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REAL PROPERTY DISPOSAL RULES

1. INTRODUCTION

Land and Property dealings by the Incline Village General Improvement District (herein referenced as “IVGID” or “the District”) attract wide public interest. Suspicions are easily aroused and are fostered when procedures used are not clearly defined or transactions are not supported by documented evidence. IVGID, therefore, is enacting this policy in accordance with NRS 318.160 so that the District order to have a clear code of practice underpinned by procedural guidelines which are adhered to by both Board Members and Staff when dealing with such matters.

2. SCOPE

2.1. These Procedural Rules apply to the disposal, by way of sale or lease, of interests in land and property including fixtures and fittings etc., incidental thereto. The power for the IVGID Board to sell and the conditions which attach to the sale may be governed by the legislation under which the land or property was acquired. These Procedure Rules relate to land or property which IVGID is in a position to sell or lease under NRS 318.160. Specifically, NRS 318.160 gives the IVGID authority to acquire, dispose of and encumber property. In this regard, the statute provides:

“The board shall have the power to acquire, dispose of and encumber real and personal property, and any interest therein, including leases, easements, and revenues derived from the operation thereof. The constitutional and inherent powers of the legislature are hereby delegated to the board for the acquisition, disposal and encumbrance of property; but the board shall in no case receive title to property already devoted to public purpose or use, except with the consent of the owners of such property, and except upon approval of a majority of the board.”

2.2. All dealings with land and property will be conducted in accordance with the procedural guidelines entitled, “Dealing with the Disposal of Land and Property – Guidelines,” which comprise the detailed procedures to be followed in every case by IVGID staff.

2.3. Disposals of items of furniture, goods, vehicles, plant and equipment which are not incidental to any interest in land or property and are deemed surplus to the requirements of the Board of Trustees, are exempt from this procedure, as these transactions are covered by NRS Chapter 354.
3. THE BOARD OF TRUSTEES POLICY/OBJECTIVES

3.1. The District will properly manage the risk and responsibilities in its portfolios of Non-Operational Land Holdings to achieve investment and service objectives. The future planned use of the parcels of land under the District’s ownership is an important strategy for availability of service as a government. That includes the consideration of making designated properties available for use for recreation opportunities for generations to come. The District will:

3.1.1. Carefully and clearly define what the objectives are for acquisition, holding (for recreation purposes) or reselling (for returning properties to the tax or facility fee roll) of non-operational land parcels. Non-operating parcels are generally not incorporated into an IVDG venue or its structures or improvements.
3.1.2. Maintain a projection for costs to carry ownership into the future.
3.1.3. Considering the political climate and stakeholders’ view toward accumulation of parcels for any stated purpose.
3.1.4. Consider the opportunity costs to not acting upon land acquisition or by claiming tax delinquent parcels when the possibility exists.
3.1.5. Consider limits on the amount invested, or the quantity of properties acquired for resale, or for the return to the tax or facility fee rolls based on marketability and best use of public funds.
3.1.6. Consider the legal compliance aspects of acquiring tax forfeit properties and the possibility of honoring a redemption period before the District can act.
3.1.7. Establish that parcels acquired for recreation purposes, as defined by their deed, will not be considered available for resale except to another governmental agency.
3.1.8. Establish that resale of parcels will not be offered in a manner that conflicts with free market listings of similarly situated properties by way of price or terms.
3.1.9. Include an analysis of the inventory and class of coverage, as defined by the Tahoe Regional Planning Agency, held by the District and whether it should be placed with the State of Nevada for sale.
3.1.10. Every three years a report on the Non-Operational Land Holdings and coverage inventory to maintain an awareness of the extent and purpose of these District assets.

4. METHODS OF DISPOSAL

4.1. Unless otherwise agreed to by the Board of Trustees, disposal shall be by one of the three principal methods of selling or leasing land and property, which are:

4.1.1. Public Auction;
4.1.2. Formal Tender;
4.1.3. Invitation of (sealed) offers; or
4.1.4. A negotiated agreement approved by the Board of Trustees and supported by a finding that the negotiated real property disposal is in the best interest of the District.

4.2. Depending on the circumstances of a particular disposal, any one of the above may be suitable. It is, however, expected that (4.1.2) and (4.1.3) will be preferred for disposals.

4.3. The method used in each case should, however, be the most appropriate in the circumstances and the reasons for using it will be demonstrated and justified in a report to be approved under the Board of Trustees prior to the commencement of any disposal.

4.4. A brief description of each disposal method is given below:

4.4.1. Public Auction

4.4.1.1. An auction may bring about a quick conclusion to a sale where there is likely to be keen interest from a wide market of cash buyers or where the property is unusual but is likely to have a ready market. It is also a method to be considered where it is in the Board of Trustees interests to conclude an early sale, for example where a building may deteriorate if left vacant for the longer period it often takes to conclude a sale by another method. The successful bidder signs a binding contract to acquire the property at the sale with an agreed completion date and pays a deposit.

4.4.1.2. As auctions are conducted in public they may overcome potential suspicions or accusations of unfair practice. A reputable Auctioneer should be appointed with a reserve price confirmed in writing to the Auctioneer.

4.4.1.3. Public Auction is unlikely to be appropriate for the sale of development land or property as it does not readily allow the flexibility to accept offers on a conditional basis subject to clarification of issues such as ground conditions, contamination and planning consent. Particular difficulties also exist in relation to the sale of land held on charitable trust.

4.4.2. Formal Tender

4.4.2.1. Under a formal tender, conditions of sale and legal documentation are prepared in advance and sealed offers are sought on the basis that acceptance by the Board of Trustees will form a binding contract. In order to limit the conditionality of bids and aid comparison, a comprehensive package of information is forwarded to each bidder which may include an outline planning consent, a ground condition report, a site investigation report etc. The assembly of such information is time-consuming and costly and this can lead to abortive costs if little or no interest arises. It does, however, minimize the risk of, or accusations of, impropriety.
4.4.2.2. It is a method appropriate for disposals in the open market, or when using pre-determined shortlists of potential tenderers, particularly for development land and property with restricted use, for example where sites have been cleared and planning consent for a particular use is available.

4.4.3. Invitations to Submit Sealed Offers

4.4.3.1. This method is similar to formal tender in that sealed offers are invited, however the acceptance of an offer does not form a binding contract. It is relatively simple as less detailed information is required at the outset and therefore consumes less officer time and monetary outlay than formal tendering. It also allows some flexibility through post-offer negotiations, but these need to be kept under control by the imposition of time limits.

4.4.3.2. It is appropriate for disposals in the open market, or when inviting offers from a pre-determined shortlist of potential bidders, particularly for development land and property where several uses might be possible and negotiation would be required to achieve the best scheme from the Board of Trustees perspective.

4.4.4. A negotiated agreement approved by the Board of Trustees and supported by a finding that the negotiated real property disposal is in the best interest of the District

4.4.4.1. Negotiated sale between parties when specific parcels or forms of consideration are in the best interest of the District. For example, intergovernmental swap of parcels.

5. ADVERTISING

5.1. All disposals will be advertised.

5.2. Advertising will be of sufficient intensity and direction to effectively canvass potential buyers. An outline of advertising proposals and a cost ceiling should be established on a scale in keeping with the estimated value of the land or property for disposal.
CHAPTER 5.01 DISTRICT FUNDS

5.01.010 Budget Process and Procedure

1. The District will provide high quality services that are readily accessible to its parcel owners.

2. The District will implement clear financial objectives, careful control of operations, and management of monetary and physical assets and its workforce.

3. The District shall develop a Strategic Planning Process to provide a context for policy, as well as direction for the budget process.

4. The Board of Trustees will maintain a set of Long Range Principles under the Strategic Planning Process. These Principles will include, at a minimum, an element for each of the following areas:

   a. Resources and Environment. Promote and enhance the resources and environment of the Lake Tahoe Basin.

   b. Finance. Continue to ensure the fiscal responsibility and sustainability of the District by maintaining sound effective policies for operation budgets, revenue and expenditures, fund balances, capital improvements, investments and risk management.

      i. IVGID’s process for establishing the financial goals for each of its departments will address both financial measures for operating and net income (loss) and cash flow.

      ii. As a part of the operating budget process, IVGID will review each major venue’s cash flow needs for the upcoming fiscal year. On the basis of those reviews IVGID shall establish an allocation of the Recreation and/or Beach Facility Fee, considering established amounts of working capital and the predicted timing of revenues and expenditures for that fiscal year.

      iii. IVGID will review the consequences to each department’s net income (loss) and cash flow based upon its expected Capital Improvement Projects and Debt Service obligations. The effects of these items will be incorporated into the applicable allocation of the Recreation and/or Beach Facility Fee.

      iv. REPORTING ON THE RECREATION AND BEACH FACILITY FEE - The annual Recreation and Beach Facility Fee Allocation, based on the next fiscal
year's Operating and Capital Improvement Project budgets and scheduled Debt Service, will be made available to each parcel owner, in accordance with NRS, prior to and subsequent to adoption of the fiscal year budget by the Board of Trustees. This summary will delineate the amount of Recreation and Beach Facility Fee allocated to each sub-fund. The summary will also indicate when amounts have been designated for reserve purposes.

v. REPORTING THE DISTRICT'S OVERALL FINANCIAL RESULTS – The District will make its overall financial results available for public inspection by issuing a Comprehensive Annual Financial Report (CAFR). The CAFR results from the audit process for each fiscal year and is approved by the Board of Trustees typically in November.

vi. Other forms of information can be suggested by the Board of Trustees and then developed in cooperation with the General Manager.

c. Workforce. Maintain our highly qualified workforce and status as a premier employer in the Lake Tahoe Basin.

d. Services. Deliver high quality services balanced with maintaining financial performance.

i. SERVICES - IVGID will offer services contingent upon the need for them in the community and in compliance with NRS Chapter 318.

ii. OPERATIONS - IVGID will review operating methods, on an annual basis, and make decisions based on an objective analysis of the service, quality and cost versus value to the users.

iii. UTILIZATION – IVGID will consider the constituency it serves and how those services can be best delivered for the District as a whole. The District provides services first and foremost to the District’s parcel owners, who are also the primary connection to the community’s businesses, civic and charitable organizations.

e. Facilities. Maintain and enhance the District’s infrastructure to support service delivery.

f. Communications. Considering the best use of public funds, educate and engage the parcel owners and residents of the Crystal Bay and Incline Village community. The District will consider a variety of methods for communication to accommodate the spectrum of needs and formats.

