

**MEMORANDUM OF UNDERSTANDING  
BETWEEN AND FOR  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
AND THE  
OPERATING ENGINEERS LOCAL UNION NO. 3**

**Finance/Accounting Bargaining Unit**

**July 1, 2013 through June 30, 2016**

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**AGREEMENT**  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**And**  
**OPERATING ENGINEERS LOCAL UNION NO. 3**

THIS AGREEMENT is by and between INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, hereinafter called the "Employer," and OPERATING ENGINEERS LOCAL UNION NO. 3 of the International Union of Operating Engineers, AFL-CIO, hereinafter called the "Union."

**WITNESSETH**

WHEREAS, the Employer desires to enter into an Agreement in order to assist the Employer to obtain competent and efficient workers, to stabilize conditions of employment, and to foster and maintain harmonious relationships between Employer and its Employees.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein contained, the parties hereto hereby agree as follows:

**1. RECOGNITION**

1.1 Employer recognized the Union as the sole and exclusive agent of its full-time regular Accounting/Finance Department, excluding all supervisory personnel, and excluding all temporary, part-time, and seasonal personnel.

**2. SUBORDINATION**

2.1 It is understood that Employer is a quasi-municipal corporation organized under the provisions of NRS Chapter 318. This Agreement is subject to any applicable provisions of Nevada laws that govern general improvement districts. Any provision of this Agreement in conflict with the laws governing general improvement districts shall be considered null and void.

**3. NON-DISCRIMINATION**

3.1 No Employee shall be discriminated against by the Employer, the Union, or the Employees because of sex, race, color, religion, age, disability, sexual orientation, or national origin.

#### **4. SHIFTS, HOURS, OVERTIME AND WORKING CONDITIONS**

**4.1** A workweek shall be defined to be forty (40) hours comprised of from eight to ten hours per day consecutively totaling forty hours, excluding weekend days. By mutual agreement, the Employee may work a different schedule provided the total hours shall not exceed forty (40) hours in any scheduled workweek.

**4.2** For non-exempt Employees, all authorized overtime in excess of the scheduled day shift as defined above in Section 4.1, or forty (40) hours in any one week shall be paid at the rate of time and one-half (1-1/2) and shall be calculated on an hourly basis, with the exception of the holidays set forth in Section 5 of this Agreement. Overtime is paid in 15 minute increments.

**4.3** Employer will endeavor to distribute the overtime equally.

#### **5. HOLIDAYS**

**5.1** The following shall be considered as paid holidays under this Agreement and when no work is performed on these days, an Employee shall be paid an eight hour shift (provided the eight hours pay will give the Employee a minimum 40 hours for the week) at his regular straight-time rate of pay: New Year's Day, Martin Lutheran King, Jr. Day, President's Day, Memorial Day, Fourth of July, Labor Day, Nevada Day, Veterans Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day. Should any of these holidays fall on Sunday, the following Monday shall be considered a paid holiday. Should any of these holidays fall on Saturday, the preceding Friday shall be considered a paid holiday. In the event there is any work performed on any of the above-mentioned holidays, the non-exempt Employee shall receive two (2) times the straight time hourly rate for all work performed in addition to the paid holiday. Exempt Employees would be entitled to take another day of leave, for working the holiday.

**5.2** In order to be eligible for holiday pay when no work is performed, an Employee must work or be available for work on the last regular work day immediately prior to a holiday and the first regular work day immediately following that holiday unless the Employee shall have been unavailable for work because of: illness or injury sustained by a doctor's certificate showing Employee was unable to work for a period not to exceed thirty (30) days; absence (other than leaves of absence) when authorized by the Employer; and serious illness or death in the Employee's immediate family.

**5.3** If a holiday for which pay is due falls during an Employee's scheduled vacation, then the Employee shall receive an additional day off with pay.

#### **6. CLASSIFICATIONS**

**6.1** The positions covered by this bargaining agreement include: Administrative Technician, Accounts Payable Technician,, Payroll Coordinator, Accountant, and Sr. Accountant. It has been determined the Budget Analyst is a confidential position and that one position will be excluded from the bargaining unit, but is entitled to participate in any plan benefits for a group

that is administered by the bargaining unit of which they would otherwise be a member per NRS 288-170 4.

