



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 February 8, 2023 in the Boardroom, 893 Southwood 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. CONSENT CALENDAR (for possible action)

1. **SUBJECT:** Authorize the District General Manager to Reallocate \$50,000 From Available Salary Savings in the FY 2022/23 Aquatics Budgets for the Recreation Center Pool (\$21,000, account 350-48-850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), **and** Approve a Preventive Maintenance Purchase Order to Lee Joseph, Inc., Not to Exceed \$50,000 to Maintain District Swimming Pools for the Remainder of FY 2022/23 (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon) – **pages 5 - 8**

Recommendation for Action: That the Board of Trustees make a motion to Authorize the District General Manager to Reallocate \$50,000 From Available Salary Savings in the FY 2022/23 Aquatics Budgets for the Recreation Center Pool (\$21,000, account 350-48-850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), **and** Approve a Preventive Maintenance Purchase Order to Lee Joseph, Inc., Not to Exceed \$50,000 to Maintain District Swimming Pools for the Remainder of FY 2022/23 (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon).

2. **SUBJECT:** Authorize the District General Manager to Execute a Statement of Work with OpenGov, Inc. for Re-integration of the District's Financial Reporting and Transparency Tool with the Tyler Munis Financial System at a Not-to-Exceed Cost of \$16,650 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 9 -33**

Incline Village General Improvement District

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

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

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NOTICE OF MEETING

Agenda for the Board Meeting of February 8, 2023 - Page 2

Recommendation for Action: That the Board of Trustees make a motion to authorize the District General Manager to execute a Statement of Work (SOW) with OpenGov, Inc. for specific tasks associated with reintegration of the District's web-based financial reporting and transparency platform with the District's new Tyler Munis financial system, at a not-to-exceed cost of \$16,650.

F. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss and Possibly Appoint Two (2) Board of Trustees Members to Serve on the Audit Committee Effective February 28, 2023 (Requesting Staff Member: District General Manager Indra Winquest) – *pages 34 -46*

Recommendation for Action: That the Board of Trustees Make a Motion to Appoint Two of its Members to the Audit Committee Effective February 28, 2023.

2. **SUBJECT:** Review, Discuss, and Interview Two Candidates (Mr. Cliff Dobler and Mr. Chris Nolet) for One (1) At-Large Audit Committee Position and Review, Discuss and Possibly Appoint One (1) At-Large Audit Committee Member, Effective February 28, 2023, to a Two Year Term (Term Ending June 30, 2025) (Requesting Staff Member: District General Manager Indra Winquest) – *pages 47 - 64*

Recommendation for Action: That the Board of Trustees Make a Motion to Appoint Mr. (Fill in the Blank with the Candidate's Name) to Begin Serving, on February 28, 2023 and Ending June 30, 2025, as the Two-Year Term At-Large Appointee to the Incline Village General Improvement District's Audit Committee Which is a Volunteer Position and is Governed by Policy 15.1.0.

3. **SUBJECT:** Review, Discuss and Provide Direction and Comment to Staff on the Fiscal Year 2023 IVGID Utility Rate Study and Direct Staff to Prepare Documents and Utility Rate Schedules for a Water Utility Rate Increase and Sewer utility Rate Increase-Including a Presentation by HDR (Requesting Staff Member: Director of Public Works Brad Underwood) – *pages 65 - 135*

Recommendation for Action: That the Board of Trustees Review, Discuss and Provide Direction and Comment to Staff on the Fiscal Year 2023 IVGID Utility Rate Study and Direct Staff to Prepare Documents and Utility Rate Schedules for a Water Utility Rate Increase and Sewer Utility Rate Increase.

4. **SUBJECT:** Review, Discuss, and Provide Direction to Staff Regarding the Board Rules **and** Potentially Update the Related Board Policy (Requesting Trustee: Chairman Matthew Dent) – *pages 136 - 153*

Recommendation for Action: That the Board of Trustees Review, Discuss, and Provide Direction to Staff Regarding the Board Rules **and** Potentially Update the Related Board Policy.

5. **SUBJECT:** Review, Discuss, and Possibly appoint Board Liaisons for Departments and/or Special Tasks (i.e. Contracts, Flashvote, Etc) (Requesting Trustee: Sara Schmitz) – *pages 154 - 155*

Recommendation for Action: That the Board of Trustees Discuss and Possibly Make a Motion to Appoint Board Liaisons for Departments and/or Special Tasks.

NOTICE OF MEETING

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6. **SUBJECT:** Review, Discuss, and Potentially Adopt Policy and Procedure No. 143/Resolution No. 1899 Regarding Public Records and Public Information Including Tracking Staff Time (Requesting Trustee: Chairman Matthew Dent) – *pages 156 - 178*

Recommendation for Action: That the Board of Trustees Review, Discuss, and Potentially Make a Motion to Adopt Policy and Procedure No. 143/Resolution No. 1899 Regarding Public Records and Public Information Including Tracking Staff Time.

7. **SUBJECT:** Review, Discuss and Possibly Set a Public Hearing Date (April 12, 2023) for Ordinance 7 **and** Review, Discuss and Possibly Provide Feedback on Draft Redline Ordinance 7 Revisions as Provided by Staff (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon) – *pages 179 - 265*

Recommendation for Action: That the Board of Trustees Review, Discuss and Possibly Set a Public Hearing Date (April 12, 2023) for Ordinance 7 **and** Review, Discuss and Possibly Provide Feedback on Draft Redline Ordinance 7 Revisions as Provided by Staff.

8. **SUBJECT:** Review, Discuss and Possibly Approve Staff Recommendation to Issue a Request for Proposal (RFP) for Design Services by an Architect and Engineering Team, and for Preconstruction Services by a Construction Manager at Risk for the Incline Beach House Project (Requesting Staff Member: District Project Manager Bree Waters) – *pages 266 - 274*

Recommendation for Action: That the Board of Trustees Review, Discuss and Possibly Approve Staff Recommendation to Issue a Request for Proposal (RFP) for Design Services by an Architect and Engineering Team, and for Preconstruction Services by a Construction Manager at Risk for the Incline Beach House Project.

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

1. District General Manager's Report - Meeting of February 8, 2023 – *pages 275 - 292*
2. Treasurer's Report - Requesting Trustee: Treasurer Michaela Tonking– *page 293*

A. Payment of Bills (For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)

H. **REVIEW OF THE LONG RANGE CALENDAR** (for possible action) – *pages 294 - 298*

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

J. **BOARD OF TRUSTEES UPDATE**

1. Flashvote Update (Requesting Trustee: Chairman Matthew Dent)

K. **ADJOURNMENT** (for possible action)

NOTICE OF MEETING

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CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, February 3, 2023, a copy of this agenda (IVGID IVGID Board of Trustees Session of February 8, 2023) 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/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Melissa Robertson

Melissa Robertson

District Clerk (e-mail: mnr@ivgid.org/phone # 775-832-1268)

Board of Trustees: Matthew Dent - Chairman, Sara Schmitz, Michaela Tonking, David Noble, Raymond Tulloch

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Shelia Leijon, Superintendent of Parks and Rec

SUBJECT: Authorize the District General Manager to Reallocate \$50,000 From Available Salary Savings in the FY 2022/23 Aquatics Budgets for the Recreation Center Pool (\$21,000, account 350-48-850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), **and** Approve a Preventive Maintenance Purchase Order to Lee Joseph, Inc., Not to Exceed \$50,000 to Maintain District Swimming Pools for the Remainder of FY 2022/23 (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon)

RELATED STRATEGIC PLAN INITIATIVE(S): Long Range Principle #1 – Service
Long Range Principle #3 - Finance
Long Range Principle #5 – Assets and Infrastructure

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Policy 20.1

DATE: February 8, 2023

I. RECOMMENDATION

1. Authorize the General Manager to reallocate funds from from available salary savings in the FY 2022/23 Aquatics budgets for the Recreation Center Pool (\$21,000, account 350-48-850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), and;

2. Authorize the General Manager to enter into an increased purchase order, to be approved by legal counsel and the Board of Trustees, with Lee Joseph, Inc., for a not to exceed amount of \$50,000, for preventive maintenance services, to be billed on a Time and Materials basis, for the remainder of FY 2022/23.

II. BACKGROUND

Over the past year, recruiting and retaining a qualified Aquatics Maintenance Specialist (AMS) for the District's swimming pools has proven problematic. An ongoing vacancy in this position prompted the former Buildings Superintendent and our Aquatics Supervisor to increase the level of service required by commercial pool specialists Lee Joseph, Inc., out of Reno. While outsourcing this preventive maintenance was not budgeted in FY22/23, the AMS position was budgeted for \$89,624.45. The AMS position has been vacant since mid-summer and \$83,705.63 of the budgeted amount remains.

The general purpose of this project is to ensure proper maintenance of the District's Aquatics venues through timely, necessary, ongoing and preventive maintenance. This project addresses the District's inability to provide the level of expertise and knowledge needed to maintain the new Burnt Cedar and aging Rec Center pools with an internal AMS position. Historically, a Certified Pool Operator (CPO) or Aquatics Facility Operator (AFO) holding the AMS position, in partnership with the former Buildings Superintendent, provided aquatics maintenance in-house. The former Buildings Superintendent was an expert in aquatics maintenance, with over 30 years' experience. He was qualified to provide excellent internal maintenance and perform high-level aquatics repairs. With his recent retirement, this level of internal expertise is no longer available. Additionally, with the current recruitment climate, hiring an expert CPO/AFO has proven problematic.

After careful review of the District's needs, it was determined that an external contract with Lee Joseph, Inc. would provide the most reliable, fiscally responsible option to the historical maintenance model the District previously utilized.

Since the level of expertise required to maintain the pools can no longer be provided internally, staff recommends dissolving the AMS position, reallocating a portion of the remaining funds to Service Contracts and outsourcing the pools' preventive maintenance to Lee Joseph, Inc. for the remainder of FY 22/23. The estimated cost for this service is not to exceed \$50,000.

III. BID RESULTS

See Attachment

IV. FINANCIAL IMPACT AND BUDGET

Though the proposed time and material purchase order with Lee Joseph, Inc. was not budgeted in the FY 22/23 budget, reallocating funds from the remaining \$83,705.63 budgeted for the 2022 AMS position will offset the cost of the estimated time and material expenses (not to exceed \$50,000) for the remainder of FY 22/23. An annual Preventive Maintenance contract is proposed in the FY 2023-24 budget.

The estimated costs and funding allocation for the preventative maintenance service contract is as follows:

	Rec Center Pool	Burnt Cedar Pool	TOTAL
Cost Estimates:			
Maintenance	\$ 5,720	\$ 7,920	\$ 13,640
Travel	8,963	12,377	21,340
Admin. OVHD	2,402	3,318	5,720
	<u>\$ 17,085</u>	<u>\$ 23,615</u>	<u>\$ 40,700</u>
	42%	58%	100%
Budget Re-Allocation			
	<u>\$ 21,000</u>	<u>\$ 29,000</u>	<u>\$ 50,000</u>
<i>From Salary Savings</i>	42%	58%	

V. ALTERNATIVES

Not authorize the reallocation of funds and purchase order and attempt to continue with the internal model the District has previously utilized. Doing so puts the District at risk of high maintenance expenses or damage to the Burnt Cedar and Rec Center Pools.

VI. COMMENTS

N/A

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

N/A

VIII. 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.

IX. ATTACHMENTS

1. Not to exceed Quote 010423

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

N/A

2023 Pool Service Estimate - Preventative Maintenance

January 1, 2023 - June 30, 2023

Rec Center Pool

Twice a week service at \$110/hr.

26 Weeks

2 Visits per week

\$110 Per hour - assume 1 hour per visit

\$5,720 Estimated Costs (actual costs to be billed)

Burnt Cedar Pool

Once a day (for the season that the pool is open - assume April 28, 2023 - June 30, 2023)

64 days

1 visit per day

\$110.00 per hour - assume 1 hour per visit

\$7,040.00 Estimated Costs (actual costs to be billed)

Twice a month (off season - assume January 1, 2023 - April 27, 2023)

8 days

1 Visit per day

\$110 per hour - assume 1 hour per visit

\$880 Estimated Costs (actual costs to be billed)

Travel Time for Both Pools

97 Total assumed visits

2 hours per visit (travel time)

\$110.00

\$21,340.00 Estimated costs (actual costs to be billed)

Administrative Time to Order and Manage Chemicals

\$110.00 1 hour per week

\$5,720.00 Estimated Cost (actual costs to be billed)

\$40,700.00 Total Estimated Costs

- Notes:
1. Each site visit: Water will be tested and balanced, change pump basket when needed, backwash filters and inspect safety items.
 2. 15 day cancellation notice by either party in writing will be required.
 3. Customer to maintain robot cleaner.
 4. The above cost is an estimated cost. Actual time to be billed to the client by the hour.
 5. In the event of road closures/unsafe road travel service will be done next possible day.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Paul Navazio, Director of Finance

SUBJECT: Authorize the District General Manager to Execute a Statement of Work with OpenGov, Inc. for Re-integration of the District's Financial Reporting and Transparency Tool with the Tyler Munis Financial System at a Not-to-Exceed Cost of \$16,650 (Requesting Staff Member: Director of Finance Paul Navazio)

RELATED STRATEGIC PLAN INITIATIVE(S): 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. Strategy - Improve and enhance civic engagement and transparency using improved web-based tools for agenda management, financial reporting and project tracking.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Board Policy 3.1.05 (f) - Conduct Meetings of the Board of Trustees

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees make a motion to authorize the District General Manager to execute a Statement of Work (SOW) with OpenGov, Inc. for specific tasks associated with reintegration of the District's web-based financial reporting and transparency platform with the District's new Tyler Munis financial system, at a not-to-exceed cost of \$16,650.

II. BACKGROUND

OpenGov, Inc., provides the District with a web-based financial transparency platform through which both internal and external users can access financial information, including transaction, general ledger details, and summary financial reports. The District first entered into a Software Service Agreement with OpenGov, Inc. in 2015. The original three-year term was extended for an additional three-year term in 2017. At the Board meeting of February 10, 2021, the Board approved an additional three-year extension through November 2023. The fixed annual service fee is \$25,754.

With the new fiscal year, starting July 1, 2022, the District implemented a new enterprise-wide financial system, Tyler/Munis, to replace the legacy Innoprise financial system. The conversion to the Tyler/Munis financial system included implementation of a new Tyler-based chart of accounts as well as the conversion of five years of historical data imported from the legacy Innoprise financial system. While the cut-over to the new Tyler financial system occurred as of July 1, 2022, OpenGov continued to be linked to our legacy Innoprise financial system through the fiscal year-end close and completion of the financial audit for the fiscal year ended June 30, 2022.

The proposed Statement of Work provides for tasks required to be performed by OpenGov in order to re-map the web-based financial transparency tool with the chart of accounts implemented with the Tyler financial system conversion as well as to update the data transfer protocols to access real-time financial data from the cloud-based server hosted by Tyler technologies.

The project tasks are proposed to be completed within 6-8 weeks of execution of the Statement of Work, at a fixed price of \$16,650. While this contract amount is within the General Manager's approval authority, Board approval of this SOW is required, consistent with Board Policy 3.1.05(f) which required Board approval of contracts where funding was not specifically budgeted for in the FY2022/23 budget.

III. BID RESULTS

Not applicable.

IV. FINANCIAL IMPACT AND BUDGET

The cost of the proposed tasks to reintegrate OpenGov with the District's new Tyler/Munis financial system is \$16,650. While this specific scope of work was not contemplated at the time of adoption of the FY2022/23 budget, funding to support this work is available within the General Fund appropriations with the Information Technologies budget, under Computer Licenses and Fees (activity code 100-12-130- 7310).

V. ALTERNATIVES

As an alternative, rejecting the recommendation to authorize the Statement of

Work with OpenGov, Inc. would effectively render the financial reporting and transparency tool obsolete.

VI. COMMENTS

1. Under prior application of Board policy, this Statement of Work would have been able to be approved by the General Manager upon review of the SOW document by the District's legal counsel. The Board of Trustees has since clarified that under current Board policy 3.1.05(f), any expenditure not specifically provided for within the adopted budget must be approved by the Board of Trustees.

2. Staff notes that the quote provided by OpenGov (Attachment 2) shows a "Quote Expiration Date" of January 31, 2023 and a "Project Start Date" of February 1, 2023. We have advised OpenGov that this item is being presented to the Board of Trustees for approval at the meeting of February 8, 2023.

OpenGov has advised that the quote remains valid, provided that the SOW is executed following the 2/8 meeting.

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

Unknown. While it is difficult to quantify the value to the District of transparency initiatives, it should be noted that a relatively few members of the IVGID community access the OpenGov fiscal transparency tool.

VIII. BUSINESS IMPACT

Not applicable.

IX. ATTACHMENTS

1. Incline Village General Improvement District NV RT SOW DD-02998 (Updated)
2. OpenGov - Incline Village General Improvement District NV (IVGID) Quote - Q005633 (2)
3. 3.1.0 Conduct of Board of Trustees Meeting - eff 01112023

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Not applicable.



Statement of Work

Incline Village General Improvement District, NV

Creation Date: 11/10/2022
Document Number: DD-02998
Version Number: 1
Created by: Samuel Hernandez

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1. Overview and Approach

1.1. Agreement

This Statement of Work (“SOW”) identifies services that OpenGov, Inc. (“OpenGov” or “we”) will perform for the Incline Village General Improvement District (“Customer” or “you”) pursuant to that order for Professional Services entered into between OpenGov and the Customer (“Order Form”) which references the Software Services Agreement or other applicable agreement entered into by the parties (the “Agreement”).

- Customer acknowledges and agrees that this Statement of Work is subject to the confidentiality obligations set forth in the Software Services Agreement between OpenGov and the Incline Village General Improvement District.
- Customer’s use of the Professional Services is governed by the Agreement and not this SOW.
- Upon execution of the Order Form or other documentation referencing the SOW, this SOW shall be incorporated by reference into the Agreement.
- In the event of any inconsistency or conflict between the terms and conditions of this SOW and the Agreement, the terms and conditions of this SOW shall govern with respect to the subject matter of this SOW only. Unless otherwise defined herein, capitalized terms used in this SOW shall have the meaning defined in the Agreement.
- This SOW may not be modified or amended except in a written agreement signed by a duly authorized representative of each party.
- OpenGov will be deployed as is, Customer has access to all functionality available in the current release.

2. Statement of Work

This SOW is limited to the Implementation of the OpenGov Reporting & Transparency as defined in the OpenGov Responsibilities section of this document ([Section 2.4](#)). Any additional services or support will be considered out of scope.

2.1. Project Scope

Under this project, OpenGov will deliver cloud based Reporting & Transparency solutions to help the the Incline Village General Improvement District power a more effective and accountable government. OpenGov’s estimated charges and schedule are based on performance of the activities listed in the “OpenGov Responsibilities” section below. Deviations that arise during the project will be managed through the procedure described in Appendix A-2: Project Change Control Procedure, and may result in adjustments to the Project Scope, Estimated Schedule, Charges and other terms. These adjustments may include charges on a time-and-materials or fixed-fee basis using OpenGov’s standard rates in effect from time to time for any resulting additional work or waiting time.

2.2. Facilities and Hours of Coverage

OpenGov will:

- A. Perform the work under this SOW remotely, except for any project-related activity which OpenGov determines would be best performed at your facility in Incline Village, NV in order to complete its responsibilities under this SOW.
- B. Provide the Services under this SOW during normal business hours, 8:30am to 6:00pm local time, Monday through Friday, except holidays.

2.3. Key Assumptions

The SOW and OpenGov estimates are based on the following key assumptions. Deviations that arise during the proposed project will be managed through the Project Change Control Procedure (see Appendix A-2) , and may result in adjustments to the Project Scope, Estimated Schedule, Charges, and other terms.

Per

- A. The OpenGov Suites are not customized beyond current capacities based on the latest release of the software.
- B. Individual software modules are configured based on discussions between OpenGov and Customer.
 - a. Customer will provide Budget and Actuals data within two (2) weeks immediately following the kick-off meeting.
 - b. Customer's Integration is unidirectional from Tyler Munis into OpenGov. The integrated data will be linked to the Customer's OpenGov Chart Of Accounts.

2.4. OpenGov Responsibilities

2.4.1. Activity 1 – Project Management

OpenGov will provide project management for the OpenGov responsibilities in this SOW. The purpose of this activity is to provide direction to the OpenGov project personnel and to provide a framework for project planning, communications, reporting, procedural and contractual activity. This activity is composed of the following tasks:

Planning

OpenGov will:

- A. review the SOW, contract and project plan with Customer's Project Manager and key stakeholders to ensure alignment and agreed upon timelines;
- B. maintain project communications through your Project Manager;
- C. establish documentation and procedural standards for deliverable Materials; and
- D. assist your Project Manager to prepare and maintain the project plan for the performance of this SOW which will include the activities, tasks, assignments, and project milestones.

Project Tracking and Reporting

OpenGov will:

- A. review project tasks, schedules, and resources and make changes or additions, as appropriate. Measure and evaluate progress against the project plan with your Project Manager;
- B. work with your Project Manager to address and resolve deviations from the project plan;
- C. conduct regularly scheduled project status meetings; and
- D. administer the Project Change Control Procedure with your Project Manager.

Completion Criteria:

This is an on-going activity which will be considered complete at the end of the Services

Deliverable Materials:

- Weekly status reports
- Project plan
- Project Charter
- Risk, Action, Issues and Decisions Register (RAID)

2.4.2. Activity 2 – Initialization

OpenGov will provide the following:

- A. Customer Entity configuration
- B. System Administrators creation
- C. Solution Blueprint creation
- D. Data Validation strategy confirmation

Completion Criteria:

This activity will be considered complete when:

- Customer Entity is created
- System Administrators have access to Customer Entity
- Solution Blueprint is presented to Customer

Deliverable Materials:

- Solution Blueprint
- Sign-off of Initial Draft Solution Blueprint

2.4.3. Activity 3 – OpenGov Use Cases

OpenGov will provide the following:

Reporting & Transparency Use Cases

- A. Internal Transparency and Data Access

Completion Criteria:

This activity will be considered complete when:

- Reporting & Transparency Use Cases
- Financial integration is configured

Deliverable Materials:

- Formal sign off document

2.4.4. Activity 4 – Training

Training will be provided in instructor-led virtual sessions or through OpenGov University Training courses. For any instructor-led virtual sessions, the class size is recommended to be 10, for class sizes larger than 10 it may be necessary to have more than one instructor.

Completion Criteria:

- Administrator training is provided
- Training on system functionality is provided
- End User training is provided
- Agency-wide intake training is provided

Deliverable Materials:

- Formal sign off document

2.5. Your Responsibilities

The completion of the proposed scope of work depends on the full commitment and participation of your management and personnel. The responsibilities listed in this section are in addition to those responsibilities specified in the Agreement and are to be provided at no charge to OpenGov. OpenGov's performance is predicated upon the following responsibilities being managed and fulfilled by you. Delays in performance of these responsibilities may result in delay of the completion of the project and will be handled in accordance with Appendix A-1: Project Change Control Procedure.

2.5.1. Your Project Manager

Prior to the start of this project, you will designate a person called your Project Manager who will be the focal point for OpenGov communications relative to this project and will have the authority to act on behalf of you in all matters regarding this project.

Your Project Manager's responsibilities include the following:

- A. manage your personnel and responsibilities for this project (for example: ensure personnel complete any self-paced training sessions, configuration, validation or user acceptance testing);
- B. serve as the interface between OpenGov and all your departments participating in the project;

- C. administer the Project Change Control Procedure with the Project Manager;
- D. participate in project status meetings;
- E. obtain and provide information, data, and decisions within five (5) business days of OpenGov’s request unless you and OpenGov agree in writing to a different response time;
- F. resolve deviations from the estimated schedule, which may be caused by you;
- G. help resolve project issues and escalate issues within your organization, as necessary; and
- H. create, with OpenGov’s assistance, the project plan for the performance of this SOW which will include the activities, tasks, assignments, milestones and estimates.

2.6. Completion Criteria

OpenGov will have fulfilled its obligations under this SOW when any of the following first occurs:

- A. OpenGov accomplishes the activities set forth in “OpenGov responsibilities” section and delivers the Materials listed, if any; or
- B. The End date is reached

2.7. Estimated Schedule

OpenGov will schedule resources for this project upon signature of the order form. Unless specifically noted, the OpenGov assigned project manager will work with Customer Project Manager to develop the project schedule for all requested deliverables under this SOW. OpenGov reserves the right to adjust the schedule based on the availability of OpenGov resources and/or Customer resources, and the timeliness of deliverables provided by the Customer.

The Services are currently estimated to start within two (2) weeks but no later than four (4) weeks from signatures and have an estimated end date of March 31, 2023 (“End Date”) or on other dates mutually agreed to between you and OpenGov.

Budgeting & Planning Suite Illustrative Timeline		Month 1	Month 2
Financial Integration			
Budget and Planning Suite	Chart of Accounts		
	Data Review/Validation		

2.8. Charges

The Services will be conducted on a fixed price basis. The fixed hours for performing the Services defined in the SOW will be **90 hours**. This fixed price is exclusive of any travel and living expenses and other reasonable expenses incurred in connection with the Services. All charges are exclusive of any applicable taxes.

2.9. Offer Expiration Date

This offer will expire on February 28, 2023 unless extended by OpenGov in writing.

Appendix A: Engagement Charter

A-1: Communication and Escalation Procedure

Active engagement throughout the implementation process is the foundation of a successful deployment. To help assess progress, address questions, and minimize risk during the course of deployment both parties agree to the following:

- **Regular communication** aligned to the agreed upon project plan and timing.
 - OpenGov expects our customers to raise questions or concerns as soon as they arise. OpenGov will do the same, in order to be able to address items when known.
- **Executive involvement**
 - Executives may be called upon to clarify expectations and/or resolve confusion.
 - Executives may be needed to steer strategic items to maximize the value through the deployment.
- **Escalation Process:**
 - OpenGov and Customer agree to raise concerns and follow the escalation process, resource responsibility, and documentation in the event an escalation is needed to support issues raised
 - Identification of an issue impeding deployment progress, outcome or capturing the value proposition, that is not acceptable.
 - Customer or OpenGov Project Manager summarizes the problem statement and impasse.
 - Customer and OpenGov Project Managers jointly will outline solution, acceptance or schedule Executive review.
 - Resolution will be documented and signed off following Executive review.
- **Phase Sign-Off**
 - OpenGov requests sign-offs at various stages during the implementation of the project. Once the Customer has signed-off, any additional changes requested by Customer on that stage will require a paid change order for additional hours for OpenGov to complete the requested changes.

A-2: Change Order Process

This SOW and related efforts are based on the information provided and gathered by OpenGov. Customers acknowledge that changes to the scope may require additional effort or time, resulting in additional cost. Any change to scope must be agreed to in writing or email, by both Customer and OpenGov, and documented as such via a:

- *Change Order* - Work that is added to or deleted from the original scope of this SOW. Depending on the magnitude of the change, it may or may not alter the original contract amount or completion date and be paid for by Customer. Changes might include:
 - Timeline for completion
 - Sign off process
 - Cost of change and Invoice timing
 - Amending the SOW to correct an error.

- o Extension of work as the complexity identified exceeds what was expected by Customer or OpenGov.
- o Change in type of OpenGov resources to support the SOW.

A-3: Deliverable Materials Acceptance Procedure

Deliverable Materials as defined herein will be reviewed and accepted in accordance with the following procedure:

- The deliverable Material will be submitted to your Project Manager.
- Your Project Manager will have decision authority to approve/reject all project Criteria, Phase Acceptance and Engagement Acceptance.
- Within five (5) business days of receipt, your Project Manager will either accept the deliverable Material or provide OpenGov's Project Manager a written list of requested revisions. If OpenGov receives no response from your Project Manager within five (5) business days, then the deliverable Material will be deemed accepted. The process will repeat for the requested revisions until acceptance.
- All acceptance milestones and associated review periods will be tracked on the project plan.
- Both OpenGov and Customer recognize that failure to complete tasks and respond to open issues may have a negative impact on the project.
- For any tasks not yet complete, OpenGov and/or Customer will provide sufficient resources to expedite completion of tasks to prevent negatively impacting the project.
- Any conflict arising from the deliverable Materials Acceptance Procedure will be addressed as specified in the Escalation Procedure set forth in Appendix A-1. As set forth in Section 6.1(e) of the Agreement, if there are extended delays (greater than 10 business days) in Customer's response for requested information or deliverable; OpenGov may opt to put the project on an "On Hold" status. After the Customer has fulfilled its obligations, Professional Services can be resumed and the project will be taken off the "On-Hold" status.
- Putting a project "on Hold" may have several ramifications including, but not restricted, to the following:
 - o Professional Services to the customer could be stopped;
 - o Delay to any agreed timelines; or
 - o Not having the same Professional Services team assigned.

Appendix B: Implementation Activities

B-1: OpenGov Reporting & Transparency Platform

Technical Project Review

Description	OpenGov Responsibilities	Customer Responsibilities
Technical Project Review	<p>OpenGov will:</p> <ul style="list-style-type: none"> ● Provide up to one (1) one-hour working sessions at the beginning of the project to: <ul style="list-style-type: none"> ○ Review deliverables ○ Review technical requirements ○ Provide documentation on requirements and processes <p>OpenGov Assumptions:</p> <ul style="list-style-type: none"> ● Customer will provide relevant data within two (2) weeks immediately following the kick-off meeting. 	<p>Customer will:</p> <ul style="list-style-type: none"> ● Identify relevant participants for attendance. ● Confirm deliverables. ● Gather and provide relevant data for the project.

System Configuration

Description	OpenGov Responsibilities	Customer Responsibilities
Chart of Accounts (COA)	<p>OpenGov will:</p> <ul style="list-style-type: none"> ● Build Customer's COA in OpenGov in accordance with OpenGov technical requirements. ● Review configured COA and uploaded data and provide training to Customer on how to: <ul style="list-style-type: none"> ○ Manage new codes ○ Edit COA ○ Create Masks 	<p>Customer will:</p> <ul style="list-style-type: none"> ● Provide current COA and transactional data. ● Validate and provide sign off on COA. ● Maintain the COA following configuration.

Integrations Configuration

Description	OpenGov Responsibilities	Customer Responsibilities
Financial Integration	OpenGov will:	Customer will:

	<ul style="list-style-type: none"> ● Integrate the following functionalities: <ul style="list-style-type: none"> ○ Actuals and Budget (Revenue and Expenses) ● Extract, transform (when required) and load the data ● Build Reports for the required functionalities <ul style="list-style-type: none"> ○ Report Name ● Validate the historical data and current year data based on the Customer provided summary report. ● Schedule the current year data load ● Monitor the data load <p>OpenGov assumptions:</p> <ul style="list-style-type: none"> ● Integration is unidirectional from the Customer's Tyler Munis into OpenGov. ● The data will be linked to the Customer's COA. 	<ul style="list-style-type: none"> ● Provide an IT resource to assist the project team in the initial set-up. ● Provide assistance to understand source system specific customizations and configurations when building the data extract. ● If OpenGov is unable to access the data per requirements, provide .csv data files via OpenGov SFTP Location. ● Broker OpenGov's access to Customer's source accounting data if hosted by any third vendor. ● Provide a summary data export data to validate against. ● Validate and provide sign off on the integrated data and reports.
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Appendix C: Technical Requirements

C-1: OpenGov Reporting & Transparency Platform

Reporting & Transparency Platform	
Description	Technical Requirements
Chart of Accounts (COA)	<ul style="list-style-type: none"> ● Flat file ● .csv, .xls, .xlsx with headers ● Unique codes ● All active accounts and accounts with activity in the years of data being loaded into OpenGov.
Financial Data Files (Transactional Export)	<ul style="list-style-type: none"> ● Flat file ● .csv, .xls, .xlsx with headers ● 3-5 Years of Data
Financial Data Files (Summary Revenue and Expense Export)	<ul style="list-style-type: none"> ● PDF export

Order Number: Q005633
Created On: January 19, 2023
Quote Expiration Date: January 31, 2023
PS Start Date: February 1, 2023

Prepared By: Alex Martinez
Email: amartinez@opengov.com
Contract Term: Professional Services

Customer Information

Customer: Incline Village General Improvement District,
Bill To/Ship To: NV (IVGID)
 893 Southwood Blvd
 Incline Village NV, NV US

Contact Name: Paul Navazio
Email: pcn@ivgid.org

Order Details
Billing Frequency: Annual

Payment Terms: Net 30

PROFESSIONAL SERVICES:

Product / Service	Start Date	Total Amount
Professional Services Deployment - Prepaid	February 1, 2023	\$16,650.00
Services Total Amount		\$16,650.00

Order Form Legal Terms

Welcome to OpenGov! Thanks for using our Software Services. This Order Form is entered into between OpenGov, Inc., with its principal place of business at PO Box 41340, San Jose, CA 95160 ("OpenGov"), and you, the entity identified above ("Customer"), as of the Effective Date. This Order Form includes and incorporates the OpenGov Software Services Agreement ("SSA") attached, or if no such SSA is attached, the SSA available at <https://opengov.com/terms-of-service> and the applicable Statement of Work ("SOW") incorporated herein in the event Professional Services are purchased. The Order Form, SSA and SOW shall hereafter be referred to as the "Agreement". Unless otherwise specified above, fees for the Software Services and Professional Services shall be due and payable, in advance, on the Effective Date. By signing this Agreement, Customer acknowledges that it has reviewed, and agrees to be legally bound by, the OpenGov Terms and Conditions. Each party's acceptance of this Agreement is conditional upon the other's acceptance of the terms in the Agreement to the exclusion of all other terms.

Incline Village General Improvement District, NV (IVGID)	OpenGov, Inc.
Signature:	Signature:
Name:	Name:
Title:	Title:
Sign Date:	Countersign Date:



Conduct Meetings of the Board of Trustees

Policy 3.1.0

POLICY. The Board of Trustees will establish the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating the meeting location, establishing the agenda and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada

Notice and conduct of all meetings shall conform with the provisions in Nevada Revised Statutes (NRS) 241.020 and NRS 281A (Ethics In Government). Meeting minutes and transcripts of meeting will be in compliance with NRS 241.035.

- 0.1 Regular Meetings.** The regular meeting times and location shall be set by the Board of Trustees.
- 0.2 Special Meetings.** Special meetings of the Board of Trustees shall be held upon call of the Chair of the Board or at least two of the Trustees.
- 0.3 Meeting Place.** All Board of Trustees meetings shall be held within the District.
- 0.4 Item(s) of Business/Agenda Preparation.** The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each meeting. The Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee.

If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting, allowing enough time for staff research. The amount of advance time required will be determined by the General Manager, based upon Board Policy, administrative procedure, and the facts in each instance.

No matter shall be heard or acted upon without all accurate and relevant materials being published with the initial publication of the Board Packet. If materials are inaccurate or missing, the agenda item



Conduct Meetings of the Board of Trustees Policy 3.1.0

will be deferred. Delayed and/or supplemental materials shall defer an agenda item.

The agenda and Board Packet materials shall be posted on the District's website one (1) calendar week prior to the meeting.

Public comment may be scheduled for individual agenda items in addition to the initial and closing public comment period at the discretion of the Chair. 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.

The item(s) of business at the regular meetings of said Board may include, but are not limited to:

- Pledge of Allegiance
- Roll call of Trustees
- Appearances/Presentations (Non-action)
- Initial Public Comment – not to include comments on General Business items with scheduled public comment
- Appearances/Presentations/Declarations/Proclamations (Action)
- Approval of Agenda
- Public Hearings (if any) – all changes to Ordinances require a Public Hearing with a minimum of a 30-day notice
- District Staff Update (if any)
 - The General Manager's monthly report
 - Once a month the General Manager is to provide a formal written report outlining the contracts/expenditures s/he approved with proper signing authority per District policy.
- Review of the long range calendar
- Legal Counsel Update (if any)
- Reports to the Board – Reports are intended to inform the Board and/or the public
 - Department liaisons' updates (if appropriate)
 - Audit Committee (if appropriate)
 - Treasurers Report (if any)



Conduct Meetings of the Board of Trustees

Policy 3.1.0

- Payment of Bills – For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.
- Any other reports as deemed of value by the Treasurer. This may include a review of procurement card purchases, weekly bill pay review, etc.
- Consent Calendar (if any)
 - In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include any action which is subject to a public hearing. Consent Calendar items are:
 - Contracts for review prior to signing/execution;
 - Budgeted items with a financial impact of less than \$100,000;
 - Items that have been previously discussed by the Board of Trustees;
 - “Housekeeping” items that passage without discussion is likely;
 - Meeting minutes approval.
 - Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section.
 - Any member of the Board may request the removal of a particular item from the Consent Calendar, at the time of the agenda approval, and that the matter shall be removed and addressed in the General Business section of the meeting.
 - A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.



Conduct Meetings of the Board of Trustees Policy 3.1.0

- General Business
- Reports
 - Reports are intended to inform the Board and/or the public.
- Final Public Comment
- Board of Trustees Updates
- Adjournment

0.5 Rules of Proceedings.

- a. Public Meetings. All meetings of the Board shall be in accordance with NRS 241, the Nevada Open Meeting Law.
- b. Quorum. A majority of the Board of Trustees present in person or by virtual technology shall constitute a quorum for the transaction of business. When using virtual technology, so long as there is adequate internet service, the Trustee must be on-camera to qualify for voting. In no event shall any matter be approved without the affirmative vote of three Trustees.
- c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members, which is three (3), unless otherwise provided by statutes, including but not limited to NRS 318.280 and NRS 318.350. In the event of only three members present, the method of action must be unanimous.

The District and its Board will operate according to NRS 281A, Ethics In Government. Should a conflict of interest be a concern, the Trustee will abide by NRS 281A and potentially abstain from voting. According to NRS 241.0355, an abstention is not a vote in favor.

- d. Recording Vote. All Trustees present and voting, shall have their yes/ayes and no/nays taken on all actions taken and entered into the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any



Conduct Meetings of the Board of Trustees

Policy 3.1.0

item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.

- e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.
- f. Contracts. Until this policy is modified, all contracts are to be provided to the Board for review prior to signing/execution. The Board shall designate one Trustee to review, approve the signing of any contracts, and inform the Board of said action, when time is of the essence. In addition, contracts proposed and/or estimated to exceed the signing authority in Policy 20.1.0 subparagraph 1.5 or Policy 21.1.0 subparagraph 1.6, must be approved by the Board of Trustees. The General Manager has the authority to execute contracts per Board Policy so long as the funds were budgeted for the specific purpose. All documents approved or awarded by the Board shall be signed in the name of the District by two (2) officers of the Board of Trustees, unless authorization to sign is given to another person(s) by the Board.
- g. Claims. The Board of Trustees may engage the General Manager and General Counsel to negotiate on behalf of IVGID, the settlement of all property damage, personal injury, or liability claims. Final settlement of such claims must be approved by the Board. The General Manager may accept a tentative settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.
- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit. In addition, the role of the General Manager is to carry out the business of the Board. Any discussion, conversation, or communication between the GM and outside legal counsel require the Board to be immediately informed.



Conduct Meetings of the Board of Trustees

Policy 3.1.0

- i. Texting. At no time during a meeting are Trustees to be making use of digital technology to communicate with others. The meetings are to conduct business by the Trustees.
- 0.6 Robert's Rules.** Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.
- 0.7 Reconsideration.** Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:
- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
 - A Board action may also be scheduled for reconsideration if at least two (2) Trustees make written requests.
 - Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least two Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item; in the same manner it would take action on any other General Business agenda item.

- 0.8 Officers of the Board.** As the first item of General Business at the first meeting of the calendar year, the Board of Trustees shall elect a Chair, Vice Chair, Treasurer, and Secretary. It is recommended that the officers of the Board rotate on a reasonable basis. Roles should



Conduct Meetings of the Board of Trustees

Policy 3.1.0

change at least every two (2) years. Each Officers term will begin as defined by the agenda item and will continue until the next election.

According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee.

Should a vacancy occur, the Board of Trustees shall follow NRS 318.090(5) to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website.

0.9 Advisory Committees. The Board of Trustees may from time to time establish citizen committees to advise it on policy matters of the District. All such committees shall serve at the pleasure of the Board, and the Board shall have the authority to remove any member or all members from any and all committees at any time, or to change any of the terms of office thereof. Unless otherwise provided for in the document creating such committee and as permitted by applicable law. Committees shall be advisory in nature only, and shall have no authority to set policy; expend or obligate funds; hire, fire, supervise, or direct staff; or speak on behalf of the District, the Board, or its officers or employees. All committees shall conduct their business according to Roberts Rules of Order and shall conform to all provisions of the Nevada Open Meeting Law. If any Trustee is appointed to serve on a committee, the Trustee shall be the chair of that committee, unless other methods for selecting the chair have been approved by the Board of Trustees. If more than one Trustee is appointed to serve on the committee, then the Board shall determine by motion which Trustee shall serve as chair.

The General Manager may establish citizen advisory committees or bodies to advise the General Manager on areas of interest. These Citizen Advisory Committees are distinctively different from Board advisory committees as they are created by the General Manager to provide input. As such, they are not subject to the Nevada Open Meeting Law, but a reasonable attempt is to be made to notify members of the public of their meetings. Only one (1) Board member may serve on each Advisory Committee established by the General Manager. One (1) Board member shall serve on the General



Conduct Meetings of the Board of Trustees

Policy 3.1.0

Manager's citizen advisory committee and can serve on multiple Advisory Committees established by the General Manager.

