

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Revenue											
Rate Revenues	\$5,128,528	\$5,131,625	\$5,134,726	\$5,137,826	\$5,140,930	\$5,144,038	\$5,147,149	\$5,150,264	\$5,153,379	\$5,156,497	\$5,159,619
Non-Operating Revenues	273,106	279,335	280,977	294,583	307,393	311,888	313,504	317,860	321,303	323,213	324,476
Total Revenues	\$5,401,634	\$5,410,960	\$5,415,702	\$5,432,409	\$5,448,323	\$5,455,925	\$5,460,653	\$5,468,123	\$5,474,682	\$5,479,710	\$5,484,095
Expenses											
Total Operations & Maintenance	\$4,552,125	\$5,421,040	\$5,455,287	\$5,701,486	\$5,960,462	\$6,232,766	\$6,519,441	\$6,821,379	\$7,139,535	\$7,474,935	\$7,828,678
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0
Reserve Funding	849,509	1,016,245	1,726,761	2,154,333	2,593,658	2,619,643	2,596,120	2,568,086	2,531,173	2,483,993	2,426,593
Total Revenue Requirement	\$5,401,634	\$6,437,285	\$7,182,048	\$7,855,819	\$8,554,119	\$8,852,409	\$9,115,561	\$9,389,465	\$9,670,708	\$9,958,928	\$10,255,271
Bal. / Def.) of Funds	\$0	(\$1,026,325)	(\$1,766,346)	(\$2,423,410)	(\$3,105,796)	(\$3,396,484)	(\$3,654,908)	(\$3,921,342)	(\$4,196,026)	(\$4,479,217)	(\$4,771,176)
Bal. / (Def.) as a % of Rate Rev.	0.0%	20.0%	34.4%	47.2%	60.4%	66.0%	71.0%	76.1%	81.4%	86.9%	92.5%
Proposed Rate Adjustment	0.0%	20.0%	12.0%	9.5%	9.0%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%
Add'l Revenue from Adj.	\$0	\$1,026,325	\$1,766,346	\$2,423,410	\$3,105,796	\$3,396,484	\$3,654,908	\$3,921,342	\$4,196,026	\$4,479,217	\$4,771,176
Total Bal/(Def.) of Funds	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	\$47.59	\$56.76	\$63.39	\$69.16	\$75.59	\$78.03	\$80.37	\$82.78	\$85.27	\$87.83	\$90.46

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

	<i>Budgeted</i>	<i>Proposed</i>									
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Revenues											
Customer Growth	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Single Family - Cust Growth	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Multi-Family - Cust Growth	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Commercial - Cust Growth	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Irrigation - Cust Growth	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
IVGID - Cust Growth	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Consump 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	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	Budgeted	5.0%	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 Srvc	Budgeted	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	Budgeted	10.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	Budgeted	10.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Miscellaneous	Budgeted	10.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utilities	Budgeted	10.0%	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%	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%
Flat	Budgeted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rate Revenue Adj	0.0%	20.0%	12.0%	9.5%	9.0%	3.5%	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%

Incline Village General Improvement District
 Water Rate Study
 Exhibit 3
 Revenue Requirement

	Budgeted	Proposed										Notes
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Revenues												
<i>Rate Revenues</i>												
Residential	\$2,427,652	\$2,429,076	\$2,430,501	\$2,431,926	\$2,433,350	\$2,434,779	\$2,436,208	\$2,437,640	\$2,439,073	\$2,440,505	\$2,441,941	
Multi Family	1,798,519	1,799,909	1,801,301	1,802,694	1,804,090	1,805,486	1,806,885	1,808,284	1,809,684	1,811,086	1,812,489	
Commercial	354,852	355,041	355,231	355,421	355,610	355,800	355,989	356,179	356,369	356,558	356,748	
Irrigation	177,834	177,882	177,930	177,979	178,027	178,075	178,124	178,172	178,220	178,269	178,317	
Commercial - IVGID	39,760	39,799	39,838	39,876	39,915	39,953	39,992	40,031	40,069	40,108	40,147	
Irrigation - IVGID	219,561	219,568	219,574	219,581	219,587	219,594	219,601	219,607	219,614	219,621	219,627	
Snowmaking - IVGID	110,350	110,350	110,350	110,350	110,350	110,350	110,350	110,350	110,350	110,350	110,350	
Total Rate Revenues	\$5,128,528	\$5,131,625	\$5,134,726	\$5,137,826	\$5,140,930	\$5,144,038	\$5,147,149	\$5,150,264	\$5,153,379	\$5,156,497	\$5,159,619	
<i>Non-Operating Revenues</i>												
Interest	\$1,500	\$7,457	\$8,827	\$22,161	\$34,699	\$38,921	\$40,265	\$44,347	\$47,516	\$49,153	\$50,142	Calculated
Snow Removal Fees	100,100	100,200	100,300	100,401	100,501	100,602	100,702	100,803	100,904	101,005	101,106	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	21,300	21,321	21,343	21,364	21,385	21,407	21,428	21,450	21,471	21,492	21,514	As Misc Revenues
Back Flows Tests	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
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	18,096	18,114	18,132	18,150	18,168	18,187	18,205	18,223	18,241	18,260	18,278	As Misc Revenues
Inspection/Plan Fees	40,000	40,040	40,080	40,120	40,160	40,200	40,241	40,281	40,321	40,361	40,402	As Misc Revenues
Other Water	28,800	28,829	28,858	28,886	28,915	28,944	28,973	29,002	29,031	29,060	29,089	As Misc Revenues
Interfund Revenue Transfers	(201,890)	(202,092)	(202,294)	(202,496)	(202,699)	(202,901)	(203,104)	(203,307)	(203,511)	(203,714)	(203,918)	As Misc Revenues
Total Non-Operating Revenues	\$273,106	\$279,335	\$280,977	\$294,583	\$307,393	\$311,888	\$313,504	\$317,860	\$321,303	\$323,213	\$324,476	
Total Revenues	\$5,401,634	\$5,410,960	\$5,415,702	\$5,432,409	\$5,448,323	\$5,455,925	\$5,460,653	\$5,468,123	\$5,474,682	\$5,479,710	\$5,484,095	

	Budgeted	Proposed										Notes
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Expenses												
Wages												
Other Earnings	\$50,755	\$54,054	\$56,757	\$59,595	\$62,574	\$65,703	\$68,988	\$72,438	\$76,060	\$79,862	\$83,856	As Labor
Regular Earnings	1,379,813	1,469,501	1,542,976	1,620,125	1,701,131	1,786,187	1,875,497	1,969,272	2,067,735	2,171,122	2,279,678	As Labor
Salary Savings from Vacant Positions	(69,152)	0	0	0	0	0	0	0	0	0	0	As Labor
Total Wages	\$1,361,416	\$1,523,555	\$1,599,733	\$1,679,719	\$1,763,705	\$1,851,891	\$1,944,485	\$2,041,709	\$2,143,795	\$2,250,985	\$2,363,534	
Benefits												
Dental Fringe Ben	\$19,443	\$20,415	\$22,457	\$24,702	\$27,173	\$29,890	\$32,879	\$36,167	\$39,783	\$43,762	\$48,138	As Benefits - Medical
Disability Fringe Ben	7,099	7,525	7,976	8,455	8,962	9,500	10,070	10,674	11,315	11,994	12,713	As Benefits - Other
Life Ins Fringe Ben	2,691	2,826	3,108	3,419	3,761	4,137	4,551	5,006	5,506	6,057	6,662	As Benefits - Medical
Medical Fringe Ben	269,219	282,680	310,948	342,043	376,247	413,872	455,259	500,785	550,864	605,950	666,545	As Benefits - Medical
Retirement Fringe Ben	252,759	267,925	284,000	301,040	319,102	338,249	358,543	380,056	402,859	427,031	452,653	As Benefits - Other
Taxes	114,255	121,110	128,377	136,080	144,244	152,899	162,073	171,797	182,105	193,031	204,613	As Benefits - Other
Unemployment Fringe Ben	22,439	23,785	25,212	26,725	28,329	30,028	31,830	33,740	35,764	37,910	40,185	As Benefits - Other
Vision Fringe Ben	2,172	2,303	2,441	2,587	2,743	2,907	3,082	3,267	3,463	3,670	3,891	As Benefits - Other
Work Comp Fringe Ben	35,813	37,962	40,239	42,654	45,213	47,926	50,801	53,850	57,080	60,505	64,136	As Benefits - Other
Total Benefits	\$725,891	\$766,531	\$824,759	\$887,705	\$955,774	\$1,029,408	\$1,109,088	\$1,195,341	\$1,288,740	\$1,389,910	\$1,499,536	
Services & Supplies												
Advertising - Paid	\$1,000	\$1,100	\$1,133	\$1,167	\$1,202	\$1,238	\$1,275	\$1,313	\$1,353	\$1,393	\$1,435	As Materials & Supplies
BLDGS Maintenance Services	77,304	85,034	87,585	90,213	92,919	95,707	98,578	101,536	104,582	107,719	110,951	As Materials & Supplies
Chemical	171,879	189,067	194,739	200,581	206,599	212,797	219,181	225,756	232,529	239,505	246,690	As Materials & Supplies
Computer & IT Small Equip	3,000	3,300	3,399	3,501	3,606	3,714	3,826	3,940	4,059	4,180	4,306	As Materials & Supplies
Computer License & Fees	78,474	86,321	88,911	91,578	94,326	97,155	100,070	103,072	106,164	109,349	112,630	As Materials & Supplies
Contractual Services	35,043	38,547	39,704	40,895	42,121	43,385	44,687	46,027	47,408	48,830	50,295	As Materials & Supplies
Dues & Subscriptions	8,238	9,062	9,334	9,614	9,902	10,199	10,505	10,820	11,145	11,479	11,824	As Materials & Supplies
Employee Recruit & Retain	14,950	16,445	16,938	17,447	17,970	18,509	19,064	19,636	20,225	20,832	21,457	As Materials & Supplies
Fleet Maintenance Services	186,260	204,886	211,033	217,364	223,884	230,601	237,519	244,645	251,984	259,543	267,330	As Materials & Supplies
Fuel	38,880	42,768	44,479	46,258	48,108	50,033	52,034	54,115	56,280	58,531	60,872	As Utilities
Janitorial	21,000	23,100	23,793	24,507	25,242	25,999	26,779	27,583	28,410	29,262	30,140	As Materials & Supplies
Lab	17,600	19,360	19,941	20,539	21,155	21,790	22,444	23,117	23,810	24,525	25,260	As Materials & Supplies
Office Supplies	11,696	12,866	13,252	13,649	14,059	14,480	14,915	15,362	15,823	16,298	16,787	As Materials & Supplies
Operating	59,640	65,604	67,572	69,599	71,687	73,838	76,053	78,335	80,685	83,105	85,598	As Materials & Supplies
Permits & Fees	16,972	18,669	19,229	19,806	20,400	21,012	21,643	22,292	22,961	23,650	24,359	As Materials & Supplies
Postage	18,600	20,460	21,074	21,706	22,357	23,028	23,719	24,430	25,163	25,918	26,696	As Materials & Supplies
R& M General	71,520	78,672	81,032	83,463	85,967	88,546	91,202	93,938	96,757	99,659	102,649	As Materials & Supplies
R&M Corrective	141,500	155,650	160,320	165,129	170,083	175,185	180,441	185,854	191,430	197,173	203,088	As Materials & Supplies
R&M Preventative	95,700	105,270	108,428	111,681	115,031	118,482	122,037	125,698	129,469	133,353	137,353	As Materials & Supplies
Rental & Lease	960	1,056	1,088	1,120	1,154	1,189	1,224	1,261	1,299	1,338	1,378	As Materials & Supplies
Repairs & Maintenance	549,475	604,423	622,555	641,232	660,469	680,283	700,691	721,712	743,363	765,664	788,634	As Materials & Supplies
Safety	6,300	6,930	7,138	7,352	7,573	7,800	8,034	8,275	8,523	8,779	9,042	As Materials & Supplies
Security	6,600	7,260	7,478	7,702	7,933	8,171	8,416	8,669	8,929	9,197	9,473	As Materials & Supplies
Small Equipment	9,800	10,780	11,103	11,437	11,780	12,133	12,497	12,872	13,258	13,656	14,065	As Materials & Supplies
Tools	7,000	7,700	7,931	8,169	8,414	8,666	8,926	9,194	9,470	9,754	10,047	As Materials & Supplies
Training & Education	15,800	17,380	17,901	18,438	18,992	19,561	20,148	20,753	21,375	22,016	22,677	As Materials & Supplies
Travel & Conferences	19,200	21,120	21,754	22,406	23,078	23,771	24,484	25,218	25,975	26,754	27,557	As Materials & Supplies
Uniforms	12,100	13,310	13,709	14,121	14,544	14,981	15,430	15,893	16,370	16,861	17,367	As Materials & Supplies
Total Services & Supplies	\$1,696,491	\$1,866,140	\$1,922,552	\$1,980,674	\$2,040,556	\$2,102,254	\$2,165,822	\$2,231,317	\$2,298,798	\$2,368,324	\$2,439,959	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 3
 Revenue Requirement

