

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest, District General Manager

FROM: Paul Navazio, Director of Finance

SUBJECT: Set date and time for Public Hearing for the FY2023/2024 Budget and Recreation Roll for Wednesday, May 24, 2023, at 6:00 p.m. or as determined by the Board of Trustees (Requesting Staff Member: Director of Finance Paul Navazio)

RELATED STRATEGIC PLAN INITIATIVE(S): Long Range Principle #2 – Finance – Comply with State and Federal regulations.

- Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Board Policy 16.1.0 - Recreation Roll

DATE: March 8, 2023

I. RECOMMENDATION

Staff recommends that the Board of Trustees:

- Approve a motion to set the date of a public hearing for the 2023/2024 Budget and Recreation Roll for Wednesday, May 24, 2023 under the Nevada Revised Statutes.
- The time of the hearing is expected be 6:00 p.m. or as determined by the Board of Trustees.

II. BACKGROUND

The Nevada Revised Statutes (NRS) requires that the public hearings of the District's budget be held between the third Monday in May and by May 31st.

Traditionally, the Board of Trustees has indicated a desire to incorporate this public hearing into the regular meeting schedule.

At the Board meeting of May 24, 2023, following the required public hearing(s) related to the FY2023/34 Budget and the setting of the FY2023/34 Facility Fees, the Board will also be adopting the District's Final FY2023/34 Budget (Form 4404LGF), for filing with the State of Nevada, Department of Taxation.

The calendar, as dictated by the NRS, is as follows:

DATE	ACTION(S)
April 15, 2023	Tentative budget to be filed with the Department of Taxation.
May 10-17, 2023	Earliest date for notice of public hearing. The NRS reads "...notice of public hearing for tentative budget shall be published not more than 14 days or less than 7 days prior to the date set for the hearing."
May 15-31, 2023	Timeframe for Public Hearing on FY2023-34 Budget for general improvement, special districts and all other districts.
May 24, 2023	Proposed date for Board adoption of FY2023/24 Final Budget and approval of FY2023/24 Facility Fees
June 1, 2023	The final budget (Form 4404LGF) shall be adopted on or before June 1st.

III. BID RESULTS

N/A

IV. FINANCIAL IMPACT AND BUDGET

There is no direct fiscal impact related to the recommendation in this agenda item. However, the Public Hearings required by the Nevada Revised Statutes related to the adoption of the FY23/24 Recreation Roll (Facility Fees) and the FY23/24 Final Budget.

For the current fiscal year, the Board-approved Facility Fees generate approximately \$6.25 million through fees assessed on property owners within the District, collected via the property tax bills. The Final FY22/23 budget approved by the Board on May 26, 2022 (since amended) authorized expenditures of \$89.7 million, supporting operations, capital and debt.

V. ALTERNATIVES

The Board of Trustees could designate another date between May 15 and May 31 for the required meeting.

VI. COMMENTS

This agenda item merely sets the date and time for required Public Hearings under the NRS. Separate Board actions will be required relative to the setting of the FY23/24 Facility Fees and adoption of the FY23/24

annual budget.

VII. DISTRICT IMPROVEMENT, COST REDUCTION, RETURN ON INVESTMENT OR PRODUCTIVITY ENHANCEMENT

N/A

VIII. BUSINESS IMPACT

None.

IX. ATTACHMENTS

1. Rec Roll Policy

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Select date and time for required public hearings for the FY23/24 Recreation Roll and FY23/24 Final Budget.





Recreation Roll Policy

Policy 16.1.1

The Incline Village General Improvement District is committed to providing superior community oriented recreation programs and facilities to the community. To support that commitment, the Board of Trustees has adopted the following policy relating to the establishment and eligibility to pay the Recreation Fee and, where applicable, the Beach Fee

POLICY: The Incline Village General Improvement District will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.

1.0 The Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:

1. All dwelling units on developed residential parcels;
2. All commercial parcels; and
3. All undeveloped residential parcels which are not designated as unbuildable.

2.0 Definitions

1. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in Section 1.0 of this document.
2. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in Section 1.0 of this document.
3. Recreation Roll is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
4. Dwelling Unit as described in the Washoe County Code as "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation."
5. Qualified Real Property is property subject to payment of a Recreation Fee.
6. Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax. "Exempt Real Property" includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.



Recreation Roll Policy

Policy 16.1.1

- A. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially.
7. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.

3.0 Qualifying Real Properties Subject to Fee Assessments

1. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.
2. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

4.0 Real Property Exempt from Paying Fee Assessments

1. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.
2. Information contained on the Washoe County Assessor's "Real Property Assessment Data" sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.
3. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.



Recreation Roll Policy

Policy 16.1.1

5.0 Reinstatement to the Recreation Roll

1. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in Nevada Revised Statute (NRS) 99.040(1).
2. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by Washoe County, according to the provision of NRS and Washoe County Code.

6.0 Setting and Collection of the Recreation Fee and the Beach Fee

1. The Board of Trustees will set the amount of the Recreation Fee and the Beach Fee annually as part of the budget preparation process.
2. The Board of Trustees will set the method and manner of collection of the Recreation Fee and the Beach Fee annually by resolution.
 - A. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
3. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in District Ordinance #7.
4. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in District Ordinance #7.

7.0 Flow Chart of Policy 16.1.1



Recreation Roll Policy

Policy 16.1.1

