage Tank Project
 - USACE has completed the environmental assessment.
https://www.yourtahoeplace.com/uploads/pdf-public-works/IVGID_EffluentTank_FONSI_Oct2023.pdf
 - Granite is working with Jacobs and PW Staff to begin advertising for subcontractors to be able to develop the GMP.
- Incline Beach House
 - RFP documents reviewed by CIC
 - RFQ is currently being advertised. A mandatory site visit for prospective bidders was held November 28, 2023
- Skate Park Enhancement
 - RFP documents will be reviewed by CIC prior to advertisement

MEMORANDUM

TO: Mike Bandelin
Interim General Manager

FROM: Mike Bandelin
Diamond Peak General Manager

SUBJECT: Venue Status Report – Ski Venue – November 2023

DATE: December 5, 2023

The ski area opened on Thursday December 7th with 4 trails and 3 ski lifts with machine made snow. Lifts include Schoolhouse, Lodgepole and Crystal Express serving Crystal Ridge, Sunnyside, Lodgepole and Schoolyard trails.

Snowmaking operations have made the opening possible and will continue on to expand to other trails in effort to open Lakeview lift and more terrain as soon as possible.

Staff Recruitment

The ski venue hiring managers have busy with their annual fall duties of recruiting staff for the winter season including attending career fairs, calling potential applicants, interviews, hiring and onboarding tasks. Department managers and the Districts HR staff have been completing training for staff. Nearly 200 staff members have been on boarded and trained for their positions at the ski venue.

Off Season Maintenance of Infrastructure

The maintenance work performed on ski lifts, snowmaking facilities, buildings, slopes and the vehicles during the summer months has concluded.

The annual ski lift maintenance and condition assessment was performed on November 6th and 7th by Safe Hold which is the Districts general liability insurance company for the ski venue was completed. The inspection revealed that the ski lifts have been maintained very well and the lifts have been tested and operate very safely.

Currently

The replacement of the Winch grooming snow cat has been delivered, tested and used to push and groom snowmaking snow on the lower part of Crystal Ridge and Sunnyside in preparation for opening of the trails.

The replacement of the rental snowboard equipment that was approved by the District's Board of Trustees in March of 2023 has been delivered and assembled for rental use on opening day.

Snowmaking operations began for the 2023/24 winter ski season on October 29th and operations have been successful although there has been some unanticipated down time hours due to leaks, power outages and other items. With that the operations have been able to produce enough to open ski trails top to bottom through 321 hours of operation.

The District Board of Trustees approved a capital improvement project which included a reconfiguration of the Main Lodge kitchen as well as replacing the walk-in cooler and freezer unit. The project is on schedule for completion by the end of November. Staff will plan on providing a project conclusion report to our board of Trustees.

The Board of Trustees also approved a planned project of painting the exterior of the base facility buildings. The exterior painting of the Main Lodge and the Skier Services building has been completed.

The Special Use Permit application with USFS has been submitted to the Regional Office for review including a check in with the LTBMU Forest Supervisor for review prior to final approval.

Throughout the operating season staff will provide year to date information related financial position, service measures and KPI's. Staff has attached the FY 2023/24 Operating Budget Executive Summary for reference.

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 361 acres of the terrain operated under a Special Use Permit through the USFS. The ski area operates six chair lifts and 1 surface lift serving 30 groomed trails with a top elevation of 8,540' and a base elevation of 6,700'. The ski area supports a snowmaking system with capabilities of making snow on 65% of the developed terrain.

The resorts amenities include a 13,000 square feet Main Lodge with food and drink service, indoor seating, equipment rental, sport shop, lockers and restrooms. The skier services building at 7,400 square feet provides guest services and lift tickets, first aid room, child and adult lessons, employee locker rooms and administration. At the top of Lakeview lift, you will find Snowflake lodge at 1,100 square feet providing food and beverage options with indoor and outdoor seating.

The daily operating season typical begins in early December and continues through the middle of April. During the off-season, April through November, extensive maintenance programs are planned to be performed throughout the building facilities, ski lifts, fleet vehicles, snowmaking facilities, snowmaking equipment, slope erosion control, forest health, tree care and brushing.

The ski area will typically begin snowmaking operations in early November to build a snow surface product to open the venue for the season on approximately December 9, 2023. The proposed FY2024 preliminary budget provides funding to operate the following services throughout the season.

Services Provided Include

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

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

Key Rates

The ski venue practices a key rate schedule including three periods of pricing for admissions and fees with, daily lift tickets purchased, ski and ride centers lessons, ski and snowboard equipment rentals and season passes The model does not include food and beverage options as pricing is not subject to change by period. The table below is a very partial list of the key rates for products and services provided at the ski venue.

