



Board of Trustees Member Handbook

As adopted January 11, 2023



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Legal Basis for General Improvement District

Nevada Revised Statutes (NRS) Chapter 318 governs General Improvement Districts. Under this statute, there are specific sections, section 318.080, et seq., which defines the responsibilities of the Board of Trustees.

Board of Trustees

Role of the Board

In accordance with NRS and other applicable law, the Board of Trustees is responsible for the creation, amendment and oversight of staff’s adherence to, District Policies, Practices, Ordinances, and Resolutions. The Board of Trustees is responsible for the oversight over the District’s financial reports and the systems of internal controls. Additionally, the board works with District management to set goals, priorities and courses of action in response to the particular needs and concerns of the district. The Board of Trustees meeting agenda is set by the Chair of the Board of Trustees according to Policy 3.1. This handbook should be read by each member of the Board of Trustees and kept as an easy and quick reference. In the event of any inconsistency between this handbook, NRS, and IVGID policies, NRS and then IVGID policies shall control.

Issues that the Incline Village General Improvement District Board of Trustees deals with, on a regular basis, are as follows:

Contract Awards	Ordinance Adoption	Policy and Procedure Adoption
Reports	Budget Approval	Partnership Agreements
Resolution Adoption	Strategic Planning	Union Contract Approval
Financial Reporting	Internal Controls	

The purpose of Board of Trustees meetings is to conduct its business in a public forum in accordance with the Nevada Open Meeting Law (NRS Ch. 241). The public comment portion of the meetings provide an opportunity for the public to give input to the Board of Trustees about agenda items as well as any other community issues or concerns. The Board of Trustees conducts periodic community forums allowing open communication and interaction with community members. Members of the public are encouraged to attend these informal sessions to chat with the various members of the Board and Staff regarding their concerns, ideas, or comments.

The Board of Trustees has the statutory authority and responsibility to make the final decisions on District matters. The Incline Village General Improvement District Staff has the responsibility to provide opinion and advice to the Board of Trustees to assist them in making decisions and also the responsibility to implement the items as directed by the Board of Trustees. No one Trustee, including the Chair, has the authority to direct staff or make decisions on behalf of the Board of Trustees unless specifically designated by the Board of Trustees at an open meeting.

Onboarding A New Trustee

Below is an outline of the tasks to be completed once your term begins:

1. Obtain and review the following informational packets provided by the District:
 - a. Interpreting Local Government Financial Statements
 - b. Internal Control by Stephen Gauthier

- c. Audit Committees by Stephen Gauthier
2. Obtain a District Email address and appropriate training and waiver forms.
 3. Participate in Ethics, Governance Effectiveness, and Open Meeting Law training.
 4. Meet with the Director of Human Resources to sign appropriate paperwork.
 5. Write a short biography for inclusion on the IVGID website.
 6. Request to attend venue tours. This includes Public Works and all Community Services venues.
 7. Review the District Strategic Plan on the IVGID website.
 8. Review all District Master Plans on the IVGID website.
 9. Review the General Manager's job description.
 10. Review the General Manager's Goals and Objectives.
 11. Review the job description of the District Clerk to understand the role and responsibilities.
 12. Review the 5-Year Capital Improvement/Maintenance Plan found on the District website.
 13. Review District Ordinances, Policies, Practices and Resolutions found on the District website.
 14. Review the Code of Conduct found on the District website.
 15. Attend OpenGov training.
 16. Review the Beach Deed.
 17. Review NRS 318.
 18. Schedule to attend HR on-boarding and customer service training.

Additionally, **all** Trustees must file a Financial Disclosure Statement (FDS) with the Secretary of State no later than January 15 of each year. **Newly appointed** trustees must file FDS no later than 30 days after appointment.

Powers of the Board

The powers of the Board of Trustees are listed in NRS 318.

Organization of the Board

The Board of Trustees is elected by the constituents in the voting districts of Incline Village and Crystal Bay. Elections of each Trustee are to a four-year term with elections occurring in even calendar years.

The following summarized roles reflect both the socially expected behavior and function of Board of Trustees members. All members of the Board of Trustees are expected to follow the roles of the Board (Role of All Trustees shown below) in addition to the special roles as designated by their elected positions.