- 0.10 Legislative Matters.** The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting.
- 0.11 Conflict Resolution.** In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this policy shall prevail.
- 0.12 Board Meeting Synopsis.** Board meeting synopsis shall be posted on the District's website in addition to being emailed to subscribers. The synopsis is to include a list of issues brought the attention of the Board by the public, brief overviews of each agenda item and when applicable, the results of a vote.

MEMORANDUM

TO: Board of Trustees

THROUGH:

FROM: Indra Winqest, District General Manager

SUBJECT: Review, Discuss and Possibly Appoint Two (2) Board of Trustees Members to Serve on the Audit Committee Effective February 28, 2023 (Requesting Staff Member: District General Manager Indra Winqest)

RELATED STRATEGIC PLAN INITIATIVE(S): Not applicable

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES: Policy 15.1.0, Audit Committee Charter

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees Make a Motion to Appoint Two of its Members to the Audit Committee Effective February 28, 2023.

II. BACKGROUND

The Audit Committee Charter, Policy 15.1.0, (attached) requires that two (2) members of the Board of Trustees serve on the Audit Committee. Currently, Trustees Tonking and Tulloch serve on this committee. Both of their terms expire on February 28, 2023.

III. BID RESULTS

Not Applicable

IV. FINANCIAL IMPACT AND BUDGET

Not Applicable

V. ALTERNATIVES

None at this time.

VI. COMMENTS

None at this time.

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

Not Applicable

VIII. BUSINESS IMPACT

Making this appointment would keep this committee in compliance with its own policy.

IX. ATTACHMENTS

1. 15.1.0 Audit Committee Charter - Eff 06292022 - with Volunteer Form

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Make an appointment of two (2) Trustees to 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.



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.

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 agendize to appoint a new



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

member to the Committee within thirty (30) days of the vacancy or the next available regular meeting, whichever is later. 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.
- Terms for At-Large and Trustees Members shall commence on March 1st and expire on the last day of February of the applicable year. Committee members appointed to terms originally set to expire on June 30th shall serve until the last day of February after their term was set to expire. Members appointed to fill a vacancy shall serve for the balance of the initial 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

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

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 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.



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

- 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 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.



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
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- 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.
- 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.
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 - 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
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- 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.
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- 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.
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- 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.



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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

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VOLUNTEER Registration, Release and Waiver, and Emergency Contact Information

Name of Volunteer _____ Adult Child

Address _____
 Street / PO Box _____ City _____ State _____ Zip _____

Phone Numbers _____
 Day _____ Evening _____ Mobile _____

Email: _____

In reference to this Registration, it is understood that Incline Village General Improvement District (IVGID) is a governmental entity formed under Nevada Revised Statute 318. IVGID (aka) - **Diamond Peak Ski Resort, Incline Village Parks & Recreation, The Golf Courses at Incline Village, and Public Works & Utilities.**

The volunteer agrees to volunteer his/her services to IVGID in the capacity of:

_____	for	_____
Activity /Service		Department
_____		_____
Date Activity Begins		Date Registration Expires

Volunteer agrees:

- 1) To perform this service for IVGID for civic, charitable or humanitarian reasons, without promise, expectation or receipt of compensation for services rendered;
- 2) To offer this service freely and without pressure or coercion, direct or implied, from IVGID;
- 3) That he/she is not employed by IVGID to perform the same type of services as those for which he/she is agreeing to volunteer;
- 4) That IVGID does afford worker's compensation benefits to volunteer;
- 5) That if requested, he/she will be afforded a list of any inherent risks for the activity agreeing to volunteer.

Volunteer understands that IVGID is depending on his/her services. If for a serious reason, the volunteer cannot keep this commitment, the volunteer will notify his/her supervisor in advance. Additionally, Volunteer understand and agrees that he/she may have access to confidential and attorney-client privileged information. Volunteer agrees to keep such information confidential unless disclosure is authorized by IVGID or required by law.

⇒Please initial to indicate you have read and understand the above _____

RELEASE OF LIABILITY

I hereby, for myself, for my minor, and/or for my heirs, executors, and administrators, do hereby **RELEASE, HOLD HARMLESS, AND INDEMNIFY** IVGID, the organizers and/or sponsors of this activity, its officers, representatives, agents, trustees, and employees, from any and all liability for any damages and/or bodily injury, including death, which they may suffer due to my or my minor child's participation in this activity.

Declaration I declare that I have read and understand the contents of this form including the inherent risks noted below. I am aware that this is a **RELEASE OF LIABILITY** and a contract between myself / minor child noted above and IVGID and sign it of my own free will.

Assumption Of Risk I understand that there are inherent risks in the activity I am volunteering for and that anyone, including a minor child, participating in such an activity may be exposed to the risk of bodily injury and/or property damage due to the nature of such activities. I acknowledge that I have read and have initialed the inherent risks noted and I agree to assume such risks either for myself and/or a minor child in the participation of this activity.

⇒Please initial to indicate you have read and understand the above_____

INHERENT RISKS IN THE ACTIVITY AS NOTED

The inherent risks of _____ are hereby defined, but not limited to this definition, as those dangers or conditions, which are an integral part of the activity. Inherent Risks defined are:

Such inherent risks can result in personal, bodily injury including death and/or property damage.

⇒Please initial to indicate you have read the above and accept the inherent risks as noted _____

WORKER'S COMPENSATION WAIVER

Non-Coverage

The undersigned understands that Nevada Revised Statutes (NRS) 616A.130 states, in part, that persons (participants / volunteers) who perform volunteer work in any formal program, which is being conducted within a state or local public organization may be deemed by a self-insured employer as employees and are entitled to the benefits of worker's compensation when the organization *approves* such coverage.

Incline Village General Improvement District (IVGID) is a governmental entity under Nevada Revised Statutes and is a self-insured employer for worker's compensation under NRS 616. IVGID (aka) - **Diamond Peak Ski Resort, Incline Village Parks & Recreation, The Golf Courses at Incline Village, and Public Works & Utilities.**

It is further understood that IVGID does afford worker's compensation benefits to volunteers in any of its programs and I do hereby accept these worker's compensation provisions as stated above. In addition, I understand that a complete copy of NRS 616A.130 may be provided upon request to IVGID.

⇒Please initial to indicate you have read and understand the above_____

Emergency Contact

Volunteer understands that the following information will only be used to contact the designated person listed below in a medical or incident emergency by IVGID. Volunteer further understands that IVGID may furnish first aid care, including but not limited to, transportation of volunteer by paramedical personnel to a facility where defined medical care can be provided at no expense to IVGID.

Emergency Contact _____ Relationship to Volunteer: _____

Emergency Contact Number: _____ Please ✓ one: Cell Phone Home Phone

Name of Parent / Guardian if Volunteer is a Minor: _____
(Please Print)

Signature: _____ Date: _____
(Of Volunteer or Parent / Guardian if Volunteer is a Minor)

Supervisor Signature: _____ Date: _____

MEMORANDUM

TO: Board of Trustees

THROUGH: Paul Navazio, Director of Finance

FROM: Indra Winquest, District General Manager

SUBJECT: Review, Discuss, and Interview Two Candidates (Mr. Cliff Dobler and Mr. Chris Nolet) for One (1) At-Large Audit Committee Position and Review, Discuss and Possibly Appoint One (1) At-Large Audit Committee Member, Effective February 28, 2023, to a Two Year Term (Term Ending June 30, 2025) (Requesting Staff Member: District General Manager Indra Winquest)

RELATED STRATEGIC PLAN INITIATIVE(S): Not Applicable

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES: Policy 15.1.0 - Audit Committee Charter

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees Make a Motion to Appoint Mr. (Fill in the Blank with the Candidate's Name) to Begin Serving, on February 28, 2023 and Ending June 30, 2025, as the Two-Year Term At-Large Appointee to the Incline Village General Improvement District's Audit Committee Which is a Volunteer Position and is Governed by Policy 15.1.0.

II. BACKGROUND

In accordance with Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter; Organization, Attached, this item is brought forward for possible action.

Two individuals have applied for the above at-large position:

- Cliff Dobler
- Chris Nolet

Both of the above individuals have been invited to attend the meeting of February 8, 2023 so interviews can take place. Mr. Dobler has advised that he is unable to be at this meeting, in person, but is available via Zoom for his interview. Should the Board decide to make an appointment, that can be done at this meeting and the terms would be in effect starting February 28, 2023 and end June 30, 2025.

The attached advertisement was completed with the *Tahoe Daily Tribune* for a period of one month. The position posting closed January 27, 2023 at 12 noon. Two applicants responded.

III. BID RESULTS

Not applicable.

IV. FINANCIAL IMPACT AND BUDGET

Not applicable

V. ALTERNATIVES

Not make an appointment and advertise this position again.

VI. COMMENTS

Attachments: Policy 15.1.0, Audit Committee Charter
Advertisement that was run in the Tahoe Daily Tribune

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

Not Applicable

VIII. BUSINESS IMPACT

Presently, the Audit Committee is missing one (1) At-Large Member so this would bring this committee into compliance with its own policy.

IX. ATTACHMENTS

1. Audit Committee Member Ad - 12232022
2. 15.1.0 Audit Committee Charter - Eff 06292022 - with Volunteer Form
3. 20230124 - Cliff Dobler - AC Member Application - 2023 to 2025
4. 20230127 - Chris Nolet - AC Member Application - 2023 to 2025

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Make an Audit Committee At-Large appointment.



The Incline Village General Improvement District Board of Trustees is seeking interested candidates who wish to serve as an At-Large Member of the Audit Committee. The Audit Committee is seeking an individual with an understanding of accounting, auditing, financial reporting, and internal controls. Further, the candidate shall be expected to comply with all District policies that apply to volunteers. Candidates should also be familiar with Policy 15.1.0, Audit Committee Charter located on the IVGID website at this link:

https://www.yourtahoeplace.com/uploads/pdf-ivgid/15_1_0_Audit_Committee_Charter_Eff_06-29-2022.pdf

This charter includes a more detailed explanation of expertise desired and should be thoroughly reviewed by any candidates seeking appointment.

One position is to be filled for a two-year term (effective February 28, 2023). Any interested candidate should submit a letter of interest and a resume. These two documents can be submitted either via U.S. Mail addressed to Director of Administrative Services Susan Herron, IVGID, 893 Southwood Boulevard, Incline Village, Nevada 89451; or hand delivered to the aforementioned address; or submitted via e-mail (sah@ivgid.org). It is the interested candidate's responsibility to ensure that their documents have been received for consideration. All submittals must be received no later than January 27, 2023, 12 noon (PST).

Further, all interested candidates must be available to be interviewed during the Incline Village General Improvement District Board of Trustees meeting tentatively scheduled for February 8, 2023 at 6:00 p.m. During this meeting, the Board of Trustees may make their final decision. If you have any questions regarding this matter, please contact Susan Herron, Director of Administrative Services, IVGID, at (775) 832-1207 or via e-mail at sah@ivgid.org.



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.



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.

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 agendaize to appoint a new



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

member to the Committee within thirty (30) days of the vacancy or the next available regular meeting, whichever is later. 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.
- Terms for At-Large and Trustees Members shall commence on March 1st and expire on the last day of February of the applicable year. Committee members appointed to terms originally set to expire on June 30th shall serve until the last day of February after their term was set to expire. Members appointed to fill a vacancy shall serve for the balance of the initial 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

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**

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 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:

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Name of Volunteer _____ Adult Child

Address _____
 Street / PO Box _____ City _____ State _____ Zip _____

Phone Numbers _____
 Day _____ Evening _____ Mobile _____

Email: _____

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The volunteer agrees to volunteer his/her services to IVGID in the capacity of:

_____	for	_____
Activity /Service		Department
_____		_____
Date Activity Begins		Date Registration Expires

Volunteer agrees:

- 1) To perform this service for IVGID for civic, charitable or humanitarian reasons, without promise, expectation or receipt of compensation for services rendered;
- 2) To offer this service freely and without pressure or coercion, direct or implied, from IVGID;
- 3) That he/she is not employed by IVGID to perform the same type of services as those for which he/she is agreeing to volunteer;
- 4) That IVGID does afford worker's compensation benefits to volunteer;
- 5) That if requested, he/she will be afforded a list of any inherent risks for the activity agreeing to volunteer.

Volunteer understands that IVGID is depending on his/her services. If for a serious reason, the volunteer cannot keep this commitment, the volunteer will notify his/her supervisor in advance. Additionally, Volunteer understand and agrees that he/she may have access to confidential and attorney-client privileged information. Volunteer agrees to keep such information confidential unless disclosure is authorized by IVGID or required by law.

⇒Please initial to indicate you have read and understand the above _____

RELEASE OF LIABILITY

I hereby, for myself, for my minor, and/or for my heirs, executors, and administrators, do hereby **RELEASE, HOLD HARMLESS, AND INDEMNIFY** IVGID, the organizers and/or sponsors of this activity, its officers, representatives, agents, trustees, and employees, from any and all liability for any damages and/or bodily injury, including death, which they may suffer due to my or my minor child's participation in this activity.

Declaration I declare that I have read and understand the contents of this form including the inherent risks noted below. I am aware that this is a **RELEASE OF LIABILITY** and a contract between myself / minor child noted above and IVGID and sign it of my own free will.

Assumption Of Risk I understand that there are inherent risks in the activity I am volunteering for and that anyone, including a minor child, participating in such an activity may be exposed to the risk of bodily injury and/or property damage due to the nature of such activities. I acknowledge that I have read and have initialed the inherent risks noted and I agree to assume such risks either for myself and/or a minor child in the participation of this activity.

⇒Please initial to indicate you have read and understand the above_____

INHERENT RISKS IN THE ACTIVITY AS NOTED

The inherent risks of _____ are hereby defined, but not limited to this definition, as those dangers or conditions, which are an integral part of the activity. Inherent Risks defined are:

Such inherent risks can result in personal, bodily injury including death and/or property damage.

⇒Please initial to indicate you have read the above and accept the inherent risks as noted _____

WORKER'S COMPENSATION WAIVER

Non-Coverage

The undersigned understands that Nevada Revised Statutes (NRS) 616A.130 states, in part, that persons (participants / volunteers) who perform volunteer work in any formal program, which is being conducted within a state or local public organization may be deemed by a self-insured employer as employees and are entitled to the benefits of worker's compensation when the organization *approves* such coverage.

Incline Village General Improvement District (IVGID) is a governmental entity under Nevada Revised Statutes and is a self-insured employer for worker's compensation under NRS 616. IVGID (aka) - **Diamond Peak Ski Resort, Incline Village Parks & Recreation, The Golf Courses at Incline Village, and Public Works & Utilities.**

It is further understood that IVGID does afford worker's compensation benefits to volunteers in any of its programs and I do hereby accept these worker's compensation provisions as stated above. In addition, I understand that a complete copy of NRS 616A.130 may be provided upon request to IVGID.

⇒Please initial to indicate you have read and understand the above_____

Emergency Contact

Volunteer understands that the following information will only be used to contact the designated person listed below in a medical or incident emergency by IVGID. Volunteer further understands that IVGID may furnish first aid care, including but not limited to, transportation of volunteer by paramedical personnel to a facility where defined medical care can be provided at no expense to IVGID.

Emergency Contact _____ Relationship to Volunteer: _____

Emergency Contact Number: _____ Please ✓ one: Cell Phone Home Phone

Name of Parent / Guardian if Volunteer is a Minor: _____
(Please Print)

Signature: _____ Date: _____
(Of Volunteer or Parent / Guardian if Volunteer is a Minor)

Supervisor Signature: _____ Date: _____

Clifford F. Dobler

995 Fairway Blvd

Incline Village, Nevada 89451

January 24, 2023 - sent via e mail

Incline Village General Improvement District

Attention Susan Herron - Director of Administrative Services

893 Southwood Boulevard

Incline Village, Nevada 89451

Re: Letter of Interest - At Large Member of IVGID Audit Committee

Dear Ms. Herron:

I wish to provide public service to the Incline Village General Improvement District as an At Large Member of the Audit Committee effective February 28, 2023.

As you are aware, I served on the Audit Committee for a two year period from 2020 to 2022. As a member, I was engaged with three existing trustees also on the Committee. We met on several occasions and deliberated in depth many accounting, reporting and internal controls issues and made recommendations the Board of Trustees.

Because of my extensive experience with IVGID activities, I believe I would be an excellent addition to the Committee.

I will not be available for an in-person interview on February 8, 2023 but WILL be available by ZOOM or telephone on that date.

As a long term resident of Incline Village and an active user of IVGID recreational facilities, I believe I would be an excellent addition to the Audit Committee

Please confirm that you have received this communication.

Sincerely



Clifford F. Dobler

Attachment - Resume of Clifford F. Dobler

Clifford F. Dobler

995 Fairway Blvd

Incline Village, Nevada 89451

775-832-6644 - cell - 775-722-4487

email - cfdobler@AOL.com

Professional Experience

Accounting, Budgeting , Finance and Audits

- 1970 to 1974 - WED Enterprises - Cost Accounting and Budgeting for development of Walt Disney World
- 1975 to 1976 - Westheimer Fine Berger - Certified Public Accounting Firm - Audit Manager
- 1977 to 1979 - Cardan Company - Construction company - Federal projects - Chief Financial Officer
- 1980 to 1984 - First City Properties - Real Estate Development and Finance Company - Chief Financial Officer

Reorganization of Distressed Debt, resolving disputes, ending litigation, compromising debt of borrowers in bankruptcy, providing additional resources to help borrowers achieve a path for future success.

- 1985 to 1989 - Advisor to four Banks providing resolutions of distressed construction loans
- 1989 to 2015 - Managing Member and Investor in 23 limited liability companies engaged in the restructuring of distressed debt acquired from various banks and the FDIC

IVGID - At Large Member of Audit Committee

- June 2020 to June 2022 - Provided a considerable amount of information to Committee on improper accounting and reporting of IVGID financial information.
- Provided extensive reports on Dillions Rule, asset capitalization, and lack of internal controls
- Substantial involvement in Moss Adams recommendations for accounting changes

Guest Speaker - Resolving Distressed Debt (1985 to 1989)

- California Certified Public Accountants Foundation
- California League of Saving Institutions
- The Bank Lending Institute
- Hotel Industry Investment Conference
- Federal Deposit Insurance Corporation - Regional Training Seminar
- University of California, Los Angeles (UCLA) - Annual Real Estate Forecast

Personal

- Lived in Incline Village since 1994
- Former Trustee of Sierra Nevada College
- Former Rotarian
- Philanthropy - Higher Education Scholarships and local charities
- Certified Public Accountant - California - Since 1976 (currently inactive)
- California Licensed General Contractor 1977 to 1980 (expired)

January 26, 2023

To The Board of Trustees
Incline Village General Improvement District

Dear Board of Trustees

Please accept this letter and my personal bio (attached) as an expression of my sincere interest in serving as an At-Large Member of the IGVID Audit Committee. Incline Village is a fantastic place to live, and I think we all recognize our responsibility to make it a better community now that when we first arrived here. I am confident I can contribute to that objective through active participation in the Audit Committee.

I have attended in person (or viewed via LiveStream) most every Board and Audit Committee meeting for the past two years. Moreover, I am reasonably well known to all the current Trustees. And lastly, I have met with the current and former Chair of the Board, and the District's Finance Manager, to discuss my ideas for improving our financial reporting transparency and accuracy, as well as ways to improve our system of internal controls over financial reporting. Over the past half dozen years or so we have had too many restatements of our ACFR in order to correct prior period errors, and material weaknesses in our system of internal control over financial reporting described by our independent auditor. I have provided public comment at many Board meetings to share what I believe are constructive, cost-effective ways to improve our financial reporting and internal controls.

Given my over 40 years of experience with strong corporate governance, I also expect to consult with the Trustees periodically on matters that may be slightly beyond the specific scope the Audit Committee Charter as outlined in Policy 15.1.0.

I hope you will give my application serious consideration as I am ready to increase my commitment to Incline Village.

Best regards



Attachment

Chris Nolet
Audit Committee Bio
January 2023

I am currently a member of the Board of Directors and Audit Committee Chair for two public life science companies - Jasper Therapeutics and Revance Therapeutics.

I have over 42 years of auditing experience through various leadership roles in the audit profession and in the Life Sciences industry. In addition to serving as the lead audit partner for many of the industry's premier VC backed and Fortune 100 companies, my former responsibilities also include having led the EY Life Sciences Industry Group in the western U.S. I currently serve on both the Executive Committee and Finance Committee (Chair and Treasurer) of California Life Sciences organization (CLS, and its predecessor CHI). I am a former member of the Board of Directors and the Audit Committee Chair of Viela Bio (acquired), Ambrx Biopharma and PolarityTE, and of the Finance & Investment Committee and Emerging Companies Section of BIO (the Biotechnology Innovation Organization). I have testified before Congress (a House Committee) with Dr. Janet Woodcock from CDER regarding the need for FDA reform.

I have extensive experience in planning and executing risk focused audits, and chairing both SEC and not-for-profit audit committees. My experience also includes engaging, and evaluating the effectiveness of, independent auditors. The various roles I have held also included providing a substantial amount of mentoring to both finance and enterprise-wide leadership teams.

Through June 2019 I was a member of the Global EY Life Sciences Executive Leadership Group, which establishes policies and operating strategies for EY's +\$2 billion industry practice worldwide.

After joining EY in 2001, I was elected by my partners to represent them on the EY Americas Advisory Council, a body that has both governance and advisory roles providing direction to the America's Executive Board as it relates to Ernst & Young policies and strategy.

I was admitted to the Price Waterhouse partnership in 1991 and developed the business plan to establish a Life Sciences practice in the western U.S. Funding and resources were approved, and I was appointed the leader of that new practice.

I retired from EY in June 2019. I am a CPA (retired) in California and a full-time resident of Incline Village.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Brad Underwood, Director of Public Works

SUBJECT: Review, Discuss and Provide Direction and Comment to Staff on the Fiscal Year 2023 IVGID Utility Rate Study and Direct Staff to Prepare Documents and Utility Rate Schedules for a Water Utility Rate Increase and Sewer utility Rate Increase-Including a Presentation by HDR (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN INITIATIVE(S): **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.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Ordinance No. 2 – Sewer Ordinance
Ordinance No. 4 – Water Ordinance

DATE: February 8, 2023

I. RECOMMENDATION

Review, discuss and provide direction and comment to staff on the Fiscal Year 2023 IVGID Utility Rate Study. Direct staff to prepare documents and Utility Rate Schedules for a one-year average Water utility rate increase of eight percent (8%), and a one-year average Sewer utility rate increase of thirteen point two percent (13.2%) for the average residential customer.

II. BACKGROUND

The District provides water and sewer utility services through its Utility Fund (Fund 200). These utility operations are supported through target annual revenues (\$14.9 million for FY 2022/23) each year collected from utility customers based on Board-approved rate schedules for each utility. Last year, on April 27, 2022, the Board approved water and sewer utility rates which

increased revenues by 16.0% in water, and by 13.5% in sewer.

On November 22, 2022 staff executed a Professional Services Contract to HDR Engineering, Inc. to conduct the utility rate study for provision of water and sewer services. The study is intended to establish 5-year water and sewer utility rates for all customer types.

The rate study sets forth the appropriate rates for water and sewer service to meet revenue and expense requirements and to achieve the appropriate Fund Balance and Working Capital. The rate increases are necessary to fund the current, and future, operating and capital expenses. The recommended utility rate increases for year one, as proposed, would increase Water Utility revenues by 10% and Sewer Utility revenues by 13.5%. The impact of these increases on the average residential customer are a one-year average Water utility rate increase of eight percent (8%), and a one-year average Sewer utility rate increase of thirteen point two percent (13.2%). The percentage for the average utility rate increase is based upon an average customer using 10,000 gallons per month for water and 3,000 gallons per month for sewer.

There are no recommended changes to the Public Works Fee Schedule.

The rate study informs the District that long-term borrowing is needed to provide the funding necessary for the updated 5-year capital plan. This includes \$3.57 million for water projects and \$52.74 million for sewer projects occurring during FY 2024-2028. As the Trustees are aware the majority of the projected sewer borrowing will be needed for the Effluent Pipeline Project primarily through SRF funding. Other funding sources recognized in the rate study are reserve funding for the Effluent Pipeline project of \$15.4 million. As well as \$4.2 million grant funding from the Army Corp of Engineers for the Effluent Storage Tank project.

The following tables show the current versus proposed FY 2023/24 rate comparisons for water and sewer for this average customer when maintaining the current rate structure and adjusting rates to meet the revenue requirements.

Residential Water Rate Comparison

Rate Component	Current Rate	Proposed Rate	Change
Base Rate	\$15.10	\$17.30	\$2.20
Capital Improvements	\$15.10	\$15.10	\$0.00
Customer Admin Fee	\$4.23	\$4.44	\$0.21
Defensible Space	\$1.05	\$1.05	\$0.00
Total Monthly Base Water Bill	\$35.48	\$37.89	\$2.41
Water Use	\$1.95	\$2.15	\$0.20

1 st Tier	\$1.17	\$1.29	\$0.12
2 nd Tier	\$1.69	\$1.86	\$0.17

Residential Sewer Rate Comparison

Rate Component	Current Rate	Proposed Rate	Change
Base Rate	\$25.10	\$32.25	\$7.15
Capital Improvements	\$31.45	\$31.45	\$0.00
Customer Admin Fee	\$4.23	\$4.44	\$0.21
Total Monthly Base Sewer Bill	\$60.78	\$68.14	\$7.36
Sewer Use	\$4.00	\$4.75	\$0.75

As part of the study the consultant analyzed the cost of service for each rate class to determine if rates were equitable between the various user types. The consultant discovered the following:

- For Water rates the preliminary cost of service results continue to show that the irrigation revenue can be increased greater than the system average. This is due to the significant peak demand that irrigation puts on the capacity needs of the water system and the resulting costs associated with providing this level of service. Similar to the prior study recommendations, and the prior rate transition plan, the irrigation rates would be adjusted at a greater level than other customer rates to reflect the cost of service results. The preliminary rate structure reflects this approach.
- For Sewer rates, the prior cost of service analysis showed that the commercial class revenue could be increased greater than residential. As a result, the rates reflected this approach. The current cost of service study shows that the commercial customers are much more in line with the cost of service results. This is the result of the adjustments made during the prior study. Given this, the proposed rate adjustments are essentially equal for all customers in the preliminary study rates.

It is also important to understand that this is a cost of service study that reflects the current operating and customer characteristics. Over time, these change and the cost of service will show different results from year to year.

Five-Year Utility Revenue Increase Plan

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water Revenue Adjustment	10.0%	8.5%	8.0%	3.0%	3.0%
Sewer Revenue Adjustment	13.5%	8.0%	6.0%	3.5%	3.0%

These recommended revenue increases take into account a gradual approach over a five-year period to achieve operating and capital reserve fund targets per Board policy. Doing so gradually lessens the immediate impact to customers, as opposed to an even greater rate increase to meet these policies in the short-term. The following table shows the likely annual reserves each year for the Utility Fund based upon the proposed rate increases.

Utility Reserve Funds

Operating Fund	FY 2024	FY 2025	FY2026	FY 2027	FY 2028
Ending Balance	\$2,181,295	\$2,106,186	\$2,363,465	\$2,458,959	\$2,688,886
Target	\$2,746,544	\$2,892,832	\$3,016,804	\$3,083,748	\$3,228,659
Capital Fund	FY 2024	FY 2025	FY2026	FY 2027	FY 2028
Ending Balance	\$4,698,746	\$5,572,995	\$6,449,750	\$6,780,405	\$7,837,443
Target	\$3,787,968	\$3,896,042	\$4,007,208	\$4,121,554	\$4,239,173

The above table illustrates that the Fund Reserve target for the Operating Funds is not met during the next five fiscal years. The Capital Reserves meet the target in FY 2024.

Schedule

The schedule for the proposed rate adoption is as follows:

Utility Rate Study Schedule	Date
Rate Study Presentation	February 8, 2023
Set Date of Public Hearing to Adopt New Utility Rates	March 8, 2023
Publish Notice of Public Hearing in Newspaper	March 10, 2023
Conduct Public Hearing and Adopt New Utility Rates	April 26, 2023

III. BID RESULTS

There are no bid results associated with this Memorandum.

IV. FINANCIAL IMPACT AND BUDGET

The water and sewer utility rates are recommended to increase to provide a combined revenue requirement of approximately \$15.5 million (FY 2023/24) which is collected from the District’s water and sewer customer via monthly utility bills.

The update to the District’s utility rate model is intended to evaluate the revenue required to support current and future operating and capital expenses, and contemplates increases over the next five years, pending Board direction and final approval of water and sewer rates at a future meeting.

V. ALTERNATIVES

Not applicable

VI. COMMENTS

There are no comments associated with this Memorandum.

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

Increase Water and Sewer utility rates to support the District’s utility operating and capital expenses in order to continue providing adequate water and sewer service to its customers.

VIII. 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.

IX. ATTACHMENTS

1. 2023 Utility Rate Study PowerPoint Presentation
2. IVGID - 2023 Rate Study Combined Reserves_Draft 01.31.23
3. IVGID - 2023 Water Rate Study_Draft 01.31.23
4. IVGID - 2023 Wastewater Rate Study_Draft 01.31.23

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Provide direction and comment to staff on the Fiscal Year 2023 IVGID Utility Rate Study.



A PowerPoint presentation on the 2023 Utility Rate Study Preliminary
Results given by Shawn Koorn from HDR Engineering

February 8, 2023

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Combined Water Sewer											
Beginning Reserve Balance (Not incl Debt + Effluent)	\$3,247,558	\$5,455,639	\$6,880,041	\$7,679,181	\$8,813,215	\$9,239,364	\$10,526,329	\$11,995,651	\$12,057,243	\$12,114,932	\$12,491,901
Operating Fund											
Beginning Balance	\$2,697,558	\$2,542,961	\$2,181,295	\$2,106,186	\$2,363,465	\$2,458,959	\$2,688,886	\$3,436,712	\$3,748,233	\$4,136,389	\$4,798,926
Plus: Additions	0	162,085	37,833	257,280	332,680	318,393	747,826	311,521	388,156	662,537	614,881
Bal. / (Def.) of Funds	0	0	0	(0)	0	0	0	(0)	0	0	624
Less: Uses of Funds	(154,597)	(523,751)	(112,942)	0	(237,187)	(88,466)	0	0	0	0	0
Ending Balance	\$2,542,961	\$2,181,295	\$2,106,186	\$2,363,465	\$2,458,959	\$2,688,886	\$3,436,712	\$3,748,233	\$4,136,389	\$4,798,926	\$5,414,431
Minimum: 25% of O&M	\$2,546,832	\$2,746,544	\$2,892,832	\$3,016,804	\$3,083,748	\$3,228,659	\$3,342,845	\$3,530,135	\$3,693,387	\$3,807,353	\$4,008,967
Capital Fund											
Beginning Balance	\$550,000	\$2,912,678	\$4,698,746	\$5,572,995	\$6,449,750	\$6,780,405	\$7,837,443	\$8,558,939	\$8,309,009	\$7,978,543	\$7,692,975
Plus: Additions	4,846,390	4,851,236	4,856,087	4,860,944	4,865,804	4,870,670	4,875,541	4,880,416	4,885,297	4,890,182	4,895,072
Plus: Connection Fees	55,280	55,335	55,391	55,446	55,501	55,557	55,613	55,668	55,724	55,780	55,835
Less: Transfer to Debt Reserve	(284,000)	(851,000)	(851,000)	(851,000)	0	0	0	0	0	0	0
Less: Uses of Funds	(2,254,992)	(2,269,503)	(3,186,229)	(3,188,635)	(4,590,651)	(3,869,189)	(4,209,658)	(5,186,014)	(5,271,487)	(5,231,530)	(6,083,123)
Ending Balance	\$2,912,678	\$4,698,746	\$5,572,995	\$6,449,750	\$6,780,405	\$7,837,443	\$8,558,939	\$8,309,009	\$7,978,543	\$7,692,975	\$6,560,760
Target Minimum: Dep Exp	\$3,682,900	\$3,787,968	\$3,896,042	\$4,007,208	\$4,121,554	\$4,239,173	\$4,360,157	\$4,484,603	\$4,612,611	\$4,744,284	\$4,879,725
Effluent Reserve Fund											
Beginning Balance	\$15,463,000	\$9,051,150	\$7,115,190	\$6,592,340	\$4,070,898	\$2,413,406	\$1,550,141	\$0	\$0	\$0	\$0
Plus: Additions	0	0	0	0	0	0	0	0	0	0	0
Less: Uses of Funds	(6,411,850)	(1,935,960)	(522,850)	(2,521,442)	(1,657,492)	(863,265)	(1,550,141)	0	0	0	0
Ending Balance	\$9,051,150	\$7,115,190	\$6,592,340	\$4,070,898	\$2,413,406	\$1,550,141	\$0	\$0	\$0	\$0	\$0
Debt Reserve Fund											
Beginning Balance	\$0	\$284,000	\$1,135,000	\$1,986,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000
Plus: Additions	284,000	851,000	851,000	851,000	0	0	0	0	0	0	0
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	\$284,000	\$1,135,000	\$1,986,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000
Total Ending Balance (Not incl Debt + Effluent)	\$5,455,639	\$6,880,041	\$7,679,181	\$8,813,215	\$9,239,364	\$10,526,329	\$11,995,651	\$12,057,243	\$12,114,932	\$12,491,901	\$11,975,190
Minimum	\$6,229,732	\$6,534,512	\$6,788,874	\$7,024,012	\$7,205,302	\$7,467,831	\$7,703,001	\$8,014,738	\$8,305,998	\$8,551,636	\$8,888,692
Bal/(Def)	(\$774,093)	\$345,529	\$890,307	\$1,789,203	\$2,034,061	\$3,058,498	\$4,292,649	\$4,042,505	\$3,808,934	\$3,940,265	\$3,086,498
Total Reserves	\$14,506,789	\$13,995,231	\$14,271,521	\$12,884,113	\$11,652,770	\$12,076,470	\$11,995,651	\$12,057,243	\$12,114,932	\$12,491,901	\$11,975,190

Incline Village General Improvement District
Water Rate Study
Revenue Requirement Summary
Exhibit 1

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Revenue											
Rate Revenues	\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248
Non-Operating Revenues	509,744	501,295	502,920	504,244	504,041	505,483	513,884	522,853	529,984	537,019	542,368
Total Revenues	\$6,409,916	\$6,404,961	\$6,410,080	\$6,414,908	\$6,418,207	\$6,423,155	\$6,435,066	\$6,447,546	\$6,458,191	\$6,468,744	\$6,477,616
Expenses											
Total Operations & Maintenance	\$4,819,272	\$5,208,075	\$5,538,489	\$5,756,991	\$5,898,117	\$6,154,561	\$6,247,823	\$6,632,318	\$6,925,534	\$7,079,768	\$7,445,013
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0
Reserve Funding	1,590,644	1,787,253	2,014,627	2,365,980	2,457,862	2,443,213	2,606,066	2,485,832	2,462,858	2,586,826	2,505,778
Total Revenue Requirement	\$6,409,916	\$6,995,328	\$7,553,116	\$8,122,971	\$8,355,980	\$8,597,774	\$8,853,889	\$9,118,151	\$9,388,392	\$9,666,594	\$9,950,791
Bal. / (Def.) of Funds	\$0	(\$590,367)	(\$1,143,036)	(\$1,708,063)	(\$1,937,773)	(\$2,174,619)	(\$2,418,822)	(\$2,670,605)	(\$2,930,201)	(\$3,197,850)	(\$3,473,175)
Bal. / (Def.) as a % of Rate Rev.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%	40.9%	45.1%	49.4%	53.9%	58.5%
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Add'l Revenue from Adj.	\$0	\$590,367	\$1,143,036	\$1,708,063	\$1,937,773	\$2,174,619	\$2,418,822	\$2,670,605	\$2,930,201	\$3,197,850	\$3,473,799
Total Bal / (Def.) of Funds	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	\$624
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Avg Res Mo Bill (Fees + 10,000 gal)	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70	\$75.91	\$78.18	\$80.53	\$82.94	\$85.43

Incline Village General Improvement District
 Water Rate Study
 Exhibit 2
 Escalation Factors

	Proposed										
	Budgeted FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Revenues											
Customer Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Single Family - Cust Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Multi-Family - Cust Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Commercial - Cust Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Irrigation - Cust Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
IVGID - Cust Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Consume Growth											
Single Family - Cons Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Multi-Family - Cons Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial - Cons Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Irrigation - Cons Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IVGID - Cons Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc Revenues	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Expenses											
Labor	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	Budgeted	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Benefits - Other	Budgeted	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Professional / Special Svcs	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Miscellaneous	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utilities	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Water and Sewer	Budgeted	17.5%	12.3%	8.8%	8.5%	8.5%	3.3%	3.3%	3.3%	3.3%	3.3%
Insurance	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Flat	Budgeted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CIP	Budgeted	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Rate Revenue Adj	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Interest											
	0.7%	0.8%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

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	Budgeted FY 2023	Proposed										Notes		
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033			
Revenues														
Rate Revenues														
Residential	\$2,691,418	\$2,692,993	\$2,694,569	\$2,696,148	\$2,697,728	\$2,699,307	\$2,700,891	\$2,702,475	\$2,704,059	\$2,705,647	\$2,707,235			
Multi Family	2,013,224	2,014,771	2,016,317	2,017,868	2,019,419	2,020,973	2,022,528	2,024,082	2,025,640	2,027,199	2,028,761			
Commercial	442,201	442,412	442,622	442,833	443,044	443,255	443,465	443,676	443,887	444,098	444,308			
Irrigation	201,612	201,666	201,720	201,773	201,827	201,881	201,935	201,989	202,042	202,096	202,150			
Commercial - IVGID	46,642	46,681	46,720	46,760	46,799	46,838	46,878	46,917	46,956	46,996	47,035			
Irrigation - IVGID	401,913	401,981	402,050	402,118	402,186	402,255	402,323	402,391	402,460	402,528	402,597			
Snowmaking - IVGID	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163			
Total Rate Revenues	\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248			
Non-Operating Revenues														
Interest	\$20,844	\$11,906	\$13,041	\$13,876	\$13,182	\$14,133	\$22,043	\$30,520	\$37,159	\$43,701	\$48,557			Calculated
Snow Removal Fees	80,000	80,080	80,160	80,240	80,320	80,401	80,481	80,562	80,642	80,723	80,804			As Misc Revenues
Work Order Charges Labor	120,000	120,120	120,240	120,360	120,481	120,601	120,722	120,843	120,963	121,084	121,205			As Misc Revenues
Work Order Chgs Eq & Materials	36,500	36,537	36,573	36,610	36,646	36,683	36,720	36,756	36,793	36,830	36,867			As Misc Revenues
Back Flows Tests	134,400	134,534	134,669	134,804	134,938	135,073	135,208	135,344	135,479	135,614	135,750			As Misc Revenues
Fines & Penalties	25,200	25,225	25,250	25,276	25,301	25,326	25,352	25,377	25,402	25,428	25,453			As Misc Revenues
Fire Protection	17,760	17,778	17,796	17,813	17,831	17,849	17,867	17,885	17,903	17,920	17,938			As Misc Revenues
Inspection/Plan Fees	44,800	44,845	44,890	44,935	44,979	45,024	45,069	45,115	45,160	45,205	45,250			As Misc Revenues
Other Water	30,240	30,270	30,301	30,331	30,361	30,392	30,422	30,452	30,483	30,513	30,544			As Misc Revenues
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	0	0	0			As Misc Revenues
Total Non-Operating Revenues	\$509,744	\$501,295	\$502,920	\$504,244	\$504,041	\$505,483	\$513,884	\$522,853	\$529,984	\$537,019	\$542,368			
Total Revenues	\$6,409,916	\$6,404,961	\$6,410,080	\$6,414,908	\$6,418,207	\$6,423,155	\$6,435,066	\$6,447,546	\$6,458,191	\$6,468,744	\$6,477,616			
Expenses														
Wages														
Other Earnings	\$53,111	\$55,767	\$58,555	\$61,483	\$64,557	\$67,785	\$71,174	\$74,733	\$78,469	\$82,393	\$86,512			As Labor
Regular Earnings	1,591,099	1,670,654	1,754,187	1,841,896	1,933,991	2,030,690	2,132,225	2,238,836	2,350,778	2,468,317	2,591,733			As Labor
Salary Savings from Vacant Positions	(28,554)	0	0	0	0	0	0	0	0	0	0			As Labor
Total Wages	\$1,615,656	\$1,726,421	\$1,812,742	\$1,903,379	\$1,998,548	\$2,098,475	\$2,203,399	\$2,313,569	\$2,429,247	\$2,550,709	\$2,678,245			