	Value	Weekend	Peak
Daily Lift Ticket			
PPH	\$35.00	\$35.00	\$45.00
Non- PPH	\$140.00	\$155.00	\$165.00
Adult Ski & Snowboard Lessons	\$115.00	\$120.00	\$140.00
Child Ski & Snowboard Lessons	\$165.00	\$175.00	\$205.00
Ski & Snowboard Equipment Rental	\$60.00	\$65.00	\$75.00
Season Pass Sales	Tier 1	Tier 2	Tier 3
PPH - Adult	\$319.00	\$358.00	\$447.00
Non - PPH - Adult	\$454.00	\$509.00	\$635.00

Visitation

Similar to the product-pricing model, fiscal year operating budgets and daily operations are informed by estimated skier visits counts by period and number of operating days. Peak or holiday periods include Christmas and New Year's at (17) seventeen days, Martin Luther King Day weekend at (4) four days and President's week scheduled with (9) nine days. Listed below are the estimated skier visit counts within the three periods that make up the forecasted one hundred and thirty days of operations.

Weekdays	Weekends	Peak Periods
200 - 500 visits	1,200 - 2,000 visits	1,800 - 2,500 visits
75 days	25 days	30 days

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

Operational Services

The ski venue proposed FY2024 preliminary operating budget includes the following services through Sources and Uses that provide the daily operations during the ski season including the ski off-season planned maintenance programs.

- (610) Tickets – Guest Services
- (34-530) F&B Main Lodge
- (36-530) F&B Snowflake
- (660) Adult Ski Lessons
- (670) Child Ski Lessons
- (680) Ski and Snowboard Rentals
- (620) Ski Lift Operations and Maintenance
- (980) Marketing
- (990) Administration
- (960) Hyatt Sport Shop
- (630) Slope Operations and Maintenance
- (650) First Aid and Ski Patrol
- (450) Fleet Maintenance
- (490) Brushing and Maintenance
- (690) Parking and Shuttle Transportation

Ski Fund (340) operating budgets fund the listed departments through the following expense sub accounts within the Services and Supplies.

- Advertising – Paid – Trade
- Banking Fees and Processing
- Computer IT Small Equipment
- Computer Licenses and Fees
- Contractual Services
- Dues and Subscriptions
- Employee Recruitment and Retention
- Operating Supplies
- Fuel
- Uniforms
- Small Equipment
- Permits and Fees
- Rental and Lease
- Repairs and Maintenance General
- Janitorial
- Snow Removal
- Rental and Leases
- Permits and Fees
- Engineering Services
- Building Maintenance Services
- Security
- Training and Education

Listed below are regulatory agencies, standards and departments that provide oversight to planning, compliance and operations within the ski venue.

- Incline Village General Improvement District
- 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

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

- Tahoe Regional Planning Agency
- American National Standards Institute – B77.1
- Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance

FY2024 Operating Budget

Sources - Uses	Sources	Uses	Variance	Operating Margin
(600) Sales & Fees	\$7,560,800			
(34-560) Food & Beverage - Main Lodge	\$1,456,700	\$1,035,370	\$421,330	29%
(36-530) Food & Beverage - Snowflake	\$457,200	\$308,790	\$148,410	32%
(660) Adult Ski & Snowboard Lessons	\$885,905	\$404,897	\$481,008	54%
(670) Child Ski & Snowboard Lessons	\$877,615	\$526,318	\$351,297	40%
(680) Ski & Snowboard Equipment Rental	\$1,274,200	\$377,861	\$896,339	70%
(960) Hyatt Sport Shop	\$342,848	\$108,201	\$234,647	68%

Operations - Uses	FY2023	FY2024	Variance
(450) Fleet Inter Fund Service	\$455,515	\$431,020	-\$24,495
(490) Brushing - Maintenance	\$107,116	\$136,226	\$29,110
(610) Revenue Office	\$435,214	\$375,456	-\$59,758
(620) Lift Operations Maintenance	\$1,186,734	\$1,249,622	\$62,888
(630) Slope Operations Maintenance	\$1,092,016	\$963,440	-\$128,576
(650) Ski Patrol Operations	\$306,877	\$314,040	\$7,163
(690) Property Operations Transportation	\$809,460	\$785,981	-\$23,479
(980) Marketing	\$587,008	\$603,692	\$16,684
(990) Administration	\$1,359,799	\$1,413,720	\$53,921
(990) Central Services Allocation Cs	\$524,073	\$892,441	\$368,368

Service Metrics

The table below provides actual and forecasts of measurable units of services that inform the ski venue operating budget through key performance indicators.