	Budgeted	Proposed										Notes
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Other												
Central Services Allocation Cs	\$214,819	\$236,301	\$243,390	\$250,692	\$258,212	\$265,959	\$273,938	\$282,156	\$290,620	\$299,339	\$308,319	As Materials & Supplies
Defensible Space Costs	50,000	55,000	56,650	58,350	60,100	61,903	63,760	65,673	67,643	69,672	71,763	As Materials & Supplies
General Liability - Insurance	115,900	119,377	122,958	126,647	130,446	134,360	138,391	142,542	146,819	151,223	155,760	As Insurance
Audit	5,850	6,435	6,628	6,827	7,032	7,243	7,460	7,684	7,914	8,152	8,396	As Materials & Supplies
Legal	12,000	13,200	13,596	14,004	14,424	14,857	15,302	15,761	16,234	16,721	17,223	As Materials & Supplies
Professional Consultants	70,000	74,550	78,278	82,191	86,301	90,616	95,147	99,904	104,899	110,144	115,652	As Professional / Special Srvc
Interfund Expense Transfers	(164,808)	(181,289)	(186,727)	(192,329)	(198,099)	(204,042)	(210,163)	(216,468)	(222,962)	(229,651)	(236,541)	As Miscellaneous
Total Other	\$303,761	\$323,574	\$334,772	\$346,381	\$358,416	\$370,895	\$383,834	\$397,252	\$411,168	\$425,601	\$440,571	
Utilities												
Cable TV	\$1,800	\$1,980	\$2,059	\$2,142	\$2,227	\$2,316	\$2,409	\$2,505	\$2,606	\$2,710	\$2,818	As Utilities
Electricity	409,100	450,010	468,010	486,731	506,200	526,448	547,506	569,406	592,182	615,870	640,505	As Utilities
Heating	11,200	12,320	12,813	13,325	13,858	14,413	14,989	15,589	16,212	16,861	17,535	As Utilities
Internet	11,400	12,540	13,042	13,563	14,106	14,670	15,257	15,867	16,502	17,162	17,848	As Utilities
Telephone	21,066	23,173	24,100	25,063	26,066	27,109	28,193	29,321	30,494	31,713	32,982	As Utilities
Trash	7,100	7,810	8,122	8,447	8,785	9,137	9,502	9,882	10,277	10,689	11,116	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	\$464,566	\$511,240	\$531,971	\$553,431	\$575,756	\$598,752	\$622,667	\$647,538	\$673,402	\$700,300	\$728,272	
Future O&M												
Additional Staffing Needs	\$0	\$230,000	\$241,500	\$253,575	\$266,254	\$279,566	\$293,545	\$308,222	\$323,633	\$339,815	\$356,805	As Labor
One-Time Inflation Contingency	0	200,000	0	0	0	0	0	0	0	0	0	As Labor
Open	0	0	0	0	0	0	0	0	0	0	0	As Labor
Open	0	0	0	0	0	0	0	0	0	0	0	As Labor
Total Future O&M	\$0	\$430,000	\$241,500	\$253,575	\$266,254	\$279,566	\$293,545	\$308,222	\$323,633	\$339,815	\$356,805	
Total Operations & Maintenance	\$4,552,125	\$5,421,040	\$5,455,287	\$5,701,486	\$5,960,462	\$6,232,766	\$6,519,441	\$6,821,379	\$7,139,535	\$7,474,935	\$7,828,678	
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 Drk 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	56,289	168,330	304,456	521,639	521,639	521,639	521,639	521,639	521,639	521,639	Calc @ 4.6% for 20 Yrs
Total Debt Service	\$307,020	\$363,309	\$475,350	\$611,476	\$771,835	\$715,011	\$715,011	\$715,011	\$715,011	\$715,011	\$715,011	
<i>Less Capital Reserve Funding</i>	<i>\$307,020</i>	<i>\$363,309</i>	<i>\$475,350</i>	<i>\$611,476</i>	<i>\$771,835</i>	<i>\$715,011</i>	<i>\$715,011</i>	<i>\$715,011</i>	<i>\$715,011</i>	<i>\$715,011</i>	<i>\$715,011</i>	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 3
 Revenue Requirement

	Budgeted	Proposed										Notes
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Reserve Funding												
Operating Fund Transfer	(\$755,111)	(\$589,980)	\$118,930	\$544,895	\$482,609	\$406,984	\$281,848	\$152,200	\$113,670	\$64,873	\$5,854	
Capital Fund Transfer	1,604,620	1,606,225	1,607,831	1,609,439	1,611,048	1,612,659	1,614,272	1,615,886	1,617,502	1,619,120	1,620,739	As Customer Growth
Additional Capital Funding	0	0	0	0	500,000	600,000	700,000	800,000	800,000	800,000	800,000	
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	
Total Reserve Funding	\$849,509	\$1,016,245	\$1,726,761	\$2,154,333	\$2,593,658	\$2,619,643	\$2,596,120	\$2,568,086	\$2,531,173	\$2,483,993	\$2,426,593	
Total Revenue Requirement	\$5,401,634	\$6,437,285	\$7,182,048	\$7,855,819	\$8,554,119	\$8,852,409	\$9,115,561	\$9,389,465	\$9,670,708	\$9,958,928	\$10,255,271	
Bal/(Def.) of Funds	\$0	(\$1,026,325)	(\$1,766,346)	(\$2,423,410)	(\$3,105,796)	(\$3,396,484)	(\$3,654,908)	(\$3,921,342)	(\$4,196,026)	(\$4,479,217)	(\$4,771,176)	
Rate Adj. as a % of Rate Rev.	0.0%	20.0%	34.4%	47.2%	60.4%	66.0%	71.0%	76.1%	81.4%	86.9%	92.5%	
Proposed Rate Adjustment	0.0%	20.0%	12.0%	9.5%	9.0%	3.5%	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	\$1,026,325	\$1,766,346	\$2,423,410	\$3,105,796	\$3,396,484	\$3,654,908	\$3,921,342	\$4,196,026	\$4,479,217	\$4,771,176	
Total Bal/(Def.) of Funds	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	2.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
After Rate Adjustment	2.77	2.80	3.63	3.52	3.36	3.66	3.63	3.59	3.54	3.47	3.39	
Avg Res Mo Bill (Fees + 10,000 gal)	\$47.59											
After Proposed Rate Adjustment	\$47.59	\$56.76	\$63.39	\$69.16	\$75.59	\$78.03	\$80.37	\$82.78	\$85.27	\$87.83	\$90.46	
Annual \$ Change		9.17	6.63	5.77	6.43	2.44	2.34	2.41	2.48	2.56	2.63	
Cumulative Change		9.17	15.80	21.57	28.00	30.44	32.78	35.19	37.68	40.24	42.87	