5. IVGID’s program and service performance measures will be developed and used as an important component of budgeting, financial planning and decision making. These measures will be linked to the District’s budgeting. Performance measures should:

a. be based on Long Range Principles that tie to a statement of program mission or purpose;
b. measure program outcomes;

c. tie to services provided;

d. measure efficiency and effectiveness for continuous improvement;

e. be verifiable, understandable, and timely;

f. be consistent throughout the budget, accounting and reporting systems and to the extent practical, be consistent over time;

g. be reported internally and externally;

h. be monitored and used in managerial decision-making processes;

i. be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs; and

j. be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.

6. The District will use performance measures as an integral part of the budget process. Performance measures should be used to report on the outputs and outcomes of each program and should be related to the mission, Long Range Principles and objectives of each department.

7. In the final analysis, the District recognizes that the value of any performance measurement program is derived through positive behavioral change. Stakeholders at all levels must embrace the concept of continuous improvement and be willing to be measured against objective expectations.

8. To achieve the objective of integrating Strategic Planning and performance into the budgetary process, the District will:

a. Conduct analysis to determine what strategies, objectives and actions will best achieve the desired results.

b. Prioritize the results or outcomes as services and activities that matter most to the parcel owners as a whole.

c. Allocate resources among high priority results. The allocations should be made in a fair and objective manner. Then budget resources to the most significant services and activities to maximize the benefit of the available resources as the best use of public funds.

d. Set measures of annual progress, monitor, and provide feedback. These measures should spell out the expected results and outcomes and how they will be measured.

e. Monitor Outcomes for what actually happened. This involves using performance measures to compare actual versus budgeted results.

f. Communicate performance results. Internal and external stakeholders should be informed of the results in an understandable format.

g. The District Finance and Accounting Department responsibilities are:
i. Facilitating government-wide results and analytical support.

ii. Providing credible budget allocations and expected revenues in the light of current environmental factors.

iii. Advising on allocations for administrative support functions, which provide necessary organizational infrastructure for achieving community goals, but do not typically emerge as high priorities on their own.

iv. Design a work product to facilitate the process of budgeting for results and outcomes and in a reportable form.

v. Serving as an advocate for outcomes and the process in general rather than for any particular department.

9. The District will maintain the following processes: (a) Financial Planning; (b) Revenue; and (c) Expenditure. The District’s adopted financial policies should be used to frame major practice initiatives and be summarized in the budget document. These processes, along with any others that may be adopted, will be reviewed during the development of the operating budget. The Finance and Accounting staff should review the processes to ensure continued relevance and to identify any gaps that should be addressed with new processes. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Process categories that should be considered for development, adoption and regular review are as follows:

a. Financial Planning. Financial planning addresses the need for a long-term view and the fundamental principle of a balanced budget. At a minimum, the District processes support:

   i. Balanced Budget. The District shall adopt a process that defines a balanced operating budget, encourages commitment to a balanced budget under normal circumstances, and provides for disclosure when a deviation from a balanced operating budget is planned or when it occurs.

   ii. Long-Range Planning. The District shall adopt a process(s) that supports the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.

   iii. Asset Inventory. The District shall adopt a process to inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to make the best use of public funds.

b. Revenue. Understanding the revenue stream is essential to prudent planning. The purpose of this Code Section is to seek stability to avoid potential service disruptions caused by revenue shortfalls.

   i. Revenue Diversification. The District shall adopt a process that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.
ii. Fees and Charges for Services. The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.

iii. Use of One-time Revenues. The District discourages the use of one-time revenues for ongoing expenditures.

iv. Use of Unpredictable Revenues. The District, as a matter of process, requires budget documents to identify the nature of collection and use of major revenue sources it considers unpredictable.

c. Expenditures. The District’s expenditures define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability. The District shall maintain processes to address:

i. Debt Capacity, Issuance, and Management. The District, through the Board of Trustees, shall adopt a process that specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time.

ii. Reserve or Stabilization Accounts. The District shall adopt a process to maintain a prudent level of financial resources to protect against the need to reduce service levels, raise taxes, modify charges for services or reallocate facility fees due to temporary revenue shortfalls or unpredicted one-time expenditures.

iii. Operating/Capital Expenditure Accountability. The District shall adopt a process to compare actual expenditures to budget periodically and indicate actions to bring the budget into balance or other actions, if necessary. Comparisons may be of a financial nature or relative to measures of performance and results.

10. The District will maintain a formal practice on the level of Fund Balance that should be maintained in the General and Special Revenue Funds.

a. The adequacy of Unassigned Fund Balance in the General Fund should be assessed based upon the District’s own specific circumstances. (Nevertheless, the Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain Unassigned Fund Balance in their General Fund of no less than five to fifteen percent of regular General Fund operating revenues.) The Nevada Administrative Code (NAC) 354.650 requires a budgeted fund balance of 4%, based on the actual expenditures of the General Fund’s previous fiscal year.

b. Building “stabilization arrangements” in the General Fund is an acknowledged purpose in response to revenue shortfalls and unanticipated expenditures.

c. The District employs the term “fund balance” to describe the net position of governmental funds calculated in accordance with Generally Accepted Accounting Principles (GAAP) at the individual fund level. Budget professionals
commonly use this same term to describe the net position of governmental funds calculated on a government’s budgetary basis. In both cases, fund balance is intended to serve as a measure of the financial resources available for use in a governmental fund type.

d. Financial reporting distinguishes restricted fund balance from unassigned and unrestricted fund balance. Typically, only the latter is available for spending. A “stabilization arrangement” indicates a designated portion of unassigned or unrestricted fund balance is subject to an action by the governing body concerning the use of that amount.

11. The District will prepare and adopt a formal capital budget as part of their annual budget process.

a. The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan.

b. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget:

i. Modifications may be necessary based on changes in project scope, funding requirements, or other issues.

ii. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans.

c. The capital budget should be adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It must comply with all state and local legal requirements.

d. Preparing and Adopting the Capital Budget. The capital budget will include the following information:

i. A definition of capital expenditure for the District.

ii. Summary information of capital projects by fund, function, venue/service or activity.

iii. A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, pre-design, design, and construction or acquisition activities and transition to complete operation.

iv. Descriptions of the general scope of the project, including expected service and financial benefits to the District.

v. A description of any impact the project will have on the current or future operating budget.

vi. Estimated costs of the project, based on recent and accurate sources of information.

vii. Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.
viii. Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.

ix. Any analytical information deemed helpful for setting capital priorities.

e. The District needs a greater level of detail and information for non-routine capital projects than for routine projects. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.

f. Reporting on the Capital Budget: The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports will be issued routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

12. The District will maintain practices in conformity with the NRS 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

a. Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District’s General Fund to departments, divisions and Enterprise Funds.

b. This Code Section and related practices can only be modified by a non-consent calendar agenda item during a regular meeting of the Board of Trustees.

c. This Code Section is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District’s General Fund in the process of supporting the operation of the District’s Enterprise Funds.

d. The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

e. Practice categories that should be considered for development, adoption and regular review are as follows:

   i. Costs Allowed
ii. Allocation Method

iii. Billing rates for services provided

13. The District will maintain a formal practice on the level of working capital that should be maintained in the Enterprise (Utility) Fund.

a. Enterprise Funds distinguish between current and non-current assets and liabilities. It is possible to take advantage of this distinction to calculate Working Capital (i.e., current assets less current liabilities). The measure of working capital indicates the relatively liquid portion of total Enterprise Fund capital, which constitutes a margin or buffer for meeting obligations. It is essential that the District maintain adequate levels of working capital in its Enterprise Funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working Capital is a crucial consideration, too, in long-term financial planning. Credit rating agencies consider the availability of working capital in their evaluations of continued creditworthiness. Likewise, laws and regulations may speak to appropriate levels of working capital for some Enterprise Funds.

b. The Government Finance Officers Association (GFOA) recommends that local governments adopt a target amount of working capital to maintain in each of their Enterprise Funds. The District’s targets will be formally described in the Practice as adopted and amended as needed.

c. Working capital is defined as current assets minus current liabilities; the District will consider certain characteristics of working capital that affect its use as a measure. Specifically, the “current assets” portion of working capital includes assets or resources that are reasonably expected to be realized in cash (e.g., accounts receivable) or consumed (e.g., inventories and prepaid expenses) within a year.

d. Stability of revenues and expenses are also considerations for an accurate calculation of working capital. The District will consider the adequacy of Working Capital in its Enterprise Funds during each annual budget process. The majority of such consideration will be established by the predictability of the revenues to be received from users. Building Working Capital in the Enterprise Funds is an acknowledged purpose in response to revenue shortfalls and unanticipated expenditures, debt service requirements and planning for capital expenditures.

e. The District employs the term “Net Position” for Enterprise Funds, calculated in accordance with GAAP. Financial reporting distinguishes Restricted from Unrestricted Net Position. Typically, only the latter is available for spending. Working Capital for operating needs should be sourced from Unrestricted Net Position. The District has debt service and capital expenditure needs that extend beyond one year. Therefore, amounts outside of the calculation of Working Capital may develop for those purposes. As such these may also be considered elements of both Restricted and Unrestricted Net Position.
14. The District shall maintain Fund Balance in the General Fund and each governmental or proprietary fund type in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

a. **SCOPE** - The District shall apply accounting principles as forth in Governmental Accounting Standards Board (GASB) Statement 54 considering the unique characteristics of the District. To that end the following measurements will apply to each fund or type:

   i. General Fund. The General Fund must meet the minimum balance requirements under Nevada Administrative Code Section 354.650.