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	Budgeted FY 2023	Proposed										Notes				
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033					
Benefits																
Dental Fringe Ben	\$21,726	\$23,899	\$26,288	\$28,917	\$31,809	\$34,990	\$38,489	\$42,338	\$46,572	\$51,229	\$56,352	As Benefits - Medical				
Disability Fringe Ben	8,165	8,655	9,174	9,725	10,308	10,927	11,582	12,277	13,014	13,795	14,622	As Benefits - Other				
Life Ins Fringe Ben	3,127	3,440	3,784	4,162	4,578	5,036	5,540	6,094	6,703	7,373	8,111	As Benefits - Medical				
Medical Fringe Ben	302,051	332,256	365,482	402,030	442,233	486,456	535,102	588,612	647,473	712,220	783,443	As Benefits - Medical				
Retirement Fringe Ben	292,767	310,333	328,953	348,690	369,612	391,788	415,296	440,213	466,626	494,624	524,301	As Benefits - Other				
Taxes	131,510	139,401	147,765	156,631	166,028	175,990	186,549	197,742	209,607	222,183	235,514	As Benefits - Other				
Unemployment Fringe Ben	25,833	27,383	29,026	30,768	32,614	34,570	36,645	38,843	41,174	43,644	46,263	As Benefits - Other				
Vision Fringe Ben	2,433	2,579	2,734	2,898	3,072	3,256	3,451	3,658	3,878	4,111	4,357	As Benefits - Other				
Work Comp Fringe Ben	41,153	43,622	46,240	49,014	51,955	55,072	58,376	61,879	65,592	69,527	73,699	As Benefits - Other				
Total Benefits	\$828,765	\$891,567	\$959,445	\$1,032,834	\$1,112,208	\$1,198,085	\$1,291,030	\$1,391,657	\$1,500,638	\$1,618,706	\$1,746,661					
Services & Supplies																
Advertising - Paid	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305	\$1,344	As Materials & Supplies				
BLDGS Maintenance Services	75,760	78,033	80,374	82,785	85,269	87,827	90,461	93,175	95,971	98,850	101,815	As Materials & Supplies				
Chemical	212,500	218,875	225,441	232,204	239,171	246,346	253,736	261,348	269,189	277,264	285,582	As Materials & Supplies				
Computer & IT Small Equip	8,200	8,446	8,699	8,960	9,229	9,506	9,791	10,085	10,388	10,699	11,020	As Materials & Supplies				
Computer License & Fees	78,859	81,225	83,662	86,171	88,756	91,419	94,162	96,987	99,896	102,893	105,980	As Materials & Supplies				
Contractual Services	12,960	13,349	13,749	14,162	14,587	15,024	15,475	15,939	16,417	16,910	17,417	As Materials & Supplies				
Dues & Subscriptions	9,338	9,618	9,907	10,204	10,510	10,826	11,150	11,485	11,829	12,184	12,549	As Materials & Supplies				
Employee Recruit & Retain	14,950	15,399	15,860	16,336	16,826	17,331	17,851	18,387	18,938	19,506	20,092	As Materials & Supplies				
Fleet Maintenance Services	206,318	212,508	218,883	225,449	232,213	239,179	246,354	253,745	261,357	269,198	277,274	As Materials & Supplies				
Fuel	38,880	40,435	42,053	43,735	45,484	47,303	49,196	51,163	53,210	55,338	57,552	As Utilities				
Janitorial	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	As Materials & Supplies				
Lab	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534	37,630	As Materials & Supplies				
Office Supplies	12,050	12,412	12,784	13,167	13,562	13,969	14,388	14,820	15,265	15,723	16,194	As Materials & Supplies				
Operating	65,630	67,599	69,627	71,716	73,867	76,083	78,366	80,717	83,138	85,632	88,201	As Materials & Supplies				
Permits & Fees	38,572	39,729	40,921	42,149	43,413	44,716	46,057	47,439	48,862	50,328	51,838	As Materials & Supplies				
Postage	17,000	17,510	18,035	18,576	19,134	19,708	20,299	20,908	21,535	22,181	22,847	As Materials & Supplies				
R&M General	44,975	46,324	47,714	49,145	50,620	52,138	53,701	55,314	56,973	58,682	60,443	As Materials & Supplies				
R&M Corrective	175,385	180,647	186,066	191,648	197,397	203,319	209,419	215,701	222,172	228,838	235,703	As Materials & Supplies				
R&M Preventative	81,695	84,146	86,670	89,270	91,948	94,707	97,548	100,475	103,489	106,593	109,791	As Materials & Supplies				
Rental & Lease	960	989	1,018	1,049	1,080	1,113	1,146	1,181	1,216	1,253	1,290	As Materials & Supplies				
Repairs & Maintenance	8,400	8,652	8,912	9,179	9,454	9,738	10,030	10,331	10,641	10,960	11,289	See Shared and Capital Exp				
Safety	2,980	3,069	3,161	3,256	3,354	3,455	3,558	3,665	3,775	3,888	4,005	As Materials & Supplies				
Security	9,800	10,094	10,397	10,709	11,030	11,361	11,702	12,053	12,414	12,787	13,170	As Materials & Supplies				
Small Equipment	9,300	9,579	9,866	10,162	10,467	10,781	11,105	11,438	11,781	12,134	12,498	As Materials & Supplies				
Tools	26,100	26,883	27,689	28,520	29,376	30,257	31,165	32,100	33,063	34,053	35,076	As Materials & Supplies				
Training & Education	17,200	17,716	18,247	18,795	19,359	19,940	20,538	21,154	21,788	22,442	23,115	As Materials & Supplies				
Travel & Conferences	15,700	16,171	16,656	17,156	17,670	18,201	18,747	19,309	19,888	20,485	21,099	As Materials & Supplies				
Uniforms	97,976	102,875	108,019	113,419	119,090	125,045	131,297	137,862	144,755	151,993	159,593	As Materials & Supplies				
Engineering Services												As Professional / Special Svcs				
Total Services & Supplies	\$1,311,988	\$1,353,696	\$1,396,769	\$1,441,253	\$1,487,196	\$1,534,648	\$1,583,662	\$1,634,290	\$1,686,587	\$1,740,612	\$1,796,424					

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	Budgeted FY 2023	Proposed										Notes			
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033				
Other															
Central Services Allocation Cs	\$0	\$288,129	\$296,773	\$305,676	\$314,846	\$324,292	\$334,020	\$344,041	\$354,362	\$364,993	\$375,943	As Materials & Supplies			
Defensible Space Costs	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	As Materials & Supplies			
General Liability - Insurance	121,900	125,557	129,324	133,203	137,200	141,316	145,555	149,922	154,419	159,052	163,823	As Insurance			
Audit	5,850	6,026	6,206	6,392	6,584	6,782	6,985	7,195	7,411	7,633	7,862	As Materials & Supplies			
Legal	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127	As Materials & Supplies			
Professional Consultants	62,500	65,625	68,906	72,352	75,969	79,768	83,756	87,944	92,341	96,958	101,806	As Professional / Special Svcs			
Interfund Expense Transfers	(614,135)	(460,564)	(464,512)	(476,551)	(422,043)	(451,925)	(503,326)	(542,316)	(556,470)	(490,626)	(526,016)	As Materials & Supplies			
Capital Expenses	100,000	250,000	375,000	355,000	425,000	370,000	80,000	100,000	80,000	120,000	80,000	As Materials & Supplies			
Shared Capital Expenses	850,000	348,500	320,000	320,000	72,500	135,500	276,500	370,000	370,000	72,500	147,500	As Materials & Supplies			
Total Other	\$588,115	\$687,132	\$797,473	\$783,822	\$679,838	\$677,607	\$497,522	\$593,037	\$580,603	\$411,406	\$434,241				
Utilities															
Cable TV	\$1,943	\$2,021	\$2,102	\$2,186	\$2,273	\$2,364	\$2,459	\$2,557	\$2,659	\$2,765	\$2,876	As Utilities			
Electricity	409,100	425,464	442,483	460,182	478,589	497,733	517,642	538,348	559,882	582,277	605,568	As Utilities			
Heating	11,200	11,648	12,114	12,598	13,102	13,627	14,172	14,738	15,328	15,941	16,579	As Utilities			
Internet	11,600	12,064	12,547	13,048	13,570	14,113	14,678	15,265	15,875	16,510	17,171	As Utilities			
Telephone	30,905	32,141	33,427	34,764	36,154	37,601	39,105	40,669	42,296	43,987	45,747	As Utilities			
Trash	7,100	7,384	7,679	7,987	8,306	8,638	8,984	9,343	9,717	10,106	10,510	As Utilities			
Water & Sewer	2,900	3,408	3,825	4,160	4,513	4,660	4,811	4,968	5,129	5,296	5,468	As Water and Sewer			
Total Utilities	\$474,748	\$494,129	\$514,176	\$534,924	\$556,509	\$578,735	\$601,850	\$625,887	\$650,886	\$676,883	\$703,918				
Future O&M															
Additional Staffing Needs	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	As Labor			
One-Time Inflation Contingency	0	0	0	0	0	0	0	0	0	0	0	As Labor			
Budget Savings	0	0	0	0	0	0	0	0	0	0	0				
Total Future O&M	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524				
Total Operations & Maintenance	\$4,819,272	\$5,208,075	\$5,538,489	\$5,756,991	\$5,898,117	\$6,154,561	\$6,247,823	\$6,632,318	\$6,925,534	\$7,079,768	\$7,445,013				
Debt Service															
NV DWSRF 2012	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	Existing Debt			
NV Dirk Wtr Loan 2005	113,648	113,648	113,648	113,648	56,824	0	0	0	0	0	0	Existing Debt			
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	Calc @ 2.4% for 20 Yrs			
New Revenue Bonds	0	110,467	110,467	257,630	257,630	257,630	257,630	257,630	257,630	257,630	257,630	Calc @ 4.6% for 20 Yrs			
Total Debt Service	\$307,020	\$417,487	\$417,487	\$564,650	\$507,826	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002				
Less Capital Reserve Funding	\$307,020	\$417,487	\$417,487	\$564,650	\$507,826	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002				
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				

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		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033			
Reserve Funding														
Operating Fund Transfer	(\$32,901)	\$162,085	\$37,833	\$97,560	(\$237,187)	(\$88,466)	\$472,755	\$75,889	\$176,280	\$403,611	\$440,924			
Capital Fund Transfer	1,623,545	1,625,168	1,626,793	1,628,420	1,630,049	1,631,679	1,633,310	1,634,944	1,636,579	1,638,215	1,639,853		As Customer Growth	
Additional Capital Funding	0	0	350,000	640,000	1,065,000	900,000	500,000	775,000	650,000	545,000	425,000			
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0			
Total Reserve Funding	\$1,590,644	\$1,787,253	\$2,014,627	\$2,365,980	\$2,457,862	\$2,443,213	\$2,606,066	\$2,485,832	\$2,462,858	\$2,586,826	\$2,505,778			
Total Revenue Requirement	\$6,409,916	\$6,995,328	\$7,553,116	\$8,122,971	\$8,355,980	\$8,597,774	\$8,853,889	\$9,118,151	\$9,388,392	\$9,666,594	\$9,950,791			
Bal/(Def.) of Funds	\$0	(\$590,367)	(\$1,143,036)	(\$1,708,063)	(\$1,937,773)	(\$2,174,619)	(\$2,418,822)	(\$2,670,605)	(\$2,930,201)	(\$3,197,850)	(\$3,473,175)			
Rate Adj. as a % of Rate Rev.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%	40.9%	45.1%	49.4%	53.9%	58.5%			
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%			
<i>Effective Months</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>			
Add'l Revenue from Adj.	\$0	\$590,367	\$1,143,036	\$1,708,063	\$1,937,773	\$2,174,619	\$2,418,822	\$2,670,605	\$2,930,201	\$3,197,850	\$3,473,799			
Total Bal / (Def.) of Funds	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	\$624			
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
DSC Ratio														
Before Rate Adjustment	5.18	2.87	2.09	1.17	1.02	0.60	0.42	0.00	0.00	0.00	0.00			
After Rate Adjustment	5.18	4.28	4.83	4.19	4.84	5.42	5.78	5.51	5.46	5.74	5.56			
Avg Res Mo Bill (Fees + 10,000 gal)	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70	\$75.91	\$78.18	\$80.53	\$82.94	\$85.43			
After Proposed Rate Adjustment	\$54.98	4.41	4.80	4.97	4.18	0.35	2.21	2.28	2.35	2.42	2.49			
Annual \$ Change		4.41	9.21	14.19	18.36	18.72	20.93	23.20	25.55	27.96	30.45			
Cumulative Change														

Incline Village General Improvement District
 Water Rate Study
 Exhibit 4
 Capital Improvement Plan

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Capital Improvements - Water												
SCADA Management Servers/Network - BCDP	\$0	\$0	\$74,984	\$0	\$0	\$0	\$0	\$99,345	\$0	\$0	\$0	\$174,329
Water Pumping Station Improvements	50,000	104,000	107,120	110,334	113,644	117,053	120,565	124,181	127,907	131,744	135,696	1,242,243
Burnt Cedar Water Disinfection Plant Improvements	25,000	26,000	160,680	1,655,004	0	0	0	0	0	0	0	1,866,684
Removal of Washoe 1 Water Intake Line	0	0	0	0	0	0	0	0	0	0	0	0
Water Pump Station 2-1 Improvements	0	416,000	0	0	0	117,053	0	0	0	0	0	533,053
2013 Mid Size Truck #630 Compliance	0	0	0	0	0	0	0	0	0	46,110	0	46,110
Watermain Replacement - Crystal Peak Road	1,500,000	0	0	0	0	0	0	0	0	0	0	1,500,000
Watermain Replacement - Slott Pk Ct	0	0	0	0	0	0	0	0	0	0	0	0
Watermain Replacement - Alder Avenue Ponderosa Ranch/Tunnel Creek	65,000	1,300,000	0	0	0	0	0	0	0	0	0	1,365,000
Watermain Replacement - Future	0	52,000	856,960	882,669	909,149	936,423	964,516	993,452	1,023,255	1,053,953	1,085,571	8,757,948
R6-1 Tank Road Construction	0	0	133,900	0	0	0	0	0	0	0	0	133,900
R2-1 Reservoir Roof Replacement	0	0	0	0	340,931	0	0	0	0	0	0	340,931
R-2 Interior Tank Rehabilitation	0	0	0	132,400	0	0	0	0	0	0	0	132,400
Fire Hydrant Replacement Program	0	260,000	267,800	275,834	284,109	292,632	0	0	0	0	0	1,380,375
BCWDP Emergency Generator Fuel Tank	0	260,000	0	0	0	0	0	0	0	0	0	260,000
LIMS Software	55,000	0	0	0	0	0	0	0	0	0	0	55,000
Total Capital Improvements - Water	\$1,695,000	\$2,418,000	\$1,601,444	\$3,056,241	\$1,647,832	\$1,463,161	\$1,085,081	\$1,216,978	\$1,151,162	\$1,231,807	\$1,221,268	\$17,787,974

Incline Village General Improvement District
 Water Rate Study
 Exhibit 4
 Capital Improvement Plan

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Capital Improvements - Shared (50% Water)												
Replace Public Works Front Security Gate	\$0	\$0	\$0	\$0	\$45,457	\$0	\$0	\$0	\$0	\$0	\$59,109	\$104,567
Replace Roof Public Works #B	0	0	0	0	56,822	0	0	0	0	0	0	56,822
Building B Replacement	0	0	0	0	0	0	0	62,091	0	0	0	62,091
Loader Tire Chains - 2 Sets	0	0	0	11,420	0	0	0	13,412	0	0	0	24,831
2002 Caterpillar 950G Loader #523	0	0	0	0	0	0	0	0	0	187,735	0	187,735
2002 Caterpillar 950G Loader #525	0	0	0	0	0	0	0	0	0	0	193,367	193,367
2018 MultiHog MX120 Snowblower #783	0	0	0	97,094	0	0	0	0	0	0	0	97,094
1997 Forklift #315	0	0	0	0	20,456	0	0	0	0	0	0	20,456
2013 Trackless Snowblower #687	0	0	0	0	102,279	0	0	0	118,314	0	0	220,593
2001 105KW Mobile Generator #313	0	0	0	0	0	0	39,183	0	0	0	0	39,183
2020 Vac-Con Truck #807	0	0	0	0	269,904	0	0	0	0	0	0	269,904
2004 Freightliner Vector Truck #534	0	0	0	0	0	0	0	0	0	0	0	209,634
2020 Chevy Dump Truck #829	0	0	0	209,634	0	0	0	49,673	0	0	119,413	169,085
2001 Peterbilt Bin Truck #468	0	0	101,764	0	0	0	0	0	0	0	0	101,764
Snowplow #300A	0	0	0	0	0	0	0	0	0	13,833	0	13,833
Slurry Liquidator #326	0	0	0	0	0	0	0	0	26,221	0	0	26,221
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	0	0	0	0	0	0
2019 Sander/Spread #808	0	0	0	0	0	0	0	7,451	0	0	0	7,451
2012 Snowplow #669B	0	0	6,427	0	0	0	0	0	0	5,270	0	11,697
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	0	0	0	0	92,221	0	92,221
2013 Chevy Equinox #691	0	0	0	0	0	0	0	0	0	0	0	19,240
2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	0	19,240	0	0	0	0	0	0	0	0	0	19,240
2013 1/2 Ton Pick-Up #677 Treatment	0	19,240	0	0	0	18,143	0	0	0	0	0	18,143
2003 GMC 3/4-Ton Pick-up #702	0	0	0	0	0	0	0	0	0	0	0	21,424
2005 Chevy 1/2-Ton Pick-up #553	0	0	21,424	0	0	0	0	0	0	0	0	21,424
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	20,353	0	0	0	0	0	0	0	0	20,353
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	0	0	20,353	0	0	0	0	0	0	0	0	20,353
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	0	0	17,653	0	0	0	0	0	0	0	17,653
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	31,065	20,412	0	0	0	0	0	0	0	51,477
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	0	0	26,138	0	0	0	0	0	0	26,138
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	0	0	0	0	0	0	0	0	0	0	57,139
2013 1-Ton Service Truck #680 Utilities Electrician	0	0	0	25,928	0	0	0	0	0	0	0	25,928
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	22,880	0	0	0	0	0	39,738	0	0	0	62,618
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	21,111	0	0	0	21,111
2008 Chevrolet Service Truck #680	0	0	0	27,032	0	0	0	0	0	0	0	27,032
2011 Chevrolet Service Truck #647 Treatment	0	0	0	0	0	0	0	0	31,337	0	0	31,337
Public Works Billing Software Replacement	0	0	0	0	0	0	0	0	0	0	0	104,000
Large Format Printer Replacement	0	0	0	15,998	0	0	0	0	0	0	0	15,998
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	45,000	130,000	0	0	0	0	0	0	0	0	0	175,000
Medium Duty Truck Plow	8,250	0	0	0	0	0	0	0	0	0	0	8,250
Chevy 1/2 Ton Pick-up Truck	18,600	0	0	0	0	0	0	0	0	0	0	18,600
Utilities System and Plant Controls Upgrade	0	0	133,900	137,917	142,055	0	0	0	0	0	0	413,872
Total Capital Improvements - Shared (50% Water)	\$71,850	\$295,360	\$340,642	\$563,088	\$663,110	\$18,143	\$39,183	\$193,475	\$197,616	\$299,059	\$507,586	\$3,189,112

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Less R&M Funded Items (O&M)	0	0	0	0	0	0	0	0	0	0	0	\$0
Future Unidentified Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
To Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Projects	\$1,766,850	\$2,713,360	\$1,942,086	\$3,619,328	\$2,310,943	\$1,481,305	\$1,124,264	\$1,410,453	\$1,348,778	\$1,530,866	\$1,728,854	\$20,977,086
Less: Outside Funding Sources												
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund	1,562,322	1,143,360	1,592,086	979,328	1,245,943	581,305	624,264	635,453	698,778	985,866	1,303,854	11,352,559
Grant Funding	204,528	0	0	0	0	0	0	0	0	0	0	204,528
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	0
New Revenue Bonds	0	1,570,000	0	2,000,000	0	0	0	0	0	0	0	3,570,000
Total Outside Funding Sources	\$1,766,850	\$2,713,360	\$1,592,086	\$2,979,328	\$1,245,943	\$581,305	\$624,264	\$635,453	\$698,778	\$985,866	\$1,303,854	\$15,127,087
Rate Funded Capital	\$0	\$0	\$350,000	\$640,000	\$1,065,000	\$900,000	\$500,000	\$775,000	\$650,000	\$545,000	\$425,000	\$5,850,000

Incline Village General Improvement District
 Water Rate Study
 Exhibit 5
 Existing Debt Service

Year	NV DWSRF 2012	NV Drk Wtr Loan 2005	Total
FY 2023	\$193,372	\$113,648	\$307,020
FY 2024	193,372	113,648	307,020
FY 2025	193,372	113,648	307,020
FY 2026	193,372	113,648	307,020
FY 2027	193,372	56,824	250,196
FY 2028	193,372	0	193,372
FY 2029	193,372	0	193,372
FY 2030	193,372	0	193,372
FY 2031	193,372	0	193,372
FY 2032	193,372	0	193,372
FY 2033	193,372	0	193,372
FY 2034	0	0	0
FY 2035	0	0	0
FY 2036	0	0	0
FY 2037	0	0	0
FY 2038	0	0	0
FY 2039	0	0	0
FY 2040	0	0	0
FY 2041	0	0	0
	\$2,127,090	\$511,416	\$2,638,506

Incline Village General Improvement District
 Water Rate Study
 Exhibit 6
 Revenues at Present Rates

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Residential													
Meter Fee													
3/4"	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698
	\$15.10	\$15.10											
Total Meter Fee Revenue	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$1,340,155
Admin Fee	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698
Defensible Space	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698
	\$4.23												
	\$1.05												
Water Use													
All Use	73,397	77,093	61,932	62,827	18,773	12,528	11,081	9,330	10,029	11,311	40,008	67,200	455,509
20,000 - 60,000	25,163	26,197	19,764	20,082	694	551	716	383	297	795	9,770	22,218	126,631
60,000+	9,003	11,280	6,464	6,737	837	973	935	133	374	660	2,872	7,400	47,667
	\$1.95												
	1.17												
	1.69												
Total Water Use Revenue	\$187,779	\$200,045	\$154,814	\$157,395	\$38,833	\$26,718	\$24,027	\$18,866	\$20,535	\$24,103	\$94,300	\$169,541	\$1,116,958
Total Residential	\$318,985	\$331,250	\$286,020	\$288,600	\$170,038	\$157,924	\$155,232	\$150,071	\$151,740	\$155,308	\$225,505	\$300,746	\$2,691,418
Multi Family													
Meter Fee													
3/4"	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090
	\$15.10	\$15.10											
Total Meter Fee Revenue	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$1,482,216
Admin Fee	259	259	259	259	259	259	259	259	259	259	259	259	259
Defensible Space	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090
	\$4.23												
	1.05												
Water Use													
All Use	30,346	31,009	24,541	24,563	19,259	11,656	10,831	10,553	10,527	9,970	17,344	27,821	228,421
Tier 1	1,869	1,652	848	848	333	25	14	5	0	104	574	1,389	7,661
Tier 2	1,438	1,940	929	929	173	0	0	0	0	3	588	1,068	7,067
	\$1.95												
	1.17												
	1.69												
Total Water Use Revenue	\$63,793	\$65,680	\$50,417	\$50,460	\$38,236	\$22,758	\$21,138	\$20,585	\$20,528	\$19,568	\$35,485	\$57,680	\$466,327
Total Multi Family	\$192,701	\$194,588	\$179,325	\$179,368	\$167,144	\$151,666	\$150,046	\$149,493	\$149,436	\$148,476	\$164,393	\$186,588	\$2,013,224

Incline Village General Improvement District
 Water Rate Study
 Exhibit 6
 Revenues at Present Rates

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial													
Meter Fee													
3/4"	\$15.10	\$15.10	72	72	72	72	72	72	72	72	72	72	72
1"	25.22	25.22	53	53	53	53	53	53	53	53	53	53	53
1 1/2"	50.28	50.28	41	41	41	41	41	41	41	41	41	41	41
2"	80.48	80.48	26	26	26	26	26	26	26	26	26	26	26
3"	151.00	151.00	6	6	6	6	6	6	6	6	6	6	6
4"	251.72	251.72	3	3	3	3	3	3	3	3	3	3	3
6"	503.28	503.28	2	2	2	2	2	2	2	2	2	2	2
8"	805.28	805.28	1	1	1	1	1	1	1	1	1	1	1
10"	1,157.42	1,157.42	0	0	0	0	0	0	0	0	0	0	0
			204	204	204	204	204	204	204	204	204	204	204
Total Meter Fee Revenue			\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$241,221
Admin Fee	\$4.23		204	204	204	204	204	204	204	204	204	204	204
Defensible Space	1.05		204	204	204	204	204	204	204	204	204	204	204
			\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$12,925
Water Use													
All Use	\$1.95		9,149	7,119	8,110	5,908	5,179	4,374	5,206	4,813	5,959	7,740	79,343
Tier 1	1.17		2,029	1,576	1,796	1,224	1,161	991	1,323	1,167	1,388	1,568	17,523
Tier 2	1.69		1,509	515	515	1,642	582	105	209	163	263	890	7,594
			\$22,764	\$16,596	\$17,965	\$15,728	\$12,442	\$9,867	\$12,054	\$11,025	\$13,688	\$18,432	\$188,055
Total Commercial			\$43,943	\$37,775	\$39,144	\$36,906	\$33,620	\$31,046	\$33,233	\$32,204	\$34,867	\$39,611	\$442,201

Incline Village General Improvement District
 Water Rate Study
 Exhibit 6
 Revenues at Present Rates

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Irrigation													
Meter Fee													
3/4"	\$15.10	\$15.10	16	16	16	16	16	16	16	16	16	16	16
1"	25.22	25.22	20	20	20	20	20	20	20	20	20	20	20
1 1/2"	50.28	50.28	9	9	9	9	9	9	9	9	9	9	9
2"	80.48	80.48	12	12	12	12	12	12	12	12	12	12	12
3"	151.00	151.00	2	2	2	2	2	2	2	2	2	2	2
4"	251.72	251.72	2	2	2	2	2	2	2	2	2	2	2
6"	503.28	503.28	0	0	0	0	0	0	0	0	0	0	0
8"	805.28	805.28	0	0	0	0	0	0	0	0	0	0	0
10"	1,157.72	1,157.72	0	0	0	0	0	0	0	0	0	0	0
			61	61	61	61	61	61	61	61	61	61	61
Total Meter Fee Revenue	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$71,273
Admin Fee	\$4.23		61	61	61	61	61	61	61	61	61	61	61
Defensible Space	0.00		61	61	61	61	61	61	61	61	61	61	61
			\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$3,096
Water Use													
All Use	\$2.00		7,237	7,237	266	107	54	52	88	994	4,241	8,434	47,336
Tier 1	1.20		3,200	2,253	0	0	0	0	0	114	1,187	2,981	15,064
Tier 2	1.73		1,989	1,240	0	0	0	0	0	0	356	1,546	8,378
			\$25,852	\$19,323	\$531	\$214	\$108	\$104	\$175	\$2,125	\$10,523	\$23,121	\$127,243
Total Water Use Revenue	\$32,050	\$32,041	\$25,520	\$25,520	\$6,729	\$6,411	\$6,305	\$6,302	\$6,373	\$8,323	\$16,721	\$29,318	\$201,612

Incline Village General Improvement District
 Water Rate Study
 Exhibit 6
 Revenues at Present Rates

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial - IVGID													
Meter Fee													
3/4"	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$157.72
1"	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	252.20
1 1/2"	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	502.80
2"	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	804.80
3"	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	1,510.00
4"	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	2,517.20
6"	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	5,032.80
8"	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	8,052.80
10"	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	1,157.42	11,574.20
Total Meter Fee Revenue	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$32,728
Admin Fee	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$42.30
Defensible Space	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	10.50
Water Use													
All Use	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$1.95	\$19.50
Tier 1	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	11.70
Tier 2	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	16.90
Total Water Use Revenue	\$1,458	\$1,225	\$988	\$984	\$821	\$622	\$645	\$667	\$1,221	\$1,615	\$1,233	\$786	\$12,266
Total Commercial - IVGID	\$4,323	\$4,090	\$3,852	\$3,848	\$3,686	\$3,486	\$3,509	\$3,532	\$4,086	\$4,480	\$4,098	\$3,651	\$46,642

Incline Village General Improvement District
 Water Rate Study
 Exhibit 6
 Revenues at Present Rates

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Irrigation - IVGID													
Meter Fee													
3/4"	\$15.10	\$15.10	3	3	3	3	3	3	3	3	3	3	3
1"	25.22	25.22	5	5	5	5	5	5	5	5	5	5	5
1 1/2"	50.28	50.28	2	2	2	2	2	2	2	2	2	2	2
2"	80.48	80.48	4	4	4	4	4	4	4	4	4	4	4
3"	151.00	151.00	3	3	3	3	3	3	3	3	3	3	3
4"	251.72	251.72	9	9	9	9	9	9	9	9	9	9	9
6"	503.28	503.28	0	0	0	0	0	0	0	0	0	0	0
8"	805.28	805.28	0	0	0	0	0	0	0	0	0	0	0
10"	1,157.72	1,157.72	0	0	0	0	0	0	0	0	0	0	0
	26	26	26	26	26	26	26	26	26	26	26	26	26
Total Meter Fee Revenue	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$79,496
Admin Fee	\$4.23		26	26	26	26	26	26	26	26	26	26	26
Defensible Space	1.05		26	26	26	26	26	26	26	26	26	26	26
	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$1,647
Water Use													
All Use	\$2.00	23,359	20,325	10,573	10	2	21	14	524	3,177	12,406	22,745	103,730
Tier 1	1.20	6,845	6,730	4,617	0	0	0	0	0	559	4,841	6,216	34,427
Tier 2	1.73	12,322	9,444	1,926	0	0	0	0	0	0	3,598	12,400	41,617
	\$76,250	\$65,066	\$30,018	\$30,018	\$21	\$4	\$42	\$29	\$1,048	\$7,024	\$36,846	\$74,403	\$320,769
Total Water Use Revenue	\$83,012	\$71,828	\$36,780	\$36,780	\$6,783	\$6,766	\$6,804	\$6,791	\$7,810	\$13,786	\$43,608	\$81,165	\$401,913
Total Irrigation - IVGID													

Incline Village General Improvement District
 Water Rate Study
 Exhibit 6
 Revenues at Present Rates

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Snowmaking - IVGID													
Meter Fee													
3/4"	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$157.42
1"	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	25.22	252.20
1 1/2"	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	50.28	502.80
2"	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	80.48	804.80
3"	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	151.00	1,510.00
4"	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	251.72	2,517.20
6"	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	503.28	5,032.80
8"	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	805.28	8,052.80
10"	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	1,157.72	11,577.20
Total Meter Fee Revenue	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$27,782
Admin Fee	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$4.23	\$42.30
Defensible Space	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Use													
All Use	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$20.00
Tier 1	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	12.00
Tier 2	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	17.30
Total Water Use Revenue	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$420
Total Snowmaking - IVGID	\$2,361	\$2,319	\$2,319	\$2,379	\$37,284	\$42,407	\$2,338	\$2,319	\$2,319	\$2,319	\$2,418	\$2,378	\$103,163

		Projected											Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Residential													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	As Single Family - Cust Growth
Revenue		3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	
Admin Fee	\$4.23	\$1,340,155	\$1,341,496	\$1,342,837	\$1,344,181	\$1,345,526	\$1,346,870	\$1,348,219	\$1,349,567	\$1,350,915	\$1,352,267	\$1,353,618	
Defensible Space	\$1.05	3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	
Water Use	\$ / 1,000 gal	\$234,305	\$234,540	\$234,774	\$235,009	\$235,244	\$235,479	\$235,715	\$235,951	\$236,186	\$236,423	\$236,659	
All Use	\$1.95	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	As Single Family - Cons Growth
20,000 - 60,000	1.17	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	As Single Family - Cons Growth
60,000+	1.69	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	As Single Family - Cons Growth
Total Water Use - Residential		629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	
Revenue		\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	
Total Revenue		\$2,691,418	\$2,692,993	\$2,694,569	\$2,696,148	\$2,697,728	\$2,699,307	\$2,700,891	\$2,702,475	\$2,704,059	\$2,705,647	\$2,707,235	
Multi Family													
Meter Fee													
3/4"	\$30.20	4,090	4,094	4,098	4,102	4,106	4,110	4,115	4,119	4,123	4,127	4,131	As Multi-Family - Cust Growth
Revenue		4,090	4,094	4,098	4,102	4,106	4,110	4,115	4,119	4,123	4,127	4,131	
Admin Fee	\$4.23	\$1,482,216	\$1,483,698	\$1,485,180	\$1,486,666	\$1,488,152	\$1,489,642	\$1,491,131	\$1,492,621	\$1,494,114	\$1,495,607	\$1,497,103	
Defensible Space	\$1.05	259	259	260	260	260	260	261	261	261	261	262	As Multi-Family - Cust Growth
Water Use		4,090	4,094	4,098	4,102	4,106	4,110	4,115	4,119	4,123	4,127	4,131	As Multi-Family - Cust Growth
All Use	\$1.95	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	As Multi-Family - Cons Growth
Tier 1	\$1.17	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	As Multi-Family - Cons Growth
Tier 2	\$1.69	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	As Multi-Family - Cons Growth
Total Water Use - Multi Family		243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	
Revenue		\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	
Total Revenue		\$2,013,224	\$2,014,771	\$2,016,317	\$2,017,868	\$2,019,419	\$2,020,973	\$2,022,528	\$2,024,082	\$2,025,640	\$2,027,199	\$2,028,761	

		Projected											Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Commercial													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	72	72	72	72	72	72	72	72	73	73	73	73
1"	50.43	53	53	53	53	53	53	53	53	53	53	53	53
1 1/2"	100.57	41	41	41	41	41	41	41	41	41	41	41	41
2"	160.97	26	26	26	26	26	26	26	26	26	26	26	26
3"	302.00	6	6	6	6	6	6	6	6	6	6	6	6
4"	503.43	3	3	3	3	3	3	3	3	3	3	3	3
6"	1,006.57	2	2	2	2	2	2	2	2	2	2	2	2
8"	1,610.57	1	1	1	1	1	1	1	1	1	1	1	1
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	0
		204	204	204	205	205	205	205	205	206	206	206	206
Revenue		\$241,221	\$241,419	\$241,617	\$241,815	\$242,013	\$242,211	\$242,409	\$242,607	\$242,805	\$243,003	\$243,202	\$243,202
Admin Fee	\$4.23	204	204	204	205	205	205	205	205	206	206	206	206
Defensible Space	\$1.05	204	204	204	205	205	205	205	205	206	206	206	206
		\$12,925	\$12,938	\$12,951	\$12,963	\$12,976	\$12,989	\$13,001	\$13,014	\$13,027	\$13,039	\$13,052	\$13,052
Water Use	\$ / 1,000 gal												
All Use	\$1.95	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343
Tier 1	\$1.17	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523
Tier 2	\$1.69	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
Total Water Use - Commercial		104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460
		\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055
Total Revenue		\$442,201	\$442,412	\$442,622	\$442,833	\$443,044	\$443,255	\$443,465	\$443,676	\$443,887	\$444,098	\$444,308	\$444,308

		Projected											Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	

Irrigation

Meter Fee	\$ / Acct.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	Notes
3/4"	\$30.20	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	As Irrigation - Cust Growth
1"	50.43	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	As Irrigation - Cust Growth
1 1/2"	100.57	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	As Irrigation - Cust Growth
2"	160.97	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	As Irrigation - Cust Growth
3"	302.00	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	As Irrigation - Cust Growth
4"	503.43	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	As Irrigation - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
Revenue		\$71,273	\$71,324	\$71,375	\$71,425	\$71,476	\$71,527	\$71,578	\$71,628	\$71,679	\$71,730	\$71,781												
Admin Fee	\$4.23	61	61	61	61	61	61	61	61	61	61	61	61											
Defensible Space	\$0.00	61	61	61	61	61	61	61	61	61	61	61	61											
Water Use	\$ / 1,000 gal	\$3,096	\$3,099	\$3,102	\$3,105	\$3,109	\$3,112	\$3,115	\$3,118	\$3,121	\$3,124	\$3,127												
All Use	\$2.00	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336											
Tier 1	1.20	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064											
Tier 2	1.73	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378											
Total Water Use - Irrigation		70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778											
Revenue		\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243											
Total Revenue		\$201,612	\$201,666	\$201,720	\$201,773	\$201,827	\$201,881	\$201,935	\$201,989	\$202,042	\$202,096	\$202,150												

		Projected											Notes	
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033		
Commercial - IVGID														
Meter Fee	\$ / Acct.													
3/4"	\$30.20	4	4	4	4	4	4	4	4	4	4	4	4	As IVGID - Cust Growth
1"	50.43	7	7	7	7	7	7	7	7	7	7	7	7	As IVGID - Cust Growth
1.1/2"	100.57	5	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
2"	160.97	9	9	9	9	9	9	9	9	9	9	9	9	As IVGID - Cust Growth
3"	302.00	1	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
4"	503.43	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
		26	26	26	26	26	26	26	26	26	26	26	26	
Revenue		\$32,728	\$32,766	\$32,803	\$32,841	\$32,878	\$32,916	\$32,953	\$32,990	\$33,028	\$33,065	\$33,103		
Admin Fee	\$4.23	26	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
Defensible Space	\$1.05	26	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
		\$1,647	\$1,649	\$1,651	\$1,653	\$1,655	\$1,657	\$1,659	\$1,661	\$1,663	\$1,664	\$1,666		
Water Use	\$ / 1,000 gal													
All Use	\$1.95	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	As IVGID - Cons Growth
Tier 1	1.17	947	947	947	947	947	947	947	947	947	947	947	947	As IVGID - Cons Growth
Tier 2	1.69	128	128	128	128	128	128	128	128	128	128	128	128	As IVGID - Cons Growth
Total Water Use - Commercial - IVGI		6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	
Revenue		\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	
Total Revenue		\$46,642	\$46,681	\$46,720	\$46,760	\$46,799	\$46,838	\$46,878	\$46,917	\$46,956	\$46,996	\$47,035		

		Projected											Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	

Irrigation - IVGID														
Meter Fee	\$ / Acct.													
3/4"	\$30.20	3	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
1"	50.43	5	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
1.1/2"	100.57	2	2	2	2	2	2	2	2	2	2	2	2	As IVGID - Cust Growth
2"	160.97	4	4	4	4	4	4	4	4	4	4	4	4	As IVGID - Cust Growth
3"	302.00	3	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
4"	503.43	9	9	9	9	9	9	9	9	9	9	9	9	As IVGID - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
		26	26	26	26	26	26	26	26	26	26	26	26	

Revenue		\$79,496	\$79,563	\$79,629	\$79,695	\$79,762	\$79,828	\$79,895	\$79,961	\$80,028	\$80,094	\$80,161		
Admin Fee	\$4.23	26	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
Defensible Space	\$1.05	26	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
		\$1,647	\$1,649	\$1,651	\$1,653	\$1,655	\$1,657	\$1,659	\$1,661	\$1,663	\$1,664	\$1,666		

Water Use														
	\$ / 1,000 gal													
All Use	\$2.00	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	As IVGID - Cons Growth
Tier 1	1.20	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	As IVGID - Cons Growth
Tier 2	1.73	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	As IVGID - Cons Growth
Total Water Use - Irrigation - IVGID		179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	
Revenue		\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	
Total Revenue		\$401,913	\$401,981	\$402,050	\$402,118	\$402,186	\$402,255	\$402,323	\$402,391	\$402,460	\$402,528	\$402,597	\$402,597	

		Projected											Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Snowmaking - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
1"	50.43	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
1 1/2"	100.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
2"	160.97	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
3"	302.00	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
4"	503.43	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,315.14	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
		1	1	1	1	1	1	1	1	1	1	1	
Revenue		\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	
Admin Fee	\$4.23	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
Defensible Space	\$0.00	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
		\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	
Water Use	\$ / 1,000 gal												
All Use	\$2.00	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	As IVGID - Cons Growth
Tier 1	1.20	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Tier 2	1.73	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Total Water Use - Snowmaking - IVG		37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	
Revenue		\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	
Total Revenue		\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	
Revenues													
Fixed		\$3,593,225	\$3,596,719	\$3,600,214	\$3,603,716	\$3,607,219	\$3,610,725	\$3,614,235	\$3,617,746	\$3,621,260	\$3,624,779	\$3,628,301	
Variable		2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	
		\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 8
 Commodity Distribution Factor

	FY 2024		Net Water		Total Consumption (MGD)	Component % of Total		Class Total % of Total
	Consumption (1,000 gal)	Unaccounted ^[1] 5.0%	Delivered (Flow + Losses)	Total Consumption		% of Total	% of Total	
Residential								47.6%
All Use	281,212	14,061	295,273	0.81		29.4%		
20,000 - 60,000	126,631	6,332	132,962	0.36		13.2%		
60,000+	47,667	2,383	50,050	0.14		5.0%		
Multi Family	228,421	11,421	239,842	0.66		23.9%		23.9%
Commercial	79,343	3,967	83,310	0.23		8.3%		8.3%
Irrigation	47,336	2,367	49,703	0.14		4.9%		4.9%
Commercial - IVGID	5,612	281	5,892	0.02		0.6%		0.6%
Irrigation - IVGID	103,730	5,186	108,916	0.30		10.8%		10.8%
Snowmaking - IVGID	37,665	1,883	39,548	0.11		3.9%		3.9%
	957,616	47,881	1,005,497	2.75		100.0%		100.0%
				2.88				

Water Production Report [2]

Notes

- [1] - Estimated to tie to actual production reports
- [2] - Water Supply provided by District (Aug 2020 - July 2021)

Factor (COM)

Incline Village General Improvement District
 Water Rate Study
 Exhibit 9
 Capacity Distribution Factor