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

Inflation	2.7%
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	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
Capital Improvements - Water												
Replace Commercial Water Meters, Vaults and Lids	\$40,000	\$41,080	\$21,095	\$21,664	\$22,249	\$45,700	\$46,933	\$24,100	\$24,751	\$25,419	\$0	\$312,992
Residential meter and electronics replacement	0	0	158,209	270,802	278,113	571,245	0	0	0	0	0	1,278,369
SCADA Management Servers/Network - BCDP	0	51,350	263,682	75,824	0	0	0	0	99,004	0	0	489,861
Water Pumping Station Improvements	70,000	51,350	52,736	54,160	55,623	79,974	58,667	60,251	61,878	63,548	104,423	712,610
Burnt Cedar Water Disinfection Plant Improvements	25,000	25,675	26,368	162,481	1,668,680	0	0	0	0	0	0	1,908,204
Removal of Washoe 1 Water Intake Line	30,000	0	0	0	0	0	0	0	0	0	0	30,000
Water Pump Station 2-1 Improvements	0	328,640	0	0	0	0	117,334	0	0	0	0	445,974
2013 Mid Size Truck #630 Compliance	0	0	32,697	0	0	0	0	0	0	0	45,685	78,381
Watermain Replacement - Crystal Peak Road	50,000	1,012,622	0	0	0	0	0	0	0	0	0	1,062,622
Watermain Replacement - Slott Pk Ct	280,000	0	0	0	0	0	0	0	0	0	0	280,000
Watermain Replacement - Alder Avenue	0	51,350	564,280	0	0	0	0	0	0	0	0	615,630
Watermain Replacement - Future	0	0	52,736	649,924	667,472	685,494	704,002	723,010	742,531	762,580	783,169	5,770,919
R6-1 Tank Road Construction	0	128,375	0	0	0	0	0	0	0	0	0	128,375
Water Reservoir Coatings and Site Improvements	85,000	61,620	84,378	59,576	94,559	68,549	93,867	66,276	105,192	76,258	104,423	899,698
Total Capital Improvements - Water	\$580,000	\$1,752,062	\$1,256,182	\$1,294,432	\$2,786,695	\$1,450,962	\$1,020,803	\$873,637	\$1,033,356	\$927,805	\$1,037,699	\$14,013,634

DRAFT
 SUBJECT TO CHANGE

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
Capital Improvements - Shared (50% Water)												
Paint Interior Building #A	\$0	\$25,162	\$0	\$0	\$0	\$0	\$0	\$0	\$34,775	\$0	\$0	\$59,937
New Carpet Building #A	0	24,135	0	0	0	0	28,817	0	0	0	0	52,952
Replace Public Works Front Security Gate	0	0	0	42,960	0	0	0	0	0	0	0	42,960
Replace Roof Public Works #B	30,000	0	0	0	0	0	0	0	0	0	0	30,000
Building B Replacement	0	0	0	0	0	0	0	0	61,878	0	0	61,878
Rain Gutters Building C	0	25,675	0	0	0	0	0	0	0	0	0	25,675
Loader Tire Chains - 2 Sets	10,000	0	0	0	11,514	0	0	0	13,366	0	0	34,879
2002 Caterpillar 950G Loader #523	132,500	0	0	0	0	0	0	0	0	0	186,003	318,503
2002 Caterpillar 950G Loader #525	132,500	0	0	0	0	0	0	0	0	0	0	132,500
2018 MultiHog MX120 Snowblower #783	0	0	0	0	97,896	0	0	0	0	0	0	97,896
1997 Forklift #315	0	0	18,985	0	0	0	0	0	0	0	0	18,985
2013 Trackless Snowblower #687	0	89,863	0	0	0	0	0	0	0	117,564	0	207,427
2001 105KW Mobile Generator #313	0	25,675	0	0	0	0	0	0	0	0	0	25,675
2020 Vac-Con Truck #807	0	0	0	0	0	271,341	0	0	0	0	0	271,341
2004 Freightliner Vactor Truck #534	0	0	0	0	211,366	0	0	0	0	0	0	211,366
2020 Chevy Dump Truck #829	0	0	0	0	0	0	0	0	49,502	0	0	49,502
2001 Peterbilt Bin Truck #468	0	0	0	102,905	0	0	0	0	0	0	0	102,905
Snowplow #300A	9,500	0	0	0	0	0	0	0	0	0	13,705	23,205
Snowplow #307A	9,500	0	0	0	0	0	0	0	0	0	0	9,500
Slurry Liquidator #326	0	0	0	0	0	23,421	0	0	0	0	0	23,421
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	4,693	0	0	0	0	4,693
2019 Sander/Spreader #808	0	0	0	5,416	0	0	0	0	7,425	0	0	12,841
2012 Snowplow #669B	0	0	0	38,995	0	0	0	0	0	0	5,221	44,217
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	79,974	0	0	0	0	0	79,974
2013 Chevy Equinox #691	0	0	19,512	0	0	0	0	0	0	0	0	19,512
2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	0	0	0	0	0	0	18,187	0	0	0	0	18,187
2013 1/2 Ton Pick-Up #677 Treatment	0	0	19,512	0	0	0	0	0	0	0	0	19,512
2003 GMC 3/4-Ton Pick-up #702	0	0	0	18,415	0	0	0	0	0	0	0	18,415
2005 Chevy 1/2-Ton Pick-up #553	0	0	0	17,331	0	0	0	0	0	0	0	17,331
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	0	17,331	0	0	0	0	0	0	0	17,331
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering	0	0	0	0	17,799	0	0	0	0	0	0	17,799
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	16,432	0	0	0	0	0	0	0	21,606	0	38,038
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	0	31,413	0	0	0	0	0	0	0	31,413
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	23,204	0	0	0	0	0	0	0	0	23,204
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	22,081	0	0	0	0	0	0	0	0	0	22,081
2013 1-Ton Service Truck #680 Utilities Electrician	0	0	23,204	0	0	0	0	0	0	0	0	23,204
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	0	0	0	0	0	0	0	39,602	0	0	39,602
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	0	21,038	0	0	21,038
2008 Chevrolet Service Truck #680	0	23,108	0	0	0	0	0	0	0	0	0	23,108
2011 Chevrolet Service Truck #647 Treatment	0	0	0	0	0	0	0	0	0	31,139	0	31,139
Public Works Billing Software Replacement	5,000	51,350	52,736	27,080	0	0	0	0	0	0	0	136,167
Large Format Printer Replacement	0	0	15,294	0	0	0	0	0	0	0	0	15,294
Adjust Utility Facilities in NDOT/Washoe County Right of	90,000	30,810	31,642	32,496	33,374	34,275	35,200	129,539	37,127	38,129	39,158	531,750
Pavement Maintenance, Utility Facilities	78,750	92,430	6,592	140,817	144,619	7,141	39,600	7,531	191,821	197,000	8,158	914,458
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	65,000	46,215	0	0	0	0	0	0	0	0	0	111,215
Utilities System and Plant Controls Master Plan	0	128,375	0	0	0	0	0	0	0	0	0	128,375
Utilities System and Plant Controls Upgrade	0	0	131,841	135,401	139,057	142,811	0	0	0	0	0	549,110
Total Capital Improvements - Shared (50% Water)	\$562,750	\$601,309	\$342,523	\$610,560	\$655,624	\$558,963	\$126,497	\$137,071	\$456,533	\$405,438	\$252,246	\$4,709,514

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
Future Unidentified Projects	\$446,019	\$125,000	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$175,000	\$300,000	\$400,000	\$2,246,019
To Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Projects	\$1,588,769	\$2,478,371	\$1,598,705	\$1,904,992	\$3,442,320	\$2,009,925	\$1,547,300	\$1,410,708	\$1,664,889	\$1,633,244	\$1,689,945	\$20,969,168
<i>Less: Outside Funding Sources</i>												
Operating Fund	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
Capital Fund	1,588,769	1,553,371	48,705	54,992	42,320	1,409,925	847,300	610,708	864,889	833,244	889,945	8,744,168
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	800,000	1,550,000	1,850,000	2,900,000	0	0	0	0	0	0	7,100,000
Total Outside Funding Sources	\$1,588,769	\$2,478,371	\$1,598,705	\$1,904,992	\$2,942,320	\$1,409,925	\$847,300	\$610,708	\$864,889	\$833,244	\$889,945	\$15,969,168
Rate Funded Capital	\$0	\$0	\$0	\$0	\$500,000	\$600,000	\$700,000	\$800,000	\$800,000	\$800,000	\$800,000	\$5,000,000

DRAFT
SUBJECT TO CHANGE

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

Year	NV DWSRF 2012	NV Drk Wtr Loan 2005	Total
FY 2022	\$193,372	\$113,648	\$307,020
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	56,824	250,196
FY 2027	193,372	0	193,372
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	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
	<u>\$2,127,090</u>	<u>\$511,416</u>	<u>\$2,638,506</u>