## **7. SALARIES**

**7.1** The salary grid listed in Exhibit A is hereby made part of this Agreement, and shall become effective on July 1, 2013. This salary grid shall be established equal to the District range numbers 16, 18, 22, 25 and 27.

**7.2** Job classifications shall have the salary grades listed in Exhibit B. The Employer will notify the Union in writing when positions listed in Exhibit B are re-classified.

**7.3** Upon commencement of full-time regular work for Employer, a new Employee shall be paid the minimum of the salary grade. At the Employer's discretion, a new Employee with exceptional experience, capabilities or knowledge may be assigned to a rate above the minimum of the salary grade.

**7.4** Employees shall hold probationary status for the first twelve months following hire. Probationary Employees may be terminated without cause. Satisfactory performance during the probationary period, as determined by the Employee's supervisor through a performance evaluation at the completion of the twelve-month interval, shall remove the Employee from probationary status. Any probationary Employee receiving an unsatisfactory evaluation may be terminated.

**7.5** Upon movement of an Employee from one job classification to another with a higher salary grade, the Employee will move to the greater of (1) the minimum of the new salary grade or to (2) a rate in the new salary grade that provides a salary increase of at least 5% for an upward movement of one grade or 10% for an upward movement of two grades or more. A promoted Employee will start a twelve (12) month probation period, where just cause is the only reason for termination. Upon movement of an Employee from one job classification to another with a lower salary grade, the Employee shall receive the commensurate rate in the new salary grade that the Employee had in the former salary grade.

## **7.6**

3% salary increase effective July 1, 2013. An additional 1% salary increase shall be added on June 30, 2014, provided a 10% overachievement is realized in the District Operating Income Budget and payable upon closing and validation of the Financial Records. Such increase shall be retro-active to July 1, 2013, .. Effective July 1, 2014, an increase to salaries in addition to all previous salary increases shall be based on a COLA set within the range of a 2% minimum and 3% maximum and based on the average of the BLS Consumer Price Indexes Pacific Cities, Urban Wage Earners and Clerical Worker (CPI-W), West Urban beginning April 1, 2013 through March 31, 2014. An additional 1% salary increase shall be added on June 30, 2015, provided a 10% overachievement is realized in the District Operating Income Budget and payable upon closing and validation of the Financial Records. Such increase shall be retro-

active to July 1, 2014. Effective July 1, 2015 a 3% increase to salaries in addition to all previous increases.

**7.7** It is agreed the Employer and the Union shall establish a mutually acceptable criteria for conduction a salary survey for all bargaining unit positions for use in a subsequent memorandum of understanding.

**7.8** It is agreed the Employer and the Union shall establish a joint Labor Management Committee to further communications and problem solve matters of mutual concern.

## **8 LAYOFFS**

**8.1** If the Employer determines that it will be necessary to lay off Employees within the bargaining unit, then whenever possible, the Employer will inform Employees thirty (30) days prior to layoff. Employees will be laid off in reverse order of seniority by classification within the bargaining unit, except in cases where the Employer can clearly demonstrate that the Employee lacks the skills or ability to perform the duties of his position. Employees who have been laid off will be rehired in the reverse order of layoff (i.e., last laid off, first rehired).

**8.2** An Employee who has been laid off has the right to re-employment for a period of one year, provided he has the necessary qualifications for the position to be filled.

## **9 LEAVES**

**9.1** After six (6) months of employment in a benefits eligible position, vacation leave shall accrue for each Employee at the following rates beginning from the date of eligibility:

**9.1.a.** For each Employee having less than four full years of continuous service in a benefits eligible position, six and two-thirds hours per calendar month of employment.

**9.1.b.** For each Employee having at least four full years, but less than nine full years of continuous service in a benefits eligible position, ten hours per calendar month of employment.