   ii. Special Revenue Funds. Community Services; 25% of a fiscal years’ operating expenditures (based on the current adopted budget) other than capital expenditure and debt service.

   iii. Beach Enterprise; 25% of a fiscal year’s operating expenditures (based on the current adopted budget) other than capital expenditure and debt service.

   iv. Proprietary Fund Types. Measurements of target fund balances:
      1. **Utilities.** Operations - 25% of operating expenses for the fiscal year based on the current adopted budget.
      2. **Internal Services.** Operations - 25% of operating expenses for the fiscal year based on the current adopted budget.
      3. **Workers Compensation.** An amount equal to the State of Nevada required deposit, plus sufficient resources to cover the last determined open exposure for prior claims, if not covered by purchased insurance or a termination insurance policy.
      4. Operating expenses for the calculations in subsections (1) and (2) herein do not include depreciation or interest expense since they are covered by separate definitions.

b. **Definition of Stabilization Arrangement.** In conformity with GASB Statement 54, the District may establish a stabilization arrangement only when it includes:

   i. Recognition of the authority by which the arrangement is established including resolution, ordinance or other action.

   ii. When to make additions to the stabilization amount

   iii. When stabilization amounts can be spent

   iv. That a balance will be reported at each fiscal year end.

c. **Other Classifications.** The District will apply other classifications and accounting standards under GASB 54 including the use of Nonspendable, Restricted, Committed, Assigned, Unassigned and Unrestricted when presenting either a Statement of Net Position or other forms of fund balance in its financial reports.
15. The District shall maintain Working Capital in each Enterprise Fund in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

a. SCOPE – This Code section shall require the District to apply accounting principles as forth in GAAP considering the unique characteristics of the District. To that end the following measurements will apply to each fund:

i. Strength of collections of accounts receivable, to the extent they can be converted to cash within a timeframe expected for use in the District’s operations.

ii. Historical consumption of inventories and prepaid expenses, to the extent they can be utilized to support operations within the timeframe of the District’s budget cycle.

iii. Levels and flow of annual operating expenses. At no time will the calculation consider less than 45 days operating needs. However, any amount over 90 days needs must be specifically supported and approved in writing by the District’s General Manager.

iv. Support by the General Fund. This includes shared expenses and operating transfers that represent Central Services Cost Allocations.

v. Control over rates and revenues.

vi. Asset age and condition, whether there is a chance of extra ordinary repairs or a replacement under the Capital Improvement Plan.

vii. Volatility of expenses and the ability to control fixed and variable costs.

viii. Management plans for Working Capital including any inherent effects of Restricted Net Position or items extending beyond one year that would normally not be covered by Working Capital.

ix. Debt Service or Multi-Year Capital Plan needs identified as current requirements.

b. Definition of Target amounts for Working Capital as measured each Fiscal Year End

i. Utilities

1. Operations – 45 to 90 days of operating expenses (Operating expense excludes depreciation and interest.)

2. Debt Service – up to one year’s payments of interest expense, since current maturities of long term debt are already considered in determining working capital, when classified as a current liability.

3. Capital Expenditure – up to 1 year of a 3 year average depreciation
c. Other Accumulation of Resources. The District may accumulate other resources in support of Debt Service or the Multi-Year Capital Plan in addition to Working Capital since these needs extend beyond the measurement period of one year.

Sources:

- Financial Standards Policy 2.1.0
- Performance Measurement for Decision Making Policy 4.1.0
- Budgeting for Results and Outcomes Policy 5.1.0
- Adoption of Financial Practices Policy 6.1.0
- Appropriate Level of Fund Balance Policy 7.1.0
- Capital Project Budgeting Policy 13.1.0
- Adoption of Central Service Cost Allocation Policy 18.1.0
- Appropriate Level of Working Capital Policy 19.1.0
- Appropriate Level of Fund Balance Practice 7.2.0
- Appropriate Level of Working Capital Practice 19.2.0
- Click here to review in original form:

**APPENDIX: STATE BUDGET FORMS**

The following are the Financial Compliance Forms prescribed by the State of Nevada:

- 4404LGF State Budget Forms
- 4410LGF Schedule of Indebtedness
- 4411LGF Five Year Capital Improvement Plan
- 4413LGF Budget Augmentation

5.01.020 Revenue

1. Sources of Revenue [WE NEED TO DEFINE THE SOURCES OF REVENUE THAT THE DISTRICT RECEIVES AND REFERENCE CORRESPONDING NRS OR COUNTY CODE]

a. Taxes
b. Assessments
c. Recreation Fees
d. Utility Fees
e. Venue Revenues
2. Recreation Roll. IVGID will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.

a. IVGID will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:

i. All dwelling units on developed residential parcels;
ii. All commercial parcels; and
iii. All undeveloped residential parcels which are not designated as unbuildable.

b. Definitions

i. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in Section 1.6 of this document.

ii. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in Section 1.4 of this document.

iii. Recreation Roll is a listing created by IVGID of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.4 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.

iv. Dwelling Unit as described in the Washoe County Code as “any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation.”

v. Qualified Real Property is property subject to payment of a Recreation Fee.

vi. Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax.

1. “Exempt Real Property” includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.

2. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of
payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially.

vii. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner’s petition.

c. Qualifying Real Properties Subject to Fee Assessments

i. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.

ii. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

d. Real Property Exempt from Paying Fee Assessments

i. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.

ii. Information contained on the Washoe County Assessor’s “Real Property Assessment Data” sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.

iii. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.

e. Reinstatement to the Recreation Roll

i. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in NRS 99.040(1).

ii. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by
Washoe County, according to the provision of NRS and Washoe County Code.

f. Setting and Collection of the Recreation Fee and the Beach Fee

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

   g. Flow Chart of Policy 16.1.1

      i. [insert flow charter here]

Source: Recreation Roll Policy 16.1.0
- Click here to review in original form:

5.01.030 Investments

1. The District will properly manage the risk in its portfolios to achieve investment objectives and comply with investment constraints.

2. The use of diversification in the District’s portfolio is an important strategy for managing risk. Diversification strategies will consider the following:

   a. Carefully and clearly defining what the objectives mean for safety, liquidity, and return to the District.
   b. Preparing a cash flow projection to determine liquidity needs and the level and distribution of risk that is appropriate for the portfolio.
   c. Considering political climate, stakeholders’ view toward risk, and risk tolerances.
d. Ensuring liquidity to meet ongoing obligations by investing a portion of the portfolio in readily available funds, such as Local Government Investment Pools (LGIPs), money market funds, or overnight repurchase agreements.

e. Establishing limits on positions in specific securities to protect against default risk.

f. Limiting investments in securities that have higher credit and/or market risks.

g. Defining parameters for maturity/duration ranges.

h. Establishing a targeted risk profile for the portfolio based on investment objectives and constraints, risk tolerances, liquidity requirements and the current risk/reward characteristics of the market.

3. The District will consider the following when using LGIPs:

a. The District will confirm LGIPs are eligible investments under governing law and the District's Investment Management Policy.

b. The District will fully understand the investment objectives, legal structure and operating procedures of the investment pool before placing any money in the pool. When evaluating an LGIP, the District obtains the pool's offering statement, investment policy, and audited financial statements.

c. Particular attention must be paid to the investment objectives of a pool to determine whether a pool seeks to maintain a constant Net Asset Value (NAV) of $1.00 or could have a fluctuating NAV. This information is essential in order to determine which pools are appropriate for liquidity strategies (constant NAV) and which ones are only appropriate for longer-term strategies (fluctuating NAV).

d. The pool's list of eligible securities should be reviewed to determine compliance with the District's Investment Management Policy. Portfolio maturity restrictions and diversification policies should be evaluated to determine potential market and credit risks.

e. Portfolio pricing practices should be evaluated.

f. Custodial policies should be reviewed.

g. The qualifications and experience of the portfolio manager, management team and/or investment adviser should be evaluated.

h. The earnings performance history should be studied and reviewed relative to other investment alternatives. On constant NAV LGIP funds, the current yield of the portfolio can be compared with competitive institutional money market funds, or overnight repurchase agreement rates.

4. The District shall invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.

a. SCOPE. This practice shall apply to all financial assets under the District's control or in its custody as accounted for in the District's financial accounting records.
and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>District Fund Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>General Fund</td>
</tr>
<tr>
<td>Enterprise</td>
<td>Utility Fund</td>
</tr>
<tr>
<td>Capital Improvement</td>
<td>Community Services Fund</td>
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<tr>
<td>Internal Service</td>
<td>Fleet and Maintenance Fund</td>
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<tr>
<td>Special Assessment</td>
<td>Workers Compensation Fund</td>
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<tr>
<td>Debt Service</td>
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<tr>
<td>Special Revenue</td>
<td></td>
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</tbody>
</table>

All other funds, unless specifically excluded from this practice by Board of Trustees resolution.

b. PRUDENCE. The District intends to utilize standards established by the Uniform Prudent Investors Act. The Act has been adopted by the State of Nevada. The standard of care; portfolio strategy; risk and return objectives from the Act consider:

i. The District shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the District. In satisfying this standard, the District shall exercise reasonable care, skill, and caution.

ii. The District’s investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the District’s portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the District’s purposes.

iii. Among circumstances that the District shall consider in investing and managing its assets are such of the following as are relevant:

1. general economic conditions;
2. the possible effect of inflation or deflation;
3. the expected tax consequences of investment decisions or strategies;
4. the role that each investment or course of action plays within the overall investment portfolio
5. the expected total return from income and the appreciation of capital;
6. other resources of the District needs for liquidity, regularity of income, and preservation or appreciation of capital; and
7. an asset's special relationship or special value, if any, to the purposes of the District

iv. The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.

v. The District may invest in any kind of property or type of investment consistent with the standards of this Practice.

c. FINANCIAL OBJECTIVES AND CONSTRAINTS. The District's primary investment objective is to obtain the maximum investment return in light of the following constraints:

i. Safety. Safety of principal is the foremost constraint of the District's investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

ii. Risk. To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.

iii. Liquidity. The District's portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.