Role of All Trustees

- Read, understand, and be prepared to discuss board packet agenda items.
- Be familiar with and uphold NRS 318 and other applicable provisions of the NRS.
- Be familiar with and uphold District Policies, Practices, Resolutions and Ordinances.
- Fulfill your fiduciary responsibility to the community through proper oversight.
- Ensure projects and initiatives are aligned with the priorities of the community.
- Identify issues and concerns in the community through board meetings.
- Review minutes, financial reports, memos and other documentation regarding the issues on which the board is researching.
- Study and give counsel on identified public issues.

- Represent the views of the constituents by communicating the range of options regarding issues of concern.
- Regularly attend meetings and whenever possible, notify the Board Chair, Board members and District Staff, well in advance, of forecasted absences from board meetings.
- Maintain good communications with the District General Manager and staff.
- Prepare and file the required annual financial disclosure report(s).
- Respectfully execute the duties as a Trustee using ordinary diligence, and do not take unfair advantage of your position as a Trustee.
- Recognize that on occasion, a Trustee might be provided with confidential, privileged, or sensitive District information and it is essential you treat it as such.
- Adhere to the Code of Conduct.
- Be liaison to an assigned department/function; these roles are Board assigned. A liaison participates in meetings and keeps the Board of Trustees informed. This role is NOT supervisory nor does it assign any authority to direct the efforts of staff. The role is to assist other Board of Trustees members by having one Trustee more deeply informed about the needs and activities of the given department. Review and approve all invoices from legal counsel.

Detailed Role of the Chair

- The primary role of the Board Chair is to facilitate the Board of Trustees meetings.
 - The chair should not lobby for a decision nor should s/he take a leadership role on a subject.
 - S/he is to encourage discussion and facilitate meetings that result in the best decisions possible for the community.
- Work with fellow Trustees and the General Manager to formulate and prepare the Board of Trustee meeting agendas and ensure all accurate relevant materials are contained in Board Packets upon initial publication.
- Reach out to the Trustees; before Board meetings, when issues arise, etc.
- Oversee and direct the activities of legal counsel according to the direction set by the Board of Trustees.
- Ensure meetings are scheduled, prepared for, and conducted in accordance with Nevada Open Meeting Law.
- Uphold Board Policy, Practices, and Resolutions.
- Serve as spokesperson for the Board of Trustees and the District as authorized by the Board of Trustees an open meeting.
- Schedule special meetings of the Board of Trustees, as deemed necessary.
- Develop and manage the budget for the Board of Trustees.
- Facilitate meetings to be productive by engaging Trustees to openly discuss issues, share in equal participation, and ensure all Trustees have a chance to express their thoughts and opinions on an issue.
- Foster a public forum which allows for a diversity of opinions to be expressed.
- Respectfully execute the duties as Board of Trustees Chair by not taking unfair advantage of the position as Chair.

Detailed Role of the Vice Chair

- Uphold Board Policy, Practices, and Resolutions.
- During the absence of the Chair, facilitate meetings as described above.
- Assist the Chair in facilitation of the meetings on an as needed basis.

- Respectfully execute the duties as Board of Trustees Vice Chair by not taking unfair advantage of the position as Vice Chair.

Detailed Role of the Secretary

- Uphold Board Policy, Practices, and Resolutions.
- Ensure the accuracy of Board meeting minutes (NRS 318.085)
- Respectfully execute the duties as Board of Trustees Secretary by not taking unfair advantage of the position as Secretary.
- Formulate, receive input from other Trustees, and respond to emails sent to the Board of Trustees.

Detailed Role of the Treasurer

- Work with the Director of Finance to review all financial reports of the District.
- Review weekly bill pay and procurement card activities to ensure compliance with Board direction and policy.
- Produce a monthly Treasurer's report.
- Participate and support the District's Finance and Accounting team with respect to various committees, i.e. the Audit Committee.
- Respectfully execute the duties as Board of Trustees Treasurer by not taking unfair advantage of the position as Treasurer.