**9.1.c.** For each Employee having at least nine full years, but less than fourteen full years of continuous service in a benefits eligible position, thirteen and one-third hours per calendar month of employment. New Employees hired on or after July 1, 2012 will earn up to a maximum of 4 weeks vacation.

**9.1.d.** For each Employee having fourteen or more full years of continuous service in a benefits eligible position, sixteen and two-thirds hours per calendar month of employment.

**9.2** The Employer will entertain requests by eligible Employees as to the time at which their vacations will be scheduled, but vacation schedules must necessarily conform to and not unduly interfere with, the operation schedules of the Employer.

**9.3** Employees must complete six months of employment to be eligible to take vacation. After six months of service, Employer will compensate non-probationary Employees for accrued vacation, which is unused upon termination, at the Employee's current wage rates.

**9.4** Where an Employee is unable to report for work on his regular shift by reason of jury service, he will, upon furnishing written proof of such service, be paid the difference between the jury pay and the amount he would have been paid on his regular shift.

**9.5** Sick leave will accumulate at the rate of eight (8) hours per month, with unlimited accrual. A doctor's certificate may be required by the Employer, if the Employer questions the validity of a sick leave request. Employee will be paid for time off for illness up to the limits of time accumulated. Abuses of sick leave may be subject to disciplinary action. Each Employee having unused sick leave on December 1 of each year shall have the opportunity to "sell" back to the District one-half (1/2) of their unused sick leave balance, up to a maximum of forty eight (48) hours and shall be compensated at his regular hourly rate for such time. That time so paid shall be deducted from his accumulated sick leave time available. Unused sick leave compensation shall be limited to that time which has accrued in the preceding twelve (12) months. Elimination of December annual 48 hours sick leave buy back for employees hired after July 1, 2011.

Employees who elect to retire after 20 years of service may elect to receive up to 20% of their accrued sick leave hours; adding 2% additional each year to 25 years (30% after 25 years); and 4% additional year thereafter to a maximum sick leave buyout after 30 years of service of 50% of 960 hours. As an alternative, the employee may elect to convert their accumulated sick leave hours to a non-interest bearing District account for purpose of paying medical insurance coverage and/or out-of-pocket medical expenses such as deductibles and co-payments at double the rates above, with a maximum of 100% of 960 hours of sick leave.

**9.6** In the event of a death of a member of the Employee's immediate family, the Employee shall be granted a leave of absence, with pay, for a period of up to forty (40) working hours to attend the funeral. For the purposes of this Section, the immediate family shall be defined as those within the 3<sup>rd</sup> degree of consanguinity or affinity. See Exhibit D for consanguinity and affinity chart. Evidence of death may be required by the Employer.

## **10. UNION RIGHTS**

**10.1** A duly authorized representative of Union may be permitted to talk on the job with Employees subject to this Agreement, for the purpose of ascertaining whether or not this Agreement is being observed by all parties, or in adjusting grievances, and for no other reasons. Union agrees that this privilege shall be so exercised as to not interfere with the work in the departments.

**10.2** The union shall notify the Employer of the selection of the job steward.

**10.3** The job steward shall not stop the Employer's work for any reason, or tell any Employee covered by this Agreement that he/she cannot work on the job.

**10.4** It is hereby mutually understood and agreed that no person is authorized to act as or is to be deemed to be an authorized agent of either party to this Agreement unless the party appointing such authorized agent has first notified the other in writing of such appointment and the scope of the authority of such an agent.

**10.5** It is hereby agreed and understood that the following persons and no other shall be the authorized agents of the respective parties until further notice as provided in Section 10.4 hereof:

Duly authorized agent of the Union shall be: Business Manager, or Business Representative designated by the Business Manager.

Duly authorized agent of the Employer shall be the General Manager, or any other person authorized by Employer to act as his agent whose identity and scope of authority has been made known to the Local Union by written communication from said Employer.

## **11. DISCIPLINE AND DISCHARGE**

**11.1** The purpose of this article is to provide for an equitable and expeditious manner for the resolution of disputes arising from the imposition of discipline.