DRAFT
 SUBJECT TO CHANGE

		July	August	September	October	November	December	January	February	March	April	May	June	Total
Residential														
Meter Fee	\$ / Acct.													
3/4"	\$11.97	3,696	3,692	3,692	3,692	3,693	3,693	3,693	3,693	3,694	3,694	3,695	3,696	3,694
	<i>Capital Improv</i>													
	\$15.10													
		<u>3,696</u>	<u>3,692</u>	<u>3,692</u>	<u>3,692</u>	<u>3,693</u>	<u>3,693</u>	<u>3,693</u>	<u>3,693</u>	<u>3,694</u>	<u>3,694</u>	<u>3,695</u>	<u>3,696</u>	<u>3,694</u>
		3,696	3,692	3,692	3,692	3,693	3,693	3,693	3,693	3,694	3,694	3,695	3,696	3,694
Total Meter Fee Revenue		\$100,051	\$99,942	\$99,942	\$99,942	\$99,970	\$99,970	\$99,970	\$99,970	\$99,997	\$99,997	\$100,024	\$100,051	\$1,199,824
Admin Fee	\$3.97	3,696	3,692	3,692	3,692	3,693	3,693	3,693	3,693	3,694	3,694	3,695	3,696	
Defensible Space	\$1.05	3,696	3,692	3,692	3,692	3,693	3,693	3,693	3,693	3,694	3,694	3,695	3,696	
		\$18,554	\$18,534	\$18,534	\$18,534	\$18,539	\$18,539	\$18,539	\$18,539	\$18,544	\$18,544	\$18,549	\$18,554	\$222,501
Water Use	\$ / 1,000 gal													
All Use	\$1.55	84,035	80,942	65,992	45,964	10,931	13,478	10,969	10,693	10,383	19,699	54,275	68,816	476,178
20,000 - 60,000	0.93	29,449	39,152	27,706	13,392	372	671	0	0	0	0	16,785	23,660	151,188
60,000+	2.27	15,315	14,014	7,556	2,564	46	337	0	0	0	0	6,628	9,333	55,792
Total Water Use Revenue		\$192,407	\$193,682	\$145,207	\$89,519	\$17,392	\$22,280	\$17,002	\$16,574	\$16,094	\$30,534	\$114,783	\$149,854	\$1,005,327
Total Residential		\$311,011	\$312,158	\$263,683	\$207,995	\$135,900	\$140,788	\$135,510	\$135,082	\$134,634	\$149,074	\$233,356	\$268,459	\$2,427,652
Multi Family														
Meter Fee	\$ / Acct.													
3/4"	\$11.97	4,091	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,091	4,091	4,091	4,086
	\$15.10													
		<u>4,091</u>	<u>4,083</u>	<u>4,083</u>	<u>4,083</u>	<u>4,083</u>	<u>4,083</u>	<u>4,083</u>	<u>4,083</u>	<u>4,083</u>	<u>4,091</u>	<u>4,091</u>	<u>4,091</u>	<u>4,086</u>
		4,091	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,091	4,091	4,091	4,086
Total Meter Fee Revenue		\$110,743	\$110,527	\$110,527	\$110,527	\$110,527	\$110,527	\$110,527	\$110,527	\$110,527	\$110,743	\$110,743	\$110,743	\$1,327,188
Admin Fee	\$3.97	258	258	258	258	258	258	258	258	258	258	258	258	258
Defensible Space	1.05	4,091	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,091	4,091	4,091	4,086
		\$5,320	\$5,311	\$5,311	\$5,311	\$5,311	\$5,311	\$5,311	\$5,311	\$5,311	\$5,320	\$5,320	\$5,320	\$63,771
Water Use	\$ / 1,000 gal													
All Use	\$1.55	35,313	35,311	27,974	21,854	10,851	13,960	11,407	11,803	11,784	14,156	24,911	28,473	247,795
Tier 1	0.93	2,191	2,732	1,647	670	153	71	0	0	0	0	1,268	1,391	10,124
Tier 2	2.27	1,418	1,214	920	381	12	0	0	0	0	0	1,135	1,115	6,195
Total Water Use Revenue		\$59,992	\$60,029	\$46,981	\$35,361	\$16,987	\$21,704	\$17,681	\$18,295	\$18,265	\$21,941	\$42,367	\$47,958	\$407,560
Total Multi Family		\$176,055	\$175,867	\$162,819	\$151,199	\$132,826	\$137,542	\$133,519	\$134,133	\$134,103	\$138,004	\$158,430	\$164,021	\$1,798,519

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial															
Meter Fee	\$ / Acct.														
3/4"	\$11.97	\$15.10	72	72	72	72	72	72	72	72	72	72	72	72	72
1"	19.99	25.22	53	53	53	53	53	53	53	53	53	53	53	53	53
1 1/2"	39.86	50.28	41	41	41	41	41	41	41	41	41	41	41	41	41
2"	63.80	80.48	26	26	26	26	26	26	26	26	26	26	26	26	26
3"	119.70	151.00	6	6	6	6	6	6	6	6	6	6	6	6	6
4"	199.54	251.72	3	3	3	3	3	3	3	3	3	3	3	3	3
6"	398.96	503.28	2	2	2	2	2	2	2	2	2	2	2	2	2
8"	638.36	805.28	1	1	1	1	1	1	1	1	1	1	1	1	1
10"	917.50	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			204	204	204	204	204	204	204	204	204	204	204	204	204
Total Meter Fee Revenue			\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$18,018	\$216,220
Admin Fee	\$3.97		204	204	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	204	204
			\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$12,289
Water Use	\$ / 1,000 gal														
All Use	\$1.55		8,945	8,370	6,718	5,927	3,583	4,737	3,966	4,484	4,495	4,985	6,550	7,373	70,133
Tier 1	0.93		3,178	2,615	1,551	1,311	431	1,151	788	974	809	950	1,439	2,088	17,284
Tier 2	2.27		263	132	3	0	0	51	31	33	33	0	82	61	688
Total Water Use Revenue			\$17,416	\$15,704	\$11,862	\$10,405	\$5,955	\$8,528	\$6,950	\$7,933	\$7,793	\$8,610	\$11,677	\$13,508	\$126,343
Total Commercial			\$36,458	\$34,747	\$30,905	\$29,448	\$24,997	\$27,570	\$25,993	\$26,975	\$26,836	\$27,653	\$30,720	\$32,550	\$354,852

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Irrigation															
Meter Fee	\$ / Acct.														
3/4"	\$11.97	\$15.10	16	16	16	16	16	16	16	16	16	16	16	16	16
1"	19.99	25.22	20	20	20	20	20	20	20	20	20	20	20	20	20
1 1/2"	39.86	50.28	10	10	10	10	10	10	10	10	10	10	10	10	10
2"	63.80	80.48	12	12	12	12	12	12	12	12	12	12	12	12	12
3"	119.70	151.00	2	2	2	2	2	2	2	2	2	2	2	2	2
4"	199.54	251.72	2	2	2	2	2	2	2	2	2	2	2	2	2
6"	398.96	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	638.36	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	917.50	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
			62	62	62	62	62	62	62	62	62	62	62	62	62
	Total Meter Fee Revenue		\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$5,414	\$64,968
Admin Fee	\$3.97		62	62	62	62	62	62	62	62	62	62	62	62	62
Defensible Space	0.00		62	62	62	62	62	62	62	62	62	62	62	62	62
			\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$2,954
Water Use	\$ / 1,000 gal														
All Use	\$1.55		9,896	9,518	7,091	4,100	64	9	20	134	24	1,347	6,749	8,822	47,772
Tier 1	0.93		3,188	2,671	2,005	1,061	0	0	0	40	0	136	2,282	2,664	14,045
Tier 2	2.27		2,764	2,593	1,561	298	0	0	0	52	0	0	681	2,097	10,046
	Total Water Use Revenue		\$24,578	\$23,121	\$16,398	\$8,017	\$99	\$14	\$31	\$362	\$37	\$2,214	\$14,129	\$20,912	\$109,912
Total Irrigation			\$30,238	\$28,781	\$22,058	\$13,677	\$5,759	\$5,674	\$5,691	\$6,022	\$5,697	\$7,874	\$19,789	\$26,573	\$177,834

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial - IVGID															
Meter Fee	\$ / Acct.														
3/4"	\$11.97	\$15.10	5	5	5	5	5	5	5	5	5	5	5	5	5
1"	19.99	25.22	7	7	7	7	7	7	7	7	7	7	7	7	7
1 1/2"	39.86	50.28	5	5	5	5	5	5	5	5	5	5	5	5	5
2"	63.80	80.48	9	9	9	9	9	9	9	9	9	9	9	9	9
3"	119.70	151.00	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	199.54	251.72	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	398.96	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	638.36	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	917.50	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
			27	27	27	27	27	27	27	27	27	27	27	27	27
	Total Meter Fee Revenue		\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$29,661
Admin Fee	\$3.97		27	27	27	27	27	27	27	27	27	27	27	27	27
Defensible Space	1.05		27	27	27	27	27	27	27	27	27	27	27	27	27
			\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$1,626
Water Use	\$ / 1,000 gal														
All Use	\$1.55		640	621	464	448	283	358	331	311	326	436	384	535	5,137
Tier 1	0.93		61	95	32	90	10	18	41	4	25	91	43	37	548
Tier 2	2.27		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water Use Revenue		\$1,049	\$1,052	\$750	\$778	\$448	\$571	\$551	\$486	\$529	\$760	\$635	\$865	\$8,473
Total Commercial - IVGID			\$3,656	\$3,659	\$3,357	\$3,385	\$3,056	\$3,178	\$3,159	\$3,093	\$3,136	\$3,367	\$3,242	\$3,472	\$39,760

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Irrigation - IVGID															
Meter Fee	\$ / Acct.														
3/4"	\$11.97	\$15.10	3	3	3	3	3	3	3	3	3	3	3	3	3
1"	19.99	25.22	5	5	5	5	5	5	5	5	5	5	5	5	5
1 1/2"	39.86	50.28	2	2	2	2	2	2	2	2	2	2	2	2	2
2"	63.80	80.48	4	4	4	4	4	4	4	4	4	4	4	4	4
3"	119.70	151.00	3	3	3	3	3	3	3	3	3	3	3	3	3
4"	199.54	251.72	3	3	3	3	3	3	3	3	3	3	3	3	3
6"	398.96	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	638.36	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	917.50	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
			20	20	20	20	20	20	20	20	20	20	20	20	20
	Total Meter Fee Revenue		\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	\$38,766
Admin Fee	\$3.97		20	20	20	20	20	20	20	20	20	20	20	20	20
Defensible Space	1.05		20	20	20	20	20	20	20	20	20	20	20	20	20
			\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,205
Water Use	\$ / 1,000 gal														
All Use	\$1.55		24,501	22,364	14,244	8,415	331	14	16	14	53	6,480	16,266	23,102	115,800
Tier 1	0.93		32	56	7	0	0	0	0	0	0	0	0	13	108
Tier 2	2.27		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water Use Revenue		\$38,006	\$34,717	\$22,085	\$13,044	\$514	\$22	\$25	\$21	\$82	\$10,044	\$25,212	\$35,819	\$179,590
Total Irrigation - IVGID			\$41,337	\$38,047	\$25,416	\$16,375	\$3,845	\$3,353	\$3,356	\$3,352	\$3,413	\$13,375	\$28,543	\$39,150	\$219,561