	Average		Peak		Class
	Consumption (MGD)	Peaking Factors ^[1]	Day Use (MGD)	Component % of Total	
Residential					51.2%
All Use	0.81	2.12	1.72	31.6%	
20,000 - 60,000	0.36	2.12	0.77	14.2%	
60,000+	0.14	2.12	0.29	5.4%	
Multi Family	0.66	1.63	1.07	19.7%	19.7%
Commercial	0.23	1.38	0.32	5.8%	5.8%
Irrigation	0.14	2.37	0.32	5.9%	5.9%
Commercial - IVGID	0.02	1.40	0.02	0.4%	0.4%
Irrigation - IVGID	0.30	2.70	0.81	14.9%	14.9%
Snowmaking - IVGID	0.11	1.00	0.11	2.0%	2.0%
	2.75		5.42	100.0%	100.0%

Notes

[1] - Peak factors based on peak to average month usage

Factor

(CAP)

Incline Village General Improvement District
 Water Rate Study
 Exhibit 10
 Customer Distribution Factors

	<i>Actual Customer</i>		<i>Customer Service & Acctg.</i>		<i>Meters & Services [1]</i>	
	Number of Accounts	% of Total	Number of Living Units	% of Total	Weighted Customer	% of Total
Residential	3,698	86.5%	3,698	45.6%	3,698	40.9%
Multi Family	259	6.1%	4,090	50.5%	4,090	45.3%
Commercial	204	4.8%	204	2.5%	666	7.4%
Irrigation	61	1.4%	61	0.8%	197	2.2%
Commercial - IVGID	26	0.6%	26	0.3%	90	1.0%
Irrigation - IVGID	26	0.6%	26	0.3%	219	2.4%
Snowmaking - IVGID	1	0.0%	1	0.0%	77	0.8%
Total	4,275	100.0%	8,106	100.0%	9,037	100.0%

Notes

[1] - Based on number of equivalent meters using AWWA meter equivalency factors for 3/4" meter

Factor (AC) (WCA) (WCMS)

Development of Equivalent Meter Distribution Factor

	<i>Number of Meters</i>											
	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	Total	% of Total	
Residential	3,698	0	0	0	0	0	0	0	0	3,698	45.6%	
Multi Family	4,090	0	0	0	0	0	0	0	0	4,090	50.5%	
Commercial	72	53	41	26	6	3	2	1	0	204	2.5%	
Irrigation	16	20	9	12	2	2	0	0	0	61	0.8%	
Commercial - IVGID	4	7	5	9	1	0	0	0	0	26	0.3%	
Irrigation - IVGID	3	5	2	4	3	9	0	0	0	26	0.3%	
Snowmaking - IVGID	0	0	0	0	0	0	0	0	1	1	0.0%	
Total Meters	7,883	85	57	51	12	14	2	1	1	8,106		
<i>Equiv. Meters (3/4")</i>	<i>1.00</i>	<i>1.67</i>	<i>3.33</i>	<i>5.33</i>	<i>10.00</i>	<i>16.67</i>	<i>33.33</i>	<i>53.33</i>	<i>76.67</i>			

	<i>Equivalent Meters</i>											
	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	Total	% of Total	
Residential	3,698	0	0	0	0	0	0	0	0	3,698	1.00	
Multi Family	4,090	0	0	0	0	0	0	0	0	4,090	1.00	
Commercial	72	89	137	139	60	50	67	53	0	666	3.26	
Irrigation	16	33	30	64	20	33	0	0	0	197	3.22	
Commercial - IVGID	4	12	17	48	10	0	0	0	0	90	3.47	
Irrigation - IVGID	3	8	7	21	30	150	0	0	0	219	8.44	
Snowmaking - IVGID	0	0	0	0	0	0	0	0	77	77	76.67	
Total Equiv. Meters	7,883	142	190	272	120	233	67	53	77	9,037		

Incline Village General Improvement District
 Water Rate Study
 Exhibit 11
 Public Fire Distribution Factor

	Fire Prot.			Total FP	
	Number of Living Units	Requirements (gals/min)	Duration (minutes)	Requirements (1,000 g/min)	% of Total
Residential	3,698	1,000	90	332,820	40.3%
Multi Family	4,090	1,000	90	368,100	44.6%
Commercial	204	3,000	180	110,160	13.4%
Irrigation	61	0	0	0	0.0%
Commercial - IVGID	26	3,000	180	14,040	1.7%
Irrigation - IVGID	26	0	0	0	0.0%
Snowmaking - IVGID	1	0	0	0	0.0%
Total	8,106			825,120	100.0%

Factor (FP)

Incline Village General Improvement District
 Water Rate Study
 Exhibit 12

Revenue Related Distribution Factor

	Projected FY 2024	% of Total
Residential	\$2,692,993	45.6%
Multi Family	2,014,771	34.1%
Commercial	442,412	7.5%
Irrigation	201,666	3.4%
Commercial - IVGID	46,681	0.8%
Irrigation - IVGID	401,981	6.8%
Snowmaking - IVGID	103,163	1.7%
Total Rate Revenues	\$5,903,666	100.0%

Factor

(RR)

Incline Village General Improvement District
 Water Rate Study
 Exhibit 13
 Net Plant In Service

	Net Plant	Customer Related										Basis of Classification
		Commodity (COM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)			
Land	\$5,028,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% COM
Source of Supply	\$1,055	\$536	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50.8% COM 49.2% CAP
Treatment	\$4,815,026	\$2,445,551	\$2,369,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50.8% COM 49.2% CAP
Pump Station	\$1,772,867	\$900,439	\$872,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50.8% COM 49.2% CAP
Storage	\$405,994	\$0	\$373,624	\$0	\$0	\$0	\$32,369	\$0	\$0	\$0	\$0	92.0% CAP 8.0% FP
Transmission & Distribution												
Mains	\$13,369,990	\$0	\$6,821,047	\$0	\$0	\$6,016,496	\$532,447	\$0	\$0	\$0	\$0	51.0% CAP 45.0% WCMS 4.0% FP
Meter	627,851	0	0	0	0	627,851	0	0	0	0	0	100.0% WCMS
Hydrant	20,356	0	0	0	0	0	20,356	0	0	0	0	100.0% FP
Fire Meter	30,338	0	0	0	0	0	30,338	0	0	0	0	100.0% FP
Manholes	116,542	0	0	0	0	0	0	0	0	0	0	100.0% COM
Total Transmission & Distribution	\$14,165,077	\$116,542	\$6,821,047	\$0	\$0	\$6,644,346	\$583,141	\$0	\$0	\$0	\$0	
Plant Before General Plant	\$26,188,337	\$8,491,389	\$10,437,092	\$0	\$0	\$6,644,346	\$615,510	\$0	\$0	\$0	\$0	
Percent Plant Before General Plant	100.0%	32.4%	39.9%	0.0%	0.0%	25.4%	2.4%	0.0%	0.0%	0.0%	0.0%	Factor PBG
General Plant												
Building & Structures	\$3,225,599	\$1,045,878	\$1,285,529	\$0	\$0	\$818,379	\$75,812	\$0	\$0	\$0	\$0	As Factor PBG
Equipment	1,076,397	349,014	428,987	0	0	273,097	25,299	0	0	0	0	As Factor PBG
Vehicles	416,021	134,892	165,801	0	0	105,550	9,778	0	0	0	0	As Factor PBG
Misc	13,650	4,426	5,440	0	0	3,463	321	0	0	0	0	As Factor PBG
Office Equipment	4,326	1,403	1,724	0	0	1,098	102	0	0	0	0	As Factor PBG
Total General Plant	\$4,735,994	\$1,535,613	\$1,887,482	\$0	\$0	\$1,201,588	\$111,311	\$0	\$0	\$0	\$0	
Total Net Plant in Service	\$30,924,331	\$10,027,002	\$12,324,574	\$0	\$0	\$7,845,934	\$726,821	\$0	\$0	\$0	\$0	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 14
 Distribution System Analysis

Fire Protection

	hrs	gal/min	Total
Fire Flow Requirements	3	3,000	540,000
Storage Capacity		6,773,000	6,773,000
% Public Fire Protection			8.0%
% Capacity			92.0%

Source of Supply (avg of 2018 & 2019)

Average Day	2.75	COM	50.8%
Peak Day	5.42	(1-COM) = CAP	49.2%

Distribution Main Analysis

	Main Size	Length (ft)	Replcmt \$	Total
Distribution	1"	115,473	\$35.00	\$4,041,555
	2"	27,722	35.00	970,270
	3"	2,134	35.00	74,690
	4"	18,656	70.85	1,321,778
	6"	220,618	70.85	15,630,785
	8"	235,460	92.90	21,874,234
	10"	46,532	88.56	4,120,874
	12"	46,987	124.60	5,854,580
	14"	24,872	123.98	3,083,631
Total 1" - 14"		738,454		\$56,972,397

	Customer Equivalent	Adjusted
(1) Total @ 3" Equiv	\$25,845,890	
/ Total Cost	45.0%	45.0%
Capacity		
(2) Cost for 1" - 8"	\$43,913,312	
(3) Equiv 10" - 14"	\$10,998,524	
(2+3-1) / 4	51.0%	51.0%
Fire Protection		
1-cust-cap	4.0%	4.0%

Incline Village General Improvement District
 Water Rate Study
 Exhibit 15
 Functionalization and Allocation
 of the Revenue Requirement

	FY 2024	Customer Related							Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation
		Commodity (COM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)						
Expenses												
Wages												
Other Earnings	\$55,767	\$22,225	\$0	\$0	\$0	\$14,149	\$1,311	\$0	\$0	\$0	As Net Plant in Service	
Regular Earnings	1,670,654	665,822	0	0	0	423,868	39,266	0	0	0	As Net Plant in Service	
Salary Savings from Vacant Position:	0	0	0	0	0	0	0	0	0	0	As Net Plant in Service	
Total Wages	\$1,726,421	\$688,047	\$0	\$0	\$0	\$438,017	\$40,576	\$0	\$0	\$0		
Benefits												
Dental Fringe Ben	\$23,899	\$9,525	\$0	\$0	\$0	\$6,063	\$562	\$0	\$0	\$0	As Net Plant in Service	
Disability Fringe Ben	8,655	3,449	0	0	0	2,196	203	0	0	0	As Net Plant in Service	
Life Ins Fringe Ben	1,115	1,371	0	0	0	873	81	0	0	0	As Net Plant in Service	
Medical Fringe Ben	332,256	132,417	0	0	0	84,298	7,809	0	0	0	As Net Plant in Service	
Retirement Fringe Ben	310,333	100,623	0	0	0	78,736	7,294	0	0	0	As Net Plant in Service	
Taxes	139,401	45,200	0	0	0	35,368	3,276	0	0	0	As Net Plant in Service	
Unemployment Fringe Ben	27,383	10,913	0	0	0	6,947	644	0	0	0	As Net Plant in Service	
Vision Fringe Ben	836	1,028	0	0	0	654	61	0	0	0	As Net Plant in Service	
Work Comp Fringe Ben	43,622	17,385	0	0	0	11,068	1,025	0	0	0	As Net Plant in Service	
Total Benefits	\$891,567	\$355,325	\$0	\$0	\$0	\$226,203	\$20,955	\$0	\$0	\$0		
Services & Supplies												
Advertising - Paid	\$1,050	\$410	\$0	\$0	\$0	\$261	\$24	\$0	\$0	\$0	As Net Plant in Service	
BIDGS Maintenance Services	78,033	31,099	0	0	0	19,798	1,834	0	0	0	As Bldgs & Structures	
Chemical	218,875	0	0	0	0	0	0	0	0	0	100.0% COM	
Computer & IT Small Equip	8,446	3,366	0	0	0	2,143	199	0	0	0	As Net Plant in Service	
Computer License & Fees	81,225	32,371	0	0	0	20,608	1,909	0	0	0	As Net Plant in Service	
Contractual Services	13,349	4,328	0	0	0	3,387	314	0	0	0	As Net Plant in Service	
Dues & Subscriptions	9,618	3,833	0	0	0	2,440	226	0	0	0	As Net Plant in Service	
Employee Recruit & Retain	15,399	6,137	0	0	0	3,907	362	0	0	0	As Net Plant in Service	
Fleet Maintenance Services	212,508	84,693	0	0	0	53,916	4,995	0	0	0	As Net Plant in Service	
Fuel	40,435	16,115	0	0	0	10,259	950	0	0	0	As Net Plant in Service	
Janitorial	1,545	616	0	0	0	392	36	0	0	0	As Net Plant in Service	
Lab	28,840	14,192	0	0	0	0	0	0	0	0	As Treatment	
Office Supplies	12,412	4,946	0	0	0	3,149	292	0	0	0	As Net Plant in Service	
Operating	67,599	26,941	0	0	0	17,151	1,589	0	0	0	As Net Plant in Service	
Permits & Fees	39,729	15,834	0	0	0	10,080	934	0	0	0	As Net Plant in Service	
Postage	17,510	0	17,510	0	0	0	0	0	0	0	100.0% AC	
R&M General	46,324	18,462	0	0	0	11,753	1,089	0	0	0	As Net Plant in Service	
R&M Corrective	180,647	71,995	0	0	0	45,833	4,246	0	0	0	As Net Plant in Service	
R&M Preventative	84,146	33,535	0	0	0	21,349	1,978	0	0	0	As Net Plant in Service	
Rental & Lease	989	394	0	0	0	251	23	0	0	0	As Net Plant in Service	
Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	As Net Plant in Service	
Safety	8,652	3,448	0	0	0	2,195	203	0	0	0	As Net Plant in Service	
Security	3,069	1,223	0	0	0	779	72	0	0	0	As Net Plant in Service	
Small Equipment	10,094	4,023	0	0	0	2,561	237	0	0	0	As Net Plant in Service	
Tools	9,579	3,818	0	0	0	2,430	225	0	0	0	As Net Plant in Service	
Training & Education	26,883	8,717	0	0	0	6,821	632	0	0	0	As Net Plant in Service	
Travel & Conferences	17,716	7,061	0	0	0	4,495	416	0	0	0	As Net Plant in Service	
Uniforms	16,171	5,243	0	0	0	4,103	380	0	0	0	As Net Plant in Service	
Engineering Services	102,875	41,000	0	0	0	26,101	2,418	0	0	0	As Net Plant in Service	
Total Services & Supplies	\$1,353,696	\$447,991	\$17,510	\$0	\$0	\$276,160	\$25,583	\$0	\$0	\$0		

Incline Village General Improvement District
 Water Rate Study
 Exhibit 15
 Functionalization and Allocation
 of the Revenue Requirement

	Customer Related										Direct Assign. (DA)	Basis of Allocation
	Weighted for											
	Commodity (COM)	Capacity (CAP)	Actual Customer (AC)	Cust. Accgt. (WCA)	Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)					
FY 2024												
Other												
Central Services Allocation Cs	\$288,129	\$114,831	\$0	\$0	\$73,102	\$6,772	\$0	\$0	As Net Plant in Service			
Defensible Space Costs	51,500	0	0	0	0	51,500	0	0	100.0% FP			
General Liability - Insurance	125,557	50,039	0	0	31,856	2,951	0	0	As Net Plant in Service			
Audit	6,026	2,401	0	0	1,529	142	0	0	As Net Plant in Service			
Legal	12,360	4,008	0	0	3,136	290	0	0	As Net Plant in Service			
Professional Consultants	65,625	21,278	0	0	16,650	1,542	0	0	As Net Plant in Service			
Interfund Expense Transfers	(460,564)	(149,335)	0	0	(116,852)	(10,825)	0	0	As Net Plant in Service			
Capital Expenses	250,000	99,635	0	0	63,428	5,876	0	0	As Net Plant in Service			
Total Other	\$687,132	\$114,434	\$0	\$0	\$72,850	\$58,249	\$0	\$0				
CHECK												
Utilities												
Cable TV	\$2,021	\$805	\$0	\$0	\$513	\$47	\$0	\$0	As Net Plant in Service			
Electricity	425,464	169,564	0	0	107,946	10,000	0	0	As Net Plant in Service			
Heating	11,648	3,777	0	0	2,955	274	0	0	As Net Plant in Service			
Internet	12,064	4,808	0	0	3,061	284	0	0	As Net Plant in Service			
Telephone	32,141	10,422	0	0	8,155	755	0	0	As Net Plant in Service			
Trash	7,384	2,394	0	0	1,873	174	0	0	As Net Plant in Service			
Water & Sewer	3,408	1,358	0	0	865	80	0	0	As Net Plant in Service			
Total Utilities	\$494,129	\$196,930	\$0	\$0	\$125,368	\$11,614	\$0	\$0				
Future O&M												
Additional Staffing Needs	\$55,130	\$21,971	\$0	\$0	\$13,987	\$1,296	\$0	\$0	As Net Plant in Service			
One-Time Inflation Contingency	0	0	0	0	0	0	0	0	As Net Plant in Service			
Budget Savings	0	0	0	0	0	0	0	0	As Net Plant in Service			
Shared Capital Expenses	348,500	112,999	0	0	88,419	8,191	0	0	As Net Plant in Service			
Total Future O&M	\$55,130	\$130,874	\$0	\$0	\$102,406	\$9,487	\$0	\$0				
CHECK												
Total Operations & Maintenance	\$5,208,075	\$1,819,509	\$17,510	\$0	\$1,241,004	\$166,462	\$0	\$0				
Debt Service												
NV DWSRF 2012	\$193,372	\$62,699	\$0	\$0	\$49,061	\$4,545	\$0	\$0	As Net Plant in Service			
NV Drk Wtr Loan 2005	113,648	36,850	0	0	28,834	2,671	0	0	As Net Plant in Service			
New SRF Loans	0	0	0	0	0	0	0	0	As Net Plant in Service			
New Revenue Bonds	110,467	35,818	0	0	28,027	2,596	0	0	As Net Plant in Service			
Total Debt Service	\$417,487	\$135,367	\$0	\$0	\$105,922	\$9,812	\$0	\$0				
Less Capital Reserve Funding	\$417,487	\$135,367	\$0	\$0	\$105,922	\$9,812	\$0	\$0	As Debt Service			
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				

Incline Village General Improvement District
 Water Rate Study
 Exhibit 15
 Functionalization and Allocation
 of the Revenue Requirement

	FY 2024	Customer Related							Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation
		Commodity (COM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)	Public Fire Protection (FP)	Weighted for			
Reserve Funding											
Operating Fund Transfer	\$162,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% COM	
Capital Fund Transfer	1,625,168	0	0	0	0	1,625,168	0	0	0	100.0% WCMS	
Additional Capital Funding	0	0	0	0	0	0	0	0	0	100.0% WCMS	
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	100.0% RR	
Total Reserve Funding	\$1,787,253	\$0	\$0	\$0	\$0	\$1,625,168	\$0	\$0	\$0		
Total Revenue Requirement	\$6,995,328	\$1,963,589	\$17,510	\$0	\$2,866,172	\$166,462	\$0	\$0	\$0		
Less: Non-Operating Revenues											
Interest	\$11,906	\$3,373	\$30	\$0	\$4,878	\$283	\$0	\$0	\$0	As Total Rev Req	
Snow Removal Fees	80,080	22,685	200	0	32,811	1,906	0	0	0	As Total Rev Req	
Work Order Charges Labor	120,120	34,027	301	0	49,216	2,858	0	0	0	As Total Rev Req	
Work Order Chgs Eq & Materials	36,537	10,350	91	0	14,970	869	0	0	0	As Total Rev Req	
Back Flows Tests	134,534	134,534	0	0	0	0	0	0	0	100.0% COM	
Fines & Penalties	25,225	7,146	63	0	10,335	600	0	0	0	As Total Rev Req	
Fire Protection	17,778	5,036	44	0	7,284	423	0	0	0	As Total Rev Req	
Inspection/Plan Fees	44,845	12,703	112	0	18,374	1,067	0	0	0	As Total Rev Req	
Other Water	30,270	8,575	76	0	12,403	720	0	0	0	As Total Rev Req	
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	0	As Total Rev Req	
Total Non-Operating Revenues	\$501,295	\$238,428	\$918	\$0	\$150,272	\$8,728	\$0	\$0	\$0		
Net Revenue Requirement	\$6,494,033	\$1,743,166	\$16,592	\$0	\$2,715,900	\$157,735	\$0	\$0	\$0		

Incline Village General Improvement District
 Water Rate Study
 Exhibit 16
 Distribution of Revenue Requirement - COM, CAP, & DA

	Residential							Commercial - IVGID	Irrigation	Commercial - IVGID	Irrigation - IVGID	Snowmaking - IVGID	Factor
	All Use	20,000 - 60,000	60,000+	Multi Family	Commercial	Irrigation	Commercial - IVGID						
Commodity	\$1,743,166	\$230,508	\$86,768	\$415,798	\$144,430	\$86,167	\$10,215	\$188,822	\$68,562	COM			
Capacity	\$1,860,640	\$264,913	\$99,719	\$367,201	\$108,341	\$110,613	\$7,778	\$276,608	\$37,168	CAP			
Direct Assign.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Exhibit 15.2			
Net Revenue Requirement	\$1,100,195	\$495,421	\$186,488	\$782,999	\$252,770	\$196,780	\$17,993	\$465,429	\$105,730				

Incline Village General Improvement District
 Water Rate Study
 Exhibit 17
 Distribution of Revenue Requirement

	Total	Residential	Multi-Family	Commercial	Irrigation	Snowmaking - IVGID	Factor
Commodity	\$1,743,166	\$829,172	\$415,798	\$154,645	\$274,989	\$68,562	From Exhibit 14
Capacity	\$1,860,640	\$952,931	\$367,201	\$116,119	\$387,221	\$37,168	From Exhibit 14
Customer							
Actual Customer	\$16,592	\$14,353	\$1,005	\$893	\$338	\$4	(AC)
Cust. Acctg.	\$0	0	0	0	0	0	(WCA)
Meters & Services	\$2,715,900	1,111,410	1,229,223	227,190	125,035	23,043	(WCMS)
Total Customer	\$2,732,492	\$1,125,762	\$1,230,228	\$228,083	\$125,373	\$23,047	
Public Fire Protection	\$157,735	\$63,624	\$70,368	\$23,743	\$0	\$0	(FP)
Revenue Related	\$0	\$0	\$0	\$0	\$0	\$0	(RR)
Direct Assign.	\$0	\$0	\$0	\$0	\$0	\$0	From Exhibit 14
Net Revenue Requirement	\$6,494,033	\$2,971,490	\$2,083,595	\$522,589	\$787,582	\$128,777	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 18
 Summary of Cost of Service

	FY 2023 Expenses	Residential	Multi-Family	Commercial	Irrigation	Snowmaking - IVGID	Notes
		Revenues at Present Rates	\$2,692,993	\$2,014,771	\$489,093	\$603,647	\$103,163
Net Revenue Requirement	\$6,494,033	\$2,971,490	\$2,083,595	\$522,589	\$787,582	\$128,777	
Bal. / (Def.) of Funds	(\$590,367)	(\$278,496)	(\$68,825)	(\$33,496)	(\$183,935)	(\$25,614)	
Required % Change in Rates	10.0%	10.3%	3.4%	6.8%	30.5%	24.8%	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 19
 Summary of Unit Costs

	Residential					Commercial	Irrigation	Snowmaking - IVGID
	All Use	20,000 - 60,000	60,000+	Multi-Family				
Consumption Related	\$ / 1,000 gal							
Commodity	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82
Capacity	2.09	2.09	2.09	1.61	1.37	1.37	2.56	0.99
RR/FP/DA - \$/CCF	0.14	0.14	0.14	0.31	0.28	0.28	0.00	0.00
	\$4.05	\$4.05	\$4.05	\$3.74	\$3.47	\$4.38		\$2.81
Customer Related	\$ / Equiv. Mtr. / Mo							
Actual Customer	\$0.15							
Cust. Acctg.	0.00							
Meters & Services	25.05							
	\$25.20							
Basic Data								
Consumption	957,616	126,631	47,667	228,421	84,955	151,066	37,665	
# of Equiv. Meters	281,212			4,090	756	416	77	
# of Meters	3,698			259	230	87	1	
# of Living Units	3,698			4,090	230	87	1	

	Present Rates	Proposed				
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Meter Fee						
3/4"	\$15.10	\$17.30	\$18.75	\$20.10	\$20.10	\$21.00
1"	25.22	28.89	31.31	33.57	33.57	35.07
1 1/2"	50.28	57.61	62.44	66.93	66.93	69.93
2"	80.48	92.21	99.94	107.13	107.13	111.93
3"	151.00	173.00	187.50	201.00	201.00	210.00
4"	251.72	288.39	312.56	335.07	335.07	350.07
6"	503.28	576.61	624.94	669.93	669.93	699.93
8"	805.28	922.61	999.94	1,071.93	1,071.93	1,119.93
10"	1,157.72	1,326.39	1,437.56	1,541.07	1,541.07	1,610.07
Capital Improvement Fee						
3/4"	\$15.10	\$15.10	\$18.23	\$20.92	\$24.85	\$23.35
1"	25.22	25.22	30.44	34.93	41.50	38.99
1 1/2"	50.28	50.28	60.70	69.66	82.76	77.74
2"	80.48	80.48	97.16	111.50	132.47	124.44
3"	151.00	151.00	182.29	209.19	248.53	233.46
4"	251.72	251.72	303.88	348.72	414.30	389.19
6"	503.28	503.28	607.59	697.22	828.35	778.14
8"	805.28	805.28	972.18	1,115.60	1,325.41	1,245.07
10"	1,157.42	1,157.72	1,397.65	1,603.84	1,905.48	1,789.97
Admin Fee	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Defensible Space	1.05	1.05	1.05	1.05	1.05	1.05
Residential and Commercial Water Use						
All Use	\$1.95	\$2.15	\$2.15	\$2.22	\$2.22	\$2.29
Tier 1	1.17	1.29	1.29	1.33	1.33	1.37
Tier 2	0.52	0.57	0.57	0.59	0.59	0.61
Irrigation Water Use						
All Use	\$1.95	\$2.65	\$2.90	\$3.15	\$3.15	\$3.25
Tier 1	1.17	1.59	1.74	1.89	1.89	1.95
Tier 2	0.52	0.70	0.77	0.83	0.83	0.86

Incline Village General Improvement District
Wastewater Rate Study
Summary of the Revenue Requirement
Exhibit 1

	Projected										
	Budget FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2032
Revenues											
Rate Revenues	\$7,412,178	\$7,419,590	\$7,427,010	\$7,434,437	\$7,441,871	\$7,449,313	\$7,456,762	\$7,464,219	\$7,471,683	\$7,479,155	\$7,479,155
Miscellaneous Revenues	1,123,044	130,526	121,031	121,412	126,438	133,052	139,089	144,299	148,877	153,688	153,688
Total Revenues	\$8,535,222	\$7,550,116	\$7,548,041	\$7,555,849	\$7,568,310	\$7,582,365	\$7,595,852	\$7,608,518	\$7,620,560	\$7,632,843	\$7,632,843
Expenses											
Total O&M Expenses	\$5,434,073	\$5,849,444	\$6,108,708	\$6,389,089	\$6,517,671	\$6,844,384	\$7,209,143	\$7,579,074	\$7,942,883	\$8,246,626	\$8,246,626
Additional Capital Funding	0	0	0	0	0	0	0	0	0	0	0
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0
Reserve Funding	3,101,149	2,702,317	3,116,352	3,392,243	3,568,436	3,557,384	3,517,301	3,481,105	3,460,594	3,510,893	3,510,893
Total Revenue Requirement	\$8,535,222	\$8,551,760	\$9,225,060	\$9,781,333	\$10,086,106	\$10,401,768	\$10,726,444	\$11,060,179	\$11,403,477	\$11,757,518	\$11,757,518
Bal / (Def) of Funds	\$0	(\$1,001,645)	(\$1,677,019)	(\$2,225,484)	(\$2,517,797)	(\$2,819,403)	(\$3,130,592)	(\$3,451,661)	(\$3,782,917)	(\$4,124,675)	(\$4,124,675)
Proposed Rate Adjustment	0.0%	13.5%	8.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Add'l Revenue with Rate Adj	\$0	\$1,001,645	\$1,677,019	\$2,225,484	\$2,517,797	\$2,819,403	\$3,130,592	\$3,451,661	\$3,782,917	\$4,124,675	\$4,124,675
Bal / (Def) After Rate Adj	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average Residential Customer Bill (3,000 gal)	
Customer Bill on Proposed Adj.	\$72.78
Bill Difference - Monthly	9.61
Cumulative Bill Difference	9.61

Debt Service Coverage Ratio (all debt)	
Before Rate Adjustment	8.04
After Proposed Rate Adjustment	8.04

Incline Village General Improvement District
Wastewater Rate Study
Escalation Factors
Exhibit 2

	Projected											Notes
	Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Revenues												
Customer Growth		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Misc Revenues		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Expenses												
Labor	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	Budgeted	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Benefits - Other	Budgeted	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Professional Svcs	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Chemicals	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Utilities	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Water and Sewer	Budgeted	17.5%	12.3%	8.8%	8.8%	8.5%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Insurance	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Power	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
O&M	--	7.6%	4.4%	4.6%	4.6%	2.0%	5.0%	5.3%	5.1%	4.8%	3.8%	5.4%
CIP	Budgeted	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Miscellaneous	Budgeted	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Interest												
Interest		0.7%	0.8%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
New Debt Service Assumptions												
Revenue Bond												
Term in Years	20	20	20	20	20	20	20	20	20	20	20	20
Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Low Interest Loan												
Term in Years	20	20	20	20	20	20	20	20	20	20	20	20
Rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

	Budget		Projected										Notes	
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033			
Revenues														
Rate Revenues														
Residential	\$3,193,848	\$3,197,042	\$3,200,239	\$3,203,439	\$3,206,643	\$3,209,849	\$3,213,059	\$3,216,272	\$3,219,489	\$3,222,708	\$3,225,931		As Customer Growth	
Multi-Family	3,295,975	3,299,271	3,302,570	3,305,873	3,309,179	3,312,488	3,315,800	3,319,116	3,322,435	3,325,758	3,329,084		As Customer Growth	
Commercial	922,355	923,277	924,200	925,125	926,050	926,976	927,903	928,831	929,760	930,689	931,620		As Customer Growth	
Total Rate Revenues	\$7,412,178	\$7,419,590	\$7,427,010	\$7,434,437	\$7,441,871	\$7,449,313	\$7,456,762	\$7,464,219	\$7,471,683	\$7,479,155	\$7,486,634			
Other Revenues														
Effluent Disposal Sales	\$75,000	\$75,075	\$75,150	\$75,225	\$75,300	\$75,376	\$75,451	\$75,527	\$75,602	\$75,678	\$75,753		As Misc Revenues	
Interest Income	20,844	28,223	18,626	18,905	23,829	30,340	36,274	41,381	45,856	50,564	54,893		Calculated on Reserves	
Hunting Fees	20,000	20,020	20,040	20,060	20,080	20,100	20,120	20,140	20,161	20,181	20,201		As Misc Revenues	
Interfund Revenue Transfers	1,000,000	0	0	0	0	0	0	0	0	0	0		As Misc Revenues	
Other Sewer	7,200	7,207	7,214	7,222	7,229	7,236	7,243	7,251	7,258	7,265	7,272		As Misc Revenues	
Total Other Revenues	\$1,123,044	\$130,526	\$121,031	\$121,412	\$126,438	\$133,052	\$139,089	\$144,299	\$148,877	\$153,688	\$158,120			
Total Revenues	\$8,535,222	\$7,550,116	\$7,548,041	\$7,555,849	\$7,568,310	\$7,582,365	\$7,595,852	\$7,608,518	\$7,620,560	\$7,632,843	\$7,644,754			
Expenses														
Wages														
Other Earnings	\$58,761	\$61,699	\$64,784	\$68,023	\$71,424	\$74,996	\$78,745	\$82,683	\$86,817	\$91,158	\$95,715		As Labor	
Regular Earnings	1,877,432	1,971,304	2,069,869	2,173,362	2,282,030	2,396,132	2,515,938	2,641,735	2,773,822	2,912,513	3,058,139		As Labor	
Salary Savings from Vacant Positions	(28,554)	0	0	0	0	0	0	0	0	0	0			
Total Wages	\$1,907,639	\$2,033,003	\$2,134,653	\$2,241,385	\$2,353,455	\$2,471,127	\$2,594,684	\$2,724,418	\$2,860,639	\$3,003,671	\$3,153,854			

	Budget		Projected										Notes		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033				
Benefits															
Dental Fringe Ben	\$23,729	\$25,153	\$26,662	\$28,262	\$29,957	\$31,755	\$33,660	\$35,680	\$37,820	\$40,090	\$42,495	As Benefits - Other			
Disability Fringe Ben	9,614	10,191	10,802	11,450	12,137	12,866	13,638	14,456	15,323	16,243	17,217	As Benefits - Other			
Life Ins Fringe Ben	3,665	3,885	4,118	4,365	4,627	4,905	5,199	5,511	5,841	6,192	6,563	As Benefits - Other			
Medical Fringe Ben	334,047	367,452	404,197	444,617	489,078	537,986	591,785	650,963	716,059	787,665	866,432	As Benefits - Medical			
Retirement Fringe Ben	345,021	365,722	387,666	410,926	435,581	461,716	489,419	518,784	549,911	582,906	617,880	As Benefits - Other			
Taxes	154,860	158,732	162,700	166,767	170,936	175,210	179,590	184,080	188,682	193,399	198,234	As Miscellaneous			
Unemployment Fringe Ben	30,411	32,236	34,170	36,220	38,393	40,697	43,139	45,727	48,471	51,379	54,461	As Benefits - Other			
Vision Fringe Ben	2,640	2,798	2,966	3,144	3,333	3,533	3,745	3,970	4,208	4,460	4,728	As Benefits - Other			
Work Comp Fringe Ben	48,463	51,371	54,453	57,720	61,183	64,854	68,746	72,870	77,243	81,877	86,790	As Benefits - Other			
Total Benefits	\$952,450	\$1,017,539	\$1,087,734	\$1,163,471	\$1,245,227	\$1,333,521	\$1,428,919	\$1,532,040	\$1,643,558	\$1,764,210	\$1,894,801				
Professional Services															
Audit	\$11,200	\$11,760	\$12,348	\$12,965	\$13,614	\$14,294	\$15,009	\$15,760	\$16,548	\$17,375	\$18,244	As Professional Svcs			
Legal	13,000	13,650	14,333	15,049	15,802	16,592	17,421	18,292	19,207	20,167	21,176	As Professional Svcs			
Professional Consultants	62,500	65,625	68,906	72,352	75,969	79,768	83,756	87,944	92,341	96,958	101,806	As Professional Svcs			
Total Professional Services	\$86,700	\$91,035	\$95,587	\$100,366	\$105,384	\$110,654	\$116,186	\$121,996	\$128,095	\$134,500	\$141,225				
Services & Supplies															
BLDGS Maintenance Services	\$37,560	\$38,687	\$39,847	\$41,043	\$42,274	\$43,542	\$44,849	\$46,194	\$47,580	\$49,007	\$50,477	As Materials & Supplies			
Chemical	236,500	248,325	260,741	273,778	287,467	301,841	316,933	332,779	349,418	366,889	385,234	As Chemicals			
Computer License & Fees	4,400	4,532	4,668	4,808	4,952	5,101	5,254	5,411	5,574	5,741	5,913	As Materials & Supplies			
Contractual Services	0	0	0	0	0	0	0	0	0	0	0	As Professional Svcs			
Dues & Subscriptions	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981	8,220	8,467	As Materials & Supplies			
Employee Recruit & Retain	2,650	2,730	2,811	2,896	2,983	3,072	3,164	3,259	3,357	3,458	3,561	As Materials & Supplies			
Fleet Maintenance Services	186,671	192,271	198,039	203,980	210,100	216,403	222,895	229,582	236,469	243,563	250,870	As Materials & Supplies			
Fuel	37,500	39,000	40,560	42,182	43,870	45,624	47,449	49,347	51,321	53,374	55,509	As Utilities			
Janitorial	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439	As Materials & Supplies			
Lab	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058	44,349	As Materials & Supplies			
Office Supplies	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	5,376	As Materials & Supplies			
Operating	55,820	57,495	59,219	60,996	62,826	64,711	66,652	68,652	70,711	72,832	75,017	As Materials & Supplies			
Permits & Fees	15,060	15,512	15,977	16,456	16,950	17,459	17,982	18,522	19,078	19,650	20,239	As Materials & Supplies			
R&M General	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies			
R&M Corrective	281,065	289,497	298,182	307,127	316,341	325,831	335,606	345,674	356,045	366,726	377,728	As Materials & Supplies			
R&M Preventative	74,460	76,694	78,995	81,364	83,805	86,320	88,909	91,576	94,324	97,153	100,068	As Materials & Supplies			
Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	See Shared and Capital Exp			
Safety	13,400	13,802	14,216	14,643	15,082	15,534	16,000	16,480	16,975	17,484	18,008	As Materials & Supplies			
Security	3,480	3,584	3,692	3,803	3,917	4,034	4,155	4,280	4,408	4,541	4,677	As Materials & Supplies			
Small Equipment	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079	As Materials & Supplies			
Tools	11,200	11,536	11,882	12,239	12,606	13,073	13,550	14,038	14,536	15,045	15,564	As Materials & Supplies			
Training & Education	18,800	19,364	19,945	20,543	21,160	21,794	22,448	23,122	23,815	24,530	25,266	As Materials & Supplies			
Travel & Conferences	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079	As Materials & Supplies			
Uniforms	9,320	9,600	9,888	10,184	10,490	10,804	11,129	11,462	11,806	12,160	12,525	As Materials & Supplies			
Total Services & Supplies	\$1,056,186	\$1,092,977	\$1,131,122	\$1,170,676	\$1,211,694	\$1,254,233	\$1,298,953	\$1,344,117	\$1,391,589	\$1,440,839	\$1,491,935				

	Budget		Projected										Notes		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033				
Utilities															
Cable TV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Utilities
Electricity	367,400	382,096	397,380	413,275	429,806	446,998	464,878	483,473	502,812	522,925	543,842	564,755	585,668	606,581	As Utilities
Heating	28,400	29,536	30,717	31,946	33,224	34,553	35,935	37,372	38,867	40,422	42,039	43,718	45,461	47,269	As Utilities
Internet	11,600	12,064	12,547	13,048	13,570	14,113	14,678	15,265	15,875	16,510	17,171	17,858	18,571	19,310	As Utilities
Telephone	44,463	46,242	48,091	50,015	52,015	54,096	56,260	58,510	60,851	63,285	65,816	68,443	71,166	73,983	As Utilities
Trash	5,400	5,616	5,841	6,074	6,317	6,570	6,833	7,106	7,390	7,686	7,993	8,311	8,644	8,992	As Utilities
Water & Sewer	24,700	29,023	32,578	35,428	38,440	39,689	40,979	42,311	43,686	45,106	46,572	48,084	49,642	51,256	As Water and Sewer
Total Utilities	\$481,963	\$504,576	\$527,153	\$549,787	\$573,373	\$596,019	\$619,562	\$644,038	\$669,482	\$695,933	\$723,432	\$751,985	\$780,648	\$809,421	
Other															
Central Services Allocation CS	\$0	\$270,121	\$280,926	\$292,163	\$303,849	\$316,003	\$328,643	\$341,789	\$355,461	\$369,679	\$384,466	\$399,841	\$415,476	\$431,581	As Utilities
Defensible Space Costs	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	69,161	71,136	73,121	As Materials & Supplies
General Liability	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392	138,441	142,634	146,971	As Insurance
Interfund Expense Transfers	614,135	460,564	464,512	476,551	422,043	451,925	503,326	542,316	556,470	490,626	526,016	561,406	596,796	632,186	As Materials & Supplies
Capital Expenses	185,000	170,000	170,000	170,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	As Materials & Supplies
Shared Capital Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Total Other	\$949,135	\$1,055,185	\$1,074,573	\$1,102,623	\$964,718	\$1,011,819	\$1,081,077	\$1,138,587	\$1,171,946	\$1,126,021	\$1,202,069	\$1,259,616	\$1,318,163	\$1,377,710	
Future O&M															
Additional Staffing Needs	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	\$89,891	\$94,558	\$99,525	As Labor
O&M Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Budget Savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As O&M
Total Future O&M	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	\$89,891	\$94,558	\$99,525	
Total Operations & Maintenance	\$5,434,073	\$5,849,444	\$6,108,708	\$6,389,089	\$6,517,671	\$6,844,384	\$7,209,143	\$7,579,074	\$7,942,883	\$8,246,626	\$8,692,841	\$9,135,616	\$9,577,491	\$10,018,366	
Debt Service															
NV Clean Wtr Loan 2005	\$128,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Exhibit 5
NV Clean Wtr Loan 2007	207,536	207,536	207,536	207,536	0	0	0	0	0	0	0	0	0	0	Exhibit 5
Assumed SRF Loan	49,536	501,120	969,120	1,437,120	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	\$52.74M @ 2.88% for 30 yrs
Low Interest Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Calc'd @ 2.5% for 20 yrs
Assumed Revenue Bond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Calc'd @ 4.5% for 20 yrs
Total Debt Service	\$385,650	\$708,656	\$1,176,656	\$1,644,656	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	
Less: Debt Service Funding From Capital Reserve	\$385,650	\$708,656	\$1,176,656	\$1,644,656	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	
Total Less Debt Service Funding	\$385,650	\$708,656	\$1,176,656	\$1,644,656	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	Budget		Projected										Notes
	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Reserve Funding													
Operating Fund Transfer	(\$121,696)		(\$523,751)	(\$112,942)	\$159,720	\$332,680	\$318,393	\$275,070	\$235,633	\$211,876	\$258,926	\$173,957	
Capital Fund Transfer	3,222,845		3,226,068	3,229,294	3,232,523	3,235,756	3,238,992	3,242,231	3,245,473	3,248,718	3,251,967	3,255,219	As Customer Growth
Additional Capital Funding	0		0	0	0	0	0	0	0	0	0	0	FY 2022 Depr Exp = \$1,876,600
Effluent Reserve Fund	0		0	0	0	0	0	0	0	0	0	0	
Total Reserve Funding	\$3,101,149		\$2,702,317	\$3,116,352	\$3,392,243	\$3,568,436	\$3,557,384	\$3,517,301	\$3,481,105	\$3,460,594	\$3,510,893	\$3,429,176	
Total Revenue Requirement	\$8,535,222		\$8,551,760	\$9,225,060	\$9,781,333	\$10,086,106	\$10,401,768	\$10,726,444	\$11,060,179	\$11,403,477	\$11,757,518	\$12,122,017	
Bal / (Def) of Funds	\$0		(\$1,001,645)	(\$1,677,019)	(\$2,225,484)	(\$2,517,797)	(\$2,819,403)	(\$3,130,592)	(\$3,451,661)	(\$3,782,917)	(\$4,124,675)	(\$4,477,263)	
Bal as a % of Rate Adj	0.0%		13.5%	22.6%	29.9%	33.8%	37.8%	42.0%	46.2%	50.6%	55.1%	59.8%	
Proposed Rate Adjustment	0.0%		13.5%	8.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Add'l Revenue with Rate Adj	\$0		\$1,001,645	\$1,677,019	\$2,225,484	\$2,517,797	\$2,819,403	\$3,130,592	\$3,451,661	\$3,782,917	\$4,124,675	\$4,477,263	
Bal / (Def) After Rate Adj	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Balance as a % of Rates	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Residential Customer Bill (3,000 gal)	\$72.78		\$82.39	\$88.72	\$93.99	\$96.84	\$99.76	\$102.75	\$105.83	\$109.01	\$112.28	\$115.65	
Customer Bill on Proposed Adj.	\$72.78		\$82.39	\$88.72	\$93.99	\$96.84	\$99.76	\$102.75	\$105.83	\$109.01	\$112.28	\$115.65	
Bill Difference - Monthly			9.61	6.33	5.26	2.85	2.92	2.99	3.08	3.18	3.27	3.37	
Cumulative Bill Difference			9.61	15.94	21.21	24.06	26.98	29.97	33.05	36.23	39.50	42.87	
Debt Service Coverage Ratio (all debt)													
Before Rate Adjustment	8.04		2.40	1.22	0.71	0.37	0.26	0.14	0.01	0.00	0.00	0.00	Min. Target 1.00
After Proposed Rate Adjustment	8.04		3.81	2.65	2.06	1.26	1.25	1.24	1.23	1.22	1.24	1.21	Min. Target 1.00