iv. Cash Flow Requirements. The size and composition (maturity, security type, etc.) of the District's portfolio(s) shall be determined so as to provide funds to meet the District's projected cash consumption requirements, over time.

v. Statutes and Regulations. At all times, the District's investments shall be restricted to those specifically identified within NRS 355.170, as amended from time to time, and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.

d. DELEGATION OF AUTHORITY. Authority to manage the District's investment program is derived from the NRS Chapter 355.175, wherein the District's governing body may appoint an Investment Officer to handle the day-to-day administration of the program.

i. The Board of Trustees hereby expressly delegate Investment Officer responsibilities to the Director of Finance or to the General Manager in the Director's absence.

ii. This Code Section further requires that the Investment Officer shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy.
iii. Such procedures shall include explicit delegation of authority to persons responsible for executing investment transactions, if other than the Investment Officer.

iv. No person shall engage in an investment transaction except as provided within this practice or the written procedures.

v. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.

e. PORTFOLIO MANAGEMENT. The Investment Officer or their designee will routinely and continuously monitor the financial markets, the performance of the District's portfolio securities and competing securities instruments and adjust the District's portfolio, so as to accomplish the aforementioned investment objectives.

i. This portfolio management function may, subject to the District's Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the District's unique constraints and investment needs. The investment manager(s) shall exercise discretion in its (their) decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy, unless specifically restricted in writing by the Board of Trustees.

ii. Additionally, with respect to decisions which adversely impact the short-term performance of District portfolios, as in the instance where individual securities are liquidated at a loss in order to reposition the portfolio to maximize anticipated future returns, managers must first obtain the Investment Officer's concurrence prior to executing transactions which will result in losses which exceed 5% of an individual security's value or which will exceed, when aggregated, 2% of the value of the overall portfolio under management.

f. ETHICS AND CONFLICTS OF INTEREST. Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. All such individuals or firms shall disclose any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal financial/investment positions, if any, that could be related to the performance of the District's portfolio. Officers, employees and agents shall subordinate their personal investment transactions to those of the District's, particularly with regard to the timing of purchases and sales.
g. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS. The Investment Officer will maintain a list of financial institutions authorized to provide investment services. Additionally, a list of competent security broker/dealers shall be maintained. These may be primary dealers or regional dealers who qualify under Securities and Exchange Commission (SEC) Rule 15C3-1, Uniform Net Capital Rule.

i. No public deposit shall be made except in a qualified public depository as established under NRS 356.

ii. All financial institutions and broker/dealers who wish to become qualified for investment transactions must supply the Investment Officer with the following information, in order to demonstrate their economic viability: audited financial statements, proof of National Association of Securities Dealers certification, proof of state registration and certification of understanding and professed adherence to this Investment Management Practice in executing transactions.

iii. The District will, at its option, establish relationships with one or more institutions or broker/dealers and its Investment Officer shall, at least annually, review the financial condition, registrations/certifications status and general performance of selected institutions or broker/dealers.

h. AUTHORIZED INVESTMENTS. The instruments which the District is authorized to hold are prescribed in NRS 355.170, as revised from time to time.

i. COLLATERALIZATION. Collateralization will be required on deposit-type securities - e.g., certificates of deposit and repurchase agreements - for deposits which exceed the insured limits of the securities under Federal Deposit Insurance Corporation (FDIC), Federal Savings and Loan Insurance Corporation (FSLIC), or other, successor federal deposit insurance program. Collateral will be limited to obligations of the United States and the State of Nevada and must, at all times, have a fair market value equal to or greater than the fair market value of the collateralized deposits. All other securities shall be collateralized by the actual security held in safekeeping by the appointed custodian.

j. SAFEKEEPING AND CUSTODY. All securities purchased by or on behalf of the District, excepting securities subject to repurchase by the seller, and all securities pledged as collateral pursuant to section 9.0, above, must be physically held by the District or its appointed custodian meeting the requirements of NRS 355.172, who shall hold the securities in trust for the District.

i. Securities subject to repurchase by the seller may, in lieu of the requirement for possession, be evidenced by a fully perfected, first-priority security interest in those securities, held and acknowledged by the third party custodian.
ii. Securities so purchased must, at the time of purchase by the District, have a fair market value equal to or greater than the repurchase price of the securities.

k. DIVERSIFICATION. The District will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.

l. MAXIMUM MATURITIES. To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the District's cash flow requirements for 1) day-to-day operations, 2) planned capital projects, 3) unknown future contingencies, and known or stated reserves in no event shall the District hold securities with maturities which exceed ten years, this being the maximum maturity allowed the District under NRS 355.170. Investments will be allocated to maturities that match the stated needs for which the District has established the Fund or account.

m. INTERNAL CONTROL. The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the District's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees or agents of the District.

n. PERFORMANCE BENCHMARK STANDARDS. Theoretically, the District’s investment portfolio would have a simple average maturity of less than five years. As a practical matter, the average maturity of the portfolio will vary as economic conditions change and will be dependent upon market factors and the actual investment strategy selected. Accordingly, for purposes of measuring and comparing returns among investments, the performance of District portfolio(s) shall be measured against the 1 year or less, 1-3 year, 1-5 year, and 1-10 year U.S. Government Treasury Indices.

o. REPORTING. The Investment Officer shall prepare a quarterly report of investment activity that will be made available to the Board of Trustees within thirty days of the close of the calendar quarter.

i. The report will include sufficient content to indicate how the District’s investments are being managed to meet the objectives of safety, risk, liquidity, cash flow and regulations.

ii. The report shall contain a measure of the portfolio’s return for the quarter, and when annualized shall compare its actual performance with the aforementioned benchmarks.

iii. At least once annually, and not later than sixty days after the close of the fiscal year, the Investment Officer shall present a comprehensive report summarizing the investment program’s performance during the preceding twelve month period.
iv. This report shall contain, at a minimum, the same information required in the quarterly reports but, also, shall indicate areas of concern with respect to policy and strategy matters and shall recommend appropriate corrective action.

v. Additionally, at least quarterly, the Investment Officer shall prepare a projection of cash flows for the succeeding five year investment period.

vi. Estimates for the first two years of the investment period shall be on a quarterly basis, while estimates for the remaining periods may be on an annual basis. This cash flow projection shall serve as the basis for adjustments to asset allocations among and between the investment maturities.

p. INVESTMENT POLICY ADOPTION. This investment policy shall be adopted by motion of the District’s Board of Trustees. It shall be reviewed at least annually and any modifications made hereto must be approved by the District’s Board of Trustees.

Sources:
- Use of Local Government Investment Pools Policy 10.1.0
- Investment Management Policy 11.1.0
- Investment Management Practice 2.11.0
- Click here to review in original form:

5.01.040 CAPITAL ASSETS

1. The best source of relevant information on the estimated useful lives of the District's capital assets comes from its own past experience with similar assets.

2. In situations where the documentation of the District’s own past experience, for a given type of capital asset, is not adequate for this purpose, the District will consider the experience of other governments, professionally determined specifications, and private-sector enterprises.

3. The District will make whatever adjustments are needed to estimated useful lives that were obtained from others to ensure that such estimates are appropriate to its own particular circumstances.

4. It is especially important to consider the potential effect of each of the following factors when depending on the experience of others:

   a. Quality. Similar assets may differ substantially in quality, and hence in their useful lives, because of differences in materials, design and workmanship.

   b. Application. The useful life of a given type of capital asset may vary significantly depending upon its intended use.
c. Environment. Environmental conditions in the Tahoe Basin include climate and regulatory sources. Conditions can be defined by the Tahoe Regional Planning Agency, the United States Forest Service Basin Management Unit and the North Lake Tahoe Fire Protection District. The service life of some capital assets used in connection with highly regulated activities could be affected by these agencies codes or best management practices.

d. Life Cycle Considerations. The vast majority of the District’s capital assets are used in conjunction with programming activities. Useful lives reflect the amount of utilization that will be consumed by an operating period and could affect the care and condition needed for services rendered by those venues. The District should also consider the possibility of varying useful lives for components of larger assets, both for capitalization and to reflect the appropriate life cycle maintenance interval for such components.

e. Maintenance. The potential effect of each of the factors just described may be mitigated or exacerbated as a consequence of the District’s evaluation of capital asset care and condition, as well as the approach to maintenance and replacement policy. Once established, estimated useful lives for major categories of capital assets should be periodically compared with the District’s actual experience and appropriate adjustments should be made to reflect this experience.

5. The District will consider the following guidelines in establishing capitalization thresholds:

a. Potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service.

b. Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.

c. In no case will the District establish a capitalization threshold of less than $5,000 for any individual item.

d. In establishing capitalization thresholds, when the District is a recipient of Federal awards, then Federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts for purposes of Federal reimbursement will prevail.

e. Capitalization of buildings and infrastructure should consider the use of componentization as a way to reflect the varying life cycle considerations of mechanical, structural elements, and wear items that may require different cycles of maintenance and replacement from the main asset being capitalized. The significance of such componentization takes precedence over the $5,000 threshold, and thus smaller amounts may be listed to facilitate proper asset management.
6. The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets.

   a. A prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.
   b. The capital plan should cover a period of at least five years, preferably ten or more.
   c. Identify needs. The first step in the District's capital planning is identifying needs. The District has a commitment to the maintenance of its existing infrastructure. The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment. In this process, attention will be given to:

      i. Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
      ii. Infrastructure improvements needed to support new development or redevelopment.
      iii. Projects with revenue-generating potential.
      iv. Improvements that support economic development.
      v. Changes in policy or community needs.

   d. Determine costs. The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider include the following:

      i. The scope and timing of a planned project should be well defined in the early stages of the planning process.
      ii. The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.
      iii. For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
      iv. The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
      v. A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.
vi. Recognize the non-financial impacts of the project (e.g., environmental) on the community.

e. Prioritize capital requests. The District continually faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process. When evaluating projects the District will:

   i. Categorize each submittal under Project Types:

   1. Major Projects. A non-recurring project with scope and management complexity with a project budget greater than $1,000,000 and a 25-year minimum asset life.

      a. New Initiatives – A project that creates a new amenity or significantly expands an existing facility with new programming, operations or capacities.
      b. Existing Facilities – A project that maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations or capacities.