**11.2** Any Employee involved in a discussion with his/her supervisor or management, who has reason to believe that discipline may result from said discussion, shall have the right to request his/her Steward or Union Representative be present during the discussion. If the Employee wishes to have Union representation during such discussions, it shall be his/her responsibility to make such wishes known and the Employer shall make arrangements for the desired representation.

The Employer agrees that no Employee will be disciplined or discharged without cause.

**11.3** Verbal and written reprimands shall only be subject to review through Step 4 of the Grievance Procedure and shall not be subject to arbitration or litigation. Provided, however, that a written reprimand that is repeated and which is accompanied by a statement that more severe disciplinary action could follow is subject to arbitration. For any action which is not arbitrable, the affected Employee may prepare a written statement responding to the reprimand and such statement shall be included in the Employee's official personnel file(s), if it is submitted within five (5) calendar days of the final disposition by the General Manager or his/her designee. Such written responses shall remain in the official personnel file(s) for as long as the reprimand remains in file.

**11.4** Any Employee being suspended, involuntarily demoted or discharged shall not be removed from the payroll or otherwise adversely affected until after the completion of a pre-disciplinary hearing before the department head or acting department head. The purpose of a pre-disciplinary hearing is for the Employee to respond to the specific charges and present evidence on his/her behalf. The Employee must be timely notified in writing of the dismissal, involuntary demotion or suspension and the reasons therefore. The notice must precede the hearing by at least forty-eight (48) hours, and may be delivered personally to the Employee or mailed to him/her at the Employee's last known address, by registered or certified mail, return receipt requested. If the notice is mailed, the effective date of the notice shall be the date of delivery, or if the letter is returned to the sender, three (3) calendar days after mailing. The Employee shall have the right to be represented at this hearing by a Union Representative.

After hearing the evidence presented at the hearing, the department head shall render a written decision within five (5) working days.

**11.5** If the department head determines that IVGID is in jeopardy if an Employee is not relieved or duties pending a pre-disciplinary hearing under Section 11.4 hereof, the department head may order, as part of the pre-discipline notice, that the Employee shall take an immediate involuntary leave of absence without pay, which leave shall expire on the date of the department head's written decision under Section 11.4 hereof. Such leave shall be without prejudice to the Employee. If the department head determines, based upon the evidence presented at the hearing, that the appropriate disciplinary action involves a demotion or a suspension of a shorter period of time than the leave of absence, then the Employer shall provide back pay to the Employee for the difference at the end of the same pay period. If the department head determines, based upon the evidence presented at the hearing, that the appropriate disciplinary action involves a suspension of a greater period of time than the leave of absence, or a discharge, then no back pay shall be due and, in the event of a suspension, the beginning date of the suspension shall be the same as the beginning date of the leave of absence.

**11.6** Upon receiving the department head's written decision, an Employee who has been suspended, involuntarily demoted or discharged, shall have the right to appeal such decision through the Grievance and Arbitration Procedure of this Agreement, beginning at Step 4.

## **12. GRIEVANCES**

**12.1** Except where a remedy is otherwise provided for, any Employee shall have the right to present a grievance arising from his employment in accordance with the rules and regulations of this procedure.

**12.2** All parties so involved must act in good faith and strive for objectivity, while endeavoring to reach a solution at the earliest possible step of the procedure. The aggrieved Employee shall have the assurance that filing of a grievance will not result in reprisal of any nature. The aggrieved Employee shall have the right to be represented or accompanied by a Representative of the Union at all stages of the grievance procedure.

**12.3** Certain time limits in the grievance procedure are designed to quickly settle a grievance. It is realized, however, that on occasion the parties concerned may be unable to comply with the established limitations. In such instances, the limitations may be extended upon the mutual agreement of all parties concerned.

**12.4** Failure of the aggrieved Employee to file an appeal within the prescribed time limit for any step of the procedure shall constitute abandonment of the grievance. Employer shall abide by prescribed time limits.

**12.5** Any person responsible for conducting any conference, meeting or hearing under the formal grievance procedure shall give due and timely notice to all persons concerned.