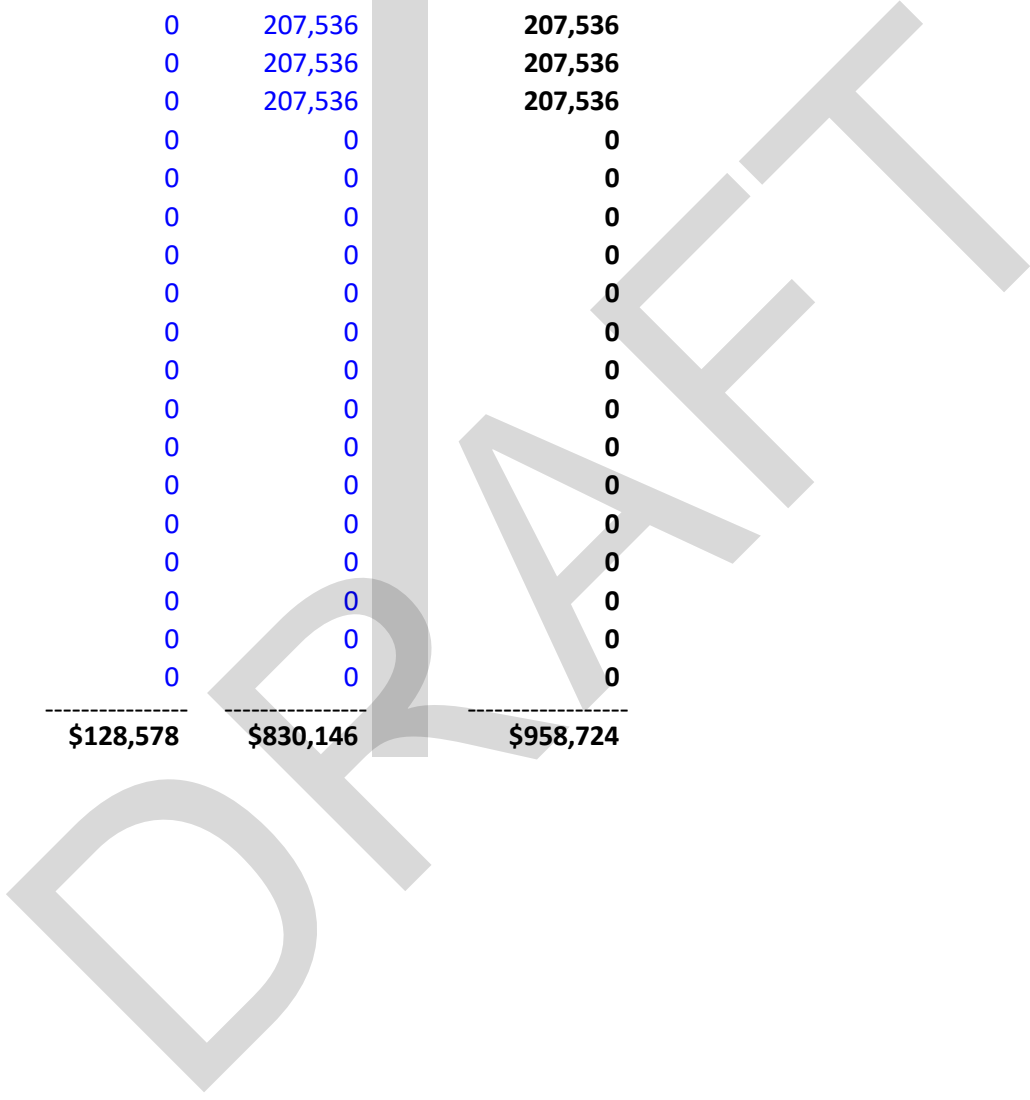
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Sewer Capital													
Update Camera Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,718	\$0	\$0	\$0	\$80,718	
SCADA Management Servers/Network - WRRF	0	0	0	0	0	0	0	99,345	0	0	0	99,345	
Pond Lining Project (Storage Tank)	3,000,000	2,652,000	0	0	0	0	0	0	0	0	0	5,652,000	
Effluent Pipeline Project	10,000,000	15,080,000	15,532,400	15,998,372	0	0	0	0	0	0	0	56,610,772	
Sewer Pumping Station Improvements	50,000	104,000	107,120	110,334	113,644	117,053	120,565	124,181	127,907	131,744	169,621	1,276,168	
Sewer Pumping Station 14 Improvements	0	0	123,188	441,334	0	0	0	0	0	0	0	564,522	
2001 Sellick Forklift #499	0	67,600	0	0	0	0	0	0	0	0	0	67,600	
Emergency Pump and Generator #752 and #753	0	0	0	0	0	0	0	0	0	0	0	0	
2006 Kenworth T800 Bin truck #587	0	0	0	218,461	0	0	0	0	0	0	0	218,461	
2018 Flail Mower #784	0	0	0	0	17,047	0	0	19,869	0	0	0	36,916	
2001 Jet-Away Line Cleaner #767	0	0	0	0	0	55,015	0	0	0	0	0	55,015	
2008 Chevrolet Camera Truck #615	0	0	0	0	96,597	0	0	0	0	0	0	96,597	
Sewer Main Rehabilitation	0	104,000	107,120	551,668	340,931	351,159	361,694	620,907	383,721	395,232	407,089	3,623,520	
Wastewater Resource Recovery Facility (WRRF) Drainage Imp	0	0	0	0	0	0	0	0	0	0	0	0	
Wetlands Effluent/Disposal Facility Improvements	100,000	182,000	53,560	55,167	227,287	117,053	120,565	124,181	319,767	131,744	135,696	1,567,021	
Roof Replacement Water Resource Recovery Facility	0	338,000	0	0	0	0	0	0	0	0	0	338,000	
Water Resource Recovery Facility Improvements	100,000	182,000	508,820	441,334	198,876	204,843	1,205,645	0	255,814	0	271,393	3,368,725	
WRRF Biosolids Bins	0	0	0	110,334	0	0	0	0	0	0	0	110,334	
Sewer Pump Station #1 Improvements	500,000	0	0	0	0	0	0	0	0	0	0	500,000	
SPS#1 Pump Station & Generator Bldg Roof Replacement	0	0	0	281,351	0	0	0	0	0	0	0	281,351	
Total Sewer Capital	\$13,750,000	\$18,709,600	\$16,432,208	\$18,208,354	\$994,382	\$845,122	\$1,808,468	\$1,069,202	\$1,087,208	\$658,720	\$983,799	\$74,547,063	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Capital Improvements - Shared (50% Sewer)													
Replace Public Works Front Security Gate	\$0	\$0	\$0	\$0	\$45,457	\$0	\$0	\$0	\$0	\$0	\$59,109	\$104,567	
Replace Roof Public Works #B	0	0	0	0	56,822	0	0	0	0	0	0	56,822	
Building B Replacement	0	0	0	0	0	0	0	62,091	0	0	0	62,091	
Loader Tire Chains - 2 Sets	0	0	0	11,420	0	0	0	13,412	0	0	0	24,831	
2002 Caterpillar 950G Loader #523	0	0	0	0	0	0	0	0	0	187,735	0	187,735	
2002 Caterpillar 950G Loader #525	0	0	0	0	0	0	0	0	0	0	193,367	193,367	
2018 MultiHog MX120 Snowblower #783	0	0	0	97,094	0	0	0	0	0	0	0	97,094	
1997 Forklift #315	0	0	0	0	20,456	0	0	0	0	0	0	20,456	
2013 Trackless Snowblower #687	0	0	0	0	102,279	0	0	0	118,314	0	0	220,593	
2001 105KW Mobile Generator #313	0	0	0	0	0	0	39,183	0	0	0	0	39,183	
2020 Vac-Con Truck #807	0	0	0	0	269,904	0	0	0	0	0	0	269,904	
2004 Freightliner Vactor Truck #534	0	0	0	209,634	0	0	0	0	0	0	0	209,634	
2020 Chevy Dump Truck #829	0	0	0	0	0	0	0	49,673	0	0	119,413	169,085	
2001 Peterbilt Bin Truck #468	0	0	101,764	0	0	0	0	0	0	0	0	101,764	
Snowplow #300A	0	0	0	0	0	0	0	0	0	13,833	0	13,833	
Snowplow #307A	0	0	0	0	0	0	0	0	0	0	0	0	
Slurry Liquidator #326	0	0	0	0	0	0	0	0	26,221	0	0	26,221	
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Sander/Spreader #808	0	0	5,356	0	0	0	0	7,451	0	0	0	12,807	
2012 Snowplow #669B	0	0	6,427	0	0	0	0	0	0	5,270	0	11,697	
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	0	0	0	0	92,221	0	92,221	
2013 Chevy Equinox #691	0	19,240	0	0	0	0	0	0	0	0	0	19,240	
2009 Chevrolet 1/2 Ton Pick-up #826 Compliance Dept.	0	0	0	0	0	18,143	0	0	0	0	0	18,143	
2013 1/2 Ton Pick-Up #677 Treatment	0	19,240	0	0	0	0	0	0	0	0	0	19,240	
2003 GMC 3/4-Ton Pick-up #702	0	0	21,424	0	0	0	0	0	0	0	0	21,424	
2005 Chevy 1/2-Ton Pick-up #553	0	0	20,353	0	0	0	0	0	0	0	0	20,353	
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	20,353	0	0	0	0	0	0	0	24,425	44,778	
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	0	0	0	17,653	0	0	0	0	0	0	23,068	43,421	
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	0	0	20,412	0	0	0	0	21,744	0	0	42,156	
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	31,065	0	0	0	0	0	0	0	0	31,065	
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	0	0	26,138	0	0	0	0	0	0	26,138	
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	0	0	25,928	0	0	0	0	0	0	31,210	57,139	
2013 1-Ton Service Truck #680 Utilities Electrician	0	22,880	0	0	0	0	0	0	0	0	0	22,880	
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	0	0	0	0	0	0	39,738	0	0	0	39,738	
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	21,111	0	0	0	21,111	
2008 Chevrolet Service Truck #680	0	0	0	27,032	0	0	0	0	0	0	33,924	60,956	
2011 Chevrolet Service Truck #647 Treatment	0	0	0	0	0	0	0	0	31,337	0	0	31,337	
Public Works Billing Software Replacement	0	104,000	0	0	0	0	0	0	0	0	0	104,000	
Large Format Printer Replacement	0	0	0	15,998	0	0	0	0	0	0	0	15,998	
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	45,000	130,000	0	0	0	0	0	0	0	0	0	175,000	
Medium Duty Truck Plow	8,250	0	0	0	0	0	0	0	0	0	0	8,250	
Chevy 1/2 Ton Pick-up Truck	18,600	0	0	0	0	0	0	0	0	0	0	18,600	
Utilities System and Plant Controls Upgrade	0	0	133,900	137,917	142,055	0	0	0	0	0	0	413,872	
Total Capital Improvements - Shared (50% Sewer)	\$71,850	\$295,360	\$340,642	\$563,088	\$663,110	\$18,143	\$59,183	\$193,475	\$197,616	\$299,059	\$507,586	\$3,189,112	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Less R&M Funded Items (O&M)	0	0	0	0	0	0	0	0	0	0	0	0	\$0
Future Unidentified Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Projects	\$13,821,850	\$19,004,960	\$16,772,850	\$18,771,442	\$1,657,492	\$863,265	\$1,847,651	\$1,262,677	\$1,284,825	\$957,780	\$1,491,385	\$77,736,175	
<i>Less: Other Funding Sources</i>													
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Input
Capital Fund	0	0	0	0	0	0	297,510	1,262,677	1,284,825	957,780	1,491,385	5,294,177	Input
Effluent Reserve Fund	6,411,850	1,935,960	522,850	2,521,442	1,657,492	863,265	1,550,141	0	0	0	0	15,463,000	
USDA Grant	2,250,000	1,989,000	0	0	0	0	0	0	0	0	0	4,239,000	
Assumed SRF Loan	5,160,000	15,080,000	16,250,000	16,250,000	0	0	0	0	0	0	0	52,740,000	\$52.74M Total
Low Interest Loan	0	0	0	0	0	0	0	0	0	0	0	0	Input
Revenue Bond	0	0	0	0	0	0	0	0	0	0	0	0	Calculated
Total Other Funding Sources	\$13,821,850	\$19,004,960	\$16,772,850	\$18,771,442	\$1,657,492	\$863,265	\$1,847,651	\$1,262,677	\$1,284,825	\$957,780	\$1,491,385	\$77,736,177	
Additional Capital Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Incline Village General Improvement District
Wastewater Rate Study
Annual Debt Service Payments
Exhibit 5

Year	NV Clean Wtr Loan 2005	NV Clean Wtr Loan 2007	Total Annual Debt Service (P&I)
FY 2023	\$128,578	\$207,536	\$336,114
FY 2024	0	207,536	207,536
FY 2025	0	207,536	207,536
FY 2026	0	207,536	207,536
FY 2027	0	0	0
FY 2028	0	0	0
FY 2029	0	0	0
FY 2030	0	0	0
FY 2031	0	0	0
FY 2032	0	0	0
FY 2033	0	0	0
FY 2034	0	0	0
FY 2035	0	0	0
FY 2036	0	0	0
FY 2037	0	0	0
FY 2038	0	0	0
FY 2039	0	0	0
FY 2040	0	0	0
FY 2041	0	0	0
	\$128,578	\$830,146	\$958,724



Incline Village General Improvement District
Wastewater Rate Study
Revenues At Present Rates
Exhibit 6

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Residential													
	\$ / Acct												
Base Charge	\$25.10	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
Capital Improvement	\$31.45	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
Admin Fee	\$4.23	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
	\$ / 1,000 gal												
Sewer Use	\$4.00	10,431	10,666	10,396	10,682	8,799	11,081	9,330	10,029	11,311	9,168	10,295	124,716
Total Revenue		\$266,306	\$267,245	\$266,165	\$267,308	\$259,777	\$268,907	\$261,902	\$264,697	\$269,828	\$261,256	\$265,761	\$3,193,848
Multi-Family													
	\$ / Unit												
Base Charge	\$25.10	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091
Capital Improvement	\$31.45	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091
Admin Fee	\$4.23	259	259	259	259	259	259	259	259	259	259	259	259
	\$ / 1,000 gal												
Sewer Use	\$4.00	10,605	10,556	10,286	10,298	10,512	10,831	10,553	10,527	9,970	10,290	10,586	126,669
Total Revenue		\$274,861	\$274,665	\$273,584	\$273,632	\$274,489	\$275,767	\$274,654	\$274,549	\$272,323	\$273,601	\$274,784	\$3,295,975

Incline Village General Improvement District
Wastewater Rate Study
Revenues At Present Rates
Exhibit 6

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial													
Base Charge	\$ / Acct.												
3/4"	\$25.10	77	77	77	77	77	77	77	77	77	77	77	77
1"	41.92	60	60	60	60	60	60	60	60	60	60	60	60
1 1/2"	83.58	45	45	45	45	45	45	45	45	45	45	45	45
2"	133.78	35	35	35	35	35	35	35	35	35	35	35	35
3"	251.00	7	7	7	7	7	7	7	7	7	7	7	7
4"	418.42	3	3	3	3	3	3	3	3	3	3	3	3
6"	836.58	2	2	2	2	2	2	2	2	2	2	2	2
8"	1,338.58	1	1	1	1	1	1	1	1	1	1	1	1
10"	1,497.74	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues		230	230	230	230	230	230	230	230	230	230	230	230
Admin Fee	\$4.23	230	230	230	230	230	230	230	230	230	230	230	230
Sewer Use	\$ / CCF												
	\$4.70	9,806	9,160	7,580	7,671	8,532	5,510	4,717	5,743	5,402	6,474	8,133	84,955
Total Revenue		\$89,677	\$86,642	\$79,216	\$79,645	\$72,855	\$69,485	\$65,757	\$70,579	\$68,979	\$74,015	\$81,816	\$922,355

Incline Village General Improvement District
Wastewater Rate Study
Development of Volume Distribution Factor
Exhibit 7

	5.0%	Total Annual	Avg. Daily	% of
	Inflow and	Flow at Plant	Flow At	Total
	Infiltration	(1,000 gal)	Plant (MGD)	
Annual flow				
in 1,000 gal				
Residential	6,236	130,952	0.36	38.5%
Multi-Family	6,333	133,002	0.36	39.1%
Commercial	3,613	75,873	0.21	22.3%
Total	339,827	0.93	100.0%	
	Actual Flows ^[1]	453,640	0.93	(VOL)

Distribution Factor

Notes

[2] - Provided by District July 2020 - Aug 2021

Incline Village General Improvement District
Wastewater Rate Study
Development of the Strength Distribution Factor
Exhibit 8

	Biochemical Oxygen Demand			Suspended Solids			
	Annual Flow (MGD)	Avg. Factor (mg/l)	Calculated Pounds	% of Total	Avg. Factor (mg/l)	Calculated Pounds	% of Total
Residential	0.36	190	569	38.5%	150	449	38.5%
Multi-Family	0.36	190	577	39.1%	150	456	39.1%
Commercial	0.21	190	329	22.3%	150	260	22.3%
Total	0.93		1,475	100.0%		1,165	100.0%
<i>Pounds Removed</i>			<i>1,411</i>			<i>1,029</i>	
Distribution Factor				(BOD)			(SS)

Notes

Incline Village General Improvement District
Wastewater Rate Study
Development of the Customer Distribution Factor
Exhibit 9

	Actual Customer		Customer Capacity Demand	
	Number of Accounts ^[1]	% of Total	Weighted Customer	% of Total
Residential	3,699	88.3%	3,699	43.3%
Multi-Family	259	6.2%	4,095	47.9%
Commercial	230	5.5%	754	8.8%
Total	4,188	100.0%	8,547	100.0%

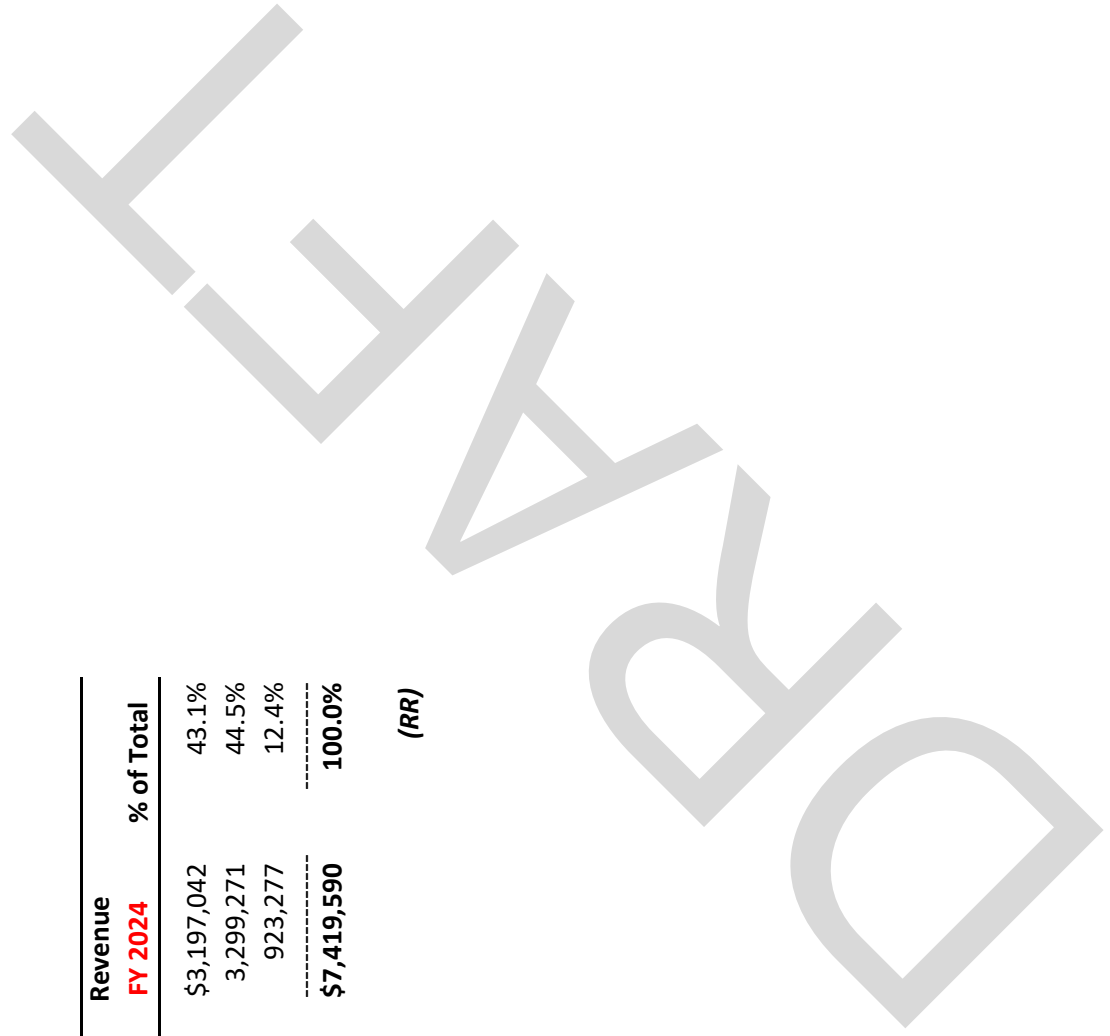
Distribution Factor (AC) (CCD)

Notes

[1] - Customer accounts are increased by one year of growth (0.10% / yr)

Incline Village General Improvement District
Wastewater Rate Study
Development of the Revenue Related Distribution Factor
Exhibit 10

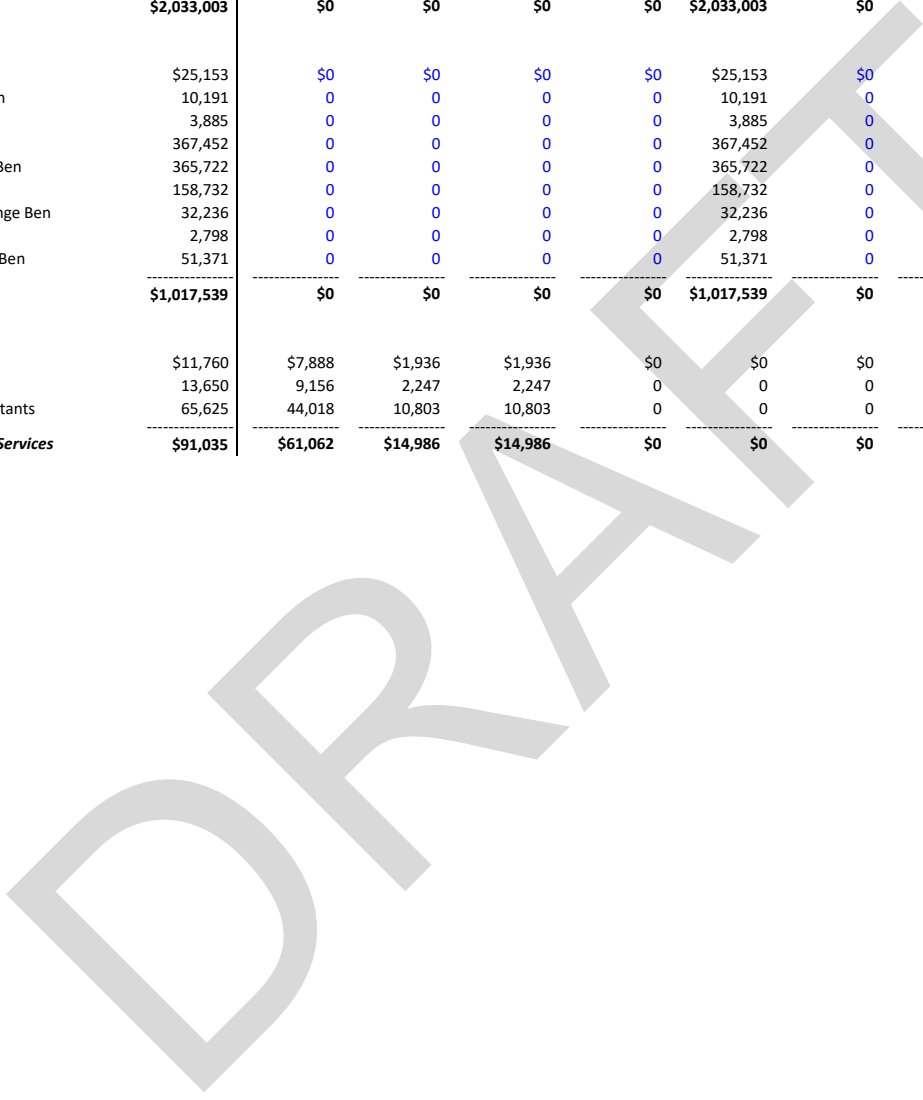
	Revenue	
	FY 2024	% of Total
Residential	\$3,197,042	43.1%
Multi-Family	3,299,271	44.5%
Commercial	923,277	12.4%
Total	\$7,419,590	100.0%
Distribution Factor		(RR)



Incline Village General Improvement District
Wastewater Rate Study
Functionalization and Classification
Exhibit 11.1

	Net Plant	Strength Related				Customer Related			Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Oxygen Demand (BOD)	Suspended Solids (SS)	Actual Customer (AC)	Capacity Demand (CCD)	Revenue Related (RR)			
Treatment	\$18,914,844	\$9,457,422	\$4,728,711	\$4,728,711	\$0	\$0	\$0	\$0	50.0% VOL 25.0% BOD 25.0% SS	
Collection										
Manholes	\$312,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% VOL	
Lift Station	4,224,916	0	0	0	0	0	0	0	100.0% VOL	
Sewer Mains	3,584,711	0	0	0	0	0	0	0	100.0% VOL 0.0% CCD	
Total Collection	\$8,122,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Plant Before General	\$28,724,481	\$19,267,059	\$4,728,711	\$4,728,711	\$0	\$0	\$0	\$0		
General Plant										
Equipment	\$1,885,452	\$1,264,674	\$310,389	\$310,389	\$0	\$0	\$0	\$0	As General Plant	
Misc	15,494	10,393	2,551	2,551	0	0	0	0	As General Plant	
Office Equipment	70,850	47,523	11,664	11,664	0	0	0	0	As General Plant	
Buildings & Structures	4,084,460	2,739,668	672,396	672,396	0	0	0	0	As General Plant	
Vehicles	430,888	289,020	70,934	70,934	0	0	0	0	As General Plant	
Total General Plant	\$6,487,144	\$4,351,277	\$1,067,933	\$1,067,933	\$0	\$0	\$0	\$0		
Net Plant in Service	\$35,211,625	\$23,618,336	\$5,796,644	\$5,796,644	\$0	\$0	\$0	\$0		

Expenses FY 2024	Strength Related		Customer Related			Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Bio-Oxygen	Suspended	Actual Customer (AC)	Customer			
		Demand (BOD)	Solids (SS)		Capacity Demand (CCD)			
Expenses								
Wages								
Other Earnings	\$61,699	\$0	\$0	\$0	\$61,699	\$0	\$0	100.0% CCD
Regular Earnings	1,971,304	0	0	0	1,971,304	0	0	100.0% CCD
Salary Savings from Vacant Positions	0	0	0	0	0	0	0	100.0% CCD
Total Wages	\$2,033,003	\$0	\$0	\$0	\$2,033,003	\$0	\$0	
Benefits								
Dental Fringe Ben	\$25,153	\$0	\$0	\$0	\$25,153	\$0	\$0	100.0% CCD
Disability Fringe Ben	10,191	0	0	0	10,191	0	0	100.0% CCD
Life Ins Fringe Ben	3,885	0	0	0	3,885	0	0	100.0% CCD
Medical Fringe Ben	367,452	0	0	0	367,452	0	0	100.0% CCD
Retirement Fringe Ben	365,722	0	0	0	365,722	0	0	100.0% CCD
Taxes	158,732	0	0	0	158,732	0	0	100.0% CCD
Unemployment Fringe Ben	32,236	0	0	0	32,236	0	0	100.0% CCD
Vision Fringe Ben	2,798	0	0	0	2,798	0	0	100.0% CCD
Work Comp Fringe Ben	51,371	0	0	0	51,371	0	0	100.0% CCD
Total Benefits	\$1,017,539	\$0	\$0	\$0	\$1,017,539	\$0	\$0	
Professional Services								
Audit	\$11,760	\$7,888	\$1,936	\$1,936	\$0	\$0	\$0	As Net Plant in Service
Legal	13,650	9,156	2,247	2,247	0	0	0	As Net Plant in Service
Professional Consultants	65,625	44,018	10,803	10,803	0	0	0	As Net Plant in Service
Total Professional Services	\$91,035	\$61,062	\$14,986	\$14,986	\$0	\$0	\$0	



Expenses FY 2024	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification		
	Volume (VOL)	Bio-Oxygen Demand (BOD)	Suspended Solids (SS)	Actual Customer (AC)				Customer Capacity Demand (CCD)	
Services & Supplies									
BLDGS Maintenance Services	\$38,687	\$25,949	\$6,369	\$6,369	\$0	\$0	\$0	\$0	As Net Plant in Service
Chemical	248,325	248,325	0	0	0	0	0	0	100.0% VOL
Computer License & Fees	4,532	3,040	746	746	0	0	0	0	As Net Plant in Service
Contractual Services	0	0	0	0	0	0	0	0	As Net Plant in Service
Dues & Subscriptions	6,489	4,353	1,068	1,068	0	0	0	0	As Net Plant in Service
Employee Recruit & Retain	2,730	1,831	449	449	0	0	0	0	As Net Plant in Service
Fleet Maintenance Services	192,271	128,967	31,652	31,652	0	0	0	0	As Net Plant in Service
Fuel	39,000	26,159	6,420	6,420	0	0	0	0	As Net Plant in Service
Janitorial	10,300	6,909	1,696	1,696	0	0	0	0	As Net Plant in Service
Lab	33,990	33,990	0	0	0	0	0	0	100.0% VOL
Office Supplies	4,120	2,764	678	678	0	0	0	0	As Net Plant in Service
Operating	57,495	38,565	9,465	9,465	0	0	0	0	As Net Plant in Service
Permits & Fees	15,512	10,405	2,554	2,554	0	0	0	0	As Net Plant in Service
R&M General	0	0	0	0	0	0	0	0	As Net Plant in Service
R&M Corrective	289,497	194,181	47,658	47,658	0	0	0	0	As Net Plant in Service
R&M Preventative	76,694	51,443	12,626	12,626	0	0	0	0	As Net Plant in Service
Repairs & Maintenance	0	0	0	0	0	0	0	0	As Net Plant in Service
Safety	13,802	9,258	2,272	2,272	0	0	0	0	As Net Plant in Service
Security	3,584	2,404	590	590	0	0	0	0	As Net Plant in Service
Small Equipment	7,725	5,182	1,272	1,272	0	0	0	0	As Net Plant in Service
Tools	11,536	7,738	1,899	1,899	0	0	0	0	As Net Plant in Service
Training & Education	19,364	12,988	3,188	3,188	0	0	0	0	As Net Plant in Service
Travel & Conferences	7,725	5,182	1,272	1,272	0	0	0	0	As Net Plant in Service
Uniforms	9,600	6,439	1,580	1,580	0	0	0	0	As Net Plant in Service
Total Services & Supplies	\$1,092,977	\$826,069	\$133,454	\$133,454	\$0	\$0	\$0	\$0	
Utilities									
Cable TV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
Electricity	382,096	382,096	0	0	0	0	0	0	100.0% VOL
Heating	29,536	19,811	4,862	4,862	0	0	0	0	As Net Plant in Service
Internet	12,064	8,092	1,986	1,986	0	0	0	0	As Net Plant in Service
Telephone	46,242	31,017	7,612	7,612	0	0	0	0	As Net Plant in Service
Trash	5,616	3,767	925	925	0	0	0	0	As Net Plant in Service
Water & Sewer	29,023	19,467	4,778	4,778	0	0	0	0	As Net Plant in Service
Total Utilities	\$504,576	\$464,250	\$20,163	\$20,163	\$0	\$0	\$0	\$0	

Expenses FY 2024	Strength Related				Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Bio-Oxygen	Suspended	Actual Customer (AC)	Customer				
		Demand (BOD)	Solids (SS)		Capacity Demand (CCD)				
Other									
Central Services Allocation Cs	\$270,121	\$181,185	\$44,468	\$44,468	\$0	\$0	\$0	\$0	As Net Plant in Service
Defensible Space Costs	51,500	34,544	8,478	8,478	0	0	0	0	As Net Plant in Service
General Liability	103,000	69,088	16,956	16,956	0	0	0	0	As Net Plant in Service
Interfund Expense Transfers	460,564	308,925	75,819	75,819	0	0	0	0	As Net Plant in Service
Capital Expenses	170,000	114,028	27,986	27,986	0	0	0	0	As Net Plant in Service
Shared Capital Expenses	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Other	\$1,055,185	\$707,770	\$173,708	\$173,708	\$0	\$0	\$0	\$0	
	<i>CHECK</i>								
Future O&M									
Additional Staffing Needs	\$55,130	\$36,978	\$9,076	\$9,076	\$0	\$0	\$0	\$0	As Net Plant in Service
O&M Contingency	0	0	0	0	0	0	0	0	As Net Plant in Service
Budget Savings	0	0	0	0	0	0	0	0	As Net Plant in Service
Shared Capital Expenses	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Future O&M	\$55,130	\$36,978	\$9,076	\$9,076	\$0	\$0	\$0	\$0	
Total Operations & Maintenance	\$5,849,444	\$2,096,129	\$351,386	\$351,386	\$0	\$3,050,541	\$0	\$0	
	<i>CHECK</i>								
Debt Service									
NV Clean Wtr Loan 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
NV Clean Wtr Loan 2007	207,536	139,206	34,165	34,165	0	0	0	0	As Net Plant in Service
Assumed SRF Loan	501,120	336,128	82,496	82,496	0	0	0	0	As Net Plant in Service
Assumed Revenue Bond	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Debt Service	\$708,656	\$475,334	\$116,661	\$116,661	\$0	\$0	\$0	\$0	
<i>Less: Debt Service Funding</i>									
From Capital Reserve	\$708,656	\$475,334	\$116,661	\$116,661	\$0	\$0	\$0	\$0	As Debt
Total Less Debt Service Funding	\$708,656	\$475,334	\$116,661	\$116,661	\$0	\$0	\$0	\$0	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Funding									
Operating Fund Transfer	(\$523,751)	(\$523,751)	\$0	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Capital Fund Transfer	3,226,068	0	0	0	0	3,226,068	0	0	100.0% CCD
Additional Capital Funding	0	0	0	0	0	0	0	0	100.0% CCD
Effluent Reserve Fund	0	0	0	0	0	0	0	0	100.0% CCD
Total Reserve Funding	\$2,702,317	(\$523,751)	\$0	\$0	\$0	\$3,226,068	\$0	\$0	
Total Revenue Requirement	\$8,551,760	\$1,572,378	\$351,386	\$351,386	\$0	\$6,276,609	\$0	\$0	
Less: Other Revenues									
Effluent Disposal Sales	\$75,075	\$75,075	\$0	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Interest Income	28,223	10,114	1,695	1,695	0	14,719	0	0	As Total O&M
Hunting Fees	20,020	7,174	1,203	1,203	0	10,441	0	0	As Total O&M
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	As Total O&M
Other Sewer	7,207	2,583	433	433	0	3,759	0	0	As Total O&M
Total Other Revenues	\$130,526	\$94,946	\$3,331	\$3,331	\$0	\$28,918	\$0	\$0	
Net Revenue Requirement	\$8,421,235	\$1,477,433	\$348,055	\$348,055	\$0	\$6,247,691	\$0	\$0	

Incline Village General Improvement District
Wastewater Rate Study
Distribution of Revenue Requirement
Exhibit 13

	Net Revenue Requirement	Residential	Multi-Family	Commercial	Basis of Allocation
Volume	\$1,477,433	\$569,326	\$578,242	\$329,865	(VOL)
Strength					
Bio-Oxygen Demand	\$348,055	\$134,122	\$136,223	\$77,710	(BOD)
Suspended Solids	348,055	134,122	136,223	77,710	(SS)
Total Strength	\$696,111	\$268,245	\$272,446	\$155,420	
Customer					
Actual Customer	\$0	\$0	\$0	\$0	(AC)
Customer Capacity Demand	6,247,691	2,703,531	2,993,274	550,887	(CCD)
Total Customer Related	\$6,247,691	\$2,703,531	\$2,993,274	\$550,887	
Revenue Related	\$0	\$0	\$0	\$0	(RR)
Direct Assign.	\$0	\$0	\$0	\$0	(DA)
Net Revenue Requirement	\$8,421,235	\$3,541,102	\$3,843,962	\$1,036,171	

Incline Village General Improvement District
Wastewater Rate Study
Summary of Cost of Service Analysis
Exhibit 14

	FY 2024 Expenses	Residential	Multi-Family	Commercial
Revenues at Present Rates	\$7,419,590	\$3,197,042	\$3,299,271	\$923,277
Allocated Revenue Requirement	\$8,421,235	\$3,541,102	\$3,843,962	\$1,036,171
<i>Bal / (Def) of Funds</i>	(\$1,001,645)	(\$344,060)	(\$544,691)	(\$112,894)
Required % Change in Rates	13.5%	10.8%	16.5%	12.2%

Incline Village General Improvement District
Wastewater Rate Study
Average Unit Costs
Exhibit 15

	Total	Residential	Multi-Family	Commercial
Volume - \$ / HCF	\$4.39	\$4.56	\$4.56	\$3.88
BOD - \$ / HCF	1.03	1.08	1.08	0.91
TSS - \$ / HCF	1.03	1.08	1.08	0.91
Total - \$ / HCF	\$6.46	\$6.72	\$6.72	\$5.71
Customer - \$ / Acct.	\$124.31	\$60.91	\$962.12	\$199.40
Total - \$ / Equiv. Unit	\$167.56	\$79.78	\$78.22	\$114.57
Total - \$ / HCF	\$25.04	\$28.39	\$30.35	\$12.20
Current Average Revenues	\$22.06	\$25.63	\$26.05	\$10.87
Customer Data				
Volume	336,339	124,716	126,669	84,955
Customer	4,188	3,699	259	230
Equivalent Units	8,547	3,699	4,095	754

**Incline Village General Improvement District
Wastewater Rate Study
Rate Structure - Alt 1**

	<i>Present</i>	<i>Proposed</i>				
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential						
Base Charge	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
Capital Improvement	31.45	31.45	31.45	31.45	31.45	31.45
Admin Fee	4.23	4.44	4.66	4.90	5.14	5.40
Multi-Family						
Base Charge	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
Capital Improvement	31.45	31.45	31.45	31.45	31.45	31.45
Admin Fee	4.23	4.44	4.66	4.90	5.14	5.40
Commercial						
<i>Base Charge</i>						
3/4"	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
1"	41.92	53.86	60.96	66.80	70.56	73.90
1 1/2"	83.58	107.39	121.55	133.20	140.69	147.35
2"	133.78	171.89	194.55	213.20	225.19	235.85
3"	251.00	322.50	365.00	400.00	422.50	442.50
4"	418.42	537.61	608.46	666.80	704.31	737.65
6"	836.58	1,074.89	1,216.55	1,333.20	1,408.19	1,474.85
8"	1,338.58	1,719.89	1,946.55	2,133.20	2,253.19	2,359.85
10"	1,497.74	1,924.39	2,177.99	2,386.84	2,521.10	2,640.44
<i>Capital Improvement</i>						
3/4"	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45
1"	52.52	52.52	52.52	52.52	52.52	52.52
1 1/2"	104.73	104.73	104.73	104.73	104.73	104.73
2"	167.63	167.63	167.63	167.63	167.63	167.63
3"	314.50	314.50	314.50	314.50	314.50	314.50
4"	524.27	524.27	524.27	524.27	524.27	524.27
6"	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23
8"	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23
10"	2,410.64	2,410.64	2,410.64	2,410.64	2,410.64	2,410.64
<i>Admin Fee</i>						
	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Sewer Use						
Residential	\$4.00	\$4.75	\$5.37	\$5.88	\$6.00	\$6.22
Multi-Family	4.00	4.75	5.37	5.88	6.00	6.22
Commercial	4.70	5.60	6.35	6.95	7.10	7.37

MEMORANDUM

TO: Board of Trustees

THROUGH:

FROM: Chairman Matthew Dent

SUBJECT: Review, Discuss, and Provide Direction to Staff Regarding the Board Rules **and** Potentially Update the Related Board Policy (Requesting Trustee: Chairman Matthew Dent)

**RELATED STRATEGIC
PLAN INITIATIVE(S):**

**RELATED DISTRICT
POLICIES, PRACTICES,
RESOLUTIONS OR
ORDINANCES**

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees review, discuss, and provide feedback about the Board of Trustees Rules and Norms

II. BACKGROUND

This item was requested by Chairman Matthew Dent, in hopes of creating a cohesive Board while setting expectations and guidelines we will follow. Previous IVGID Boards could have done a better job when it comes to communicating with each other and the new Board has an opportunity to lead on this issue and set a new tone. General Counsel has provided an example of a City Council's Rules. We may have some overlap as it relates to Policy 3.1.0 and the Code of Conduct so both of those items have been included as supplemental material.