Appointments to Other Organizations

Nevada League of Cities

Currently, the Board of Trustees has one appointed member to the Nevada League of Cities; please visit their website for more information on this organization.

Other Committees or Commissions

As deemed necessary and appropriate, the Board of Trustees may from time to time make appointments and/or ask a member of the Board of Trustees to serve on requested committees and commissions.

Responsibilities of Trustees

Duties for which a Trustee may be responsible include:

- Be prepared and attend all meetings
- Issuance of bonds
- Review and approval of budgets
- Review and approval of the Annual Comprehensive Financial Report (ACFR)
- Oversight of the development, refinement and adherence to District internal controls
- Refinement of Board and District Policies, Practices, Resolutions, and Ordinances as needed
- Define the role and annual goals and objectives of the District General Manager
- Reviewing the District General Manager's job performance
- Selection, direction, and oversight of contracted legal counsel
- Prioritization of capital improvement projects

- Review and approval of the allocation of rates and fees for recreation and utility services
- Review District financial reports and the adherence to budget
- Selection or appointed as a committee member (i.e. Audit Committee, GM Advisory Committee)
- Participation in the interviewing and hiring process(es) for senior management positions

Compensation

In accordance with NRS 318.085(5), each Trustee may receive compensation, if the budget is adequate and a majority of the members of the Board of Trustees vote in favor of such compensation. This compensation is payable monthly. The compensation for the Trustees is limited by NRS 318.085(5) and 281A.400.

Privileges

If a Trustee does not have a District Picture Pass, one will be issued at their request. Venue privileges are applicable to the Trustee only. They are not applicable to spouses, partners, or dependents. Following is a list of possible privileges available to the Trustees:

- Will have no employee discount or dependent privileges.
- Will have no food and beverage discount other than the same as a picture pass/punch card holder – 10% discount.
- Will have no merchandise discount other than the same as a picture pass/punch card holder – 20% discount.
- Trustees may be admitted to a venue at no cost no more than once a week.

Benefits

Trustees have the option to purchase District health and dental insurance plans for themselves and/or allowable family members at the same out-of-pocket-cost the District incurs.

Liability

With respect to the potential liability of individual Trustees, Incline Village General Improvement District treats each Trustee just as it would one of its employees. As long as Trustee activities fall within the course and scope of duties as a Trustee, Incline Village General Improvement District will defend and indemnify the Trustee pursuant to NRS 41.0305, et seq. and Policy and Procedure Number 098, Resolution Number 495.

- ◆ Incline Village General Improvement District considers Trustees' actions within the course and scope of the public duty assumed as a Trustee to be equivalent of that of an employee. If a civil action is brought against you alleging an act or omission related to such service, it is the position of Incline Village General Improvement District, pursuant to NRS 41.0339, you may request a defense and Incline Village General Improvement District shall provide a defense and, if appropriate, indemnification.
- ◆ NRS 41.0339 requires that, within 15 days after service upon you of a summons and complaint, you request in writing a legal defense by the official attorney for the Incline Village General Improvement District. The official attorney for the Incline Village General Improvement District is the District General Counsel. The District General Counsel contact information is available from the District Clerk or the General Manager.

- ◆ If per chance you are injured while within the course and scope of the public duty you have assumed, you will be treated as an employee and covered by the Incline Village General Improvement District's workers' compensation system. In order to access the workers' compensation system, you will need to contact the Incline Village General Improvement District Risk Manager, advise of the injury, and follow the procedures adopted by the Incline Village General Improvement District for its employees. You can obtain a copy of those procedures from the Incline Village General Improvement District Risk Manager.
- ◆ If you are involved in an accident or an incident, while within the course and scope of your duties as a Trustee, which results in property damage or injury to any person, you must contact the Incline Village General Improvement District Risk Manager within three (3) working days.

Tools Provided

The Incline Village General Improvement District issues to each Trustee, for his/her use in doing District business (which excludes personal use), business cards. The District will provide a method for email access and use.

Budget and Finance

The Incline Village General Improvement District Board of Trustees is a cost center and has a separate budget for its expenses. The Board Chair is responsible for administration of this budget supported by the District Clerk and other members of the District team.