**12.6** When two or more Employees experience a common grievance, they may initiate a single grievance proceeding. The initial hearing of the grievance shall be by the immediate

Supervisor, or Department Head who has the prime responsibility for all of the aggrieved Employees.

**12.7** The grievance procedure shall be as follows:

**Step 1.** When an Employee becomes aware that dissatisfaction exists with his work or work situation, he should discuss the matter informally with his immediate supervisor. Initial discussion should be sought by the Employee not later than ten (10) working days after the event giving rise to the grievance occurred, or ten (10) working days after the Employee should have had knowledge of the event, whichever is later. The following provisions relating to formal grievance procedure do not restrict the Employee and Supervisor from seeking advice and counsel from Superiors and Department Heads when:

- a) Mutually consented to by the Employee and Supervisor.
- b) It appears that settlement can be reached at this informal level.

**Step 2.** The Supervisor will hear the grievance and give his written decision within five (5) working days of the receipt of the formal grievance papers.

**Step 3.** If the written decision of the Supervisor is unsatisfactory to the Employee, the Employee may request that the grievance be presented to the Department Head for review. This request must be made in writing within five (5) working days of the receipt of the Supervisor's decision. The Department Head will hear the grievance and give his written decision within ten (10) working days of the receipt of the formal grievance papers.

**Step 4.** If the written decision of the Department Head is unsatisfactory to the Employee, the Employee may request that the grievance be presented to the General Manager for review. This request must be made in writing within five (5) working days of the receipt of the Department Head's decision. The General Manager will hear the grievance and give his written decision within ten (10) working days of the receipt of the formal grievance papers.

**Step 5.** If the written decision of the General Manager is unsatisfactory to the Employee, the Union or Employee within ten (10) working days may request the grievance be advanced to arbitration. The arbitrator list will be requested within one-hundred twenty (120) days and the arbitrator from a list of seven (7) names supplied by the Federal Mediation and Conciliatory Service (FMCS), or another arbitration service mutually agreeable to the Employer and Union. The parties shall select the arbitrator by alternately striking names until one name remains. The Union representative shall strike the first name. The decision of the arbitrator shall be final and binding upon both parties.

**12.8** The arbitrator shall have no authority to alter, amend, add to or subtract in any way the terms and conditions of this Agreement. He shall confine his decision to a determination of the facts and an interpretation and application of this Agreement. The parties agree to each pay one-half the costs of the arbitrator.

**13. CESSATION OF WORK**

**13.1** Under no circumstances shall any dispute or disagreement be permitted to cause a cessation of work. Employer hereby declares opposition to lockouts and Union hereby declares opposition to strikes, sympathetic or otherwise, and to stoppage or slowdown of work.

**14. HEALTH AND WELFARE**

**14.1** Employer will provide and pay 100% of the insurance premium costs of medical, hospital, dental, prescription, and vision, for employees and dependents for employees hired prior to or on June 30, 2012. All new employees hired on or after July 1, 2012 will pay twenty-five percent (25%) of the cost of dependent coverage. The employer will provide and pay 100% of the insurance premium costs for life, accidental death and dismemberment, and short term disability insurance for the employee through June 30, 2016.

**14.2** The Employer shall provide a long-term disability plan at no cost to the Employees. The current plan will provide a benefit equal to 66 2/3% of monthly salary (not to exceed \$7,500.00 a month) commencing on the ninety-first (91) day of a qualifying disability.

**15. PENSION**

**15.1** Pension benefits, as set forth herein, shall be paid after six (6) months of employment for Employees in the bargaining unit.

**15.2** The Employer shall pay into the Operating Engineers Pension Trust Fund an amount equal to twelve and one-third (12.3) percent of the Employee's gross W2 earnings. This amount includes the contribution to the Union's Retiree's Health Care Trust. As an alternative to the Operating Engineers Pension Trust Fund, Employees may elect to enroll in another pension plan available through Employer.

**15.3** All Employees who are enrolled in the union pension system shall continue to be eligible for enrollment in the system, as long as they are full-time Employees of Employer, whether or not they are members of the bargaining unit.