Some suggested discussion points might be the following: Trustee communication, Timed Presentations, Timed Board member question and comment period, public comment for each item, etc.

We can decide if we want to modify the existing Policy and/or Code of Conduct or create a new document of Board Rules.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

V. ALTERNATIVES

VI. COMMENTS

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

VIII. BUSINESS IMPACT

IX. ATTACHMENTS

1. 3.1.0 Conduct of Board of Trustees Meeting - eff 01112023
2. Code of Conduct adopted 09282022
3. City Council Meeting Rules of Order (city of alameda)-c1

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES



Conduct Meetings of the Board of Trustees

Policy 3.1.0

POLICY. The Board of Trustees will establish the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating the meeting location, establishing the agenda and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada

Notice and conduct of all meetings shall conform with the provisions in Nevada Revised Statutes (NRS) 241.020 and NRS 281A (Ethics In Government). Meeting minutes and transcripts of meeting will be in compliance with NRS 241.035.

- 0.1 Regular Meetings.** The regular meeting times and location shall be set by the Board of Trustees.
- 0.2 Special Meetings.** Special meetings of the Board of Trustees shall be held upon call of the Chair of the Board or at least two of the Trustees.
- 0.3 Meeting Place.** All Board of Trustees meetings shall be held within the District.
- 0.4 Item(s) of Business/Agenda Preparation.** The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each meeting. The Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee.

If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting, allowing enough time for staff research. The amount of advance time required will be determined by the General Manager, based upon Board Policy, administrative procedure, and the facts in each instance.

No matter shall be heard or acted upon without all accurate and relevant materials being published with the initial publication of the Board Packet. If materials are inaccurate or missing, the agenda item



Conduct Meetings of the Board of Trustees Policy 3.1.0

will be deferred. Delayed and/or supplemental materials shall defer an agenda item.

The agenda and Board Packet materials shall be posted on the District's website one (1) calendar week prior to the meeting.

Public comment may be scheduled for individual agenda items in addition to the initial and closing public comment period at the discretion of the Chair. 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.

The item(s) of business at the regular meetings of said Board may include, but are not limited to:

- Pledge of Allegiance
- Roll call of Trustees
- Appearances/Presentations (Non-action)
- Initial Public Comment – not to include comments on General Business items with scheduled public comment
- Appearances/Presentations/Declarations/Proclamations (Action)
- Approval of Agenda
- Public Hearings (if any) – all changes to Ordinances require a Public Hearing with a minimum of a 30-day notice
- District Staff Update (if any)
 - The General Manager's monthly report
 - Once a month the General Manager is to provide a formal written report outlining the contracts/expenditures s/he approved with proper signing authority per District policy.
- Review of the long range calendar
- Legal Counsel Update (if any)
- Reports to the Board – Reports are intended to inform the Board and/or the public
 - Department liaisons' updates (if appropriate)
 - Audit Committee (if appropriate)
 - Treasurers Report (if any)



Conduct Meetings of the Board of Trustees

Policy 3.1.0

- Payment of Bills – For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.
- Any other reports as deemed of value by the Treasurer. This may include a review of procurement card purchases, weekly bill pay review, etc.
- Consent Calendar (if any)
 - In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include any action which is subject to a public hearing. Consent Calendar items are:
 - Contracts for review prior to signing/execution;
 - Budgeted items with a financial impact of less than \$100,000;
 - Items that have been previously discussed by the Board of Trustees;
 - “Housekeeping” items that passage without discussion is likely;
 - Meeting minutes approval.
 - Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section.
 - Any member of the Board may request the removal of a particular item from the Consent Calendar, at the time of the agenda approval, and that the matter shall be removed and addressed in the General Business section of the meeting.
 - A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.



Conduct Meetings of the Board of Trustees Policy 3.1.0

- General Business
- Reports
 - Reports are intended to inform the Board and/or the public.
- Final Public Comment
- Board of Trustees Updates
- Adjournment

0.5 Rules of Proceedings.

- a. Public Meetings. All meetings of the Board shall be in accordance with NRS 241, the Nevada Open Meeting Law.
- b. Quorum. A majority of the Board of Trustees present in person or by virtual technology shall constitute a quorum for the transaction of business. When using virtual technology, so long as there is adequate internet service, the Trustee must be on-camera to qualify for voting. In no event shall any matter be approved without the affirmative vote of three Trustees.
- c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members, which is three (3), unless otherwise provided by statutes, including but not limited to NRS 318.280 and NRS 318.350. In the event of only three members present, the method of action must be unanimous.

The District and its Board will operate according to NRS 281A, Ethics In Government. Should a conflict of interest be a concern, the Trustee will abide by NRS 281A and potentially abstain from voting. According to NRS 241.0355, an abstention is not a vote in favor.

- d. Recording Vote. All Trustees present and voting, shall have their yes/ayes and no/nays taken on all actions taken and entered into the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any



Conduct Meetings of the Board of Trustees

Policy 3.1.0

item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.

- e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.

- f. Contracts. Until this policy is modified, all contracts are to be provided to the Board for review prior to signing/execution. The Board shall designate one Trustee to review, approve the signing of any contracts, and inform the Board of said action, when time is of the essence. In addition, contracts proposed and/or estimated to exceed the signing authority in Policy 20.1.0 subparagraph 1.5 or Policy 21.1.0 subparagraph 1.6, must be approved by the Board of Trustees. The General Manager has the authority to execute contracts per Board Policy so long as the funds were budgeted for the specific purpose. All documents approved or awarded by the Board shall be signed in the name of the District by two (2) officers of the Board of Trustees, unless authorization to sign is given to another person(s) by the Board.

- g. Claims. The Board of Trustees may engage the General Manager and General Counsel to negotiate on behalf of IVGID, the settlement of all property damage, personal injury, or liability claims. Final settlement of such claims must be approved by the Board. The General Manager may accept a tentative settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit. In addition, the role of the General Manager is to carry out the business of the Board. Any discussion, conversation, or communication between the GM and outside legal counsel require the Board to be immediately informed.



Conduct Meetings of the Board of Trustees

Policy 3.1.0

- i. Texting. At no time during a meeting are Trustees to be making use of digital technology to communicate with others. The meetings are to conduct business by the Trustees.
- 0.6 Robert's Rules.** Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.
- 0.7 Reconsideration.** Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:
- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
 - A Board action may also be scheduled for reconsideration if at least two (2) Trustees make written requests.
 - Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least two Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item; in the same manner it would take action on any other General Business agenda item.

- 0.8 Officers of the Board.** As the first item of General Business at the first meeting of the calendar year, the Board of Trustees shall elect a Chair, Vice Chair, Treasurer, and Secretary. It is recommended that the officers of the Board rotate on a reasonable basis. Roles should



Conduct Meetings of the Board of Trustees

Policy 3.1.0

change at least every two (2) years. Each Officers term will begin as defined by the agenda item and will continue until the next election.

According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee.

Should a vacancy occur, the Board of Trustees shall follow NRS 318.090(5) to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website.

0.9 Advisory Committees. The Board of Trustees may from time to time establish citizen committees to advise it on policy matters of the District. All such committees shall serve at the pleasure of the Board, and the Board shall have the authority to remove any member or all members from any and all committees at any time, or to change any of the terms of office thereof. Unless otherwise provided for in the document creating such committee and as permitted by applicable law. Committees shall be advisory in nature only, and shall have no authority to set policy; expend or obligate funds; hire, fire, supervise, or direct staff; or speak on behalf of the District, the Board, or its officers or employees. All committees shall conduct their business according to Roberts Rules of Order and shall conform to all provisions of the Nevada Open Meeting Law. If any Trustee is appointed to serve on a committee, the Trustee shall be the chair of that committee, unless other methods for selecting the chair have been approved by the Board of Trustees. If more than one Trustee is appointed to serve on the committee, then the Board shall determine by motion which Trustee shall serve as chair.

The General Manager may establish citizen advisory committees or bodies to advise the General Manager on areas of interest. These Citizen Advisory Committees are distinctively different from Board advisory committees as they are created by the General Manager to provide input. As such, they are not subject to the Nevada Open Meeting Law, but a reasonable attempt is to be made to notify members of the public of their meetings. Only one (1) Board member may serve on each Advisory Committee established by the General Manager. One (1) Board member shall serve on the General



Conduct Meetings of the Board of Trustees Policy 3.1.0

Manager's citizen advisory committee and can serve on multiple Advisory Committees established by the General Manager.

- 0.10 Legislative Matters.** The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting.
- 0.11 Conflict Resolution.** In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this policy shall prevail.
- 0.12 Board Meeting Synopsis.** Board meeting synopsis shall be posted on the District's website in addition to being emailed to subscribers. The synopsis is to include a list of issues brought the attention of the Board by the public, brief overviews of each agenda item and when applicable, the results of a vote.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT CODE OF CONDUCT FOR ELECTED AND APPOINTED MEMBERS

I. PURPOSE AND APPLICABILITY

The Board of Trustees has adopted a Code of Conduct for Elected and Appointed Members (“Code”) to assure public confidence in the integrity of local government and its effective and fair operation, and to foster a professional and courteous working relationship between the Trustees, and between the Trustees and members of committees of the District and staff. This Code applies to the members of the Board of Trustees (“Trustees”) and to the members of any committee of the District formed by the Board and subject to the Open Meeting Law, including the Audit Committee (“Members”). The Code of Conduct does not apply to members of any General Manager advisory group not subject to the Open Meeting Law.

II. CONDUCT

The constant and consistent theme through all of the Code is “respect.” Demonstrating respect for each individual through words and actions is the touchstone that can help guide Trustees and Members to do the right thing in even the most difficult situations.

A. Elected and Appointed Members’ Conduct with One Another

Elected and appointed members are composed of individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all have chosen to serve in public office in order to preserve and protect the present and the future of the community. In all cases, this common goal should be acknowledged even though individuals may “agree to disagree” on contentious issues.

1. In Public Meetings

Practice civility and decorum in discussions and debate

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. Trustees or Members shall not make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No personal attacks of any kind should be made by a Trustee or Member upon another Trustee, staff, Member, or a member of the public. Trustees and Members should be aware of their body language and facial expression and shall avoid “eye rolling,” “smirks,” or similar actions which demonstrate a lack of respect for the speaker. No shouting or physical actions that could be construed as threatening will be tolerated.

Honor the role of the chair in maintaining order

It is the responsibility of the chair to keep the comments of Trustees or Members on track during public meetings. Trustees and Members should honor efforts by the chair to focus discussion on current agenda items. If there is disagreement about the agenda or the chair’s actions, those objections should be

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT CODE OF CONDUCT FOR ELECTED AND APPOINTED MEMBERS

voiced politely and with reason, following procedures outlined in parliamentary procedure and applicable policy.

Demonstrate effective problem-solving approaches

Trustees and Members have a public stage to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole. This does not imply that Trustees or Members cannot dissent if a compromise is not possible.

2. In Private Encounters

Continue respectful behavior in private

The same level of respect and consideration of differing points of view that is deemed appropriate for public discussions should be maintained in private conversations.

B. Trustees' and Members' Conduct with District Staff

District governance relies on the cooperative efforts of Trustees who set policy, Members who advise the Trustees, and District staff who implement and administer the Trustees' policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community. This does not mean that dissent or disagreement is not permitted but that it should be conducted and expressed consistent with this policy.

Treat all staff respectfully, fairly and professionally

Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Demeaning, distrustful, or other unprofessional behavior towards staff is not acceptable.

Member questions/inquiries to District staff

1. General. Trustee and Member communications with District staff may occur at any time. As different venues have different operating hours, there is no expectation/obligation/ requirement that Staff respond if it is outside their normal working hours. Staff will respond to questions or requests for information no later than the end of their next business day.
2. Routine Requests for Information and Inquiries. Trustees and Members may contact staff directly for information made readily available to the general public on a regular basis. For example, ““What are the recreation center’s hours of operation?” , “How does

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CODE OF ETHICS AND CONDUCT FOR
ELECTED AND APPOINTED MEMBERS

Adopted September 28, 2022

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CODE OF CONDUCT FOR ELECTED AND APPOINTED MEMBERS**

one reserve a tee time at the golf course?”, or “What is the District policy on ____?”. Staff shall respond to Trustees and Members as they would members of the general public. Trustee or Member shall not use their status to secure preferential treatment, nor shall they give staff direction or instruction related to their performance of duties.. The General Manager does not need to be advised of such contacts.

3. Non-Routine Requests for Readily Available Information. Trustees and members may also contact staff directly for easily retrievable information not routinely requested by the general public so long as it does not require staff to discuss the issue or express an opinion (e.g., “How many utility customers are there in IVGID?”, “How much has the District spent on ____?”, “Please provide me with a copy of the following document(s)_____”, or “How did you calculate a number on a financial or accounting document?”)
4. Non-Routine Requests Requiring Special Effort. Any Trustee's or Member's request or inquiry requiring staff to compile information that is not readily available and/or requests staff to express an opinion (legal or otherwise) must be directed to the General Manager, or Legal Counsel, as appropriate. For example, "How many Study Issues completed over the past five years have required 500 or more hours of staff time?" or "Please explain a proposed public works project, bid or matter related to a public works project." The General Manager shall be responsible for assigning such requests to their staff for response; further, the General Manager shall provide the anticipated time in which the request/inquiry will be provided by staff. The designated staff member shall be responsible for responding promptly, but the General Manager and Trustee or Member shall work together to set a mutually convenient schedule for the response.
5. Meeting Requests. Any Trustee's or Member's request for a meeting with staff must be directed to the General Manager or Legal Counsel, as appropriate, except to request a project or information under items 2 or 3 above or as otherwise provided by law or District policy.

Do not disrupt District staff from their jobs

Trustees or Members should not disrupt District staff while they are in meetings, on the phone, or engaged in performing their job functions to meet their individual needs. Trustees or Members will not attend staff meetings unless requested by staff; even if the Trustee or Member does not say anything, their presence may imply support, show partiality, or hamper staff's ability to do their job objectively.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT CODE OF CONDUCT FOR ELECTED AND APPOINTED MEMBERS

Avoid publicly criticizing an individual employee

Trustees or Members should avoid expressing concerns about the performance of a District employee in public, to the employee directly, or to the employee's manager. Comments about staff performance should be directed to the General Manager through private correspondence or conversation. Trustees or Members may also provide staff performance feedback to the Board of Trustees Chair. For the Board of Trustees, this direction does not apply to the General Manager or Legal Counsel, as they report directly to the Board of Trustees.

C. Elected and Members' Conduct with the Public

1. In Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice or disrespect should be evident on the part of individual Trustees or Members toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public comment and testimony.

Engage in active listening

It is disconcerting to speakers, including public commentators, to have Trustees and Members not look at them when they are speaking. It is fine to look down at documents or to make notes, but reading for a long period of time or gazing around the room gives the appearance of disinterest. Be aware of facial expressions, especially those that could be interpreted as "smirking," disbelief, anger or boredom. No personal attacks of any kind, under any circumstance, are permitted. Trustees and Members should be aware that their body language and tone of voice, as well as the words they use, can appear to be intimidating or aggressive.

2. In Unofficial Settings

Make no promises on behalf of the Board, Committee, or District

Trustees and Members may be asked to explain a Board or committee action or to give their opinion about an issue as they meet and talk with constituents in the community. It is appropriate to give a brief overview of District policy and to refer to staff for further information. It is inappropriate to actually or implicitly promise Board, Committee or District action, or to promise staff will do something specific.

Make no personal comments about other Trustees or Members

It is unacceptable to blame other Trustees or persons for a vote by a Trustee and a Trustee should always take responsibility for their own votes. It is acceptable to publicly disagree about an issue, but it is unacceptable to make derogatory

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CODE OF ETHICS AND CONDUCT FOR
ELECTED AND APPOINTED MEMBERS

Adopted September 28, 2022

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CODE OF CONDUCT FOR ELECTED AND APPOINTED MEMBERS**

comments about other Trustees or Members, their opinions and actions. It is unacceptable to make any false or inaccurate statements about another Trustee or Member.

Accurately Present Past Decisions

As the Board and committee acts as a single body, Trustees and Members should not misrepresent or undermine prior decisions outside of a meeting. Trustees or Members may utilize reconsideration or other procedural vehicle to have the Board of Trustees or committee re-evaluate a prior decision. This paragraph does not prevent a Trustee or Member explaining their vote and rationale for any vote.

D. Conduct Generally

1. Attendance at Meetings

Trustees and Members must be visibly present at all meetings unless they are unable to do so. If a Trustee or Member cannot attend a meeting, they should notify the Chair as soon as possible.

2. Trainings

Trustees and Members should attend all Open Meeting Law, Ethics in Government Law, and other trainings provided by the District. The Board of Trustees may prescribe the required trainings.

3. Compliance with Law

Trustees and Members shall comply with all applicable laws and policies, including the Open Meeting Law, Ethics in Government Law, and NRS 318.

III. SANCTIONS

Trustees' Behavior and Conduct

Trustees who do not follow proper conduct may be reprimanded or formally censured by the Board.

Members' Behavior and Conduct

The Board of Trustees may impose sanctions on Members whose conduct does not comply with applicable law or the District's policies and practices, up to and including removal from office. Any form of discipline imposed by Board of Trustees shall be determined by a majority vote of at least a quorum of the Board

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CODE OF CONDUCT FOR ELECTED AND APPOINTED MEMBERS**

at a noticed public meeting conducted pursuant to the Open Meeting Law, including NRS 241.030-033.

Non-Exclusive

The above sanctions are non-exclusive and Trustees and Members may be subject to other remedies as provided by District policy or practice or applicable law.

City Council Meeting Rules of Order

CITY COUNCIL MEETING RULES OF ORDER

(PURSUANT TO CITY OF ALAMEDA RESOLUTION NO. 15382, 15697, 15746, 15772 and 15875)

The City Council adopts Rosenberg's Rules of Order^(PDF, 382KB) to govern the proceedings of City Council meetings, with the following exceptions and additions:

1. Suspension of the Rules. A supermajority of the City Council (4 members) may suspend the rules for a specific purpose. When rules are suspended, the vote to do so should state the purpose for suspending the rules.
2. Special Orders of the Day. Ceremonial presentations, announcements and proclamations under Special Orders of the Day shall be limited to no more than fifteen (15) minutes as required by the Sunshine Ordinance. Staff and/or the Mayor will work to prepare recipients prior to the meeting.
3. Public Comment on Non-Agenda Matters. Anyone wishing to speak on matters not on the agenda may do so under "Oral Communication, Non-Agenda." Speakers shall limit comments to two (2) minutes or less. As required by the Sunshine Ordinance, the meeting agenda shall provide up to fifteen (15) minutes for this use at the beginning of the meeting. Any speakers not called will be called under the later scheduled non-agenda public comment. Speakers may comment only once on the same topic even where multiple meetings are held on the same day. No speaker may cede time to another.
4. Consent Calendar Items. Agenda items listed under the Consent Calendar are considered routine and will be enacted, approved, or adopted by one motion without discussion. Members of the public can comment once on the entire Consent Calendar. Public comments shall be limited to two (2) minutes or less. Any Councilmember may request removal of a specific item for discussion or explanation. Councilmembers can record a vote other than aye without removing/"pulling" an item from the Consent Calendar. The removed/"pulled" item will be voted on separately. Each Councilmember may ask questions and deliberate for up to five (5) minutes on each item removed/"pulled" from the Consent Calendar.

5. Public Comment on Regular Agenda Items and Council Referrals. Public comment will be allowed on all agenda items at the time each item is called. All speakers, regardless of elected or appointed status, shall limit comments to three (3) minutes or less. Comments shall be limited to two (2) minutes for items with seven (7) or more speakers. No speaker may cede time to another. Public comment is not permitted on motions. Presentations and Council questions precede public comment. Public comment shall not be used to elicit a debate and speakers shall avoid personal attacks of members of the Council, staff or public.

6. Presentations. All presentations, except Council Referrals, are limited to 10 minutes and will be timed. Council Referral presentations are limited to five (5) minutes and shall be timed. Councilmembers should refrain from asking questions during presentations. The Mayor's State of the City Address shall not be timed.

7. Council Questions and Comments. Each Councilmember may ask questions and deliberate for up to nine (9) minutes per regular agenda item and up to three (3) minutes per Council Referral. Procedural discussions are not timed. Special meetings and workshops addressing one topic, taking place on a day no other Council meeting is taking place where regular City business is being considered, also will not be timed.

8. Council Communications. Councilmembers can speak under Council Communications for up to nine (9) minutes.

9. Counting Votes. The vote count on a motion will be determined by the majority of the membership unless a greater threshold is required by law. A supermajority is two-thirds of the City Council (4 members).

10. Latest Time a New Agenda Item May Be Called. No new regular agenda items or Council Referrals will be heard after 11:00 p.m

MEMORANDUM

TO: Board of Trustees

THROUGH:

FROM: Chairman Matthew Dent

SUBJECT: Review, Discuss, and Possibly appoint Board Liaisons for Departments and/or Special Tasks (i.e. Contracts, Flashvote, Etc)
(Requesting Trustee: Sara Schmitz)

**RELATED STRATEGIC
PLAN INITIATIVE(S):**

**RELATED DISTRICT
POLICIES, PRACTICES,
RESOLUTIONS OR
ORDINANCES**

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees Discuss and Possibly Make a motion to appoint Board liaisons for departments and/or special tasks

II. BACKGROUND

The idea of Board liaisons came about from our Pool-Pact training in December. There was an action item at the 1/11/2023 Board meeting, however, the Board skipped over the section regarding assigning Liaisons to different departments or special tasks. We currently have Trustee Schmitz assigned to contracts, Trustee Dent assigned to construction projects, and Trustee Tonking involved in Recreation.

What other venues, departments or special tasks would we look to have a liaison involved in? Some areas of interest could be: Golf, Ski, Finance, Public Works, Flashvote, etc.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

V. ALTERNATIVES

Should the Board decide to discuss this agenda item, alternatives may be identified.

VI. COMMENTS

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

VIII. BUSINESS IMPACT

IX. ATTACHMENTS

None

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

MEMORANDUM

TO: Board of Trustees

THROUGH:

FROM: Chairman Matthew Dent, General Counsel Josh Nelson

SUBJECT: Review, Discuss, and Potentially Adopt Policy and Procedure No. 143/Resolution No. 1899 Regarding Public Records and Public Information Including Tracking Staff Time (Requesting Trustee: Chairman Matthew Dent)

RELATED STRATEGIC PLAN INITIATIVE(S): **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.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Policy and Procedure No. 137/Resolution No. 1801 (Policy for the Provision of Records and Information to the Public)

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees review, discuss, and provide feedback regarding Policy and Procedure No. 143/Resolution No. 1899 regarding public records and public information. While this item has been agendaized for potential adoption to provide maximum flexibility to the Board, staff believes that this policy would benefit from Board discussion and feedback at this meeting. This input could be incorporated into a revised policy that would be presented at a future meeting for adoption.

II. BACKGROUND

The District previously adopted Policy and Procedure No. 137/Resolution No. 1801 regarding public records and public information (Policy). The Policy was adopted in 2011. In recent time, the Board has discussed revising and updating

the Policy, including this as Budgeted Initiative #3 of Long Range Principle #7 Governance in the updated Strategic Plan. At its January 11, 2023 meeting, the Board of Trustees made an initial modification to the public records review process by requiring the Board of Trustees to review all assertions of privilege by staff.

Enclosed is an initial draft revision of the Policy for Board consideration and discussion. The redlines show changes from the current Policy, and below is a bullet-point summary of the proposed edits:

- Clean-Up Edits: The draft amendments make a number of clean-up edits.
- Changes in Law: The Policy has been updated to reflect changes in the law since its adoption. As an example, prior law explicitly allowed IVGID to different fees for extraordinary records requests. This was removed from the statute, and fees are now based on “actual costs” as discussed below.
- Adversary Proceedings: The prior Policy provided that the rules of discovery applied in any actual or threatened litigation. This has been deleted to reflect the fact that there may be an obligation to respond to all records requests, even those submitted by a potential or actual litigant.
- Redactions and Exemptions: A section outlining the new Board policy on redactions and exemptions has been added.
- Publication of Requests and Responses: In an effort to increase transparency and potentially reduce duplicative requests, the Policy requires the District to publish requests and responses on the District website or other Board-approved forum.

In addition to seeking general feedback on the proposed edits, staff would specifically request Board direction on fees for responding to requests. In general, most requests seek electronic records and no fee would be charged in those situations. When paper records are requested, the Policy proposes a \$.10 per page fee. One issue not discussed in the Policy is whether the District would like to charge an additional charge for requests that exceed some set amount of staff time. To help the Board’s consideration of this, below is a summary of fees charged by other local agencies based on their websites or publicly accessible fee schedules:

Jurisdiction	Regular Charges	Additional Charges
Washoe County	\$.05 / page	If more than 10 hours of staff time, at hourly rate.
City of Sparks	\$.05 / page; additional charges for DVDs, flash drives, etc.	
City of Las Vegas	\$1.00 / page, additional charges for flash drives, etc.	If more than 10 hours of staff time, at hourly rate.
City of Henderson	\$.10 / page; additional	If more than 10 hours of

	charges for DVDs, flashstaff time, at hourly rate drives, etc.	with total fee not to exceed \$\$.50 per page.
City of Reno	\$.05 / page; additional charges for DVDs, etc.	

Based on the above, many agencies charge fees for records requests that require significant staff time. The Board may wish to have a similar fee added to the Policy.

III. BID RESULTS

Not Applicable

IV. FINANCIAL IMPACT AND BUDGET

No direct impact by amendment of the Policy.

V. ALTERNATIVES

Below are alternatives to the recommended action:

1. Adopt the proposed Policy.
2. Decline to move forward at this time with this proposed amendment.

VI. COMMENTS

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

VIII. 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.

IX. ATTACHMENTS

1. Policy Resolution No. 137 (Public Records) [redlines 1.31
2. Policy 137 Current

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

WHEREAS, from time to time, IVGID receives requests for the provision of records, documents and information contained in its files; and

WHEREAS, NRS Chapter 239 of the Nevada Public Records Law and NRS Chapter 241 of the Nevada Open Meeting Law address the provision of documents to the public upon request; and

WHEREAS, NRS Chapter 239 further provides guidance on the manner and timing for a response to such requests and for the charge of costs therefor; and

WHEREAS, NRS Chapter 239 specifically provides that a governmental entity may charge actual costs, as defined, incurred in the provision of a public record; and

WHEREAS, on or about June 29, 2011, IVGID adopted a policy to establish procedures for handling requests for public records and requests for information or explanation of information (“Policy”); and

WHEREAS, IVGID now wishes to revise its adopted Policy for the provision of records, documents and information to the public, in order to maintain consistency with State law; and

WHEREAS, the IVGID fee schedule for public records and document services contained herein shall be posted on the IVGID website and in all other locations required by NRS Chapter 239.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts the attached Policy for the provision of public records and information to the public.

BE IT FURTHER RESOLVED, that the attached Policy and procedures will remain in effect until changed or rescinded by the Board of Trustees and supersedes Resolution No. 1801/Policy and Procedure Resolution No. 137.

* * * * *



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 1899, Policy and Procedure Resolution No. 143, as amended and adopted by the Board of Trustees of the Incline Village General Improvement District on the ___th day of _____, by the following vote:

AYES, and in favor thereof,
NOES,
ABSENT,

Melissa N. Robertson
Clerk, IVGID Board of Trustees



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

I. PUBLIC RECORDS

A. Purpose

The following Policy and ~~P~~procedure, which shall be known also as the District's "Public Records and Information Policy," ("Policy") is intended to govern the issuance of public records contained in District files, and the inspection, copying and provision thereof. It will apply to all such requests for documents by the general public.

B. Policy Statement

Records and documents ("Records") in the possession of the District that are public records and are not otherwise declared to be confidential by ~~S~~state or federal law, and/or related governing interpretations of the law, will be made available to the public for inspection and copying under Nevada law.

C. Governing Law

This Policy ~~and procedure~~ is made in conformance with the Nevada Open Meeting Law (NRS 241), the Nevada Public Records Law (NRS 239) and District Policy. This Policy ~~and procedure~~ will remain in effect until changed or rescinded by the District's ~~G~~governing Board of Trustees.

D. Policy Administrator

The General Manager may appoint a District "Public Records Officer(s)", whose duties shall be to oversee the execution and administration of this Policy. In the absence of such designation(s), the General Manager shall hold the title of "Public Records Officer" and shall directly administer this Policy.

The General Manager may name more than one "Public Records Officer" since District records may be maintained at multiple District locations or to ensure uninterrupted staff coverage during vacations and other absences.



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

E. General Provisions

1. Requests in Writing

All requests under NRS 239 and 241 regarding public records shall be governed by this Policy and shall be made in writing and submitted to the District's Public Records Officer at its Administration Building, 893 Southwood Boulevard, Incline Village, Nevada.

The District will prepare and provide a "Public Records and Information Request" form for this purpose; however, a clear written request from the person making the request (the "Requester"), submitted in any manner other than through the form provided by the District, may also suffice as long as it provides the District with sufficient clear direction as to what the Requester is seeking, and in what format. Oral requests may be made only to the Public Records Officer, or a delegated representative thereof; provided such request is thereafter reduced to written form to ensure the accuracy of the request and the ability to properly respond. E-mail requests will be accepted if addressed to: PublicRecordsOfficer@ivgid.org or to the specifically named Public Records Officer if known to the Requester.

2. Content of Requests for Information or Records

Any request for inspection or copying of public records shall clearly state such that it is a request for public records, and shall clearly identify the Record subject to that is sought by such request. Any Requesters are advised that a general description of a subject matter or topic or a blanket request for all general records may shall not be adequate for staff to provide responsive records. The Requester is also encouraged to provide the District with information about his/her purpose in requesting the Record sought, by title and date, if possible, so that the District may more easily identify and locate in its files the Record sought by the Requester. The District will make a reasonable attempt to identify and locate the specific Record responsive to the request.



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899**

**A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

3. Determination of Form, and Timing of Response to Request for Information or Records

The Public Records Officer will review all such written Record requests received and will determine whether the request complies with this Policy, and whether the requested Record exists. A response ([with copies of the requested documents, or indicating the anticipated date on which documents will be provided, or informing the Requester that the District does not have the documents or will not be producing them for a lawful reason](#)) will be made within five (5) business days from receipt of the request, not counting that day, and thereafter as appropriate, in compliance with the provisions of NRS 239.0107. [Documents may be withheld pursuant to NRS 239.010 and all statutes cited therein; Nevada regulations; federal laws and regulations; state and federal case law; and the Bradshaw balancing test \(the government's interest in withholding a record clearly outweighs the public interest in disclosure\).](#) If a document is withheld or redacted, the basis for such withholding or redaction will be stated in the District's response to the Requester.

4. Charges For Providing Documents

[Pursuant to NRS 239.052, the District may charge a fee for providing a copy of a Record. Such a fee must not exceed the actual cost to the District to provide the copy of the Record unless a specific statute or regulation sets a fee that the District must charge for the copy. "Actual cost" means the direct cost incurred by a governmental entity in the provision of a public record, including, without limitation, the cost of ink, toner, paper, media and postage. The term does not include a cost that a governmental entity incurs regardless of whether or not a person requests a copy of a particular public record. Further, the District shall not charge a fee for providing a copy of a Record if a specific statute or regulation requires the District to provide the copy without charge. For the purpose of determining the cost, if any, for the locating, inspection or reproduction of a public Record, the Public Records Officer will apply the](#) ~~in compliance with NRS 239.052, the~~ following categories ~~which~~ will govern the charges, if any, which will be assessed and the method in which the request will be handled:

a) *Public Meeting Information*

Copies of such Records or information, as contained in the District's published public meeting agenda packages, including minutes of



Policy and Procedure Resolution No. 143 –
Resolution Number 1899

**A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

District Board meetings and Board of Trustee actions, will be provided to the Requester at no charge, if the date of the involved meeting is provided.

b) Records or Documents or Standard Computer Files in Digital Form.

Records which have been specifically identified as being able to be provided by e-mail, i.e. in digital form, will be provided to the Requester at no charge.

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b)c) Non-Digital Records and Documents

Records which have been specifically identified as being able to be provided by e-mail, i.e. in digital form, will be provided to the Requester at no charge. Records not available in digital form and specifically identified will be provided in accordance with the following as follows Fee Schedule:

- I. Under five (5) pages, free of charge.
- II. Over five (5) pages, a charge of \$1.00.10 (one dollar) per each page extra (over 5 pages) page will be charged (both black/white and color copies).
- III. If the Requester, on a single visit, requests multiple documents, the first five (5) pages (of the total package of requested documents) will be provided free of charge. of the multiple documents and Each page after that, of the multiple documents, shall be charged in accordance with section c) II.4. above.
- IV. Digital Storage (DVDs, CDs, thumbdrives) will be charged at actual cost.
- V. Postage will be charged at actual cost.
- VI. Payment is due prior to the release of the requested Record (s).
- III. Fees for all or a portion of the costs incurred by a Requester pursuant to this Policy may be waived by sStaff upon the approval of the General Manager may, but is not required to, waive fees. Waivers are not required.

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**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

~~d) "Actual cost" means the direct cost incurred by a governmental entity in the provision of a public record, including, without limitation, the cost of ink, toner, paper, media and postage. The term does not include a cost that a governmental entity incurs regardless of whether or not a person requests a copy of a particular public record.~~

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~~c) Extraordinary Charges for Locating or Compiling Documents~~

~~If the public records request does not contain information allowing the prompt identification and location of the Record, or if a responsive Record cannot be found, the Public Records Officer shall so advise the Requester, and determine whether the Requester desires and authorizes staff to conduct an extraordinary public records search and/or Record compilation, and shall advise the Requester of the applicable charges. If the Requester authorizes further action, the Public Records Officer shall undertake such a search and/or compilation, and the charge to the Requester shall be based on the time spent in such search, at a rate of Thirty Five Dollars (\$35) per hour, or portion thereof. Payment in full shall be required at or prior to the delivery of any results.~~

~~The Public Records Officer shall attempt to estimate the time involved in any such search or compilation, and if the estimate exceeds two (2) hours, a deposit of Fifty Dollars (\$50) shall be required by the Requester prior to any further work.~~

5. Adversary Proceedings

~~In the event that a Requester is a party or associated with a party in any pending or threatened litigation or administrative proceeding against or involving the District, the rules of discovery therein shall apply and supersede this Policy, and any request for Record(s) shall be referred to the District's General Counsel, for information only. Requests for Records within Section 4(a) shall not be subject to this Section 5.~~



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

6-5. Discretionary Authority Redactions and Exemptions

The General Manager shall have the discretion to interpret and to modify this Policy, on a case by case basis, as deemed necessary and appropriate under the circumstances. The Public Records Officer based on the advice of the General Counsel may assert attorney-client privilege or other legally permitted exemptions and redactions when responding to public records requests. All redactions and decision to withhold documents will be reviewed by the Board of Trustees. All decisions by the Board of Trustees are final.

6. Publication of Requests and Responses

The Public Records Officer shall publish on the District website or other forum approved by the Board of Trustees a record of current and recent public records requests and the District's response.

II. INFORMATION

A. Purpose

The following Policy and Procedure, which shall also be known as the District's "Public Information Policy", is intended to govern the issue of public information pertaining to the District or its operations, and the provision thereof by the District. It will apply to all such inquiries or requests for information by the general public to the District which are not requests for public records.

B. Policy Statement

The District will strive to make information regarding the District's business and operations available to the general public, and to assist the general public in understanding matters of general public concern. The District will take reasonable steps to respond to public inquiries and requests for information.

C. General Provisions

1. General Requests



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899**

**A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

Each Department shall establish an internal procedure for responding to oral or written requests for explanation or information from the public. Each such procedure shall provide for the referral of any extraordinary request to the General Manager for further action or response. Extraordinary requests include those requests requiring a substantial amount of time to respond, those requiring research or Record searches or interpretation, and others which would affect the normal operations of the Department.

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2. Extraordinary Requests

The General Manager shall review and determine the appropriate responses to all extraordinary requests. ~~The General Manager's decision on what is a reasonable response is conclusive.~~ The General Manager shall have the ability and authority to offer special staff services necessary and appropriate to respond to an extraordinary request, ~~with charges for such services to the Requestor on the schedule as set forth in Section I., E, 4. above.~~

3. Delegation of Authority

The General Manager may delegate the responsibility regarding extraordinary searches to any other staff person, at his or her discretion. The General Manager may appoint a Public Information Officer for the District, whose duties shall include responding to requests for information under this Policy. In the absence of such an appointment, the General Manager shall hold the title of "Public Information Officer".

4. Discretionary Authority

~~The General Manager shall have the discretion to interpret and to modify this Policy, on a case by case basis, as deemed necessary and appropriate under the circumstances.~~

5. Adversary Proceedings



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

~~In the event that a Requestor is a party or associated with a party in any pending or threatened litigation or administrative proceeding against or involving the District, the rules of discovery therein shall apply and supersede this Policy, and any request for information~~



**Policy and Procedure Resolution No. 143 –
Resolution Number 1899
A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

~~shall be referred to the District's General Counsel, for information only.~~



Policy Resolution No. 137 – Resolution Number 1801

**A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

WHEREAS, from time to time IVGID receives requests for the provision of records, documents and information contained in its files; and

WHEREAS, NRS 239 of the Nevada Public Records Law, and NRS 241 of the Nevada Open Meeting Law address the subject of provision of documents to the public upon request; and

WHEREAS, NRS 239 further provides guidance on the manner and timing for a response to such requests and for the charge of costs therefor; and

WHEREAS, IVGID also receives requests for information or explanation of information, and wishes to establish a policy for the response to such requests; and

WHEREAS, IVGID now wishes to clarify, amend and establish its Policy for the provision of records, documents and information to the public.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts the attached Policy for the provision of public records and information to the public.

BE IT FURTHER RESOLVED, that the attached Policy and procedures will remain in effect until changed or rescinded by the Board of Trustees.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 1801, Policy Resolution No. 137, as amended and adopted by the Board of Trustees of the Incline Village General Improvement District on the 29th day of June 2011, by the following vote:



Policy Resolution No. 137 – Resolution Number 1801

**A POLICY FOR THE PROVISION OF
RECORDS AND INFORMATION TO THE PUBLIC**

AYES, and in favor thereof, Trustees Bea Epstein, Ted Fuller, Bruce Simonian, Charles Weinberger and Joe Wolfe.

NOES, None

ABSENT, None

/s/ Bruce Simonian

Bruce Simonian

Secretary, IVGID Board of Trustees

This Policy has a separate section for Public Records (I) and Public Information (II). This Policy supersedes prior Policy Resolution No. 131, and Resolution No. 1692.