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Snowmaking - IVGID															
Meter Fee	\$ / Acct.														
3/4"	\$11.97	\$15.10	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	19.99	25.22	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2"	39.86	50.28	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	63.80	80.48	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	119.70	151.00	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	199.54	251.72	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	398.96	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	638.36	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	917.50	1,157.42	1	1	1	1	1	1	1	1	1	1	1	1	1
			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
			1	1	1	1	1	1	1	1	1	1	1	1	1
	Total Meter Fee Revenue		\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$24,899
Admin Fee	\$3.97		1	1	1	1	1	1	1	1	1	1	1	1	1
Defensible Space	0.00		1	1	1	1	1	1	1	1	1	1	1	1	1
			\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$48
Water Use	\$ / 1,000 gal														
All Use	\$1.55		77	551	248	1,903	29,084	23,170	0	0	0	0	67	0	55,099
Tier 1	0.93														0
Tier 2	2.27														0
	Total Water Use Revenue		\$119	\$854	\$385	\$2,949	\$45,080	\$35,914	\$0	\$0	\$0	\$0	\$104	\$0	\$85,404
Total Snowmaking - IVGID			\$2,198	\$2,932	\$2,464	\$5,028	\$47,159	\$37,993	\$2,079	\$2,079	\$2,079	\$2,079	\$2,183	\$2,079	\$110,350

Incline Village General Improvement District
 Water Rate Study
 Exhibit 7
 Customer Data Projection

		Exhibit 6 - RPR	Projected										
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Notes
Residential													
Meter Fee	\$ / Acct.												
3/4"	\$27.07	3,694	3,697	3,701	3,705	3,708	3,712	3,716	3,720	3,723	3,727	3,731	As Single Family - Cust Growth
		3,694	3,697	3,701	3,705	3,708	3,712	3,716	3,720	3,723	3,727	3,731	
Revenue		\$1,199,824	\$1,201,024	\$1,202,226	\$1,203,428	\$1,204,630	\$1,205,835	\$1,207,040	\$1,208,249	\$1,209,457	\$1,210,666	\$1,211,877	
Admin Fee	\$3.97	3,694	3,697	3,701	3,705	3,708	3,712	3,716	3,720	3,723	3,727	3,731	
Defensible Space	\$1.05	3,694	3,697	3,701	3,705	3,708	3,712	3,716	3,720	3,723	3,727	3,731	
		\$222,501	\$222,724	\$222,947	\$223,170	\$223,393	\$223,616	\$223,840	\$224,064	\$224,288	\$224,512	\$224,737	
Water Use	\$ / 1,000 gal												
All Use	\$1.55	476,178	476,178	476,178	476,178	476,178	476,178	476,178	476,178	476,178	476,178	476,178	As Single Family - Cons Growth
20,000 - 60,000	0.93	151,188	151,188	151,188	151,188	151,188	151,188	151,188	151,188	151,188	151,188	151,188	As Single Family - Cons Growth
60,000+	2.27	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	As Single Family - Cons Growth
Total Water Use - Residential		683,157	683,157	683,157	683,157	683,157	683,157	683,157	683,157	683,157	683,157	683,157	
Revenue		\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	\$1,005,327	
Total Revenue		\$2,427,652	\$2,429,076	\$2,430,501	\$2,431,926	\$2,433,350	\$2,434,779	\$2,436,208	\$2,437,640	\$2,439,073	\$2,440,505	\$2,441,941	
Multi Family													
Meter Fee													
3/4"	\$27.07	4,086	4,090	4,094	4,098	4,102	4,106	4,110	4,114	4,118	4,123	4,127	As Multi-Family - Cust Growth
		4,086	4,090	4,094	4,098	4,102	4,106	4,110	4,114	4,118	4,123	4,127	
Revenue		\$1,327,188	\$1,328,514	\$1,329,843	\$1,331,172	\$1,332,503	\$1,333,835	\$1,335,170	\$1,336,505	\$1,337,841	\$1,339,179	\$1,340,517	
Admin Fee	\$3.97	258	258	259	259	259	259	260	260	260	260	261	As Multi-Family - Cust Growth
Defensible Space	\$1.05	4,086	4,090	4,094	4,098	4,102	4,106	4,110	4,114	4,118	4,123	4,127	As Multi-Family - Cust Growth
		\$63,771	\$63,834	\$63,898	\$63,962	\$64,026	\$64,090	\$64,154	\$64,219	\$64,283	\$64,347	\$64,411	
Water Use													
All Use	\$1.55	247,795	247,795	247,795	247,795	247,795	247,795	247,795	247,795	247,795	247,795	247,795	As Multi-Family - Cons Growth
Tier 1	\$0.93	10,124	10,124	10,124	10,124	10,124	10,124	10,124	10,124	10,124	10,124	10,124	As Multi-Family - Cons Growth
Tier 2	\$2.27	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,195	As Multi-Family - Cons Growth
Total Water Use - Multi Family		264,114	264,114	264,114	264,114	264,114	264,114	264,114	264,114	264,114	264,114	264,114	
Revenue		\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	\$407,560	
Total Revenue		\$1,798,519	\$1,799,909	\$1,801,301	\$1,802,694	\$1,804,090	\$1,805,486	\$1,806,885	\$1,808,284	\$1,809,684	\$1,811,086	\$1,812,489	

		Exhibit 6 - RPR	Projected										Notes
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Commercial													
Meter Fee	\$ / Acct.												
3/4"	\$27.07	72	72	72	72	72	72	72	72	73	73	73	As Commercial - Cust Growth
1"	45.21	53	53	53	53	53	53	53	53	53	53	54	As Commercial - Cust Growth
1 1/2"	90.14	41	41	41	41	41	41	41	41	41	41	41	As Commercial - Cust Growth
2"	144.28	26	26	26	26	26	26	26	26	26	26	26	As Commercial - Cust Growth
3"	270.70	6	6	6	6	6	6	6	6	6	6	6	As Commercial - Cust Growth
4"	451.26	3	3	3	3	3	3	3	3	3	3	3	As Commercial - Cust Growth
6"	902.24	2	2	2	2	2	2	2	2	2	2	2	As Commercial - Cust Growth
8"	1,443.64	1	1	1	1	1	1	1	1	1	1	1	As Commercial - Cust Growth
10"	2,074.92	0	0	0	0	0	0	0	0	0	0	0	As Commercial - Cust Growth
		204	204	204	205	205	205	205	205	206	206	206	
Revenue		\$216,220	\$216,398	\$216,575	\$216,753	\$216,930	\$217,108	\$217,285	\$217,463	\$217,640	\$217,818	\$217,996	
Admin Fee	\$3.97	204	204	204	205	205	205	205	205	206	206	206	
Defensible Space	\$1.05	204	204	204	205	205	205	205	205	206	206	206	
		\$12,289	\$12,301	\$12,313	\$12,325	\$12,337	\$12,349	\$12,361	\$12,373	\$12,385	\$12,397	\$12,409	
Water Use	\$ / 1,000 gal												
All Use	\$1.55	70,133	70,133	70,133	70,133	70,133	70,133	70,133	70,133	70,133	70,133	70,133	As Commercial - Cons Growth
Tier 1	\$0.93	17,284	17,284	17,284	17,284	17,284	17,284	17,284	17,284	17,284	17,284	17,284	As Commercial - Cons Growth
Tier 2	\$2.27	688	688	688	688	688	688	688	688	688	688	688	As Commercial - Cons Growth
Total Water Use - Commercial		88,105	88,105	88,105	88,105	88,105	88,105	88,105	88,105	88,105	88,105	88,105	
		\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	\$126,343	
Total Revenue		\$354,852	\$355,041	\$355,231	\$355,421	\$355,610	\$355,800	\$355,989	\$356,179	\$356,369	\$356,558	\$356,748	

		Exhibit 6 - RPR	Projected										
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Notes
Irrigation													
Meter Fee	\$ / Acct.												
3/4"	\$27.07	16	16	16	16	16	16	16	16	16	16	16	As Irrigation - Cust Growth
1"	45.21	20	20	20	20	20	20	20	20	20	20	20	As Irrigation - Cust Growth
1 1/2"	90.14	10	10	10	10	10	10	10	10	10	10	10	As Irrigation - Cust Growth
2"	144.28	12	12	12	12	12	12	12	12	12	12	12	As Irrigation - Cust Growth
3"	270.70	2	2	2	2	2	2	2	2	2	2	2	As Irrigation - Cust Growth
4"	451.26	2	2	2	2	2	2	2	2	2	2	2	As Irrigation - Cust Growth
6"	902.24	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
8"	1,443.64	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
10"	2,074.92	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
		62	62	62	62	62	62	62	62	62	63	63	
Revenue		\$64,968	\$65,013	\$65,059	\$65,104	\$65,150	\$65,195	\$65,241	\$65,286	\$65,332	\$65,377	\$65,423	
Admin Fee	\$3.97	62	62	62	62	62	62	62	62	62	63	63	
Defensible Space	\$0.00	62	62	62	62	62	62	62	62	62	63	63	
		\$2,954	\$2,957	\$2,959	\$2,962	\$2,965	\$2,968	\$2,971	\$2,974	\$2,977	\$2,979	\$2,982	
Water Use	\$ / 1,000 gal												
All Use	\$1.55	47,772	47,772	47,772	47,772	47,772	47,772	47,772	47,772	47,772	47,772	47,772	As Irrigation - Cons Growth
Tier 1	0.93	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	As Irrigation - Cons Growth
Tier 2	2.27	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	As Irrigation - Cons Growth
Total Water Use - Irrigation		71,863	71,863	71,863	71,863	71,863	71,863	71,863	71,863	71,863	71,863	71,863	
Revenue		\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	\$109,912	
Total Revenue		\$177,834	\$177,882	\$177,930	\$177,979	\$178,027	\$178,075	\$178,124	\$178,172	\$178,220	\$178,269	\$178,317	