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

Service Measure Units	Actuals <u>FY2019-20</u>	Actuals <u>FY2020-21</u>	Actuals <u>FY2021-22</u>	Budget <u>FY2022-23</u>	Budget <u>FY2023-24</u>
<u>Ski Season</u>					
Opening Date	12/7/2019	12/7/2020	12/16/2021	12/8/2022	12/7/2023
Closing Date	3/15/2020	4/18/2021	4/3/2022	4/9/2023	4/14/2024
Operating Days	100	133	108	123	130
Skier Visits	99,424	126,638	91,489	130,000	130,000
PPH Lift Tickets	7,950	9,869	7,835	9,000	9,000
PPH Season Passes YTD	2,662	4,117	4,383	3,785	3,900
Non PPH Season Passes YTD	3,445	4,640	4,116	3,830	4,195
Lift Tickets	46,144	39,815	41,593	42,517	42,517
Food & Beverage Guest Checks	76,359	52,158	60,914	93,700	93,700
Rental Equipment Units	22,913	22,443	17,828	28,300	28,300
Child Ski Center Lessons Taught	5,209	2,707	4,948	5,450	5,450
Ski and Ride Center Lessons Taught	9,234	7,445	8,667	10,850	10,850

Budget Highlights

Personnel / Staffing

Nearly 300 personnel members are recruited hired and trained annually throughout the operating season to support the ski venue operations. The seasonal work force includes full time, part time and limited part time schedules.

The proposed FY2024 personnel salaries and wages budgets have been updated to reflect a \$3.00 an hour increase to the seasonal frontline positions. The current FY2023 budget reflects a rate of \$18.00 an hour for the front line personnel while preliminary allocations of \$21.00 an hour are being proposed to remain competitive with recruiting efforts within the region. Staff will note that the current hourly rate for ski venue front line personnel is \$20.00 an hour.

The proposed preliminary Salaries and Wage budget includes a 10% reduction of seasonal position staff work hours. Recruiting efforts along with a couple of seasons of operating in a pandemic have revealed an insufficient amount of actual hours worked as compared to forecasts and assumptions. Staff intends to monitor ongoing and future trends in recruiting efforts as well as collected data to identify allocations of personnel hours in forth coming operating budgets.

Baseline personnel budgets include 76.9 FTE's at the ski venue for a total of 159,952 forecasted hours work. The proposed reduced allocation of personnel hours have decreased the calculated FTE's as shown in the table below.

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Staffing</u>					
FTE's*	78.5	75.9	75.4	76.9	70.9

*Based on budget

Staff will note that a salary grade adjustment to the Mountain Operations Managers position has been included in the preliminary budget. The current salary grade for this position is a (grade-31) with an increase to salary (grade-33) identified. The proposed position will assume the role as Ski Operations Manager and include more responsibilities and direction to learn overall venue management versus the current oversight of solely mountain operations departments.

Noted Line Item Changes - Operating

The ski fund final FY 2024 budget includes adjustments and changes from the FY2023 adopted budget that in summary include a 6% or \$722,370 increase within charges for services within the revenue operating departments. FY2024 final ski venue funding within Services Supplies decreases by \$8,000 while General Liability Insurance for the venue is proposed to increase by 18% or \$41,600. Utilities are assuming an 11% decrease from FY2023 as well as a decrease of 8% in Food and Beverage Cost of Goods Sold. Professional Services including legal fees funding will remain at \$23,700 while we are forecasting a 6% - \$33,256 increase within Central Service Cost. Total Personnel cost has been adjusted with a \$34,904 decrease from the FY2023 adopted budget. Total ski fund Uses (expenses) not including the Capital Improvement funding have decreased by 1% or \$80,979.

Capital Projects/Capital Expense

Funding for the proposed FY2024 capital projects budget has increased by \$957,443 – 116% to \$1,780,443 from the FY2023 approved funding amount of \$823,000.

Capital expense projects include funding for-

- The painting and refinishing the exterior of the main lodge and skier service building - \$80,000

Capital projects include funding for-

- Main Lodge walk-in cooler and food prep space reconfiguration - \$321,443
- Fleet replacement of snow grooming vehicle- \$600,000
- Mechanical and process control upgrades to snowmaking water pump house \$504,000

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

- Replacement snowmobile and utility vehicle equipment - \$41,000
- Replacement haul rope grips – counter weight cable 1979 Redfox ski lift - \$64,000
- Snowflake Lodge – Preliminary concept planning - \$250,000

Service Level

The ski venue fund (340) operating and capital budgets are developed to inform through allocations including personnel, operating, maintenance and capital projects to provide a safe winter skiing experience from December through April without interruption of service to our community and others.