Policy Resolution No. 137 – Resolution Number 1801

A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC

I. PUBLIC RECORDS

A. Purpose

The following Policy and procedure, which shall be known also as the District's "Public Records and Information Policy," ("Policy") is intended to govern the issuance of public records contained in District files, and the inspection, copying and provision thereof. It will apply to all such requests for documents by the general public.

B. Policy Statement

Records and documents ("Record") in the possession of the District that are public records and are not otherwise declared to be confidential by state or federal law, and/or related governing interpretations of the law, will be made available to the public for inspection and copying under Nevada law.

C. Governing Law

This Policy and procedure is made in conformance with the Nevada Open Meeting Law (NRS 241), the Nevada Public Records Law (NRS 239) and District Policy. This Policy and procedure will remain in effect until changed or rescinded by the District's governing Board.

D. Policy Administrator

The General Manager may appoint a District "Public Records Officer(s)", whose duties shall be to oversee the execution and administration of this Policy. In the absence of such designation(s), the General Manager shall hold the title of "Public Records Officer" and shall directly administer this Policy.

The General Manager may name more than one "Public Records Officer" since District records may be maintained at multiple District locations.



Policy Resolution No. 137 – Resolution Number 1801

A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC

E. General Provisions

1. Requests in Writing

All requests under NRS 239 and 241 regarding public records shall be governed by this Policy and shall be made in writing and submitted to the District's Public Records Officer at its Administration Building, 893 Southwood Boulevard, Incline Village, Nevada.

The District provides a "Public Records and Information Request" form for this purpose; however a clear written request from the Requester may also suffice. Oral requests may be made only to the Public Records Officer, or a delegated representative thereof; provided such request is thereafter reduced to written form to ensure the accuracy of the request and the ability to properly respond. E-mail requests will be accepted if addressed to: PublicRecordsOfficer@ivgid.org or to the specifically named Public Records Officer if known to the Requestor.

2. Content of Requests for Information or Records

Any request for inspection or copying of public records shall clearly state such a request, and shall clearly identify the Record subject to such request. A general description of a subject matter or topic or a blanket request for all general records shall not be adequate. The Requester is encouraged to provide the District with information about his/her purpose in requesting the Record sought, by title and date, if possible, so that the District may more easily identify and locate in its files the Record sought by the Requester. The District will attempt to identify and locate the specific Record responsive to the request.

3. Determination of Form, and Timing of Response to Request for Information or Records

The Public Records Officer will review all such written Record requests received and will determine whether the request complies with this Policy,



Policy Resolution No. 137 – Resolution Number 1801

A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC

and whether the requested Record exists. A response will be made within five (5) business days from receipt of the request, not counting that day, and thereafter as appropriate, in compliance with the provisions of NRS 239.0107.

4. Charges For Providing Documents

For the purpose of determining the cost, if any, for the locating, inspection or reproduction of a public Record, the Public Records Officer will apply the following categories which will govern the charges, if any, which will be assessed and the method in which the request will be handled:

a) Public Meeting Information

Copies of such Records or information, as contained in the District's published public meeting agenda packages, including minutes of District Board meetings and Board of Trustee actions, will be provided to the Requester at no charge, if the date of the involved meeting is provided.

b) Records, Documents or Standard Computer Files

Records which have been specifically identified as being able to be provided by e-mail, i.e. in digital form, will be provided to the Requester at no charge. Records not available in digital form and specifically identified will be provided as follows:

- I. Under five (5) pages, free of charge
- II. Over five (5) pages, a charge of \$1.00 (one dollar) per extra (over 5 pages) page will be charged.
- III. If the Requester, on a single visit, requests multiple documents, the first five (5) pages will be provided free of charge of the multiple documents and each page after that, of the multiple documents, shall be in accordance with II. above.



Policy Resolution No. 137 – Resolution Number 1801

A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC

c) Extraordinary Charges for Locating or Compiling Documents

If the public records request does not contain information allowing the prompt identification and location of the Record, or if a responsive Record cannot be found, the Public Records Officer shall so advise the Requester, and determine whether the Requester desires and authorizes staff to conduct an extraordinary public records search and/or Record compilation, and shall advise the Requester of the applicable charges. If the Requestor authorizes further action, the Public Records Officer shall undertake such a search and/or compilation, and the charge to the Requestor shall be based on the time spent in such search, at a rate of Thirty Five Dollars (\$35) per hour, or portion thereof. Payment in full shall be required at or prior to the delivery of any results.

The Public Records Officer shall attempt to estimate the time involved in any such search or compilation, and if the estimate exceeds two (2) hours, a deposit of Fifty Dollars (\$50) shall be required by the Requester prior to any further work.

5. Adversary Proceedings

In the event that a Requestor is a party or associated with a party in any pending or threatened litigation or administrative proceeding against or involving the District, the rules of discovery therein shall apply and supersede this Policy, and any request for Record shall be referred to the District's General Counsel, for information only. Requests for Records within Section 4(a) shall not be subject to this Section 5.



Policy Resolution No. 137 – Resolution Number 1801

A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC

6. Discretionary Authority

The General Manager shall have the discretion to interpret and to modify this Policy, on a case by case basis, as deemed necessary and appropriate under the circumstances.

II. INFORMATION

A. Purpose

The following Policy and procedure, which shall also be known as the District's "Public Information Policy", is intended to govern the issue of public information pertaining to the District or its operations, and the provision thereof by the District. It will apply to all such inquires or requests for information by the general public to the District which are not requests for public records.

B. Policy Statement

The District will strive to make information regarding the District's business and operations available to the general public, and to assist the general public in understanding matters of general public concern. The District will take reasonable steps to respond to public inquiries and requests for information.

C. General Provisions

1. General Requests

Each Department shall establish an internal procedure for responding to oral or written requests for explanation or information from the public. Each such procedure shall provide for the referral of any extraordinary request to the General Manager for further action or response. Extraordinary requests include those requests requiring a substantial amount of time to respond, those requiring



Policy Resolution No. 137 – Resolution Number 1801

A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC

research or Record searches or interpretation, and others which would affect the normal operations of the Department.

2. Extraordinary Requests

The General Manager shall review and determine the appropriate responses to all extraordinary requests. The General Manager's decision on what is a reasonable response is conclusive. The General Manager shall have the ability and authority to offer special staff services necessary and appropriate to respond to an extraordinary request, with charges for such services to the Requestor on the schedule as set forth in Section I., E, 4. above.

3. Delegation of Authority

The General Manager may delegate the responsibility regarding extraordinary searches to any other staff person, at his or her discretion. The General Manager may appoint a Public Information Officer for the District, whose duties shall include responding to requests for information under this Policy. In the absence of such an appointment, the General Manager shall hold the title of "Public Information Officer".

4. Discretionary Authority

The General Manager shall have the discretion to interpret and to modify this Policy, on a case by case basis, as deemed necessary and appropriate under the circumstances.

5. Adversary Proceedings

In the event that a Requestor is a party or associated with a party in any pending or threatened litigation or administrative proceeding against or involving the District, the rules of discovery therein shall apply and supersede this Policy, and any request for information



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shall be referred to the District's General Counsel, for information only.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest, District General Manager

FROM: Shelia Leijon, Superintendent of Parks and Rec

SUBJECT: Review, Discuss and Possibly Set a Public Hearing Date (April 12, 2023) for Ordinance 7 **and** Review, Discuss and Possibly Provide Feedback on Draft Redline Ordinance 7 Revisions as Provided by Staff (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon)

RELATED STRATEGIC PLAN INITIATIVE(S): Long Range Principle #1 – Service
Long Range Principle #3 – Finance
Long Range Principle #6 - Communication
Long Range Principle #7 – Governance

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Ordinance 7 - Resolution No. 1894

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees review, discuss and possibly make a motion to set a public hearing date for April 12, 2023 to review changes to Ordinance 7 and provide feedback of a draft redline of Ordinance 7.

II. BACKGROUND

In 2021, General Manager Winquest and a committee comprised of 10 committed residents set out to update and revise Ordinance 7. Ordinance 7 establishes the rates, rules and regulations for the Incline Village General Improvement District's recreation privileges, recreation passes and recreation punch cards. Resolution No. 1894 was adopted on May 26, 2022.

Article XI Paragraph 111 states - *"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.”

III. BID RESULTS

Not applicable

IV. FINANCIAL IMPACT AND BUDGET

Not applicable

V. ALTERNATIVES

Not applicable

VI. COMMENTS

Not applicable

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

Not applicable

VIII. 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.

IX. ATTACHMENTS

1. Ordinance 7 - 2022 Clean Copy 01 30 2023
2. Ordinance 7 - 2022 Redline 01 30 2023 SL

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

See attached redline



ORDINANCE NO. 7

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

As Adopted on May 26, 2022
Resolution No. 1894

ORDINANCE NO. 7

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

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ORDINANCE NO. 7

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, invalid, illegal, void or unenforceable, 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

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any IVGID Recreation Passes and Recreation Punch Cards on 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.
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.
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.

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12. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.
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 104.
17. Commercial Tenant means a lessee who is an individual, trust, or corporation, partnership, 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.

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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. 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 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.

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27. General Manager means the person appointed by the Board of Trustees as the General Manager of the 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. An "Additional IVGID Recreation Pass" is issued as set forth in Paragraph 104.
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. Occupants of Hotels and Motels shall pay an Occupant Beach Access Fee for Beach Access as set by the District from time to time.
32. 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.

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33. 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 the Parcel must be on the District Recreation Roll, and assessed and pay a Recreation Fee. For Beach Access, the Recreation Fee assessed and paid must include a Beach Facility Fee.
34. Pass Holder means an individual who has been issued an IVGID Recreation Pass or an individual in possession of a Recreation Punch Card.
35. 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.
36. 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. An "Additional Recreation Punch Card" is issued as set forth in Paragraph 104.
37. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
38. 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

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Guests, as provided for in this Ordinance 7. Beach Access Recreation Privileges are specifically limited as set forth in Article VII below.

39. 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) A Tenant must have a lease of a Parcel located within the District with a term of six (6) months or longer.
40. Residential Tenant means a lessee who is an individual, trust, corporation, partnership, 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.
41. Tenant means a Residential Tenant or a Commercial Tenant who/which is a lessee of 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, including but not limited to pursuant to the Family Tree, Exhibit A.

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42. Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given Assessor Parcel Number, per Washoe County Land Use Code Sections 160 and 170.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

43. Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation 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 to pay a Recreation Fee which includes a Beach Facility Fee, are eligible to receive an IVGID Recreation Pass or Recreation Punch Card with Beach Access.
44. Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges.
45. 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.
46. 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 104. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

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ARTICLE IV. APPLICATION PROCEDURES

47. 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 49 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.
48. 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".
49. 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

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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.

50. 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:
 - 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.
51. 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.
52. Proof for Individuals under Family Tree. The District has 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

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may be modified from time to time as the District reasonably believes is necessary.

53. Proof for Domestic Partner and Child of a Domestic Partner. The District has 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.
54. 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.
55. 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.
56. 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

57. 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

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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 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

58. 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.

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59. 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.
60. 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, Exhibit A hereto, 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.
61. 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.
62. 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.
63. Assignment Amendments. To update information, the Assignment may be amended, subject to the limitations set forth in Paragraph 48 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

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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)

64. 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.
65. 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

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66. 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, 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.
67. 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 67 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.
68. 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;

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- 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.
69. 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.
70. 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.
71. 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.

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ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

72. 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 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.
73. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to 15 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.
74. 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

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Beaches. The Beaches are not open to the public and are restricted access facilities.

75. 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 15 Guests per Parcel to the Beach per day.
 - 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 15 Guests per parcel to the Beach per 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.
76. 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

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verification and administration process. This process, at a minimum, shall include the payment of an Hotel/Motel Occupant fee and include a reasonable limitation on the maximum number of Hotel/Motel Occupant to be provided access per Hotel/Motel. Access shall be limited to occupants of the Hotel or Motel during the time that they are occupants, and not before check-in or after check-out from the hotel.

77. 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.
78. 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 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.
79. 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

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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.

80. 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

81. 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 Pass Holder rate and the non-Pass Holder rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and
 - c. the difference between the Pass Holder rate and the non-Pass Holder 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 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.

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82. 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. The unused balance on Recreation Punch Cards expires when the Recreation Punch Card expires on May 31 of each year.
83. 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 99 and 100, subject to sanctions as set forth in this Ordinance. 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 Guests, as more fully discussed in Article XI, Paragraph 99.
 - 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.
84. 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.
85. Responsibilities of Recreation Punch Card Holder. It is the responsibility of the Recreation Punch Card Holder to:

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- 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.
86. 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.
87. 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.

ARTICLE IX. GUEST ACCESS

88. 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.
89. The following provisions regarding Guest Beach Access are approved by the Board:

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- 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 15 Guests per Parcel may accompany an IVGID Recreation Pass Holder per day.
- d. A holder of an Additional IVGID Recreation Pass or an Additional Recreation Punch Card under Paragraph 104 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 15 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.

ARTICLE X. UNBUILDABLE LOTS

90. 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.
91. 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

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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.

92. 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 93 and 94, the District will not issue more than five (5) Cards for an unbuildable lot as it existed as of June 4, 1968.
93. 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.
94. 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 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

95. IVGID Recreation Pass and Recreation Punch Card Ownership. All IVGID Recreation Passes and Recreation Punch Cards are the property of the

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District and must be returned upon request, and/or upon the loss of eligibility by the Pass Holder.

96. 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.
97. 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, 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.
98. Fraudulent Use. It is Fraudulent Use to provide false or misleading information to obtain a Recreation Punch Card or IVGID Recreation Pass,

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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 any of the following: (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.

99. 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 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

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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.

100. 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, 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

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- 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 98 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 or 99; 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 75b 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 98 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 75c; 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 15 Guests per Parcel on a given day.

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101. 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.)

102. 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 prepare and 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 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

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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 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 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,

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- 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 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 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 the Alleged Violation shall be expunged. The Board shall render its decision at this hearing. By its decision, the Board

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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, instead of or in addition to the present procedure.
103. 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.
104. 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 and Additional Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
 - b. 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

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five cannot be used to obtain daily discounts at the District-owned golf courses, and will be stamped with language which states this.

- c. 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.
- d. 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.
- e. 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.
- f. 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. The unused balance on an Additional Recreation Punch Card expires when the Recreation Punch Card expires on May 31 of each year.
- g. 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.
- h. 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.

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- i. 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.
105. 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.
 106. 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 102c(2) and 111, such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. Except as set forth in Paragraph 111 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

107. 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.
108. 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.

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109. 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 111 below with respect to the application of this Ordinance to the Beaches and Beach Access.
110. 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.
111. 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.

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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
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	

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BEACH DEED

EXHIBIT B TO ORDINANCE 7



ORDINANCE NO. 7

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

As Adopted on May 26, 2022
Resolution No. 1894

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.....Beach Deed – Exhibit B to Ordinance 741

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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, invalid, illegal, void or unenforceable, 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

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any IVGID Recreation Passes and Recreation Punch Cards on 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.
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.
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.

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12. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.
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. The word "Additional" before the words "IVGID Recreation Pass" or "Recreation Punch Card" means an Additional Recreation Punch Card or an Additional IVGID Recreation Pass issued as set forth in Paragraph 105. The term "Additional Card" means an Additional Recreation Punch Card or an Additional IVGID Recreation Pass issued as set forth in Paragraph 105.
17. Commercial Tenant means a lessee who is an individual, trust, or corporation, partnership, 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 or Recreation Privileges. An individual who receives an IVGID Recreation Pass as a Commercial Tenant must be a Resident as defined in Paragraph 40. 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.

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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. **Use of the beaches for fundraising is also prohibited.**
19. Consanguinity means a blood relationship.
20. County means Washoe County, Nevada.
21. Department Head means the person appointed as the department head of Golf, Parks, Recreation and Ski
22. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.
23. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
24. 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.
25. Entity means an Owner which is not a natural person.
26. Facility Fee means the amount determined by the Board of Trustees to cover the total of the Beach Facility Fee plus the Recreation Fee (which covers the budget for operations, capital improvements and debt service)

Commented [LSA2]: Board of Trustees to determine use of the beaches for fundraising events

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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.

27. 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.
28. General Manager means the person appointed by the Board of Trustees as the General Manager of the District.
29. 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.
30. 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.
31. 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. An "Additional IVGID Recreation Pass" is issued as set forth in Paragraph 104.
32. Occupants of Hotels and Motels means any person occupying a room within a ~~hotel~~-Hotel and/or ~~motel~~-Motel within the District boundaries as of June 4, 1968, and further provided that such the ~~H~~Hotel/~~motel~~-Motel is must be duly licensed by all required agencies within the State of Nevada and applicable local government entities. Occupants of Hotels and Motels shall pay an Hotel Occupant Beach Access Fee for Beach Access as set by the District from time to time, and comply with the provisions of Paragraph 77.

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33. 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.
34. 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 the Parcel must be on the District Recreation Roll, and assessed and pay a Recreation Fee. For Beach Access, the Recreation Fee assessed and paid must include a Beach Facility Fee.
35. Pass Holder means an individual who has been issued an IVGID Recreation Pass or an individual in possession of a Recreation Punch Card.
36. 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.
37. 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

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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. An "Additional Recreation Punch Card" is issued as set forth in Paragraph 105104.

38. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
39. 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.
40. 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) A Tenant must have a lease of a Parcel located within the District with a term of six (6) months or longer.
41. Residential Tenant means a lessee who is an individual, trust, corporation, partnership, 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~~ or Recreation Privileges. ~~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~~

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~~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. (Referenece Paragraph 46)~~

42. Tenant means a Residential Tenant or a Commercial Tenant who/which is a lessee of 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, including but not limited ~~to pursuant~~ to the Family Tree, Exhibit A.
43. Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given Assessor Parcel Number, per Washoe County Land Use Code Sections 160 and 170.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

44. Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation 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 to pay a Recreation Fee which includes a Beach Facility Fee, are eligible to receive an IVGID Recreation Pass or Recreation Punch Card with Beach Access.
45. ~~Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and all prior tax years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Fee, which is paid as part of the Washoe County real property tax bill for each parcel, must be paid timely and maintained current. If fees are not paid timely and the parcel is deemed delinquent due to non-payment, the right to Recreation Privileges shall be terminated immediately, resulting in the cancellation of all IVGID Recreation Passes and Recreation Punch Cards. Parcel owners shall have the responsibility to reinstate eligibility by providing documentation, to the satisfaction of the District, that all taxes, assessments and Recreations fees have been brought current.~~
~~Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior~~

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~~years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges.~~

46. 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 or five (5) years whichever is less. 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, and such other documents as set forth in District policies. A Commercial Tenant must present a written lease agreement in the name of the Commercial Tenant, proof that the individual receiving an IVGID Recreation Pass as a Commercial Tenant is a Resident, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease, and such other documents as set forth in District policies. 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.
47. 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 ~~105~~ 104. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

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ARTICLE IV. APPLICATION PROCEDURES

48. 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 [49.50](#) 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.
49. 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".
50. 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

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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.

51. 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:
 - 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.
52. 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.
53. Proof for Individuals under Family Tree. The District has a separate list of documents required to be submitted to prove Affinity and Consanguinity under the Family Tree, and which ~~shall be~~ is available to the public, which

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~~list~~ may be modified from time to time as the District reasonably believes is necessary.

54. Proof for Domestic Partner and Child of a Domestic Partner. The District has 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~~ is 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~~ Nevada State issued Certificate of Domestic Partnership, ~~and or~~ a copy of a duly filed registration of domestic partnership ~~with the State of Nevada or from~~ another state. (NRS122A)
55. 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.
56. 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.
57. 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

58. 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

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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 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

59. 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.

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60. 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.
61. 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, Exhibit A hereto, 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.
62. 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.
63. 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.
64. Assignment Amendments. To update information, the Assignment may be amended, subject to the limitations set forth in Paragraph 48 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

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Agent of any listed Owner may add names of persons to be assigned Recreation Privileges, to the extent ~~that: (i) a~~Additional privileges are available ~~for a parcel and so long as such person(s) is/are eligible to give and receive an Assignment under this Ordinance, and (ii);~~ so long as the Owner agrees to remain responsible, and ~~(iii)~~ 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)

65. 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.
66. 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

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

67. 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, 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.
68. 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 ~~67-68~~ 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.
69. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the IVGID Recreation Pass Holder to:

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- 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; [\(reference: Paragraph 101 – Misconduct\)](#)
 - 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.
70. 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.
71. 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.
72. 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

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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

73. 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 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.
74. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to 15 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.
75. 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

Commented [LSA3]: Discussion on guests and tracking process. Recommendation; 3 guest per original 5 Recreation Passes with Beach access, thus limiting to 15 per parcel

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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 and are restricted access facilities.

76. 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 15 Guests per Parcel to the Beach per day.**
 - 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 ~~404~~**105**. Additional IVGID Recreation Passes issued under Paragraph ~~404-105~~ 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 Parcel~~ -Holder desires to bring more than 15 Guests per parcel to the Beach per 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.

Commented [LSA4]: Discussion on number of guests

Commented [LSA5]: Discussion

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77. 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 ~~an~~ Hotel/Motel Occupant fee and include a reasonable limitation on the maximum number of Hotel/Motel Occupant to be provided access per Hotel/Motel. Access shall be limited to occupants of the Hotel or Motel during the time that they are occupants, and not before check-in or after check-out from the ~~H~~Hotel/Motel.
78. ~~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. Parcels that were not eligible for Beach Access, as the District was constituted as of June 4, 1968, are not eligible for Beach Access.~~
79. 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 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.~~
80. 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

Commented [LSA6]: Board Discussion on Non-profit Fundraisers

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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.

81. 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

82. 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 Pass Holder rate and the non-Pass Holder rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and
 - c. the difference between the Pass Holder rate and the non-Pass Holder 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

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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.

83. 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 or Recreation Privilege, after the balance of the funds on the Recreation Punch Card for the fiscal year have been expended. The unused balance on Recreation Punch Cards expires when the Recreation Punch Card expires on May 31 of each year.
84. 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 99 and 100, subject to sanctions as set forth in this Ordinance. 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 Guests, as more fully discussed in Article XI, Paragraph 99100.
 - 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.

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85. 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.
86. 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.
87. 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.
88. 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.

ARTICLE IX. GUEST ACCESS

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

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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.

90. 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 15 Guests per Parcel may accompany an IVGID Recreation Pass Holder per day.
 - d. A holder of an Additional IVGID Recreation Pass or an Additional Recreation Punch Card under Paragraph 104 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 15 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.

ARTICLE X. UNBUILDABLE LOTS

91. 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.

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92. 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.
93. 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 93 and 94, the District will not issue more than five (5) Cards for an unbuildable lot as it existed as of June 4, 1968.
94. 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.
95. 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 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.

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

96. 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.
97. 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.
98. 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, Recreation Punch Card Holder, or an Assignee, Tenant or Guest of Owner or IVGID Recreation Pass Holder, to the District, to the

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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.

99. **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 any of the following; (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.
- 100 **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 of another Owner or for an Owner or person to give another Owner or

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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.

101. 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,

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- 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 **illegal** 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 98 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 or 99; 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 75b 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 98 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 75c; or

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- 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 15 Guests per Parcel on a given day.
102. 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.) Reference: Paragraphs 69.c. and 69.d.
103. Disciplinary Procedures for Misconduct.
- a. Incident Report. A District employee shall, in a timely fashion, but in no event no later than 7-ten (10) business 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. This incident report shall be submitted in accordance with direction of the Department Head.
 - 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 prepare and file an incident report with the department head of that facility within 48-hours- two (2) business days of the occurrence.

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- c. Suspension, Revocation, or Other Disposition.
- (1) Department Head. Within a reasonable time, but in no event more than ~~seven (7)~~ twenty (20) Business days following receipt of an incident report, ~~the Director of Parks and Recreation Department Head in consultation with Risk Management and/or Human Resources as needed~~ may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the ~~Director of Parks and Recreation Department Head~~ shall provide the 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 Department Head~~, 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 Department Head~~ and mailed, certified return receipt requested, to the District's record address of the Alleged Violator. An email may be sent, as a courtesy, to either the Alleged Violator and/or Owner. A copy of the written notice will also be sent to the Owner when the Alleged Violator is different from the Owner. 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)~~ twenty (20) business days of mailing the written notice, unless otherwise agreed by the ~~Director of Parks and Recreation Department Head~~ and the Alleged Violator, the ~~Director of Parks and Recreation Department Head~~ shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this

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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 Department Head~~ may render his/her opinion orally or take the matter under submission. The ~~Director of Parks and Recreation Department Head~~ shall deliver a written decision concerning the allegations and any resulting suspension or revocation within 10 business days following the hearing.

- (c) Decision. The ~~Director of Parks and Recreation Department Head~~ shall include findings of facts, conclusions of misconduct, and sanction/penalty, if any imposed, in the decision; additionally, the ~~Director of Parks and Recreation Department Head~~ 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 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

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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 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~~ Department Head 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~~ Department Head 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, instead of or in addition to the present procedure.

104. 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.

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105. 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 ~~105-104.~~, 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 and Additional Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
 - b. 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.
 - c. 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.
 - d. 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.
 - e. 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.
 - f. 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

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by an Owner to a Guest of the Owner. The unused balance on an Additional Recreation Punch Card expires when the Recreation Punch Card expires on May 31 of each year.

- g. 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.
 - h. 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.
 - i. 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.
106. 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.
107. 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 102c(2) and 111, such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. Except as set forth in Paragraph 111 below, with respect to Beaches and Beach Access, the day- to-day administration of this Ordinance is hereby

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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

108. 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.
109. 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.
110. 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 111 below with respect to the application of this Ordinance to the Beaches and Beach Access.
111. 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.

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112. The Board shall set policy and direction on Beach Access and Privileges to use the Beach. The General Manager is responsible for and 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 responsible for and empowered to administer the application of this Ordinance to all other Recreation Privileges.

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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
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

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BEACH DEED

EXHIBIT B TO ORDINANCE 7

18713
 2377-2378-00

DEED

THIS INDENTURE, made this 10th day of June, 1966,
 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 316, 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,

J.C.

BOOK 324 PAGE 182

Not a valid form of this statute in use in Nevada since 1961.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager
Brad Underwood, Director of Public Works

FROM: Bree Waters, District Project Manager

SUBJECT: Review, Discuss and Possibly Approve Staff Recommendation to Issue a Request for Proposal (RFP) for Design Services by an Architect and Engineering Team, and for Preconstruction Services by a Construction Manager at Risk for the Incline Beach House Project (Requesting Staff Member: District Project Manager Bree Waters)

RELATED STRATEGIC PLAN INITIATIVE(S):

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 #5 - ASSETS

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.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES:

Not applicable.

DATE: February 8, 2023

I. RECOMMENDATION

That the Board of Trustees review, discuss and possibly make a motion to approve Staff recommendation to issue a Request for Proposals (RFP) for Design Services by an Architect and Engineering Team, and for Preconstruction Services by a Construction Manager at Risk for the Incline Beach House Project.

II. BACKGROUND

The District Board of Trustees (Board) identifies the Incline Beach House Project (Project) as a Community Services Master Plan Priority Project, a Top Tier

Recommendation. The Top Tier Recommendation, from page 136, of the Community Services Master Plan, includes the priorities identified in “The IVGID Beaches Recreation Enhancement Opportunities Plan,” prepared in February 2016 and is located on the Incline Village General Improvement District’s (District) website. The Project was discussed at the following Board Meetings:

- May 6, 2016: The Board authorized a design contract with Bull Stockwell Allen (BSA), to prepare pre-design concepts for potential Board approval. A focus committee was formed which included two (2) Board members and members of the community. BSA developed two (2) options, Options A and B. Schematic drawings and construction estimates were developed. During this time, the District Public Works Engineering Staff (Staff) surveyed the community via FlashVote and held a public outreach workshop.
- March 23, 2017: Staff presented the schematic design options, community survey results, preliminary cost estimate, project funding and Staff recommendations to the Board. During this time, staff also solicited additional public input and completed an initial cost estimate.
- 2018: Due to higher than expected cost estimates for the Project, coupled with arising issues with the Burnt Cedar Pool, the Board shifted resources to the Burnt Cedar Pool for replacement.
- November 13, 2019: Staff brought the Project back in front of the Board as an agenda item to revisit and to discuss the next steps. The Board directed Staff to develop an alternative design with a reduced project scope and reduced square footage to align with the Board’s expectations for functionality.
- January 22, 2020: Staff revised BSA’s design and presented a new schematic design, Alternative #1 (Alt #1), and the associated cost estimate to the Board. This design:
 - Enlarged the bathrooms over existing conditions. Portables will be used during the busiest periods.
 - Enlarged the bar over existing conditions.
 - Focused on outdoor space and removed the scramble area.

The Board discussed having a meeting the following May, with two (2) Board members and the focus group. However, COVID ensued and the staff turned over.

- January 12, 2022: The Board provided feedback and direction to Staff related to Board/District Priority Projects within Community Services. The Board confirmed that the Incline Beach House Project remains a priority for the District.
- July 27, 2022: Staff provided a historical summary of the Project. Staff requested that the Board review the existing design concepts and provide staff with a clear understanding of the priority improvements moving forward.

The schematic design for Alt. #1 is shown in Attachment A. Staff has developed an updated cost estimate for Alt. #1 and is shown in Attachment B. Alt. #1 reduces the overall square footage by removing the scramble area, janitor closet, office, and liquor storage. See Table 1 in Attachment C for a square footage comparison between the original design Options #A and #B and the updated design, Alt #1.

The Alt. #1 layout does not include improvements to the parking lot nor improvements to the circulation at the main entrance and guard shack. Improvements to these aspects of Incline Beach were discussed in the “Beach Access Study” performed by LSC. In reviewing the LSC study the Board asked staff to focus on signage to reflect that the beaches are private, work to revise outside web resources to state that the beaches are private, and limit access through the use of RFID technology for vehicles and pedestrians. Should the Board desire to move forward with circulation improvements, consideration to merge these projects should be discussed.

Staff recommends using the Construction Manager at Risk (CMAR) model for the project. This model is a collaborative process that manages project, cost and scheduling risks. Staff recommends bringing the Architectural and Engineering (A&E) Team and CMAR on at the beginning of the design process. By bringing the team together at the beginning of design, the team can develop a responsible budget and develop alternative designs with the intention of reducing project costs. The A&E and CMAR will also layout the most efficient schedule to complete the Project.

Bringing the team together at the beginning of design, results in design and cost alternatives being reviewed and discussed during the design phase of the project. For instance, large wooden beam members that were a part of the original BCS design may not be necessary or cost effective now. This is an example of an alternative that can be priced accurately and discussed during the design process and will give the District the most effective design at the best value.

III. BID RESULTS

Not applicable.

IV. FINANCIAL IMPACT AND BUDGET

Staff has been working with several contractors and numerous design professionals to develop an updated project cost estimate. With the current cost of construction and escalation projections, the Project estimate is well over the 2020 estimate that was previously presented to the Board. The Direct Cost Total of the Project is \$3,433,050. The Direct Cost Total includes the demolition, site improvements and building improvements. The overall Total Project Budget is estimated to be \$6,061,050. The Total Project Budget includes the Direct Costs plus the design, engineering and permitting costs as well as the contractor's General Conditions, including bonding, insurance, overhead and profit. There is

a construction contingency, which is best practice to include at this stage of Capital Improvement Projects (CIP). The construction contingency at this stage is based on the current conceptual design and is carried by the District for future circumstances that can not be predicted. For instance, the need to replace aged site infrastructure to current standards. This contingency will decrease as the design progresses. The escalation allowance was obtained from consulting with experienced construction companies who are currently using between 10% and 20% escalation percentages over one year because of the volatility of the construction market.

The current budget for the Project between fiscal years (F/Y) 2023 through 2024 is \$3,350,000. Refer to the CIP Data Sheet in Attachment D. If the Board approves proceeding in the current fiscal year with Design Services by an A&E Team and with Preconstruction Services by a CMAR, staff estimates a budget augmentation in the amount of \$635,000 will be required. The budget augmentation for the Project would be recommended at the same time the Board considers the award of contracts for the A&E Team and with Preconstruction Services by a CMAR. The FY 23/24 the project budget would be modified to reflect a total amount of \$5,326,050 within the CIP. At the beginning of the design process, a construction cost range can be established by the Board and design alternatives can then be developed to fall within the instructed cost range.

V. ALTERNATIVES

The alternative to the CMAR model would be to contract with an A&E Team for the design of the Project and put the Project out to bid in the "Low-Bid" process. Once the Low-Bid was awarded, a Construction Manager would be hired to manage the project. The Construction Manager would support the project and report to Staff. The downfall of this process is the loss of construction knowledge during the design process as well as the inability to bring forward meaningful and cost effective design alternatives.

VI. COMMENTS

If the Board makes a motion to approve Staff to issue an RFP for Design Services by an A&E Team as well as for a CMAR, Staff requests that a price range for the Direct Costs is suggested by the Board. Meaning, an estimated range for the cost of the demolition, site improvements and building improvements. This will allow the A&E Team and CMAR to better understand the scope of work and will more efficiently drive the design development. For example, if a price range of \$2.5M and \$3.5M is defined for Direct Costs, the team can develop options and complete value engineering to meet the defined range.

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

The District improvements would be the demolition of the original Incline Beach House built in the late 1960's and the construction of a new building with associated site improvements. Completion of the project will provide an increased level of service and an enhanced user experience for attendees at Incline Beach. The Return on Investment is not part of the engineering review of this project.

VIII. BUSINESS IMPACT

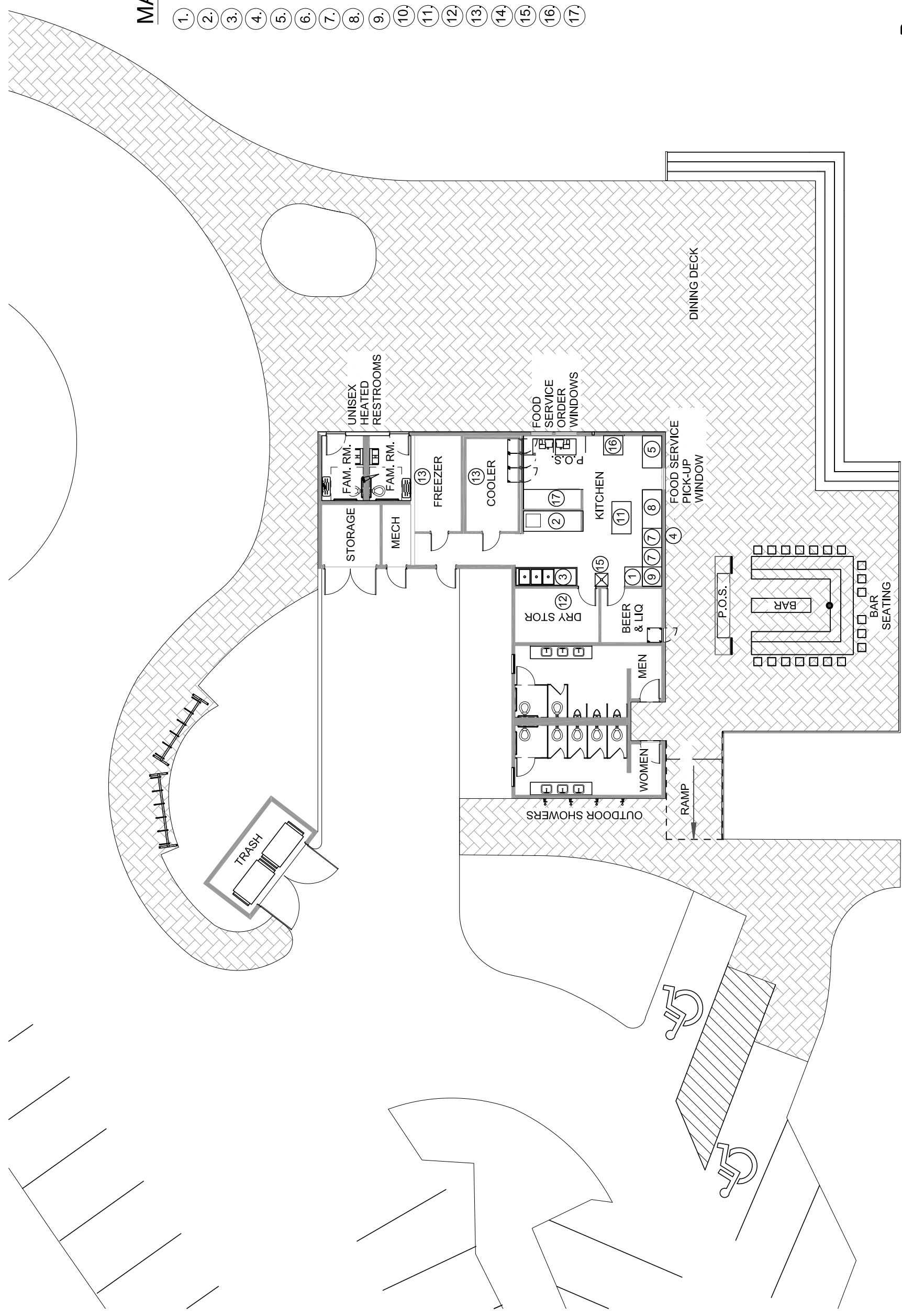
This item is not a "rule" within the Nevada Revised Statute, Chapter 237 and does not require a Business Impact Statement.

IX. ATTACHMENTS

1. Attachment A - Exhibit #1 - Alt. #1
2. Attachment B - 2023 Estimate_24Jan23
3. Attachment C - Square Footage Comparison
4. Attachment D - CIP Datasheet Fiscal Year 2023

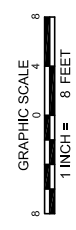
X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Refer to Section I, Recommendations.



MANDATORY ITEMS:

1. HAND WASHING SINK
2. PREP SINK - PRODUCE
3. 3 COMPARTMENT SINK - DISHWASHING
4. HOOD SYSTEM
5. 5' PREP TABLE WITH DRAWERS
6. 6' PREP TABLE WITH DRAWERS
7. 2 EA. FRYERS
8. 48" FLAT TOP GRILL
9. TOASTER
10. 4' PREP TABLE WITH DRAWERS
11. 60" PIZZA STYLE PREP TABLE
12. SHELVING FOR STORAGE AREAS
13. SHELVING FOR WALK-IN COOLERS
14. POTS/PANS/ETC.
15. FLOOR DRAIN
16. ICE MACHINE
17. GRID WALL



Beach House - Alternative #1
 Incline Beach House
 Incline Village General Improvement District
 Feb. 2, 2023

Incline Beach House				
Cost Estimate 2023				
Alternative #1				
	Unit	Qty.	Unit Cost	Total
DEMOLITION				
Hazardous Material Remediation	SF	1,500	\$17.50	\$26,250
Building Demolition	SF	1,500	\$22.50	\$33,750
SITE WORK				
SWPPP/Winter Site Requirements	LS	1	\$136,000	\$136,000
Site Clearing, Grubbing, & Subgrade Prep	SF	10,500	\$8.00	\$84,000
Site Improvement	SF	10,500	\$12.00	\$126,000
Outdoor Bar & Deck	SF	3,130	\$295.00	\$923,350
BUILDING				
Structure Systems (structural concrete, framing, etc.)	SF	2,005	\$250	\$501,250
Enclosure Systems (roofing, siding, windows, etc.)	SF	2,005	\$155	\$310,775
Interiors Systems (doors, finishes, etc.)	SF	2,005	\$110	\$220,550
Mechanical Systems (HVAC, plumbing, etc.)	SF	2,005	\$125	\$250,625
Electrical Systems	SF	2,005	\$100	\$200,500
Food Service Equipment	LS	1	\$620,000	\$620,000
DIRECT COST TOTAL				\$3,433,050
ESCALATION ALLOWANCE ¹		\$3,433,050	10.00%	\$343,305
DIRECT COST + ESCALATION ALLOWANCE				\$3,776,355
		Costs	Percentage	Total Costs
Design & Permitting		\$3,433,050	15.00%	\$514,958
CMAR Pre-Construction Services ²		\$3,433,050	4.25%	\$145,905
Construction Contingency ³		\$3,433,050	25.00%	\$858,263
IVGID Staff Time ⁴		\$3,433,050	8.00%	\$274,644
GENERAL CONTRACTOR				
General Conditions & Requirements		\$3,776,355	8.00%	\$302,108
CMAR Construction Services		\$3,776,355	5.00%	\$188,818
TOTAL PROJECT ESTIMATED BUDGET				\$6,061,050

Notes:

1. The Escalation Allowance accounts for construction cost escalation with construction assumed to begin May 2024.
2. CMAR (Construction Manager at Risk) fee for the pre-construction services prior to the negotiation of the Guaranteed Max Price.
3. A Construction Contingency is based on the current conceptual design and is carried by the District for future circumstances that can not be predicted. For example, old and deteriorated underground utilities that need to be replaced.
4. IVGID Staff Time includes oversight of design, permitting and pre-construction services. This cost also includes construction inspection services.

Square Footage Comparison
Table 1

Area Name	Existing Area (SF)	Proposed BSA Option A Area (SF)	Proposed BSA Option B Area (SF)	Proposed IVGID Alt. #1 Area (SF)
Scramble	-	857	836	-
Janitor Closet	-	17	-	-
Office	-	70	80	-
Family Restroom	-	179	143	162
Men's Restroom ¹	240	323	270	287
Women's Restroom ²	240	323	263	287
Beer	-	70	79	90
Cooler	-	117	113	136
Dry Storage	90	90	106	121
Freezer	-	52	60	96
Kitchen	320	546	468	501
Liquor	-	88	45	54
Storage	88	117	87	102
Mechanical	46	63	45	51
Hall	-	147	147	118
Total	1,024	3,059	2,742	2,005

Notes:

1. The proposed Men's Restroom has one (1) more urinal than the existing Men's Restroom.
2. The proposed Women's Restroom has one more stall than the existing Woman's Restroom.