		Exhibit 6 - RPR	Projected										
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Notes
Commercial - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$27.07	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
1"	45.21	7	7	7	7	7	7	7	7	7	7	7	As IVGID - Cust Growth
1 1/2"	90.14	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
2"	144.28	9	9	9	9	9	9	9	9	9	9	9	As IVGID - Cust Growth
3"	270.70	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
4"	451.26	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
6"	902.24	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,443.64	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,074.92	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
		27	27	27	27	27	27	27	27	27	27	27	
Revenue		\$29,661	\$29,698	\$29,735	\$29,772	\$29,808	\$29,845	\$29,882	\$29,919	\$29,956	\$29,992	\$30,029	
Admin Fee	\$3.97	27	27	27	27	27	27	27	27	27	27	27	As IVGID - Cust Growth
Defensible Space	\$1.05	27	27	27	27	27	27	27	27	27	27	27	As IVGID - Cust Growth
		\$1,626	\$1,628	\$1,630	\$1,632	\$1,634	\$1,636	\$1,637	\$1,639	\$1,641	\$1,643	\$1,645	
Water Use	\$ / 1,000 gal												
All Use	\$1.55	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	5,137	As IVGID - Cons Growth
Tier 1	0.93	548	548	548	548	548	548	548	548	548	548	548	As IVGID - Cons Growth
Tier 2	2.27	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Total Water Use - Commercial - IVGID		5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	
Revenue		\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	\$8,473	
Total Revenue		\$39,760	\$39,799	\$39,838	\$39,876	\$39,915	\$39,953	\$39,992	\$40,031	\$40,069	\$40,108	\$40,147	

		Exhibit 6 - RPR	Projected										Notes
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Irrigation - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$27.07	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
1"	45.21	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
1 1/2"	90.14	2	2	2	2	2	2	2	2	2	2	2	As IVGID - Cust Growth
2"	144.28	4	4	4	4	4	4	4	4	4	4	4	As IVGID - Cust Growth
3"	270.70	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
4"	451.26	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
6"	902.24	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,443.64	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,074.92	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
		20	20	20	20	20	20	20	20	20	20	20	
Revenue		\$38,766	\$38,772	\$38,777	\$38,783	\$38,788	\$38,794	\$38,799	\$38,804	\$38,810	\$38,815	\$38,821	
Admin Fee	\$3.97	20	20	20	20	20	20	20	20	20	20	20	As IVGID - Cust Growth
Defensible Space	\$1.05	20	20	20	20	20	20	20	20	20	20	20	As IVGID - Cust Growth
		\$1,205	\$1,206	\$1,207	\$1,208	\$1,210	\$1,211	\$1,212	\$1,213	\$1,214	\$1,216	\$1,217	
Water Use	\$ / 1,000 gal												
All Use	\$1.55	115,800	115,800	115,800	115,800	115,800	115,800	115,800	115,800	115,800	115,800	115,800	As IVGID - Cons Growth
Tier 1	0.93	108	108	108	108	108	108	108	108	108	108	108	As IVGID - Cons Growth
Tier 2	2.27	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Total Water Use - Irrigation - IVGID		115,907	115,907	115,907	115,907	115,907	115,907	115,907	115,907	115,907	115,907	115,907	
Revenue		\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	\$179,590	
Total Revenue		\$219,561	\$219,568	\$219,574	\$219,581	\$219,587	\$219,594	\$219,601	\$219,607	\$219,614	\$219,621	\$219,627	
Snowmaking - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$27.07	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
1"	45.21	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
1 1/2"	90.14	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
2"	144.28	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
3"	270.70	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
4"	451.26	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
6"	902.24	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,443.64	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,074.92	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		\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	\$24,899	
Admin Fee	\$3.97	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
		\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	
Water Use	\$ / 1,000 gal												
All Use	\$1.55	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	As IVGID - Cons Growth
Tier 1	0.93	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Tier 2	2.27	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Total Water Use - Snowmaking - IVGID		55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	
Revenue		\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	\$85,404	
Total Revenue		\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	\$110,350	
Revenues													
Fixed		\$3,205,920	\$3,209,017	\$3,212,117	\$3,215,218	\$3,218,322	\$3,221,429	\$3,224,540	\$3,227,655	\$3,230,770	\$3,233,889	\$3,237,011	
Variable		1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	1,922,609	
		\$5,128,528	\$5,131,625	\$5,134,726	\$5,137,826	\$5,140,930	\$5,144,038	\$5,147,149	\$5,150,264	\$5,153,379	\$5,156,497	\$5,159,619	

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

	FY 2023 Consumption (1,000 gal)	5.0% Unaccounted ^[1]	Net Water Delivered (Flow + Losses)	Total Consumption (MGD)	Component % of Total	Class Total % of Total
Residential						46.8%
All Use	269,199	13,460	282,659	0.77	26.4%	
20,000 - 60,000	151,188	7,559	158,747	0.43	14.9%	
60,000+	55,792	2,790	58,581	0.16	5.5%	
Multi Family	247,795	12,390	260,185	0.71	24.3%	24.3%
Commercial	70,133	3,507	73,639	0.20	6.9%	6.9%
Irrigation	47,772	2,389	50,161	0.14	4.7%	4.7%
Commercial - IVGID	5,137	257	5,394	0.01	0.5%	0.5%
Irrigation - IVGID	115,800	5,790	121,590	0.33	11.4%	11.4%
Snowmaking - IVGID	55,099	2,755	57,854	0.16	5.4%	5.4%
	-----	-----	-----	-----	-----	-----
	1,017,914	50,896	1,068,810	2.93	100.0%	100.0%

Water Production Report ^[2]

2.88

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 Consumption (MGD)	Peaking Factors ^[1]	Peak Day Use (MGD)	Component % of Total	Class % of Total
Residential					50.1%
All Use	0.77	2.12	1.64	28.3%	
20,000 - 60,000	0.43	2.12	0.92	15.9%	
60,000+	0.16	2.12	0.34	5.9%	
Multi Family	0.71	1.71	1.22	21.0%	21.0%
Commercial	0.20	1.53	0.31	5.3%	5.3%
Irrigation	0.14	2.49	0.34	5.9%	5.9%
Commercial - IVGID	0.01	1.50	0.02	0.4%	0.4%
Irrigation - IVGID	0.33	2.54	0.85	14.6%	14.6%
Snowmaking - IVGID	0.16	1.00	0.16	2.7%	2.7%
	----- 2.93		----- 5.80	----- 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 & Acctng.</i>		<i>Meters & Services [1]</i>	
	Number of Accounts	% of Total	Number of Living Units	% of Total	Weighted Customer	% of Total
Residential	3,694	86.6%	3,694	45.6%	3,694	41.4%
Multi Family	258	6.0%	4,086	50.5%	4,086	45.7%
Commercial	204	4.8%	204	2.5%	666	7.5%
Irrigation	62	1.5%	62	0.8%	200	2.2%
Commercial - IVGID	27	0.6%	27	0.3%	91	1.0%
Irrigation - IVGID	20	0.5%	20	0.2%	119	1.3%
Snowmaking - IVGID	1	0.0%	1	0.0%	77	0.9%
Total	4,266	100.0%	8,093	100.0%	8,932	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>										Total	% of Total
	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"			
Residential	3,694	0	0	0	0	0	0	0	0	0	3,694	45.6%
Multi Family	4,086	0	0	0	0	0	0	0	0	0	4,086	50.5%
Commercial	72	53	41	26	6	3	2	1	0	0	204	2.5%
Irrigation	16	20	10	12	2	2	0	0	0	0	62	0.8%
Commercial - IVGID	5	7	5	9	1	0	0	0	0	0	27	0.3%
Irrigation - IVGID	3	5	2	4	3	3	0	0	0	0	20	0.2%
Snowmaking - IVGID	0	0	0	0	0	0	0	0	1	1	1	0.0%
Total Meters	7,875	85	58	51	12	8	2	1	1	8,093		
<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>										Total	% of Total
	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"			
Residential	3,694	0	0	0	0	0	0	0	0	0	3,694	1.00
Multi Family	4,086	0	0	0	0	0	0	0	0	0	4,086	1.00
Commercial	72	89	137	139	60	50	67	53	0	0	666	3.26
Irrigation	16	33	33	64	20	33	0	0	0	0	200	3.23
Commercial - IVGID	5	12	17	48	10	0	0	0	0	0	91	3.38
Irrigation - IVGID	3	8	7	21	30	50	0	0	0	0	119	5.97
Snowmaking - IVGID	0	0	0	0	0	0	0	0	77	77	77	76.67
Total Equiv. Meters	7,875	142	193	272	120	133	67	53	77	8,932		

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

	Number of Living Units	Fire Prot. Requirements (gals/min)	Duration (minutes)	Total FP Requirements (1,000 g/min)	% of Total
Residential	3,694	1,000	90	332,423	40.3%
Multi Family	4,086	1,000	90	367,710	44.6%
Commercial	204	3,000	180	110,160	13.4%
Irrigation	62	0	0	0	0.0%
Commercial - IVGID	27	3,000	180	14,580	1.8%
Irrigation - IVGID	20	0	0	0	0.0%
Snowmaking - IVGID	1	0	0	0	0.0%
Total	8,093			824,873	100.0%
Factor					(FP)

DRAFT TO CHANGE
SUBJECT TO CHANGE

Incline Village General Improvement District
 Water Rate Study
 Exhibit 12
 Revenue Related Distribution Factor