Travel on District Business and Other Purchases

When a Trustee wishes to make a purchase, go to a conference, or expend District funds in any manner which will require reimbursement, the Trustee must have the expenditure approved in writing, by the Board Chair prior to it being made. If the Trustee is the Board Chair, then he/she must have the expenditure approved in writing by two (2) other Trustees, prior to it being made. If the Board Chair is unavailable, then the Board Vice Chair shall assume the responsibility. The Trustee making the expenditure shall be bound by the District policy and procedures and will be required to complete all the necessary form(s) for reimbursement. The District Clerk is always available to the Board of Trustees to assist them in this process, therefore the necessary forms are not included in this handbook. Following is a short list of items for which the Trustee might request reimbursement:

- ◆ Travel to conferences, seminars
- ◆ Personal meals when on District business
- ◆ Operating supplies
- ◆ Personal car mileage when on District business

Upon completion of travel and incurring other reimbursable purchases, the Trustee shall complete an expense and trip report which will be submitted to the Board of Trustees for review and written approval by the Board Chair. Following this review and approval, the Board of Trustees Treasurer will give the expense report to the District Clerk who will submit it to the District's Accounting Department for reimbursement processing. The Trustee submitting the expense report will be promptly notified when his/her reimbursement is ready for their pickup. Should the Board Treasurer be the one seeking reimbursement, the Board Chair will be the one to authorize the travel request and expense report.

Role of Legal Counsel

The General Counsel acts as the lawyer for IVGID, the entity. As such, while the General Counsel may interact with the General Manager and staff, however s/he takes direction from the Board of Trustees. The General Counsel provides legal advice on all manner of legal issues as requested. In addition, where appropriate, the General Counsel may interact with special counsel retained by IVGID on matters not being handled by the General Counsel. The scope of services provided by the General Counsel include the following:

- Attendance at Audit Committee, Board of Trustees, and other public meetings.
- Preparation or review of agendas, resolutions, policies, staff reports, agreements, forms, notices, declarations, certificates, deeds, leases and other documents as requested by IVGID.
- Providing legal advice on matters as requested, including issues related to the Public Records Act.
- Providing training on legal issues as requested.
- Representing and assisting on litigation matters, as directed by IVGID.

Trustee Relationship to General Manager

The General Manager is the primary contact for policy and procedure and is the only direct employee, by contract (available upon request to the District Clerk), of the Board of Trustees. The General Manager is given direction by the Board of Trustees in open meetings. No one Trustee, including the Chair, has the authority to direct the General Manager.

Trustee Relationship to District Staff

All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss and district matters.

The General Manager is the Board's representative to Staff. When a Trustee has a question on a matter coming before them, the Trustee may communicate directly with the Staff member who is presenting the matter to the Board to get clarification, or otherwise in accordance with the Code of Conduct.

Staff Support

The Incline Village General Improvement District provides the primary administrative assistance to the Board of Trustees. An individual is designated as the District Clerk, and he/she is available to any member of the Board of Trustees to assist him/her with travel arrangements, to find documents, do research, etc. All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss any district matters. The General Manager is the primary contact for policy and procedure. Job descriptions for both the General Manager and the District Clerk are available upon request.

Field Trips Outside of District Venues and Group Participation

Field trips outside of District venues for the entire Board of Trustees need to be well organized and adequately posted to comply with Nevada Open Meeting Law requirements. Field trips can be at the suggestion of the Board of Trustees, members of the Staff and/or members of the public.

District Staff will take on the responsibility for organizing the field trip, and when applicable and deemed reasonable, providing transportation to and from the field trip site. District Staff may or may not accompany Board of Trustees members on the field trip.

District Operations

Management Overview

The Incline Village General Improvement District is managed by the General Manager who is the only contract employee of the Board of Trustees. The employment contract of the General Manager is available upon request to the District Clerk. Each year, the General Manager is given a performance evaluation by the Board of Trustees. Effective October 2005, this performance evaluation was conducted in open, public session.

The General Manager is responsible for the District staff which consists of year round full time and part time employees along with seasonal employees.