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

Fiscal Year 2023-24 Final Budget

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Estimated Actuals FY 2022-23	Baseline Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,749,053	12,800,300	12,813,368	12,813,368
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	842,769	345,900	-	-
Interfund Services	-	17,011	33,540	15,735	7,910	16,500	14,985	14,985
TOTAL OPERATING INCOME	8,143,466	8,573,145	11,617,207	12,949,502	13,599,732	13,162,700	12,828,353	12,828,353
OPERATING EXPENSE								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	3,766,939	4,292,107	3,859,439	3,859,439
Employee Fringe	870,179	902,190	971,743	1,331,768	1,082,468	1,495,660	1,341,389	1,341,389
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	4,849,407	5,787,767	5,200,828	5,200,828
Professional Services	69,873	17,267	13,257	23,700	16,964	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,362,764	2,361,000	2,317,557	2,317,557
Insurance	206,899	195,881	259,300	234,500	234,500	276,100	276,100	276,100
Utilities	511,366	547,831	492,946	641,435	785,059	574,700	573,200	573,200
Cost of Goods Sold	363,567	317,925	389,302	558,200	479,022	586,200	513,550	513,550
Central Services Cost	388,100	397,765	447,662	524,073	581,083	559,329	557,329	554,449
Depreciation	1,350,051	1,294,516	1,278,962	1,137,696	1,137,696	1,251,500	1,251,500	1,251,500
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,008,999	10,680,939	10,446,495	11,420,296	10,713,764	10,710,884
NET INCOME (EXPENSE)	(290,350)	674,870	2,608,208	2,268,563	3,153,237	1,742,404	2,114,589	2,117,469
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-	-	-	-
Non Operating Leases	75,784	78,233	122,080	85,085	85,085	87,600	84,567	84,567
Investment Earnings	49,030	1,723	(38,873)	21,324	91,741	21,324	180,400	180,400
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	2,260	-	-	-
TOTAL NON OPERATING INCOME	132,144	40,027	216,208	106,409	179,086	108,924	264,967	264,967
NON OPERATING EXPENSE								
Debt Service Interest	-	(129)	440	219	219	-	-	-
Amortization	-	185	93	-	-	-	-	-
TOTAL NON OPERATING EXPENSE	-	56	533	219	219	-	-	-
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	714,841	2,823,883	2,374,753	3,332,104	1,851,328	2,379,556	2,382,436
TRANSFERS								
Transfers In	-	-	19,333	-	-	-	-	-
Transfers Out	812,243	-	-	-	-	-	-	-
TOTAL TRANSFERS	(812,243)	-	19,333	-	-	-	-	-
CHANGE IN NET POSITION	(970,449)	714,841	2,843,216	2,374,753	3,332,104	1,851,328	2,379,556	2,382,436

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

Fiscal Year 2023-24 Final Budget

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Estimated Actuals FY 2022-23	Baseline Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,749,053	12,800,300	12,813,368	12,813,368
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	842,769	345,900	-	-
Interfund Services	-	17,011	33,540	15,735	7,910	16,500	14,985	14,985
Non Operating Leases	75,784	78,233	122,080	85,085	85,085	87,600	84,567	84,567
Investment Earnings	49,030	1,723	(38,873)	21,324	91,741	21,324	180,400	180,400
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	2,260	-	-	-
Funded Capital Resources	-	-	2,172	-	-	-	-	-
Transfers In	-	-	19,333	-	-	-	-	-
TOTAL SOURCES	8,275,609	8,613,172	11,852,747	13,055,911	13,778,818	13,271,624	13,093,320	13,093,320
USES								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	3,766,939	4,292,107	3,859,439	3,859,439
Employee Fringe	870,179	902,190	971,743	1,331,768	1,082,468	1,495,660	1,341,389	1,341,389
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	4,849,407	5,787,767	5,200,828	5,200,828
Professional Services	69,873	17,267	13,257	23,700	16,964	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,362,764	2,361,000	2,317,557	2,317,557
Insurance	206,899	195,881	259,300	234,500	234,500	276,100	276,100	276,100
Utilities	511,366	547,831	492,946	641,435	785,059	574,700	573,200	573,200
Cost of Goods Sold	363,567	317,925	389,302	558,200	479,022	586,200	513,550	513,550
Central Services Cost	388,100	397,765	447,662	524,073	581,083	559,329	557,329	554,449
Capital Improvements	-	-	926,314	823,000	1,765,750	2,268,900	2,259,000	1,780,443
Debt Service	-	(129)	19,340	19,769	19,770	-	-	-
Transfers Out	812,243	-	-	-	-	-	-	-
TOTAL USES	7,896,007	6,603,630	8,675,691	10,386,012	11,094,319	12,437,696	11,721,264	11,239,827
SOURCES(USES)	379,603	2,009,543	3,177,056	2,669,899	2,684,499	833,928	1,372,056	1,853,493