	Projected FY 2023	% of Total
Residential	\$2,429,076	47.3%
Multi Family	1,799,909	35.1%
Commercial	355,041	6.9%
Irrigation	177,882	3.5%
Commercial - IVGID	39,799	0.8%
Irrigation - IVGID	219,568	4.3%
Snowmaking - IVGID	110,350	2.2%
	-----	-----
Total Rate Revenues	\$5,131,625	100.0%

Factor (RR)

DRAFT SUBJECT TO CHANGE

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

	Net Plant	Customer Related							Direct Assign. (DA)	Basis of Classification
		Commodity (COM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)		
Land	\$5,028,320	\$5,028,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% COM
Source of Supply	\$1,055	\$676	\$379	\$0	\$0	\$0	\$0	\$0	\$0	64.1% COM 36.0% CAP
Treatment	\$4,815,026	\$3,084,024	\$1,731,002	\$0	\$0	\$0	\$0	\$0	\$0	64.1% COM 36.0% CAP
Pump Station	\$1,772,867	\$1,135,521	\$637,346	\$0	\$0	\$0	\$0	\$0	\$0	64.1% COM 36.0% CAP
Storage	\$405,994	\$0	\$373,624	\$0	\$0	\$0	\$32,369	\$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	51.0% CAP 45.0% WCMS 4.0% FP
Meter	627,851	0	0	0	0	627,851	0	0	0	100.0% WCMS
Hydrant	20,356	0	0	0	0	0	20,356	0	0	100.0% FP
Fire Meter	30,338	0	0	0	0	0	30,338	0	0	100.0% FP
Manholes	116,542	116,542	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	
Plant Before General Plant	\$26,188,337	\$9,365,083	\$9,563,398	\$0	\$0	\$6,644,346	\$615,510	\$0	\$0	
<i>Percent Plant Before General Plant</i>	100.0%	35.8%	36.5%	0.0%	0.0%	25.4%	2.4%	0.0%	0.0%	<i>Factor PBG</i>
General Plant										
Building & Structures	\$3,225,599	\$1,153,491	\$1,177,917	\$0	\$0	\$818,379	\$75,812	\$0	\$0	As Factor PBG
Equipment	1,076,397	384,925	393,076	0	0	273,097	25,299	0	0	As Factor PBG
Vehicles	416,021	148,771	151,922	0	0	105,550	9,778	0	0	As Factor PBG
Misc	13,650	4,881	4,985	0	0	3,463	321	0	0	As Factor PBG
Office Equipment	4,326	1,547	1,580	0	0	1,098	102	0	0	As Factor PBG
Total General Plant	\$4,735,994	\$1,693,615	\$1,729,480	\$0	\$0	\$1,201,588	\$111,311	\$0	\$0	
Total Net Plant in Service	\$30,924,331	\$11,058,698	\$11,292,878	\$0	\$0	\$7,845,934	\$726,821	\$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	26.90	COM	64.1%
Peak Day	42.00	(1-COM) = CAP	36.0%

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
Transmission	16"	13,468	148.64	2,001,840
	18"	3,949	173.64	685,678
	20"	2,053	198.64	407,856
	24"	3,793	223.64	848,367
	30"	61	248.64	15,229
	36"	72	273.64	19,639
	60"	275	298.64	81,977
Total 16" - 60"	23,671		\$4,060,587	
Customer Equivalent				Adjusted
⁽¹⁾ Total @ 3" Equiv / Total Cost			\$25,845,890 45.0%	45.0%
Capacity				
⁽²⁾ Cost for 1" - 8"			\$43,913,312	
⁽³⁾ Equiv 10" - 14" (2+3-1) / 4			\$10,998,524 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 2023	Commodity (COM)	Capacity (CAP)	Customer Related			Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation	
			Actual Customer (AC)	Weighted for						
				Cust. Acctg. (WCA)	Meters & Services (WCMS)					
Expenses										
Wages										
Other Earnings	\$54,054	\$19,330	\$19,739	\$0	\$0	\$13,714	\$1,270	\$0	\$0	As Net Plant in Service
Regular Earnings	1,469,501	525,501	536,629	0	0	372,833	34,538	0	0	As Net Plant in Service
Salary Savings from Vacant Positions	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Wages	\$1,523,555	\$544,831	\$556,368	\$0	\$0	\$386,547	\$35,808	\$0	\$0	
Benefits										
Dental Fringe Ben	\$20,415	\$7,301	\$7,455	\$0	\$0	\$5,180	\$480	\$0	\$0	As Net Plant in Service
Disability Fringe Ben	7,525	2,691	2,748	0	0	1,909	177	0	0	As Net Plant in Service
Life Ins Fringe Ben	2,826	1,010	1,032	0	0	717	66	0	0	As Net Plant in Service
Medical Fringe Ben	282,680	101,088	103,229	0	0	71,720	6,644	0	0	As Net Plant in Service
Retirement Fringe Ben	267,925	95,811	97,840	0	0	67,976	6,297	0	0	As Net Plant in Service
Taxes	121,110	43,310	44,227	0	0	30,727	2,846	0	0	As Net Plant in Service
Unemployment Fringe Ben	23,785	8,506	8,686	0	0	6,035	559	0	0	As Net Plant in Service
Vision Fringe Ben	2,303	824	841	0	0	584	54	0	0	As Net Plant in Service
Work Comp Fringe Ben	37,962	13,575	13,863	0	0	9,631	892	0	0	As Net Plant in Service
Total Benefits	\$766,531	\$274,115	\$279,920	\$0	\$0	\$194,479	\$18,016	\$0	\$0	
Services & Supplies										
Advertising - Paid	\$1,100	\$393	\$402	\$0	\$0	\$279	\$26	\$0	\$0	As Net Plant in Service
BLDGS Maintenance Services	85,034	30,409	31,053	0	0	21,574	1,999	0	0	As Bldgs & Structures
Chemical	189,067	189,067	0	0	0	0	0	0	0	100.0% COM
Computer & IT Small Equip	3,300	1,180	1,205	0	0	837	78	0	0	As Net Plant in Service
Computer License & Fees	86,321	30,869	31,523	0	0	21,901	2,029	0	0	As Net Plant in Service
Contractual Services	38,547	13,785	14,077	0	0	9,780	906	0	0	As Net Plant in Service
Dues & Subscriptions	9,062	3,241	3,309	0	0	2,299	213	0	0	As Net Plant in Service
Employee Recruit & Retain	16,445	5,881	6,005	0	0	4,172	387	0	0	As Net Plant in Service
Fleet Maintenance Services	204,886	73,268	74,820	0	0	51,982	4,815	0	0	As Net Plant in Service
Fuel	42,768	15,294	15,618	0	0	10,851	1,005	0	0	As Net Plant in Service
Janitorial	23,100	8,261	8,436	0	0	5,861	543	0	0	As Net Plant in Service
Lab	19,360	12,400	6,960	0	0	0	0	0	0	As Treatment
Office Supplies	12,866	4,601	4,698	0	0	3,264	302	0	0	As Net Plant in Service
Operating	65,604	23,460	23,957	0	0	16,645	1,542	0	0	As Net Plant in Service
Permits & Fees	18,669	6,676	6,818	0	0	4,737	439	0	0	As Net Plant in Service
Postage	20,460	0	0	20,460	0	0	0	0	0	100.0% AC
R& M General	78,672	28,134	28,729	0	0	19,960	1,849	0	0	As Net Plant in Service
R&M Corrective	155,650	55,661	56,840	0	0	39,491	3,658	0	0	As Net Plant in Service
R&M Preventative	105,270	37,645	38,442	0	0	26,708	2,474	0	0	As Net Plant in Service
Rental & Lease	1,056	378	386	0	0	268	25	0	0	As Net Plant in Service
Repairs & Maintenance	604,423	216,145	220,722	0	0	153,350	14,206	0	0	As Net Plant in Service
Safety	6,930	2,478	2,531	0	0	1,758	163	0	0	As Net Plant in Service
Security	7,260	2,596	2,651	0	0	1,842	171	0	0	As Net Plant in Service
Small Equipment	10,780	3,855	3,937	0	0	2,735	253	0	0	As Net Plant in Service
Tools	7,700	2,754	2,812	0	0	1,954	181	0	0	As Net Plant in Service
Training & Education	17,380	6,215	6,347	0	0	4,410	408	0	0	As Net Plant in Service
Travel & Conferences	21,120	7,553	7,713	0	0	5,358	496	0	0	As Net Plant in Service
Uniforms	13,310	4,760	4,861	0	0	3,377	313	0	0	As Net Plant in Service
Total Services & Supplies	\$1,866,140	\$786,957	\$604,848	\$20,460	\$0	\$415,394	\$38,481	\$0	\$0	