   2. Capital Improvement. A non-recurring project with some scope and management complexity with a project budget generally less than $1,000,000.

      a. New Initiatives
      b. Existing Facilities

   3. Capital Maintenance. A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than $1,000,000.

   4. Rolling Stock. On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.

   5. Equipment & Software. On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, service-ware, etc.), information technology hardware and software.

   ii. Prioritize Projects under these criteria:
1. Priority 1 are projects that address Existing Facilities or replace existing assets via Capital Maintenance, Rolling Stock, or Equipment & Software projects that have reached or are near the end of useful life and are necessary to meet existing programming, operations, or capacities that the community wants, needs and uses.

2. Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are near the end of useful life in order to expand existing programming, operations, or capacities to meet the community’s wants, needs and uses.

3. Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.

4. Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.

iii. Ongoing consideration of Project Types and Prioritization by District Staff will consider:

1. Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
2. Allow venues to provide a prioritization recommendation.
3. Incorporate input and participation from major stakeholders and the general public.
4. The condition assessment of existing assets as it relates to asset life-cycle, industry best practices, manufacturer’s guidelines, safety, and the aesthetic character of the facility.
5. Adhere to legal and regulatory requirements and/or mandates.
6. Anticipate the operations and operating budget impacts resulting from capital projects.
7. Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service, payback period, cost-benefit analysis, cash flow modeling).
8. Re-evaluate capital projects approved in previous multi-year capital plans.
9. The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.

iv. Develop financing strategies. The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected project
requirements while sustaining the financial health of the District. The capital financing plan should:

1. Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
2. Prepare a flow of resources projection of the amount and timing of the capital financing and expenditure
3. Continue compliance with all established financial policies.
4. Recognize appropriate legal constraints.
5. Consider and estimate funding amounts from all appropriate funding alternatives.
6. Ensure reliability and stability of identified funding sources.
7. Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.

7. The capitalization threshold for all asset classes shall be identified during the budget process each fiscal year by the Finance and Accounting staff and approved by the Board of Trustees as part of the adoption of the annual Debt Management Policy, including the Five Year Capital Improvement Plan and its statement on minimum level of expenditure.

a. The capitalization threshold per item shall be:

   i. ASSET CLASS: Equipment
      1. MINIMUM COST: $5,000.00
   ii. ASSET CLASS: Structures and Land Improvements
      1. MINIMUM COST: $10,000.00

b. In addition to cost, all of the following criteria shall also be used:

   i. The normal useful life of the item is three or more years.
   ii. The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.
   iii. The item will not be substantially reduced in value by immediate use.
   iv. In case of repair or refurbishment that will be capitalized, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature.
   v. The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).
   vi. The utilization of componentization of assets under the project, to provide a more appropriate management of an assets care, condition and associate maintenance or replacement, takes precedence over the stated thresholds under section 1.1.
c. All fixed assets acquired either as operating or capital expenditures will be identified as IVGID property and recorded. Such items represent a value to the operations that have an ongoing usefulness to justify safeguarding them from loss or abuse. The items should be expected to be in service at least two years and can be readily assigned to a function or activity as responsible for its care and condition.

Sources:

- Establishing the Estimated Useful Lives of Capital Assets Policy 8.1.0
- Establishing Appropriate Capitalization Threshold for Capital Assets Policy 9.1.0
- Multi-Year Capital Planning Policy 12.1.0
- Capitalization of Fixed Assets Practice 2.9.0
- Click here to review in original form:

5.01.060 Debt Management

1. The District shall adopt comprehensive written debt management practices and they will be reviewed annually in conjunction with the budget process and revised as necessary.

2. Debt Limits. The Practice will define specific limits or acceptable ranges for each type of debt. Limits are generally set for legal, public policy, and financial reasons.

   a. Legal limits may be determined by:

      i. State constitution or law.
      ii. Local resolution or ordinance, or covenant.

   b. Public Policy limits can include:

      i. Purposes for which debt proceeds may be used or prohibited.
      ii. Types of debt that may be issued or prohibited.
      iii. Relationship to and integration with the Multi-Year Capital Planning.
      iv. Policy goals related to economic development, capital improvement financings, tax increment financing, and public-private partnerships.

   c. Financial limits generally reflect public policy or other financial resource constraints, such as reduced use of a particular type of debt due to changing financial conditions. Appropriate debt limits can positively impact bond ratings, if
the District demonstrates adherence to such policies over time. Debt limits will be stated as follows:

d. Direct Debt can be measured or limited by the following ratios:

   i. Debt per capita,
   ii. Debt to taxable property value
   iii. General Obligation debt service payments as a percentage of governmental fund type revenues or expenditures.

   e. Revenue Debt levels are often limited by debt service coverage ratios or credit rating impacts contained in bond covenants.

   f. Short-Term Debt Issuance should describe the specific purposes and circumstances under which it can be used, as well as limitations in term or size of borrowing.

3. Debt Structuring Practices. The Practice will include specifics regarding the debt structuring practices for each type of bond, including:

   a. Maximum term stated in absolute terms or based on the useful life of the asset(s);
   b. Average maturity;
   c. Debt service pattern such as equal payments or equal principal amortization;
   d. Use of optional redemption features that reflect market conditions and/or needs of the government;
   e. Use of variable or fixed-rate debt, credit enhancements, short-term debt, and limitations as to when each can be used;
   f. Other structuring practices should be considered such as capitalized interest, deferral of principal and/or other internal credit support including general obligation pledges.

4. Debt Issuance Practices. The Practice will provide guidance regarding the issuance process, which may differ for each type of debt. These practices include:

   a. Criteria for determining the sale method (competitive, negotiated, placement) and investment of proceeds,
   b. Criteria for issuance of advance refunding and current refunding bonds,
   c. Selection and use of professional service providers,
   d. Use of comparative bond pricing services or market indices as a benchmark in negotiated transactions, as well as to evaluate final bond pricing results, and
   e. Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.
5. Debt Management Practices. The Practice will provide guidance for ongoing administrative activities including:

a. Investment of bond proceeds,
b. Primary and secondary market disclosure practices, including annual certifications as required,
c. Arbitrage rebate monitoring and filing,
d. Federal and state law compliance practices, and
e. Market and investor relations efforts.

6. To ensure that debt principal and interest payments are made on a timely and cost effective basis, the District will manage debt service as follows:

a. The District will ensure that all parties responsible for making debt service payments fulfill their fiduciary and operational responsibilities. The negotiation of contract terms should serve the District, the trustee/fiscal agent/paying agent and the bondholders and include:

   i. requirements for timely payment of all funds on the due date;
   ii. full utilization of funds by the District until the due date;
   iii. requirement for use of electronic fund transfer throughout the payment process; and
   iv. requirements that all parties execute transactions in the most cost efficient and effective manner.

b. The District will ensure that appropriate contractual terms and internal procedures are in place. The District will negotiate terms allowing for full investment of funds by the District until the payment due date by utilizing electronic fund transfer.

c. The District will require that trustees/fiscal agents/paying agents invoice the District for debt service payments a minimum of 30 days prior to the due date.

d. The District will use electronic fund transfer to assure transfer to the trustee/fiscal agent/paying agent on the payment date. If payment must be made by check, the District will ensure paying the check no more than five (5) days prior to the payment date through a guaranteed delivery service.

e. The District will ensure that all parties to the transaction (internal and external) are kept informed of the procedures established.

7. To ensure that debt, through the issuance of bonds or other long term indebtedness, is limited to appropriate levels, the District will manage outstanding bonds and installment purchase obligations through a measure of affordability as follows:

a. The District will ensure that all bonded indebtedness is analyzed and validated by comparing the consequences of the debt issuance against the District’s Debt
Coverage Ratio. Debt issued for non-utility purposes must remain within a Debt Coverage Ratio of at least 1.5 times. Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times.

i. Under this Code section, “utility” purposes are those related to only water and sewer functions.

ii. The Debt Service Coverage Ratio will be determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments.

iii. The ratio will be stated in the number of times the net revenue covers the annual debt service.

iv. The process of analysis and validation will consider the projected amounts for each year the issue will be outstanding. An acceptable result will include meeting the standard on average over the life of the issue in question. However, the coverage ratio in any one year cannot go below 1.0.

b. The District will consider issuing a bond for any non-“utility” project or group of projects, when that totals more than $2,500,000 and can be repaid within 10 years of issuance. The District will consider issuing a bond for a period longer than 10 years when it is necessary for the economic feasibility of the project.

c. The District will consider issuing a bond for any “utility” project or group of projects, when that totals more than $2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction. The additional time allowed is in recognition of that maturity under the Nevada State Revolving Fund Loan Program. Shorter maturities are preferred whenever feasible.

d. The effective limitation on the total of bonds outstanding at a given point of time is expected to be a function of the feasibility in the marketplace for a proposed issue, combined with the District existing Bond Rating, the financial projections of the District and the ability to sell bonds within the projected parameters.

e. Consideration of the use of installment purchase obligations will be conducted according to NRS. This form of financing is also referred to as municipal leasing, can be considered for a project or group of projects when that totals more than $250,000 and can be repaid within 10 years of issuance (in effect requiring the obligation to comply with Medium Term Financing guidelines).

f. This Code Section is expected to be reviewed and updated from time to time to validate the coverage ratio and the dollar and maturity limits used to establish acceptance for issuance of bonded indebtedness. That review should occur in conjunction with the adoption of the Debt Management Policy.

Sources:
- Debt Management and Limits Policy 14.1.0
- Debt Service Payment Settlement Practice 14.2.0
- Debt Issuance Limitations Practice 14.2.1
APPENDIX

INDEBTEDNESS REPORT
DEPARTMENT OF TAXATION Guidance for medium term bonds

5.01.070 Reports [reserved]

5.01.090 Penalties and Interest Charges on Delinquent Accounts and Collection Thereof

1. NRS 318.197 provides that the Board of Trustees may establish:
   
   a. a basic penalty for the nonpayment of charges within the time and in the manner prescribed by it.
   b. a penalty per month for nonpayment of the charges and basic penalty.
   c. the method for collecting the charges for any service in accordance with this section.