The following identifies the authorities delegated to the General Manager through various District documents:

1. Strategic Planning, **Policy 1.1.0**, 0.1 Initiate the Strategic Planning Process
2. **Policy Resolution No. 103** (Resolution 1475) Establishing Policy for the Granting of Easements Across District Property
3. **Policy Resolution No. 105** (Resolution 1480) Adopting a Personnel Management Policy
4. **Policy Resolution No. 110** (Resolution 1493) Policy Statement on Community Relations Expenditures
5. **Policy Resolution No. 111** (Resolution 1494) Policy Statement on Collection of Delinquent Special Assessments
6. **Policy Resolution No. 113** (Resolution 1517) Use of Trademark by Private Businesses and Persons
7. **Policy Resolution No. 116** (Resolution 1538) Establishing Penalty and Interest Charges on Delinquent Accounts and Collection Thereof
8. **Policy Resolution No. 120** (Resolution 1575) Group Use of Beaches
9. **Policy Resolution No. 121** (Resolution 1581) Adopting Policy and Procedure For the Settlement of Lawsuits and Related Claims
10. **Policy Resolution No. 129** (Resolution No. 1632) Relinquishment and Acquisition of Utility Easements and Encroachment Agreements
11. **Policy Resolution No. 134** (Resolution No. (not issued) Policy Governing Service of Alcoholic Beverages at IVGID Facilities
12. **Policy Resolution No. 135** (Resolution No. 1760) Temporary Dog Park at Village Green
13. **Policy Resolution No. 136** (Resolution No. (not required) Policy concerning access to District Property and the Use of District Facilities for Expression
14. **Policy Resolution No. 137** (Resolution No. 1801) Policy for the Provision of Records to the Public
15. **Policy Resolution No. 138** (Resolution No. 1849) Naming/Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events or History
16. **Policy Resolution No. 139** (Resolution No. 1876) A Resolution for No Smoking, except in designated areas, at all District-Owned and Operated Facilities
17. **Policy Resolution 141** (Resolution No. 1895) Complimentary and Discounted Use of District Facilities and Programs
18. **Ordinances:**

- a. 1 – Solid Waste
- b. 2 – Sewer
- c. 3 – Water
- d. 7 – Recreation Pass

19. **Golf Complimentary Privilege Policy.**

Facility/Venue Overview

The Incline Village General Improvement District owns and operates several recreational and event venues within the community. They are the Recreation Center, Tennis Center, Incline Beach, Ski Beach, Burnt Cedar Beach, Hermit Beach, Diamond Peak Ski Resort, Mountain Golf Course, Championship Golf Course, Aspen Grove, Disc Golf Course, Bocce Ball Courts, Effluent Treatment Plant, Chateau, Skateboard Park, Mountain Bike Pump Track and various pump stations.

Included within the Nevada Revised Statutes are two chapters which are relevant to two of our venues - Chapter 455A: Skier Safety and Chapter 455B: Recreational Parks.

The main office of Incline Village General Improvement District is located at 893 Southwood Boulevard.

The Board of Trustees has an individual mail receptacle located within the main office where District Staff places materials for each Trustee.

Vision Statement

With a passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

Mission Statement

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

Value Statement

We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.

District Mantra

One District • One Team

Ordinances

The Incline Village General Improvement District has four ordinances that govern the community. They are:



- Ordinance 1: An ordinance regulating solid waste and the collection of garbage, rubbish, waste matter and refuse, and the collection, removal and disposal thereof
- Ordinance 2: An ordinance establishing rates, rules and regulations for sewer service
- Ordinance 4: An ordinance establishing rates, rules and regulations for water service
- Ordinance 7: An ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards

The Public Works Department also enforces landscaping requirements, which are a subset to Ordinance 4, Article 18.

The Tahoe Regional Planning Agency (TRPA) governs the noise within our community. Chapter 23 of their regulations is what the Incline Village General Improvement District follows with respect to noise. When our community members have a concern, regarding noise, District staff references this regulation and suggest that the community member telephone the Washoe County Sheriff for assistance.

Policies and Practices

The District's website has these items included on it.

