



ABOUT THE 2011-2012 RECREATION FACILITY FEE AND BEACH FACILITY FEE

Your Recreation Facility Fee is used to support the various recreational amenities available to the parcel owners and residents of Incline Village/Crystal Bay community. Your Beach Facility Fee is used to support beach operations for Burnt Cedar, Incline, and Ski Beaches and is assessed only to parcels within the District as of June 1, 1968, per deed restrictions listed on the beach property.

The total Recreation Facility Fee (RFF) of \$715 and Beach Facility Fee of \$115 represents the amounts needed to support recreational and beach activities for fiscal year 2011-2012. The fees are made up of three components (1) operating, (2) capital expenditures, and (3) debt service on a per parcel/dwelling unit basis. A dwelling unit is a structure that is designed for residential occupancy by one or more persons for living and sleeping purposes, consisting of one or more rooms, including a bathroom and kitchen. The \$159 total operating component is determined by taking the operating expenses, backing out back depreciation, adding administrative expenses which include the General Fund administrative overhead. The \$242 total capital component represents the 2011-2012 planned capital expenditures, and the \$274 total debt service component is to pay for bonds used for capital purchases. All three components are divide by the number of billable parcel/dwelling units to come up with the per parcel/dwelling unit amounts on the property tax bills. Also, included in the 2011-2012 RFF is a \$40 Community Services reserve component to fund the Board's policy and practice statements to insure appropriate level of fund balances are available to meet obligations.

Both fees are annually billed on the Washoe County property tax bills and are listed as separate items. Billing the Recreation Facility Fee and Beach Facility Fee, on the Washoe County property tax bill, is a cost effective method to keep the cost of administrating both facility fees. The two allocation tables summarize how the RFF and the BFF break out by component for operations, capital expenditures, and debt service on a per parcel/dwelling unit basis for the following recreational amenities.

There are 8,248 parcels/dwelling units assessed the \$715 Recreation Facility Fee and 7,810 parcels/dwelling units assessed the \$115 Beach Facility Fee within Incline Village and Crystal Bay. For more information regarding RFF and BFF please call Director of Finance, Accounting and Information Technology Ramona Cruz at (775) 832-1169.



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2011-2012 Recreation Facility Fee Allocation Table				
	(1)	(2)	(3)	(sum 1,2,3) Total Recreation Facility Fee
Recreation Facility Fee	Operating	Capital	Debt Service	
(1) Championship Golf Course	(2)	18	31	47
Mountain Golf Course	6	14	0	20
Chateau	2	1	24	27
Aspen Grove	6	0	0	6
Catering	25	1	0	26
(1) Diamond Peak Ski Resort	(112)	57	20	(35)
Parks	90	108	2	200
Tennis	14	3	1	18
All Youth	25			25
All Adult Programs	2			2
Senior	20			20
Recreation Center	83	28	1	112
Defensible Space		12		12
(2) CIP Fee for Debt Service (Champ, Ski, Tennis)			85	85
(3) CIP Fee for Debt Service for Ski			110	110
Add Community Services Reserves				40
Total Final Recreation Facility Fee	159	242	274	715

2011-2012 Beach Facility Fee Allocation Table				
	(1)	(2)	(3)	(sum 1,2,3) Total Beach Fee
Final Beach Facility Fee	Operating	Capital	Debt Service	
Final Beach Facility Fee	98	0	17	115

- (1) Bracketed number indicates a reduction in the RFF
- (2) Capital Improvement Project (CIP) Fee sunsets in 2013 for Championship Golf Course renovation, Diamond Peak High Speed Quad, and 4 upper Tennis Courts
- (3) Capital Improvement Project (CIP) Fee sunsets in 2018 for Diamond Peak Phase 1 & 2 Lodge and Skier Services Building