2. The District shall pursue diligent efforts in collecting charges for services.

3. The District shall charge a basic penalty of 10% for the nonpayment of charges throughout the District.

4. In addition to the basic penalty in Section (3) of this Code Section, a 1.5% penalty per month for nonpayment of the charges and basic penalty.

5. The basic penalty and additional penalty identified in Section (3) and (4) of this Code Section shall become effective in accordance with the following schedule:

   a. that the basic penalty be added when the charges are 30 days delinquent;
   b. that the additional penalty be added when the charges are 60 days delinquent;
   c. that the charges constitute a perpetual lien on and against the property served; and
   d. such notice of lien shall be served when the charges are 70 days delinquent.

Source: Resolution No. 1538 A Resolution Establishing Penalty and Interest Charges on Delinquent Accounts and Collection Thereof; click here to review in original form:
5.01.100 Audits

1. The District is committed to be proactive, informed, and providing the highest form of financial accountability to its parcel owners. Achieving this goal requires clear rules and procedures for making decisions and their impact on financial results. As required by NRS 354.624, each local government shall provide for an annual independent audit of all of its financial statements.
2. The independent auditor reports directly to the Audit Committee as established under Section 2.01.17(1).

Source: Audit Committee Policy 15.1.0; click here to review in original form: https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf

Appendix: Current Annual Budget
Appendix: Current Audit
Appendix: NRS Chapter 354 “The Local Government Budget and Finance Act”

CHAPTER 5.02 ACQUISITION, DISPOSITION & ENCUMBRANCE OF REAL & PERSONAL PROPERTY

5.02.010 Real Property

1. [RESERVED]
2. [RESERVED]
3. **Rough draft of possible Code language for Non-Operational Land Holdings.** The District will properly manage the risk and responsibilities in its portfolios of Non-Operational Land Holdings to achieve investment and service objectives. The future planned use of the parcels of land under the District’s ownership is an important strategy for availability of service as a government. That includes the consideration of making designated properties available for use for recreation opportunities for generations to come. The District will:
   a. Carefully and clearly define what the objectives are for acquisition, holding (for recreation purposes) or reselling (for returning properties to the tax or facility fee roll) of non-operational land parcels. Non-operating parcels are generally not incorporated into an IVGID venue or its structures or improvements.
   b. Maintain a projection for costs to carry ownership into the future.
   c. Considering the political climate and stakeholders’ view toward accumulation of parcels for any stated purpose.
   d. Consider the opportunity costs to not acting upon land acquisition or by claiming tax delinquent parcels when the possibility exists.
e. Consider limits on the amount invested, or the quantity of properties acquired for resale, or for the return to the tax or facility fee rolls based on marketability and best use of public funds.

f. Consider the legal compliance aspects of acquiring tax forfeit properties and the possibility of honoring a redemption period before the District can act.

g. Establish that parcels acquired for recreation purposes, as defined by their deed, will not be considered available for resale except to another governmental agency.

h. Establish that resale of parcels will not be offered in a manner that conflicts with free market listings of similarly situated properties by way of price or terms.

i. Include an analysis of the inventory and class of coverage, as defined by the Tahoe Regional Planning Agency, held by the District and whether it should be placed with the State of Nevada for sale.

j. Periodically report on the Non-Operational Land Holdings and coverage inventory to maintain an awareness of the extent and purpose of these District assets.

4. **COVERAGE**

5.02.011 Personal Property [RESERVED]

5.02.012 Leases

1. **State Guidance letter 16-004 concerning, “GASB standards on Lease Accounting; Requirements for Reporting Installment-purchase Agreements; and Types of Installment-purchase Agreements and Medium Term Obligations Subject to Approval by the Department of Taxation,” is hereby incorporated by reference as the District’s policy and procedure regarding leasing.**

2. [RESERVED]

3. [RESERVED]

5.02.013 Easements

1. Easements Across Property Owned by IVGID.

   a. The process should be initiated by a letter request of the property owner, detailing the following:

   i. Complete legal description of the easement, accompanied by a plat map with a sketch of the easement. If public utilities are located within or to the easement, or, in the opinion of the General Manager, other property characteristics make a survey desirable, a certified survey shall also be furnished by the property owners.
ii. Description of the applicant's property to be benefited, together with a plat map.
iii. Specific reasons for the request.
iv. Whether the easement will be exclusive or non-exclusive.
v. Estimate of the market value of the easement.

b. The letter application must be accompanied by a non-refundable application fee in the amount of One Hundred Dollars ($100.00) to cover the administrative processing cost. The applicant also must agree to reimburse IVGID for the District's out-of-pocket expenses for surveys, title research and attorney fees in relation to the easement.

c. Written notice of the District's intention to consider a request for easement must be given to owners of property within three hundred (300) feet of the affected District property at least thirty (30) days prior to the date the request will be considered.

d. The District staff will evaluate each request on a case-by-case basis to make a recommendation to the General Manager. All costs of any survey, engineering, or improvements to the easement shall be borne by the applicant.

e. If the requested easement requires improvements, plans for the improvements shall be attached to the easement application and a performance bond must be provided upon execution of the easement document to ensure completion. If the easement requires maintenance, a covenant must be included in the easement document binding applicant and his successors to perform such maintenance.

f. The easement document will provide for insurance, maintenance and other items that may be recommended by staff based on a case-by-case review.

g. Once executed, the easement document will be recorded by the property owner and a copy of the recorded document furnished to IVGID.

h. The granting of any easement will be completely discretionary with the District General Manager. District General Manager actions shall not constitute a precedent.

i. In general, the District General Manager will not grant an easement that may interfere with the present or future operations of the District.

j. In considering an application for easement, the District General Manager shall consider the property owner's need for the easement, impact upon District operations, future plans for the property, the degree to which the easement restricts future use of the property, environmental matters, safety matters, impact upon adjacent properties and the surrounding neighborhood, and other matters the District General Manager deems pertinent and appropriate.

k. If there is a benefit to the District because of easement improvements or other mitigation measures, the staff and District General Manager will consider this in setting a price for the easement. The price set for the easement will also be determined in relation to the value added to the property as well as any detriment to the District.
1. The District General Manager may require an appraisal of any proposed easement, if in his judgement the market value of the easement is not clear and the easement may be sufficiently valuable to warrant the expense of an appraisal. If an appraisal is required by IVGID, all expenses pertaining thereto shall be paid for by the property owner.

m. If improvements within the easement require permits from any local, regional, state or federal agency, or if the easement is associated with any project which otherwise requires such permits, and all such permits have not been obtained, the easement shall expire in one year or at other such time stated in the easement, if all such permits are not obtained by such time by the property owner.

2. Relinquishment and Acquisition of Utility Easements and Encroachment Agreements

a. The District is engaged in providing utility services within its service areas, under the authority vested in it by NRS 318.116(10) and (14) and Washoe County Ordinance No. 97 (As Amended May 20, 1961); and,

b. The District is the Owner and holder of certain perpetual easement(s) and right(s) of way over and through the lands within IVGID's jurisdictional boundaries; and,

c. A number of the sewer and water mains, pipelines and other utility facilities are fully outside of or partially outside of the above-described IVGID easements; and,

d. Numerous instances of landowner caused improvements exist within the rights of way, easements and line locations which obstruct or, with the passage of time, will obstruct IVGID's ability to service, maintain its sewer and water mains; that a vast majority of said improvements are of a landscaping nature including, but not limited to, fencing, patios, rock gardens and planting areas; that it is expected that these owner caused encroachments would add substantially to the cost of maintenance if IVGID were to be responsible for same; and,

e. It is necessary and appropriate for IVGID to enter into encroachment agreements with land owners wherein the costs associated with removal and replacement of encroaching improvements are borne by the landowner thereby minimizing costs that would inevitably be borne by all District users; and,

f. It is necessary and appropriate for IVGID to abandon portions of some of the existing easements, and, in some cases, all portions thereof, or to realign or re-establish the existing easement(s) on the same parcel or parcels under a common ownership; and,

g. Pursuant to NRS 318.160, which governs IVGID's acquisition, disposal and transfer of real property, including easements and rights-of-way, the IVGID Board of Trustees wish to authorize IVGID's Director of Public Works to negotiate the complete or partial abandonment/relinquishment of existing easement(s) and rights-of-way or encroachment agreement items, in consideration of IVGID's
obtaining of entirely new or partially new easement or right-of-way routes or agreements by landowners, such authority to include said Director's right, on behalf of IVGID, to sign and execute such abandonment/acquisition and encroachment agreements, subject to the Board's right to question and object to same, as provided for hereunder. The sample Encroachment Agreement and the sample Quitclaim Deed, same to be utilized in these transactions are attached hereto and incorporated herein by reference thereto.

h. Any such transactions shall be subject to any IVGID Trustee's right to request Board of Trustees review, consideration and possible reconsideration of any such proposed abandonment/acquisition or encroachment agreement.

i. It is anticipated that all or substantially all of said easement negotiations and relocations will be made without the exchange of monetary or other legal consideration from IVGID beyond that which is inherently a part of the exchange of the relinquished easement(s) and the new or modified one(s).

j. Any exchanges that may require any additional legal consideration, beyond Two Thousand Dollars ($2,000.00), are subject to the Board of Trustees prior approval.

k. Under NRS 318.160 this Board of Trustees has the authority to acquire, transfer and dispose of real property, including easements.

l. IVGID utility improvements upon servient properties owned by IVGID utility users are actually located partially outside of, with a number entirely outside of their respective easements; that IVGID correspondingly determines that it is in IVGID's best interest to abandon/relinquish any such existing easements which are no longer necessary or useful in IVGID's utility operations or for future expansion of IVGID utility systems.

m. The foregoing action is both necessary and appropriate to allow the effective negotiation by IVGID with the same property owners whose property is subject to the existing easements as well as the sought-after new or modified easements that do contain existing utility improvements or will contain such, or which are otherwise for the operation and maintenance of IVGID utility systems.