Resolutions

The District Clerk of the Incline Village General Improvement District maintains the Resolution Log for the District. Currently, the District has a list of close to 1,900 resolutions. Resolutions are issued for a myriad of reasons; adoption of a seal (Resolution 2), addition of powers (Resolution 185), dedication of the Administration Building (Resolution 1740), Approval of the Recreation Standby and Service Charges (Resolution 1741) all being examples.

As time progresses, technology advances take place, and, in general, operating situations change, the District Staff amends resolutions to fit these changes. These amendments and new resolutions come before the Board of Trustees for ratification and support.

Strategic Management Plan

A copy of the Strategic Plan for the Incline Village General Improvement District is located on its website.

Websites

The Incline Village General Improvement District has a host of interconnected websites (golfincline.com; diamondpeak.com; insideivgid.org; ivgid.org; etc.) for its different venues and departments. The home website, for the District, is yourtahoeplace.com. At this website, Trustees and the community will find a multitude of useful information including contact information, District calendar, and various links. Each Trustee has a photograph and contact information. This allows everyone to have 24-hour access to the Trustees, via e-mail.

Document Retention

The District maintains a multitude of documents in retention in accordance with its document retention schedule. One of the primary locations, accessed by the District Clerk and other selected key District Staff, is IVGID Archives. At this network server location, Board of Trustees agendas,

minutes and agenda packets are scanned and kept. Audio recording of the Board of Trustees meetings and other public meetings are kept by the District Clerk at the Administrative offices, in digital format. Another location, administered by members of the Finance, Accounting and Information Technology team, is the parcel master files.

Recreation and Beach Fees

Recreation and beach fees are used to financially support the various recreational venues available to property owners and residents of Incline Village/Crystal Bay. These fees annually charged and billed on Washoe County property tax bills. Each fiscal year, a Recreation and Beach Fee table is prepared. There are approximately 8,203 billable parcels/dwelling units within Incline Village and Crystal Bay.

Purchasing

Nevada Revised Statutes Chapters 332 and 338 discuss, in detail, the requirements for local government purchasing.

Budgets – Operating

Each year, Staff prepare a detailed calendar outlining all operating and capital tasks and important milestones to be met by Staff and the Board during the budget process. The budget process can begin as early as November, and it is statutorily required to conclude by the end of May. The Board of Trustees takes an active role in the budget process and is asked to attend several Board budget workshops to ensure members understand all aspects of the budget process. All meetings are held in accordance with the Open Meeting Law, and the public is invited to attend. In May, the Board of Trustees must hold public hearings for the (1) operating and capital budgets and (2) proposed recreation and beach facility fees. Later on, in the same meeting, the Board generally adopts applicable fiscal year operating and capital budgets as well as recreation and beach facility fees.

Budgets – Capital Improvement/Capital Maintenance

The Incline Village General Improvement District Capital Improvement Plan (CIP) is an important planning tool that is used to link the District's physical development planning with fiscal planning. The CIP lists the projects needed to preserve the significant investment the District already has made in infrastructure, as well as improvements needed to spur community economic growth and development.

The CIP document is a policy guide and is not intended to replace future District budget decisions. The District has in place a CIP Review Team which reviews the recommendations and requests for CIP Projects made by department/division staff.

There are two general categories for CIP projects:

1. Small improvement projects and major maintenance needs which compete for revenue in the annual budget cycle; and,
2. Major projects requiring the expenditure of public funds (above annual operating expenses) for the purchase, construction or replacement of physical infrastructure in our community.



A CIP project can include the following:

- **Land:** land, easements and rights-of-way
- **Structures:** feasibility studies, construction costs, architectural, engineering, legal and related expenses; major renovation or additions
- **Equipment:** equipment to serve a new facility or replaces existing equipment in facilities (e.g. furniture, fleet vehicles, library books or computer systems)
- **Other Expenditures:** cost-sharing arrangements between the District and outside parties; purchase of water rights, etc.

The Trustees are involved in the CIP process as they review the data sheets submitted as part of the budget process.

Policies, Practices, Resolutions and Ordinances

The Incline Village General Improvement District has Policies, Practices, Resolutions and Ordinances. These are located on the District website under “Resources”.