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

FY 2023	Commodity (COM)	Capacity (CAP)	Customer Related			Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation	
			Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)					
Other										
Central Services Allocation Cs	\$236,301	\$84,502	\$86,292	\$0	\$0	\$59,953	\$5,554	\$0	\$0	As Net Plant in Service
Defensible Space Costs	55,000	0	0	0	0	0	55,000	0	0	100.0% FP
General Liability - Insurance	119,377	42,690	43,594	0	0	30,288	2,806	0	0	As Net Plant in Service
Audit	6,435	2,301	2,350	0	0	1,633	151	0	0	As Net Plant in Service
Legal	13,200	4,720	4,820	0	0	3,349	310	0	0	As Net Plant in Service
Professional Consultants	74,550	26,659	27,224	0	0	18,914	1,752	0	0	As Net Plant in Service
Interfund Expense Transfers	(181,289)	(64,830)	(66,203)	0	0	(45,995)	(4,261)	0	0	As Net Plant in Service
Total Other	\$323,574	\$96,043	\$98,077	\$0	\$0	\$68,141	\$61,312	\$0	\$0	
Utilities										
Cable TV	\$1,980	\$708	\$723	\$0	\$0	\$502	\$47	\$0	\$0	As Net Plant in Service
Electricity	450,010	160,926	164,334	0	0	114,174	10,577	0	0	As Net Plant in Service
Heating	12,320	4,406	4,499	0	0	3,126	290	0	0	As Net Plant in Service
Internet	12,540	4,484	4,579	0	0	3,182	295	0	0	As Net Plant in Service
Telephone	23,173	8,287	8,462	0	0	5,879	545	0	0	As Net Plant in Service
Trash	7,810	2,793	2,852	0	0	1,982	184	0	0	As Net Plant in Service
Water & Sewer	3,408	1,219	1,244	0	0	865	80	0	0	As Net Plant in Service
Total Utilities	\$511,240	\$182,822	\$186,694	\$0	\$0	\$129,709	\$12,016	\$0	\$0	
Future O&M										
Additional Staffing Needs	\$230,000	\$82,249	\$83,991	\$0	\$0	\$58,354	\$5,406	\$0	\$0	As Net Plant in Service
One-Time Inflation Contingency	200,000	71,521	73,036	0	0	50,743	4,701	0	0	As Net Plant in Service
Open	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Open	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Future O&M	\$430,000	\$153,770	\$157,026	\$0	\$0	\$109,097	\$10,106	\$0	\$0	
Total Operations & Maintenance	\$5,421,040	\$2,038,539	\$1,882,934	\$20,460	\$0	\$1,303,367	\$175,740	\$0	\$0	
Debt Service										
NV DWSRF 2012	\$193,372	\$69,151	\$70,615	\$0	\$0	\$49,061	\$4,545	\$0	\$0	As Net Plant in Service
NV Drk Wtr Loan 2005	113,648	40,641	41,502	0	0	28,834	2,671	0	0	As Net Plant in Service
New SRF Loans	0	0	0	0	0	0	0	0	0	As Net Plant in Service
New Revenue Bonds	56,289	20,129	20,555	0	0	14,281	1,323	0	0	As Net Plant in Service
Total Debt Service	\$363,309	\$129,921	\$132,672	\$0	\$0	\$92,176	\$8,539	\$0	\$0	
<i>Less Capital Reserve Funding</i>	<i>\$363,309</i>	<i>\$129,921</i>	<i>\$132,672</i>	<i>\$0</i>	<i>\$0</i>	<i>\$92,176</i>	<i>\$8,539</i>	<i>\$0</i>	<i>\$0</i>	As Debt Service
Net Debt Service	\$0	\$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 2023	Commodity (COM)	Capacity (CAP)	Customer Related			Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation
				Actual Customer (AC)	Weighted for					
				Cust. Acctg. (WCA)	Meters & Services (WCMS)					
Reserve Funding										
Operating Fund Transfer	(\$589,980)	(\$589,980)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% COM
Capital Fund Transfer	1,606,225	0	0	0	0	1,606,225	0	0	0	100.0% WCMS
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	100.0% RR
Total Reserve Funding	\$1,016,245	(\$589,980)	\$0	\$0	\$0	\$1,606,225	\$0	\$0	\$0	
Total Revenue Requirement	\$6,437,285	\$1,448,559	\$1,882,934	\$20,460	\$0	\$2,909,592	\$175,740	\$0	\$0	
Less: Non-Operating Revenues										
Interest	\$7,457	\$1,678	\$2,181	\$24	\$0	\$3,371	\$204	\$0	\$0	As Total Rev Req
Snow Removal Fees	100,200	22,548	29,309	318	0	45,290	2,735	0	0	As Total Rev Req
Work Order Charges Labor	120,120	27,030	35,136	382	0	54,293	3,279	0	0	As Total Rev Req
Work Order Chgs Eq & Materials	21,321	4,798	6,237	68	0	9,637	582	0	0	As Total Rev Req
Back Flows Tests	120,120	120,120	0	0	0	0	0	0	0	100.0% COM
Fines & Penalties	25,225	5,676	7,378	80	0	11,402	689	0	0	As Total Rev Req
Fire Protection	18,114	4,076	5,298	58	0	8,187	495	0	0	As Total Rev Req
Inspection/Plan Fees	40,040	9,010	11,712	127	0	18,098	1,093	0	0	As Total Rev Req
Other Water	28,829	6,487	8,433	92	0	13,030	787	0	0	As Total Rev Req
Interfund Revenue Transfers	(202,092)	(45,476)	(59,113)	(642)	0	(91,344)	(5,517)	0	0	As Total Rev Req
Total Non-Operating Revenues	\$279,335	\$155,948	\$46,571	\$506	\$0	\$71,964	\$4,347	\$0	\$0	
Net Revenue Requirement	\$6,157,950	\$1,292,612	\$1,836,363	\$19,954	\$0	\$2,837,629	\$171,393	\$0	\$0	

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

		Residential	Multi Family	Commercial	Irrigation	Snowmaking	Factor
Commodity	\$1,292,612	\$604,681	\$314,666	\$95,582	\$207,714	\$69,968	COM
Capacity	\$1,836,363	\$919,489	\$385,970	\$104,762	\$375,955	\$50,186	CAP
Direct Assign.	\$0	\$0	\$0	\$0	\$0	\$0	Exhibit 15.2
Net Revenue Requirement	\$3,128,975	\$1,524,170	\$700,637	\$200,344	\$583,669	\$120,155	

DRAFT SUBJECT TO CHANGE

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

	Total	Residential	Multi-Family	Commercial	Irrigation	Snowmaking	Factor
Commodity	\$1,292,612	\$604,681	\$314,666	\$95,582	\$207,714	\$69,968	<i>From Exhibit 14</i>
Capacity	\$1,836,363	\$919,489	\$385,970	\$104,762	\$375,955	\$50,186	<i>From Exhibit 14</i>
Customer							
Actual Customer	\$19,954	\$17,278	\$1,207	\$1,081	\$384	\$5	<i>(AC)</i>
Cust. Acctg.	0	0	0	0	0	0	<i>(WCA)</i>
Meters & Services	2,837,629	1,173,398	1,297,958	240,466	101,450	24,357	<i>(WCMS)</i>
Total Customer	\$2,857,583	\$1,190,677	\$1,299,165	\$241,546	\$101,833	\$24,362	
Public Fire Protection	\$171,393	\$69,071	\$76,403	\$25,919	\$0	\$0	<i>(FP)</i>
Revenue Related	\$0	\$0	\$0	\$0	\$0	\$0	<i>(RR)</i>
Direct Assign.	\$0	\$0	\$0	\$0	\$0	\$0	<i>From Exhibit 14</i>
Net Revenue Requirement	\$6,157,950	\$2,783,918	\$2,076,204	\$467,809	\$685,502	\$144,517	

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

	FY 2023 Expenses	Residential	Multi-Family	Commercial	Irrigation	Snowmaking	Notes
Revenues at Present Rates	\$5,131,625	\$2,429,076	\$1,799,909	\$394,840	\$397,450	\$110,350	
Net Revenue Requirement	\$6,157,950	\$2,783,918	\$2,076,204	\$467,809	\$685,502	\$144,517	
Bal. / (Def.) of Funds	(\$1,026,325)	(\$354,842)	(\$276,295)	(\$72,969)	(\$288,053)	(\$34,166)	
Required % Change in Rates	20.0%	14.6%	15.4%	18.5%	72.5%	31.0%	

DRAFT SUBJECT TO CHANGE

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

		Residential	Multi-Family	Commercial	Irrigation	Snowmaking
Consumption Related	\$ / 1,000 gal					
Commodity	\$1.27	\$1.27	\$1.27	\$1.27	\$1.27	\$1.27
Capacity	1.80	1.93	1.56	1.39	2.30	0.91
RR/FP/DA - \$/CCF	0.17	0.15	0.31	0.34	0.00	0.00
	\$3.24	\$3.35	\$3.14	\$3.00	\$3.57	\$2.18
Customer Related	\$ / Equiv. Mtr. / Mo					
Actual Customer	\$0.19					
Cust. Acctg.	0.00					
Meters & Services	26.47					
	\$26.66					
Basic Data						
Consumption	1,017,914	476,178	247,795	75,270	163,572	55,099
# of Equiv. Meters	8,932	3,694	4,086	757	319	77
# of Meters	4,266	3,694	258	231	82	1
# of Living Units	8,093	3,694	4,086	231	82	1

	<i>Present Rates</i>	<i>Proposed</i>				
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Meter Fee						
3/4"	\$11.97	\$15.88	\$18.70	\$21.15	\$21.85	\$22.40
1"	19.99	26.52	31.23	35.32	36.49	37.41
1 1/2"	39.86	52.88	62.27	70.43	72.76	74.59
2"	63.80	84.64	99.67	112.73	116.46	119.39
3"	119.70	158.80	187.00	211.50	218.50	224.00
4"	199.54	264.72	311.73	352.57	364.24	373.41
6"	398.96	529.28	623.27	704.93	728.26	746.59
8"	638.36	846.88	997.27	1,127.93	1,165.26	1,194.59
10"	917.50	1,217.20	1,433.35	1,621.15	1,674.80	1,716.96
Capital Improvement Fee						
3/4"	\$15.10	\$15.10	\$15.10	\$15.10	\$19.70	\$20.64
1"	25.22	25.22	25.22	25.22	32.89	34.47
1 1/2"	50.28	50.28	50.28	50.28	65.58	68.74
2"	80.48	80.48	80.48	80.48	104.98	110.03
3"	151.00	151.00	151.00	151.00	196.95	206.43
4"	251.72	251.72	251.72	251.72	328.32	344.12
6"	503.28	503.28	503.28	503.28	656.44	688.04
8"	805.28	805.28	805.28	805.28	1,050.34	1,100.90
10"	1,157.42	1,157.41	1,157.41	1,157.41	1,509.63	1,582.29
Admin Fee	\$3.97	\$4.23	\$4.44	\$4.66	\$4.89	\$5.14
Defensible Space	1.05	1.05	1.05	1.05	1.05	1.05
Water Use						
All Use	\$1.55	\$2.05	\$2.41	\$2.72	\$2.81	\$2.88
Tier 1	0.93	1.23	1.45	1.63	1.69	1.73
Tier 2	2.27	3.00	3.53	3.98	4.12	4.22