n. Due to this Board of Trustees already burdened calendar/agenda, which burden is expected to increase even without the routine consideration of matters such as these, and for purposes of economics and expediency in general, this Board of Trustees conditionally delegates its authority to enter into the abandonment and acquisition of utility easements and execution of encroachment agreements, to IVGID's Director of Public Works so that the Director may negotiate with the respective property owner(s) and consummate said agreements, subject to the provisions hereunder. Any such proposed agreement shall be subject to the right of any Trustee to request Board of Trustees review of and possible reconsideration of the appropriateness or propriety of the proposed agreement. Such reconsideration shall include the right of this Board of Trustees to confirm or modify the proposed Agreement in whole or in part.

o. A summary of any such referenced deed or agreement, as the case may be, showing the nature of the proposed transaction, with the salient facts, shall be
furnished to each Trustee, at least ten (10) days prior to the Director of Public Works’ execution of same, so that each Trustee will have the opportunity to place the question of the appropriateness or propriety of such agreement on a regular Board of Trustees meeting agenda, such agendizing to comply with the prescriptions of NRS 241. Absent any such request, the Director of Public Works shall then have the right to execute any documents essential to the consummation of the transaction.

p. Amongst other appropriate provisions, any such agreement(s) shall require that the respective User/Property Owner shall indemnify and hold harmless IVGID and its directors, officers and employees from and against any and all actions, causes of action or suits, costs, claims, demands, expense, loss or liability for any injury to or death of any persons, or damage to any property, including IVGIDs, User's or any third party, arising out of or in any way connected with the common use or occupancy of the said right(s) of way, easement(s)/location(s).

q. Any such agreements shall, amongst other things, further provide that the benefits and burdens of the Agreement(s) run with the land.

r. Notwithstanding anything herein contained to the contrary, it is further resolved that any proposed exchanges and proposed agreements that involve an exchange of pecuniary or other legal consideration, in an amount exceeding Two Thousand Dollars ($2,000.00), which additional consideration is potentially payable by IVGID, shall be first reviewed by this Board of Trustees as a condition precedent to their being executed.

Sources:
- Policy Resolution No. 103 (Resolution 1475) Establishing a Policy for the Granting of Easement Across District Property
- Policy Resolution No. 129 (Resolution No. 1632) Relinquishment and Acquisition of Utility Easements and Encroachment Agreements

5.02.014 Liens [reserved]

5.02.015 Use of IVGID Facilities

1. Use Of District Facilities By Qualified Local Non-Profit, Volunteer Organization, National Organization With A Local Chapter, Or Activity Based In Or Benefitting Incline Village/Crystal Bay, North Tahoe Region, Government Agency, Or A Local School, That Administers And Conducts The Activity Themselves.

   a. The District shall receive and review requests for activities at its facilities by local non-profit, volunteer organization, national organization with a local chapter, or activity based in or benefitting Incline Village/Crystal Bay, North Tahoe Region,
government agency, or a local school, that administers and conducts the activity themselves.

b. This Code section will provide staff with guidance when administering a consistent policy throughout IVGID.

c. Activities that fit within the following criteria set forth in this Code Section will be allowed, upon approval by the appropriate level of management up to and including the Board of Trustees.

d. **POLICY AND PROCEDURE STEP 1 APPLICABLE TO ALL ACTIVITIES**

   i. The sponsor must be a qualified local non-profit, volunteer organization, national organization with a local chapter, or activity (as outlined later in this document) based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves.

   ii. Request will be considered on a first-come, first-served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident’s needs as the key criteria. All requests will be made to the applicable District Venue Manager.

   iii. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business.

   iv. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up and through the day of the event. This person must be someone who is in attendance at all times the day of the event.

   v. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.

   vi. When applicable, the sponsor must provide insurance, list IVGID as an additional insured (when applicable) and any other paperwork required by the District Risk Manager.

   vii. The sponsor of the activity will agree to indemnify and hold the District harmless from any claims arising out of the activity.

   viii. The profits derived from the activity must materially benefit the community of Incline Village/Crystal Bay, and be used within the North Tahoe Basin for the length of their useful life.

   ix. A signed contract and applicable paperwork are to be executed not less than thirty (30) days prior to the event. If the event is cancelled within 30 days of the event, the deposit may be forfeited.

   x. Qualified, non-profit, volunteer organization or activity requests are to be ranked and evaluated in accordance with the Internal Revenue Service (IRS) Code as follows:

   1. IRS Code 501(c) (3), tax-exempt organizations. The organization description must fit one of the following: Charitable, religious,
educational, scientific, literary, and testing for Public Safety, foster national or international amateur sports, or prevention of cruelty to children or animals.

2. Other tax-exempt IRS Code 501 (c) organizations, such as Civic Leagues, Social Welfare Organizations, Labor, Agricultural, and Horticultural organization, Business Leagues, Veterans’ Organization, and Chamber of Commerce.

xi. In all cases, an IRS letter of determination is to be provided to the District (or on file with the District) as documentation of status. The letter of determination shall be provided at the time of request.

xii. All events, as a minimum, will be charged a $50 Administrative charge which is to cover the required paperwork, etc.

xiii. The attached application is required for each event and is herewith incorporated and made effective as of July 1, 2013.

xiv. During the budget cycle, the Board of Trustees approves the District’s Key Rates which include the rack rate for each District venue. This is the guiding document for each District Venue Manager to make their discounting decision, using yield management, for each event/venue.

xv. Within sixty (60) days of the conclusion of the activity, the sponsoring organization must submit a financial statement to the District Venue Manager, giving details of income and expenses for the activity and expected contributions to the beneficiary(ies). If sponsor does not provide an activity financial statement within the stated timeframes, they will not be allowed to hold another activity at District facilities for one year.

e. Policy and Procedure Step 2 Requirements for Each of the District Venues
   i. Golf Venues. The sponsor must apply in advance, in writing, to the District Venue Manager.

   1. The following is to be included in the request:
      a. Details of the activity (including, but not limited to, proposed date of activity, proposed venue, etc.)
      b. Projected finances and how funds are to be distributed
      c. Beneficiary of the event (who is it and where do they reside)
      d. Geographical area served
      e. IRS Letter of Determination

   2. Availability of Golf Courses
a. Golf activities: It is strongly recommended that charity tournaments be held prior to June 15 and after September 15 on the Championship Course.

b. Golf activities: It is strongly recommended that charity tournaments be held prior to July 1 and after September 15 on the Mountain Course.

c. Should a charity tournament desire a date before or after those listed in a. or b. above, it is the representative’s responsibility to discuss their desire with the District Venue Manager who will make the determination.

3. Charges To Use Each Golf Course

   a. Golf activities will be charged on the Championship Golf Course as determined during the annual budget process.

   b. The Mountain Golf Course will be offered as determined during the annual budget process.

4. Event organizers shall be encouraged to plan golf activities on Mondays through Thursdays in the afternoon.

5. If the activity is cancelled ninety (90) days prior to the scheduled activity, the group will forfeit their deposit fee.

ii. CHATEAU AND ASPEN GROVE VENUES

1. The following shall apply in addition to Policy and Procedure Step 1. listed above. The full rack rate prices in place is the basis for the non-profit discounting as outlined below for high season and low season (Blackout dates apply to high season dates). The Chateau and Aspen Grove Facilities, discounts to non-profits will be set each year during the budget process.

2. At the discretion of the Chateau and Aspen Grove sales team, with the approval of the Sales Manager and/or the Director of Finance greater discounting or a further advanced reservation can occur if the following conditions exist:

   a. The date being requested is unsold; and

   b. the likelihood of selling the date is quickly diminishing; and

   c. the activity will engage in other District ancillary revenue producing areas such as catering and golf outings during the activity.
3. High and Low season and Midweek dates are defined as follows:

   a. High Season dates are May through October and December
      
      i. Mid-week (Monday through Thursday) may be reserved up to 3 months prior to the requested date
      ii. Friday and Sunday may be reserved up to 2 months prior to the requested date

   b. Low Season dates January through April and November
      
      i. Mid-week (Monday through Thursday) may be reserved up to 6 months prior to the requested date
      ii. Friday, Sunday and Holidays may be reserved up to 2 months prior to the requested date

   c. Blackout Dates are High Season dates Friday through Sunday that are charged at the full rack rate. Discounting may be available at the discretion of the District General Manager.

   d. Saturdays and Holidays may be made available at the discretion of the District General Manager.

iii. DIAMOND PEAK SKI RESORT (EXCLUDING SNOWFLAKE LODGE)

   1. The following shall apply in addition to the Policy and Procedure Step 1. listed above.
   2. The use of Diamond Peak Ski Resort for activities will be at the discretion of the Venue Manager.
   3. The time of the year, capacity and the availability of Diamond Peak resort and its facilities will be factors for consideration for discounting.
   4. Snowflake Lodge, whose use is already limited by a Tahoe Regional Planning Agency use permit, is excluded from this resolution.

iv. PARKS AND RECREATION VENUES (EXCLUDING BEACHES)

   1. The following shall apply in addition to the Policy and Procedure Step 1. listed above.
2. The use of Parks, Recreation Center, and Tennis Courts for activities will be at the discretion of the Venue Manager.
3. The time of the year, capacity and availability of recreational facilities will be factors for consideration for discounting.

v. ALL BEACHES

1. All of the beaches within IVGID have restricted access and are available for the exclusive use of the Incline Village property owners. On a case by case basis, uses of the beaches by a qualified, non-profit, volunteer organization or activity based in Incline Village will be directed, for possible consideration, to the District Venue Manager.

f. APPENDIX: Application

2. Access to District Property and the Use of District Facilities for Expression.

a. The District owns real property and facilities that it uses to fulfill its special purposes, and those uses by the District take precedence over any other activity or use.

b. The District recognizes that public expression, speech and assembly is a fundamental right. The District must, however, balance the exercise of that fundamental right with its significant interests to:

   i. satisfy its special purposes;
   ii. assure orderly conduct;
   iii. protect the rights of persons authorized to use District real property and facilities to the unique recreational experiences provided by the natural environment of such real property and facilities;
   iv. protect and preserve the unique environment on which the various District properties and facilities reside;
   v. reasonably provide an opportunity for access to the District community for expression; and,
   vi. reasonably protect persons entitled to use District real property and facilities from activities or practices which would make them involuntary audiences, or which are inappropriate to the purpose and enjoyment of a specific real property and facility.

c. The District designates public forum areas within its real property and facilities, and encourages any individual or group to use such designated public forum areas for the exercise of expression, speech and assembly, in accordance with this Policy.

d. The District will not further regulate such exercise except as consistent with applicable law.
e. In order to preserve the peace, however, and to promote the significant interests of the District, including those listed above, the District may make reasonable, lawful rules and regulations with respect to the time, place and manner of any use of its real property and facilities for purposes of expression, speech and assembly.

f. DESIGNATION OF PUBLIC FORUM AREAS

i. The District designates as public forum areas the following:

1. General Areas of Real Property

   a. the parking lots,
   b. the walkways within and adjacent to the parking lots, and
   c. the sidewalks adjacent to any public entrance to any building open to the public, located on such listed real properties and facilities.
   d. A copy of this Code Section and related Appendix material shall be available at each such real property and facility, and shall also be available at the District Administrative Office.