Project Summary

Project Number: 3973LI1302
Title: Incline Beach Facility Replacement
Project Type:
Division: 38 - Beach Food and Beverage
Budget Year: 2023
Finance Options:
Asset Type: LI - Land Improvements
Active: Yes

Project Description																																																							
<p>This CIP is for the replacement of the Incline Beach House. Based on the outcome of the 2016 Beach Facility Study and the 2019 Community Services Master Plan this project will replace the existing structure at Incline Beach and will provide a covered bar and associated deck along with an open-air dining deck. The preliminary design funds allocated in 2021 are being carried over to the FY22/23 due to the engineering team not being fully staffed for a good portion of FY22. Funds are being allocated in FY24/25 and FY25/26 for final design, permitting and construction.</p> <p style="color: red; border: 1px solid red; padding: 2px;">If the Board approves the Total Project Budget, funds should be allocated for FY 22/23 for \$735,000 (see below)</p>																																																							
<p>Project Internal Staff</p> <p>Engineering will manage the project with support from Parks, Recreation, and Beaches Staff. This project has been identified as a CMAR project.</p>																																																							
<p>Project Justification</p> <p>Improving the community gathering area at Incline Beach and the associated structure will improve an under-developed area at Incline Beach and will greatly improve the beach use for customers and community events. The existing structure is under-sized relative to current operations as well as customer use and expectations. The facility is not winterized and the structure is unavailable for use by customers during the winter months. These enhancements were identified as the highest priority improvements in the 2016 Beach Facility Study, Priority Project in the Community Services Master Plan, and a Board Priority project in 2021.</p>																																																							
<p>Forecast</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Budget Year</th> <th style="width: 30%;">Total Expense</th> <th style="width: 30%;">Total Revenue</th> <th style="width: 30%;">Difference</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Final Design</td> <td style="text-align: right;">180,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">180,000</td> </tr> <tr> <td>Internal Staff</td> <td style="text-align: right;">25,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Permitting</td> <td style="text-align: right;">45,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">45,000</td> </tr> <tr> <td style="border-top: 1px solid black;">Year Total</td> <td style="text-align: right; border-top: 1px solid black;">250,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">250,000</td> </tr> <tr> <td>2025</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Construction</td> <td style="text-align: right;">2,825,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">2,825,000</td> </tr> <tr> <td>Construction Administration (A&E)</td> <td style="text-align: right;">80,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">80,000</td> </tr> <tr> <td>Internal Staff</td> <td style="text-align: right;">45,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">45,000</td> </tr> <tr> <td>Material Testing/Special Inspection</td> <td style="text-align: right;">50,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td style="border-top: 1px solid black;">Year Total</td> <td style="text-align: right; border-top: 1px solid black;">3,000,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">3,000,000</td> </tr> <tr> <td></td> <td style="text-align: right;">3,250,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">3,250,000</td> </tr> </tbody> </table>	Budget Year	Total Expense	Total Revenue	Difference	2024				Final Design	180,000	0	180,000	Internal Staff	25,000	0	25,000	Permitting	45,000	0	45,000	Year Total	250,000	0	250,000	2025				Construction	2,825,000	0	2,825,000	Construction Administration (A&E)	80,000	0	80,000	Internal Staff	45,000	0	45,000	Material Testing/Special Inspection	50,000	0	50,000	Year Total	3,000,000	0	3,000,000		3,250,000	0	3,250,000	<div style="border: 1px solid red; padding: 5px;"> <p>Current Budget: Total Budget for FY 22/23 = \$100,000 Total Budget for FY 23/24 = \$3,250,000 Total Project Budget = \$3,350,000</p> <p>Updated Budget from Current Cost Estimate for Project: Proposed Project Budget = \$6,061,050 Proposed FY 22/23 = \$735,000 (Includes Design, Permitting, Pre-Construction CMAR Services and IV/GID Staff time through July 1, 2023). Proposed FY 23/24 = \$5,326,050 (includes all estimated Construction, and Construction Phase Services) Budget Augmentation: FY 22/23 \$735,000 - \$100,000 = \$635,000</p> </div>		
Budget Year	Total Expense	Total Revenue	Difference																																																				
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	3,250,000	0	3,250,000																																																				
<p>Year Identified</p> <p style="text-align: center;">2012</p>	<p>Start Date</p>	<p>Est. Completion Date</p>	<p>Manager</p> <p style="text-align: center;">Engineering Manager</p>	<p>Project Partner</p>																																																			

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of February 8, 2023

DATE: February 1, 2023

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Storage Tank Project <i>*updated 2/1/23</i>		GM Winqest/Director of PW Underwood	90% design plans review is complete and specifications are currently under review by staff and Granite.
Effluent Pipeline Project <i>*updated 2/1/23</i>		GM Winqest/ Director PW Underwood	Granite Construction is advertising the bid package for subcontractors for the work to be completed in 2023.
Internal Controls Project(s) Review of Internal Control Policies and Procedures	Ongoing	Director of Finance Navazio	Purchasing policies drafted and approved by BOT 7/27/22; initial re-write of Finance and Accounting procedures manual has been completed; currently being reviewed in conjunction with Tyler system implementation.
Review of Board Policies re Budget and Fiscal Management Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1) <i>*updated 2/8/23</i>	Fall/Winter 2022	Director of Finance Navazio	New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Draft updates to Capital Program Planning and Budgeting policies presented to BOT 11/9 – final review and adoption <i>Pending.</i>
Incline Beach House Project <i>*updated 2/8/23</i>	TBD	Engineering Dept./GM Winqest/Trustee Dent	See Board Memo for this meeting 2/8/23

<p>Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches</p> <p><i>*updated 2/1/23</i></p>	<p>Completed</p>	<p>GM Winquest/Legal Counsel Nelson</p>	<p>Completed.</p>
<p>USFS Parcel Acquisition – Potential Dog Park</p> <p><i>*updated 1/5/23</i></p>	<p>Ongoing</p>	<p>GM Winquest</p>	<p>The GM Advisory Committee on a Community Dog Park is now actively meeting and have held meeting on the following dates: 7/28/22, 8/10/22, 8/24/22, 9/21/22, 10/5/22, 10/19/22 and 11/2/22, 11/16/22, 11/30/22, and 1/4/23 Focus has been on historical background and site analysis as well as preparation of a community survey. Members of the committee presented a progress update to the board at the 11/9/22 meeting. Additionally a representative from the US Forest Service attended the meeting on 1/4/23 via zoom and provided information on the US Forest Service Parcel as well as the special use permit process while also answering questions from the committee members. Next step is to work on a developing a community survey.</p>
<p>USACE Grant Funding for Tank (Pond Lining)/Pipeline Projects</p> <p><i>*updated 1/5/23</i></p>	<p>TBD</p>	<p>GM Winquest/ Director PW Underwood</p>	<p>Collaboration with the Army Corp is ongoing with Army Corp working to finalize Model Agreement for Tank project funding.</p>
<p>Construction Contract Review (Silver State Law)</p> <p><i>*updated 12/6/22</i></p>	<p>Ongoing</p>	<p>Director of PW Underwood</p>	<p>CMAR contract has been sent to Granite for their review. Design/Build contract draft has been received and is under review by staff.</p>



The table below provides current (CY Actual) and prior year (PY Actual) performance indicators for the month of January.

Diamond Peak Ski Resort			
Key Performance Indicators			
01/01/2023 - 01/31/2023			
	January 2022	January 2023	
Item	PY Actual	CY Actual	Variance
Operating Days	31	31	-
Skier Visits	24,790	19,825	(4,965)
PPH Lift Tickets	3,300	3,340	40
Non-PPH Lift Tickets	10,116	9,015	(1,101)
PPH Season Passes YTD	4,334	4,299	(35)
Non-PPH Season Passes YTD	3,871	3,917	46
Food & Beverage Guest Checks	17,892	21,014	3,122
Food & Beverage Guest Check Average	\$21.62	\$20.73	(1)
Rental Equipment Units	4,919	4,135	(784)
Child Ski Center Lessons Taught	1,456	869	(587)
Ski and Ride Center Lessons Taught	2,487	1,601	(886)
Personnel Hours Worked	21,384	25,631	4,247
Snow Grooming Operating Hours	1,353	1,393	40
Snow Grooming Operating Miles	4,178	4,500	322

Key Project Updates

For more information on current district capital projects.

Webpage Link:

<https://www.yourtahoeplace.com/ivgid/resources/construction-updates>

See attachments to this report that include updates provided by Director of Public Works Brad Underwood related to the **Effluent Pipeline** and **Effluent Storage Tank Projects**.

Financial Transparency

The Finance Department has posted monthly financial reports to the District's website for the months of October and November 2022. Staff is working to finalize the accounting close for December with reports scheduled to be published by end of the week of February 6th. The Mid-Year Budget Update will be presented to the Board of Trustees at their meeting of February 22nd. The Mid-Year Budget Update will consist of budget-to-actual revenues and expenses through the first six months of the fiscal year along with updated projections for results the end of the fiscal year. In addition, the Mid-Year Update will include presentation of the Q2 Popular CIP Status Report.

The independent auditor was also engaged to perform two supplemental agreed-upon procedures, related to Purchasing/Contract Management, and Capitalization of fixed assets. The auditor's final report on Purchasing/Contracts was presented to the Audit Committee at their meeting of December 5th, and the report on Capitalization of fixed assets is being transmitted to the Audit Committee at their meeting of February 7th.

Update on significant projects currently underway include:

Implementation of Tyler/Munis Financial System – Staff has completed implementation of the fixed asset module in the new Tyler/Munis financial system, and continues to work on implementing the capital project and contract management modules. Another round of staff training is being scheduled in February to cover updates to procedures for processing procurement contracts and invoices. Due to issues encountered with transmitting positive paycheck files and electronic payments between Tyler and Wells Fargo, we were forced to delay January check runs by several days. The problems have been resolved and we are now able to resume regular weekly check runs.

OpenGov Conversion to Tyler – Staff has finalized a scope of work to include a full re-integration of the OpenGove software based on historical data imported into Tyler from the old Harris/Innoprise system. Board approval of the scope of work is being requested at the February 8th Board meeting. The project is expected to be completed by the end of March.

Review and update of selected Board Policies and Practices – Capital Planning and Budgeting Policies/Practices (Policy 12.1.0, 13.1.0 and Practice 13.2.0) – Pending/delayed.

Ongoing update of Internal Control policies and procedures – The timing of project completion has been delayed as a result of ongoing refinement of workflow processes and procedures being implemented with the Tyler financial system.

Prior update: Staff has largely completed its work with Management Partners, LLC, who was engaged to assist management in the review and update of the District's Purchasing Policy and Accounting/Finance Procedures Manual. Purchasing policies were presented and approved by the Board of Trustees on July 27, 2022. The consultant completed their review

and update of the Finance and Accounting Procedures Manual. This draft document is, in turn, being updated to reflect workflow and controls being instituted with the implementation of the District's new (Tyler/Munis) financial system. A contract amendment has been authorized to provide for additional consultant hours to complete project.

Ponderosa Athletics, LLC – Advanced Girls Gymnastic Program

District Staff had a meeting with the representatives of Ponderosa Athletics, LLC and we have determined that there is no opportunity to collaborate on this effort at this time.

Policy 3.1.0, Subparagraph 0.4 – Report to the Board on Contracts Signed by the District General Manager

See the attached report for January 2023.

Public Records Requests

Following are the public records requests from **January 6, 2023 to February 1, 2023**

Date Requested	By Whom	Subject	Date Responded	Status/Comments
01/09/2023	Dobler, Cliff	Copy of LSC Contract	01/10/2023	Complete
01/09/2023	Dobler, Cliff	Information regarding 595 Funding	01/11/2023	Complete
01/09/2023	Gumz, Joy	Payroll Information – CY 2022		Requestor has been advised that Staff will fulfill by 2/28/2023
01/12/2023	Dobler, Cliff	Resending of CIP Report for FY 2021 and sending of CIP Report for FY 2022	01/17/2023 01/24/2023	Resent the FY 2021 report Sent the FY 2022 report
01/12/2023	Abel, Mike	Please provide by email: 1.unredacted invoices dated from Dec 2021 to Jan 10, 2023 from legal firm Thorndal Armstrong Delk Balkenbush Eisinger; 2. any emails, memorandum or other written materials related to the Scope of Services to be provided by Thorndal Armstrong Delk Balkenbush Eisinger per the engagement letter dated Dec 8, 2021 and accepted by General Manager Winquest Dec 20, 2021; 3. Any "work product" such as recommendations and/or opinion or report or legal definitions or other materials as the engagement letter dated Dec 9, 2021 stated opinion and recommendation were to be provided.		Requester has been notified of a date of 2/4 for a response.
01/19/2023	Gumz, Joy	Punch Card Information	01/31/2023	Complete
01/26/2023	Katz, Aaron	Ski Resort and Burnt Cedar Beach	02/02/2023	Burnt Cedar Beach items; Ski resort items remain outstanding.

01/26/2023	White, Lilly	E-Mails/Text Messages: All Trustees from 11/13 to present		Requester was advised that Staff is looking at a schedule to respond. 1/31/23: Trustees requested to provide information. 2/3/23: Trustee Noble's information sent and Requester advised of a 2/28 fulfillment.
01/27/2023	Wright, Frank	Balkenbush Invoices	2/2/2023	Notified of delay
01/27/2023	Martini, Margaret	Balkenbush invoices, salary range, job description, Chateau invoice	2/2/2023	Provided JD, salary range and Chateau invoice. Balkenbush invoices are outstanding.
01/30/2023	Katz, Aaron	Line Item Budget	2/1/2023	Complete
01/30/2023	Miller, Judith	Recreational Privilege Document	1/31/2023	Complete
01/30/2023	Wright, Frank	Same items that he requested on 11/15/2022 and that he was provided/responded to on 11/18/2022	2/2/2023	Complete

Contract & Agreements

Attached is the Contract & Agreements list that has been prepared in response to a request by Trustee Schmitz. Staff provides this document as a starting point and welcomes feedback, to the District General Manager, on its content.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Brad Underwood, PE
Director of Public Works

SUBJECT: Effluent Pipeline Update

DATE: February 1, 2023

The following information is to provide to apprise the Board on the latest information regarding the Effluent Pipeline Project.

PROJECT CONSTRUCTION PHASING

The project phasing remains the same as presented and approved by the Board at the January 11, 2023 meeting. In 2023, approximately 3,500 LF of work will be completed in Segment 2 (including the NDOT work) during May and June, and an additional 2,000 LF of work will be completed in Segment 3 during September and October.

PROJECT ENVIRONMENTAL DOCUMENTATION

An Environmental Assessment (EA) was completed to comply with requirements of the Nevada State Revolving Loan Fund Program (SRF).

In consultation with the U.S. Army Corp of Engineers (USACE), it was determined that a separate EA is required to meet the requirements of the USACE Section 595 Grant Fund Program. The EA is currently being developed by a consultant and regular meetings are occurring with the USACE. A schedule has been developed for the necessary work and agency reviews. The Final EA is currently scheduled to be published on September 18, 2023. This work is being completed in anticipation of receiving USACE 595 Grant Funds for the project.

PROJECT FUNDING PLAN

Funding for all the construction work to be completed in 2023 will be through the SRF loan program. Pre-approval by the State Treasurer's Office in the amount of approximately \$52 million has occurred. However, staff may request a lesser amount to fund the initial construction in 2023 construction as an initial loan request. This is due to the anticipation of receiving USACE 595 Grant Funds for

the project. The Final EA date of September 18, 2023 does not meet the initial planned construction timing to use USACE 595 Grant Funds.

A grant amount of \$1.6 million through the recently passed Federal Omnibus Spending Bill has been earmarked in the EPA Clean Water SRF Program for the project.

Public Works staff continues to work with USACE staff on a Model Project Partnership Agreement to provide 595 Grant Funds for the project. Funding must be secured by the USACE prior to moving forward with the Model Agreement. We anticipate 595 Grant Funds being available for construction activities beginning in 2024.

Staff continues to prioritize grant opportunities and remain flexible in developing the final funding approach. Decisions are being made with the goal of minimizing impact to ratepayers.

GMP CONTRACT AWARD PLANNING SCHEDULE

With the realization that USACE Grant Funds will not be available for the construction work scheduled for 2023, Staff is pursuing the following schedule:

- March 29, 2023 – GMP 1 – This contract will be for the work within the approximately 2,500 LF NDOT conflict area, an additional 1,000 LF all within Segment 2 and 2,000 LF in Segment 3. Awarding a contract on this date will allow construction to begin May 1, 2023 or potentially earlier.
- Fall 2023 – GMP 2 – Awarding this contract in the fall will allow pipe to be purchased in advance of the 2024 construction season. Staff is considering the potential for completing the remainder of the work for the Effluent Pipeline Project under this GMP.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Brad Underwood, PE
Director of Public Works

SUBJECT: Effluent Tank Update

DATE: February 1, 2023

The following information is provided to apprise the Board on the latest information regarding the Effluent Tank Project.

PROJECT ENVIRONMENTAL DOCUMENTATION

In consultation with the U.S. Army Corp of Engineers (USACE), it was determined that an Environmental Assessment Document (EA) is required to meet the requirements of the USACE Section 595 Grant Fund Program. The EA is currently being developed by a consultant and regular meetings are occurring with the USACE. A schedule has been developed for the necessary work and agency reviews. The Final EA is currently scheduled to be published on October 2, 2023. This work is being completed in anticipation of receiving USACE 595 Grant Funds for the project.

PROJECT FUNDING PLAN

Public Works staff continue to work with USACE staff to finalize the Model Project Partnership Agreement to receive USACE 595 Grant Funds. USACE staff have told PW staff that the funds have been secured for the Effluent Tank project. The 595 Program typically funds 75% of the project with the remaining 25% funded by the project sponsor (IVGID). We anticipate 595 Grant Funds being available for construction activities beginning in 2024.

Staff continues to prioritize grant opportunities and remain flexible in developing the final funding approach. Decisions are being made with the goal of minimizing impact to ratepayers.

PROJECT CONSTRUCTION

The project construction start date is now planned for May 2024. This is due to the need to complete all necessary activities to secure USACE 595 Grant Funds

for the project. This includes presenting a Model Project Partnership Agreement to the Board for approval, and completion of the EA. It is estimated that the work will be completed in one construction season (2024).

**Purchase Orders Approved By the General Manager
(January 2023)**

PO Number	Fiscal Year	Description	Status	Total Amount	Vendor Name	Department	Approved
22300167	2023	Golf / Parks - Parts	Printed	\$90,000.00	Turf Star, Inc.	General Government	01/12/23
22300168	2023	Food & Beverage	Printed	\$60,000.00	Swire Coca Cola USA	Facilities	01/12/23
22300169	2023	Food & Beverage	Printed	\$60,000.00	Sysco Food Services of Sacramento	Facilities	01/12/23
22300170	2023	Food & Beverage	Printed	\$55,000.00	New West Distributing, Inc.	Facilities	01/12/23
22300171	2023	Food & Beverage	Printed	\$55,000.00	L&C Cook Specialty Foods, Inc.	Facilities	01/12/23
22300172	2023	Tools / Supplies	Printed	\$67,500.00	Grainger, Inc.	General Government	01/12/23
22300173	2023	Janitorial Supply	Printed	\$51,000.00	Tahoe Supply Company LLC	General Government	01/12/23
22300174	2023	Dell Network Switches - Core and Access for Admin	Printed	\$70,472.06	Dell Marketing, L.P.(software-was ASAP)	Financial Administrations	01/12/23
22300178	2023	Operating Supply	Printed	\$50,000.00	Mountain Hardware and Sports Incline Village, INC	General Government	01/12/23
22300179	2023	Federal Legislative Advocate Services, BOT approve	Printed	\$67,044.00	Marcus G Faust, PC	Financial Administrations	01/13/23
22300180	2023	Verkada Cameras	Printed	\$65,313.36	SHI International Corp.	Financial Administrations	01/13/23
22300180	2023	Verkada Cameras	Printed	\$64,960.56	SHI International Corp.	Financial Administrations	01/13/23
22300187	2023	Bulk Fuel	Printed	\$100,000.00	Thomas Petroleum, LLC	Fleet	01/19/23
22300220	2023	General counsel with construction law related task	Printed	\$50,000.00	Silver State Law LLC	Engineering	01/25/23
22300221	2023	Design services, Crystal Peak Waterline project. B	Printed	\$58,300.00	Shaw Engineering, LTD	Sewer	01/25/23
22300222	2023	Environmental assessment for effluent storage tank	Printed	\$85,000.00	Resource Concepts, Inc.	Sewer	01/25/23
22300223	2023	Effluent Storage Tank Project; additional TRPA cov	Printed	\$53,787.50	Exline & Company Inc	Water	01/25/23
22300224	2023	Independent cost estimating services	Printed	\$77,349.00	Rock Solid Project Solutions, Inc	Water	01/25/23
22300225	2023	Sodium hypochlorite	Printed	\$62,000.00	Olin Finance Company LLC	Water	01/25/23
22300226	2023	Collection and processing costs, solid waste.	Printed	\$85,000.00	Clean Earth Environmental Solutions, Inc	Solid Waste	01/25/23
22300227	2023	Janitorial Services Contract Extension July 2023	Printed	\$72,400.00	CC Cleaning Service, LLC	Rec Center Administration	01/25/23
22300228	2023	Pavement maintenance, Diamond Peak and Ski Way.	Printed	\$67,206.00	Sierra Nevada Construction, Inc.	Financial Administrations	01/25/23
22300229	2023	Janitorial billing for district	Printed	\$95,000.00	Alta Vista Janitorial	Buildings	01/25/23

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES
1/30/2023	Annual	North Lake Tahoe High School	Usage of Recreation Center Pool	Director of Parks and Recreation	2022
4/30/2023	Annual	Tahoe Forest Hospital District	Diamond Peak Ski Area First Aid Station	General Manager, Diamond Peak Ski Resort	2022
6/30/2023	3-year contract	Operating Engineers Local Union No. 3	Superintendent's Bargaining Unit	Director of Human Resources	2022
6/30/2023	3-year contract	Operating Engineers Local Union No. 3	Supervisor's Bargaining Unit	Director of Human Resources	2021
6/30/2023	3-year contract	Operating Engineers Local Union No. 3	Non-Supervisor's Bargaining Unit	Director of Human Resources	2020
6/30/2023	Every 2 years	Nevada Division of State Lands	Coverage transfers, sales	Director of Public Works	2021
6/30/2023	Annual	Clean Tahoe, Inc.		Director of Public Works	2022
6/30/2023	Annual	EXL Media	Media buying services	Marketing Manager	2022
6/30/2023		Wells Fargo	Banking Services	Director of Finance	2018
9/30/2023	2-year contract	Sand Harbor Water Sports	Watercraft Services at the beaches	Director of Parks and Recreation	2022
9/30/2023	2-year contract	Incline Spirits	Bar Concession	Director of Parks and Recreation	2022
10/31/2023	Annual renewal; has 2 years left	Alta Vista Cleaning Services	Janitorial Services	Director of Public Works and Director of Finance	2021
11/30/2023	3-year contract	OpenGov	Financial Transparency on Website	Director of Finance	2021
12/31/2023	Annual	Parasol Tahoe Community Foundation	Storage Space Grant Agreement	Director of Administrative Services	2022
12/31/2023	Annual	First Non-Profit	Unemployment Claims Processing	Director of Human Resources	2022
12/31/2023	10-year contract	USFS	DP Special Use Permit	General Manager, Diamond Peak Ski Resort	2014 NBA
12/31/2023	3-year contract	Best Best & Krieger LLP	Attorney Services	Board of Trustees	2020
12/31/2023	Annual	TRPA	Watercraft Inspection Services	Director of Parks and Recreation	2022
12/31/2024	3-year contract	CCMedia	IVGID Magazine	Marketing Manager	2021
5/1/2025	3-year contract	Marcus Faust	Federal Legislative Advocacy	Director of Public Works	2022
6/30/2025	3-year contract	Village Ski Loft, Inc.	Retail shop at Diamond Peak Ski Resort	General Manager, Diamond Peak Ski Resort	2022
6/30/2025	5 years	UNR	Pack Internship Grant Program	Director of Human Resources	2020
9/30/2025	3-year contract	High Sierra Patrol	Security Services	Director of Human Resources	2017
2/28/2026	5-year agreement	Davis Farr	Auditing Services	Director of Finance along with Audit Committee	2021
6/30/2026	10-year contract	Waste Management	Solid Waste Franchise Agreement	Director of Public Works	2016
7/11/2026	Has 1 more 5-year term (expires in 2031)	Washoe County	Lease of space on Crystal Bay Water Tower for emergency antenna	District General Manager	2001

CURRENT CONTRACT ENDS		TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES
7/31/2026	5-year contract	Pitney Bowes	Admin Postage Meter	Director of Administrative Services	2021	
6/30/2027	5-year contract	Diamond Peak Ski Education Foundation	Use of Diamond Peak Ski Resort	General Manager, Diamond Peak Ski Resort	2022	
1/8/2028	5 year term	University of Nevada Reno	Fire Camera	Director of Public Works	2023	
6/30/2028	5-year contract (in process; presently with KUNR)	KUNR	Antenna at Diamond Peak	General Manager, Diamond Peak Ski Resort	2022	
1/12/2030	30 year term + 23 yr renewals	Parasol Tahoe Community Foundation	Lease of premises	District General Manager	2000	
7/16/2031		Washoe County	800MHZ Tower		2001	
7/17/2054		RSCVA	Lease of 969 Tahoe Blvd. (Visitors Center)	District General Manager	2018	
In effect indefinitely		Wells Fargo	Procurement Card Services	Director of Finance	2018	
In effect indefinitely	Month-to-month	GolfNow	Booking Service	Director of Golf/Community Services	2019	
In effect indefinitely		NV Energy	Public Safety Outage Management	Director of Human Resources	2021	
In effect indefinitely		Prominence Health Plan	Health Insurance	Director of Human Resources	2019	
In effect indefinitely	Annual renewals	ZERORISK Hiring System	ZERORISK Hiring System Software	Director of Human Resources	2018	
In effect indefinitely	Annual renewals	CivicClerk	Board Packet Management Software	Director of Information Technology	2021	
In effect indefinitely	Annual renewals	Active Networks	RTP Software	Director of Information Technology	2016	
In effect indefinitely	Updated 8/31/2022	Washoe County	East and West Park Maintenance	Director of Parks and Recreation	2022	
In effect indefinitely		North Lake Tahoe Fire Protection District	Defensible Space services on IVGID lands	Director of Public Works	2021 (LTR)	
In effect indefinitely		Nevada Department of Transportation	Cooperative Agreement	Director of Public Works	2015 BA	
In effect indefinitely		North Lake Tahoe Fire Protection District	Technical Rescues (Confined Space, High/Low Angle and Trench)	District General Manager	2021	

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES
In effect indefinitely		Tahoe Truckee Area Agreement for Mutual Emergency Aid (Agencies are Alpine Springs County Water District, Edgewood Water Company, Douglas County Lake Tahoe Sewer Authority, Glenbrook Water Cooperative, Douglas County Utilities, Kingsbury GID, Olympic Valley PUD, Lakeside Park Assoc., Round Hill GID, NTPUD, Sierra Lake County Water District, Northstar Community Services District (Area No. 21), STPUD, TCPUD, Truckee Sanitary District, Tahoe Douglas Sewer District	Mutual Aid in the event of a disaster	District General Manager	2021
In effect indefinitely		Washoe County School District	Joint Use Agreement (includes Lake Tahoe School)	District General Manager	1975
In effect indefinitely		Lake Tahoe Basin Management Unit, US Dept. of Agriculture Forest Service	Incline Flume Trail Maintenance	General Manager, Diamond Peak Ski Resort	2019
In effect indefinitely		Bullwheel Group (need to check the official entity name as Ms. Buck is deceased)	Bullwheel parking easement	General Manager, Diamond Peak Ski Resort	1977
In effect indefinitely		Washoe County Roads	Snow plowing above SR28 and continuing to where Ski Way joins Tirol Drive at the Tyrolian Village gates.	General Manager, Diamond Peak Ski Resort	1978
In effect indefinitely		Incline Village Homeowners Association	Parking at Champ Course	Director of Golf/Community Services	6/24/2009
The two year (2) term shall be extended by an additional year effective July 1, 2021 and July 1, 2022 if the General Manager receives a satisfactory performance evaluation as determined by the Board of Trustees		Indra S. Winquest	Employment Contract - District General Manager	Board of Trustees	2021
Until low water levels require it to be moved to the Thunderbird Lodge	Indefinite	North Lake Tahoe Fire Protection District	Storage and Launching of a Roll and Go Emergency Response Vessel at Ski Beach	Director of Parks and Recreation	2022

CURRENT CONTRACT ENDS	ENTITY			WHAT FOR		WHO OWNS		WHERE IT LIVES
	TYPE	ENTITY		WHAT FOR	WHO OWNS	WHO OWNS	WHERE IT LIVES	
		Loomis		Cash Pick Up Services	Director of Finance	Director of Finance	2018	
Active		CardConnect		Merchant Services at Golf Courses	Director of Golf/Community Services	Director of Golf/Community Services	2017	
Active		FirstData		Merchant Services at Golf Courses	Director of Golf/Community Services	Director of Golf/Community Services	2017	
Active		TRI Processing		Merchant Services at Golf Courses	Director of Golf/Community Services	Director of Golf/Community Services	2017	
		Utility Telephone, Inc.		International Voice Services	Director of Information Technology	Director of Information Technology	2021	
		AT&T		High Volume Calling Plan	Director of Information Technology	Director of Information Technology	2017	
		Washoe County School District		IHS Stadium Field Maintenance	Director of Parks and Recreation	Director of Parks and Recreation		
				Food and Beverage Concession at Beaches	Director of Golf/Community Services and Director Parks and Recreation	Director of Golf/Community Services and Director Parks and Recreation	2022	
				<i>Slated for competitive bidding process this year?</i>				
POLICY #		TITLE		Last Review Date	Who Owns	Who Owns	Next Review Date	
1.1.0		Strategic Plan		Effective January 1, 2014	District General Manager	District General Manager	2023	
2.1.0		Budgeting and Fiscal Management, Financial Standards		Effective July 1, 2014	Director of Finance	Director of Finance	As needed	
3.1.0		Conduct Meetings of the Board of Trustees		Effective January 11, 2023	Board Chairperson	Board Chairperson	As needed	
4.1.0		Budgeting and Fiscal Management, Performance Measurement for Decision Making		Effective January 1, 2014	Director of Finance	Director of Finance	As needed	
5.1.0		Budgeting and Fiscal Management, Budgeting for Results and Outcomes		Effective July 1, 2016	Director of Finance	Director of Finance	As needed	
6.1.0		Budgeting and Fiscal Management, Adoption of Financial Practices		Effective July 1, 2014	Director of Finance	Director of Finance	Results of review should be shared with BOT during the review of the proposed budget.	
7.1.0	Includes Measurements	Appropriate Level of Reserves		Effective Fiscal Year Ending June 30, 2022	Director of Finance	Director of Finance	As needed	
8.1.0	Schedule of Useful Life	Accounting, Auditing and Financial Reporting, Capitalization of Fixed Asset		Effective January 1, 2022	Director of Finance	Director of Finance	As needed	
9.1.0		SUPERCEDED						
10.1.0	Ref. District's Investment Management Policy	Cash Management, Use of Local Government Investment Pools		Effective July 1, 2008	Director of Finance	Director of Finance	As needed	

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES
11.1.0		Cash Management, Investment Management	Effective July 1, 2008	Director of Finance	As needed
12.1.0		Capital Planning, Multi-Year Capital Planning	Effective July 1, 2016 (went to the Board on 11/9/2022)	Director of Finance and Director of Public Works	As needed
13.1.0	Paragraph 2.0 specifies Reporting	Capital Planning, Capital Project Budgeting	Effective July 1, 2015	Director of Finance and Director of Public Works	As needed
14.1.0		Debt Management, Debt Management and Limits	Effective July 1, 2015	District General Manager	As needed
15.1.0		Accounting, Auditing and Financial Reporting, Audit Committee Charter	Effective June 29, 2022	Board Chairperson and Audit Committee	As needed
16.1.1		Recreation Roll Policy	Effective October 28, 2009	District General Manager	As needed
17.1.0		Personnel Policies	Effective July 1, 2008	Director of Human Resources	As needed
18.1.0		Budgeting and Fiscal Management, Adoption of Central Service Cost Allocation Plan	Effective Fiscal Year Ending June 30, 2022		
20.1.0		Correspondence to the Board of Trustees	Effective August 11, 2021	Director of Finance	As needed
20.1.0		Purchasing Policy for Goods and Services	Effective August 1, 2022	Board Chairperson District General Manager	As needed
21.1.0		Purchasing Policy for Public Works Contracts	Effective August 1, 2022	Director of Public Works	As needed
ORDINANCE #	TITLE	LAST REVIEW DATE	WHO OWNS	REVIEW DATE	
1	Resolution 1852	Adopted on December 14, 2016	Director of Public Works		
2	Resolution 1866	Adopted on April 10, 2019	Director of Public Works		
3	Resolution 1867	Adopted on April 10, 2019	Director of Public Works		
7	Resolution 1894	Adopted May 26, 2022	Director of Parks and Recreation		
POLICY RESOLUTION #	RESOLUTION #	SUBJECT	ADOPTED	WHO OWNS	REVIEW DATE
98	495	Indemnifying Trustees and Officers	06-13-1968		
103	1475	Granting of Easements	08-30-1984		
105	1480	Personnel Management Policy	11-29-1984		
111	1494	Collection of Delinquent Special Assessments	05-30-1985		
113	1517	Use of Trademark by Private Businesses	04-24-1986		
116	1538	Penalty and Interest Charges	05-28-1987		

CURRENT CONTRACT ENDS		TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES
120	1575	Group Use of the Beaches		05-25-1989		
121	1581	Settlement of Lawsuits and Claims		05-08-1991		
129	1632	Relinquishment and Acquisition of Utility...		11-12-1992		
134	---	Service of Alcoholic Beverages at IVGID...		02-09-2005		
135	1780	Temporary Dog Park at Village Green		07-28-2004		
136	---	Access to District Property and the use of..		04-30-2008		
137	1801	Provision of Records and Information to...		06-29-2011		
138	1849	Naming		09-28-2016		
139	1876	No Smoking		04-01-2020		
141	1895	Complimentary and Discounted Use...		07-27-2022	Has annual reporting requirement (GM)	
Next Review Date						
Last Review Date		SUBJECT	Note		Next Review Date	
4/28/2004		Zero Tolerance				
9/28/2022		Code of Conduct	See also Policy 15.1.0 for a review		Board of Trustees	

Payment of Bills - For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.

January 2023

Date	Check	Payment Type	Vendor	Amount	Status
01/27/2023	N/A	Direct	US Foods	\$ 52,455.94	Paid
				<hr/> \$ 52,455.94	



LONG RANGE CALENDAR

Wednesday, February 22, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Budget Workshop #2 – Venue budgets, preliminary CIP, and preliminary facility fees
2. Ordinance 7, paragraph 110, annual report due March 1, 2023 (added by Director of Administrative Services Herron 08/01/2022) – will go into General Manager’s Report
3. Fleet Presentation - PW
4. Tonking – on vacation
5. Update from Marcus Faust
6. Approval of Bonds and SRF Loan Documents (Effluent Pipeline)
7. Amend FY 2022/23 capital budget to reflect financing plan/sources, etc.
8. Fiscal Year 2022/2023 Second Quarter Budget Update and Expense Projects Report– Presented by Director of Finance Paul Navazio
9. Fiscal Year 2022/2023 Second Quarter CIP Popular Status Report – Presented by Director of Finance Paul Navazio (11092022 - make sure that each project has a status narrative, carryover data from when, if pushing out, timeframe of when – let us know as soon as possible)
10. Discussion regarding a Board appointed Advisory Committee on Capital Projects (Policy 3.1.0, paragraph 0.9 and Policy 12.1.0 is the reference to be included)
11. Set May Public Hearing Dates (Recreation Roll, Budget) –Consent Calendar

Wednesday, March 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Approval of Golf/Facility/Ski Rates
2. 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 - Actions on Fees as stated in paragraphs 36, 69, 71 and 81 – do at budget time – PLACEHOLDER – could move to another date
3. Award Design/Build contract for Diamond Peak Kitchen Remodel – PW
4. Accept the Subward Grant from STPUD, Budget Augmentation to reflect the outside funding source, and Award Construction Contract for Crystal Peak Waterline Replacement – PW
5. Award Construction Contract for Water Reservoir Coatings and Site Improvements – PW
6. Review, discuss and set the date/time for April 26, 2023 at 6:00 p.m. for the public hearing on the proposed amendments to the Sewer and Water Schedule of Service Charges – PW
7. Report from GM’s Dog Park Committee

Wednesday, March 22, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Special Board of Trustees Meeting

Items Slated for Consideration

- Budget Workshop #3 – Operating Budget Update, Capital Improvement Plan Update and Final Facility Fees (Venue Manager Presentations)
1. Award Construction Contract for Bike Park Improvements – PW

Wednesday, March 29, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration



LONG RANGE CALENDAR

Wednesday, April 12, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

1. Board approval of FY 2023/2024 Tentative Budget (Form 4404LGF) (to be filed April 15, 2022)
2. Public Hearing: Ordinance 7
3. Presentation by Waste Management regarding proposed improvements to their Transfer Station property - PW
4. Award Construction Contract for Mountain Golf Phase 2 and 3 – PW
5. Award Construction Contract for Wetlands Improvements – PW
6. Award CMAR GMP 1 Contract for Effluent Pipeline - PW

Wednesday, April 26, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

1. Conduct the Public Hearing for the Proposed Amendments to the Sewer and Water Schedule of Service Charges – PW

Wednesday, May 10, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

1. Discuss General Manager’s Goals before evaluation occurs (Trustee Dent – 09282022)
2. Board approval of final FY 2023/2024 Annual Budget (Form 4404LGF) (to be filed with State 06/01/2023) **and** Facility Fees and Recreation Roll
3. Fiscal Year 2022/2023 Third Quarter Budget Update and Expense Projects Report– Presented by Director of Finance Paul Navazio
4. Fiscal Year 2022/2023 Third Quarter CIP Popular Status Report – Presented by Director of Finance Paul Navazio
5. Approval of USACE 595 Model Agreement for Grant Funds (Effluent Pipeline and Storage Tank) – PW

Wednesday, May 24, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Special Board of Trustees Meeting

Public Hearings: FY 2023/24 Recreation Roll; FY 2023/24 Annual Budget

Wednesday, June 7, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Special Meeting of Board of Trustees

1. General Manager's Performance Evaluation

Wednesday, June 14, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, June 28, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration



LONG RANGE CALENDAR

Wednesday, July 12, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Annual report – PP 141/Resolution 1895 (added by Director of Administrative Services Herron 07/28/2022) – due date is last meeting in July 2023

Wednesday, July 26, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- Board approval of Annual Indebtedness Report (Form 4410LGF)
- Board approval of 5-Year Capital Plan (Form 4411LGF)

Wednesday, August 9, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Finalize General Manager’s goals by the end of August 2023
- 2. Fiscal Year 2022/2023 Fourth Quarter Budget Update and Expense Projects Report – Presented by Director of Finance Paul Navazio
- 3. Fiscal Year 2022/2023 Fourth Quarter CIP Popular Status Report – Presented by Director of Finance Paul Navazio

Wednesday, August 30, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, September 13, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, September 27, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, October 11, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, October 25, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration



LONG RANGE CALENDAR

Wednesday, November 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, December 13, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

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>
	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
	Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
	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 20.1.0. Follow up with District Counsel Nelson
	Policy 16.1.0 – (requested by Trustee Schmitz – 6/8/2022)
	Discuss letters of who to contact at our agency regarding communication (Schmitz – 9/28/2022)
	General Manager’s Evaluation Process (Dent – 09282022) Trustee Tonking volunteered to work on the evaluation process system
	Discuss General Manager’s Goals weighting (Schmitz – 09282022) Trustee Schmitz volunteered to work on the evaluation tool
	Modifications to current budget to reflect grant funding and cost sharing on Effluent Tank (added by Director of Public Works)
	Presentation on repair and replace by Fleet and revisit the policy
	Discussion and possible action on revising the District’s Gold and Silver Card Program for Employees and past Trustees to no longer allow access to District restricted-access Beaches (Requesting Trustee: Chairman Tim Callicrate) (moved from the 11/9 meeting agenda) – HOLD OFF UNTIL WE GET THE FURTHER INFORMATION FROM OTHERS
	Liaisons with Washoe County
	November – review FlashVote contract
	\$3,000 for the add on with FlashVote for Spanish (consent calendar)
	1480 – Josh – January 25, 2023
	Union Negotiations – Closed Session
	Scheduling or rescheduling last meeting in March for a Board Budget Workshop
	Board of Trustees handbook – ensure that the once-a-week access for the beaches is removed to coincide with the beach access change made on January 25, 2023
	Update on Snowflake Lodge (Noble)

*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, 2023.