2. Facilities, Fields, and Venues

   a. Administration Building
   b. Recreation Center
   c. Tennis Complex
   d. Chateau
   e. Diamond Peak
   f. Preston Field
   g. Mountain Golf Course
   h. Burnt Cedar Beach
   i. Incline Beach
   j. Ski Beach
   k. Aspen Grove—Village Green
   l. Skateboard Park
   m. Bike Park

ii. The designated public forum areas as described above for the real properties and facilities are areas where all persons may exercise the activities of expression, speech and assembly, to the extent permitted by law and this Code Section and any other rules and regulations which the District may adopt.

iii. Such activities must be consistent with the maintenance and operation of District real properties and facilities, and must not interfere with the
intended use of such facilities, or with parking, the flow of vehicular traffic, and ingress to and egress from the property and all buildings and facilities. Such activities must not create an imminent health or safety hazard or result in a violation of the privacy or rights of others.

iv. The location and size of the designated public forum areas constitutes an appropriate balance of the significant interests of the District with the recognized right of expression, speech and assembly.

v. While it is the District's intention to assure use of the designated public forum areas for each real property and facility for the purpose of expression, speech and assembly, some of the real properties and facilities may have existing practical limitations.

vi. The District may make additional reasonable rules and regulations for the use of each real property and facility as it determines to be necessary.

g. BOARDROOM. The Boardroom at the District Administrative Office is also available for expression, speech and assembly consistent with the provisions of NRS 241.020(3).

h. NON-PUBLIC FORUM AREAS. The portions of the District real properties and facilities listed in Subsection (f) and not designated in this Policy as a public forum area, and all other District real properties and facilities where public access may be limited or restricted are deemed to be and are designated as "non-public forum areas," including but not limited to:

i. Public Works Building
ii. Water Treatment Plant
iii. Wastewater Treatment Plant
iv. Wetlands Effluent Disposal Facility
v. Sewer Pumping Station
vi. Water Pumping Stations
vii. Spooner Effluent Pumping Station
viii. Water Storage Reservoirs and Tanks
ix. Parks Storage Building
x. Overflow Parking Lot

i. **MAPS. See Appendix**

3. NAMING/DEDICATION OF IVVID FACILITIES AND ACKNOWLEDGING IMPORTANT LOCAL PERSONS, EVENTS, OR HISTORY

a. The District may receive requests from its citizens to name and/or dedicate facilities and/or place plaques, markers, or other items indicating acknowledgement, tribute, or remembrance which will be long-term symbols for all to see.
b. The District has a relationship with the Incline-Tahoe Parks and Recreation Vision Foundation, Inc. (the Foundation) who (A) wishes to support IVGID’s Community Services Fund and has the opportunity to accomplish more than public funding allows, (B) the private nature of the Foundation also provides the added advantage of dedicated donor services, (C) IVGID wishes to benefit from the fundraising activities of the Foundation, and (D) promote a positive relationship with their Staff, Board of Directors and volunteers. ITF will bring projects forward to District staff and once the fit is determined to be appropriate, all parties will work to draft a Project Agreement. All Project Agreements must be approved by the Board of Trustees in an open, noticed, and public meeting. All Project Agreements will include a naming menu for approval.

c. POLICY AND PROCEDURE APPLICABLE TO ALL ACTIVITIES

i. A detailed resume and justification, including background, and any historical information as to the relevance and benefit to the District or local area shall be submitted. Names submitted for individual (living or dead) should be those who have contributed greatly to the community and shall be in accordance with NRS 338.200 which reads as follows:

NRS 338.200 Prohibition against naming public building or structure after current member of governing body. No public building or other public structure, other than a street or road, may be named after a person who is at the time a member of the governing body which has jurisdiction or control over the building or structure or which is responsible for it. (Added to NRS by 1981, 1337)

ii. Funding, if applicable, shall be done solely through the Incline-Tahoe Parks and Recreation Vision Foundation, Inc. with approval by IVGID as to the suitable location and/or facility.

iii. All requests shall be consistent with the Values, Mission, Goals, and Strategic Plans of the Incline Village General Improvement District.

iv. All requests shall be consistent with District design practices, fit within the existing context, and require no special maintenance or long-term replacement costs.

v. The District shall not be responsible for the repair or replacement of donated items and reserves the right to remove at a later date should it become necessary for District operations.

vi. All requests, if possible, should have geographic, topographic, historical, or individual significance, generally recognized and known throughout the area and where consideration involves geographical, topographical, or historical connotations, help should be solicited from historical societies, or other groups or entities having knowledge of the area.
vii. All existing and in situ markers, placards, monuments, acknowledgements and memorializations within the District are deemed to be approved and the District shall not be responsible for the repair or replacement of these items, and reserves the right to remove at a later date should it become necessary for District operations.

viii. While the District reserves the right to remove at a later date should it become necessary for District operations, all requests should be reviewed within the context of a long-term improvement on IVGID lands.

ix. All requests will be reviewed with any known family members, and their concurrence or objection shall be considered in the approval process. Only one request per individual will be considered for placement/installation.

x. Any requests in memorial of an individual will not be considered earlier than one year from their passing in an effort to respect the grieving period of the family members and community.

d. POLICY AND PROCEDURE FOR ROTARY BENCHES

i. The District has enjoyed a long and respectful relationship with the Rotary Club and has been able to work successfully with them to enhance our community through their bench program.

ii. The District intends to continue its relationship with the Rotary Club and document how the process works.

iii. Below are the steps for the process of requesting a bench through the Rotary Club:

1. Contact IVGID or the Rotary Club
2. Submit application and pay applicable fees to Rotary
3. Rotary coordinates with IVGID to determine site availability and need
4. Installation shall be coordinated with IVGID based on weather, site conditions, and available staff.

e. POLICY AND PROCEDURE FOR BRASS/BRASS-LIKE PLACARDS AT CRYSTAL RIDGE AT DIAMOND PEAK

i. The District has a long tradition of honoring skiers who have played a significant role at Diamond Peak Ski Resort and who have passed, by placing a small brass-brass-like placard on a rock located near Crystal Ridge.

ii. These placards have been placed at the request of the family and done at no cost to the requester.

iii. It is the desire to continue this practice.
iv. Below are the steps for the process of requesting a small brass/brass-like placard through the Diamond Peak Ski Resort General Manager:

1. Send an e-mail or contact the Diamond Peak General Manager with a detailed resume and justification at least thirty (30) days prior to the next scheduled Board of Trustee meeting, however sixty (60) days is preferable for full consideration.

2. Once the review is completed by the Diamond Peak General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.

3. The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.

4. Placement of a placard must be adopted by the Board of Trustees in the form of a resolution.

f. POLICY AND PROCEDURE FOR PLACARDS OF HISTORICAL MERIT

i. A detailed resume and justification, including background, description of preferred placard as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.

ii. Once the review is completed by the General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.

iii. The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.

iv. Placement of a placard of historical merit must be adopted by the Board of Trustees in the form of a resolution.
g. POLICY AND PROCEDURE FOR NAMING OF IVGIS FACILITIES

i. Currently, Incline Village General Improvement District (IVGIS) has two of its facilities, Anne Vorderbruggen Administration Building and Preston Field, named for community members who contributed significantly to the District.

ii. In order to have a facility named the following process will be followed:

1. A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.

2. Once the review is completed by the General Manager and that request for naming is scheduled for a particular Board of Trustees meeting, that meeting will be noticed as a public meeting, and two public meetings will be held to consider the dedication.

3. The decision to name an IVGIS facility must be adopted by the Board of Trustees in the form of a resolution.

h. POLICY AND PROCEDURE FOR ALL OTHER FORMS OF COMMEMORATION AND/OR RECOGNITION

i. A description of the alternative form of commemoration and/or recognition shall be submitted and drawings or similar provided to convey a full understanding of the proposed concept.

ii. A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.

iii. Once the review is completed by the General Manager and the request is scheduled for a particular Board of Trustees meeting, that meeting will be
noticed as a public meeting, and two public meetings will be held to consider the dedication.
iv. The request must be adopted by the Board of Trustees in the form of a resolution.

Sources:
- Policy Resolution No. 132 (Resolution No. 1701) Fundraising/Donation Activities at IVGD Facilities
- Policy Resolution No. 136 (Resolution No. (not required) Policy concerning access to District Property and the Use of District Facilities for Expression
- Policy Resolution No. 138 (Resolution No. 1849) Naming/Dedication of IVGD Facilities and Acknowledging Important Local Persons, Events or History

CHAPTER 5.03 PURCHASING & PECURMENT

Appendix: NRS Chapter 332 “Local Government Purchasing Act”

CHAPTER 5.04 PUBLIC WORKS PROJECTS

Appendix: NRS Chapter 338