**15.4** The Employer shall make the payments provided in Section 15.2 at the times and in the manner provided in the Trust Agreement creating the Pension Trust Fund for Operating Engineers, and is bound by all the terms and conditions thereof and any amendment or amendments thereto. Eligibility of Employees shall be determined by the Trustees of said Trust.

**15.5** The Employer shall deduct for union dues and make available an automatic payroll deduction for credit union deposits.

**15.6** The District will "match" 100% of an employee's contribution into a deferred compensation plan up to 2% of the employee's annual wages effective October 1, 2005.

## **16 MANAGEMENT RIGHTS**

16.1 Incline Village General Improvement District retains the exclusive right, except as expressly stated herein, to operate and direct the affairs of the District in all its various aspects, including but not limited to, the right to direct the work force; to determine the size of the work force and the number of employees, classifications, and positions; to plan, direct and control all the operations and services of the District; to determine the methods, means, and organization by which such operations and services are to be conducted; to assign and transfer employees within its operations; to combine, divide, or reorganize its operations; to assign and schedule work; to establish reasonable work rules; to hire, promote, demote, suspend, discipline, discharge or relieve employees due to lack of work or other legitimate reasons; and to change or eliminate existing methods, equipment or facilities.

16.2 Union agrees that Employer shall have complete freedom in questions involving termination of employment, transfer, advancement, and layoffs due to lack of work, except that no Employee shall be discharged for Union activities. Union recognizes and agrees that reprimands, suspensions and discharges of Employees for inefficiency, carelessness or insubordination are necessary and proper to the successful operation of Employer's business.

16.3 Nothing in this Agreement shall be construed as abrogating any rights that either party hereto has under the statutes of the State of Nevada.

## **17 TERM OF AGREEMENT**

17.1 This Agreement shall become effective on the 1<sup>st</sup> day of July 2013, and remain in effect through the 30<sup>th</sup> day of June 2016. This Agreement shall continue in effect from year to year thereafter, unless either of the parties hereto gives notice to the other in writing, pursuant to NRS Chapter 288, in each year during which this Agreement may be automatically renewed, either of a desire to terminate or to modify this Agreement. In the event of such a notice, the parties hereto agree: (1) to meet and confer with the other through their authorized agents for the purpose of negotiating a new Agreement or an Agreement containing the proposed modifications; (2) to notify such State and Federal agencies and boards within the time required by any applicable laws, of the existence of such dispute, provided that no agreement has been reached by that time; and (3) to continue in full force and effect without resorting to strikes or lockouts, all the terms and conditions of the existing Agreement for a period of (60) days after such notice is given to such State or Federal board or agency or until the expiration of the existing Agreement, whichever occurs later.

## **18 AGREEMENT BINDING UPON PARTIES**

18.1 This Agreement shall be binding upon the heirs, executors, administrators, successors, and lessees of the parties hereto. In the event of the reorganization, transfer or change in the method of administering the service provided, the District shall provide the Agreement shall continue in full force and effect with the Union recognized as the proper bargaining representative of the Employees at the facility.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals by their respective officers duly authorized to do so this 25 day of September, 2013.

**EMPLOYER:**

**UNION:**

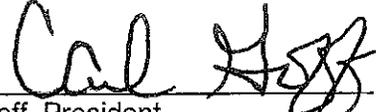
INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT

OPERATING ENGINEERS LOCAL UNION  
NO.3 of the International Union of  
Operating Engineers, AFL-CIO

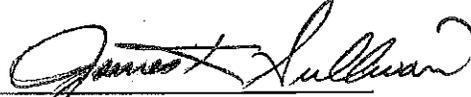
  
Bruce Simonian, Chairman

  
Russ Burns, Business Manager

  
Jim Smith, Secretary

  
Carl Goff, President

Reviewed and Approved:  
  
William B. Horn, General Manager

  
Jim Sullivan, Rec./Corr. Secretary

  
Charles P. Cockerill, General Counsel

  
Rick Davis, Public Employees Director

  
Scott Fullerton, Business Representative

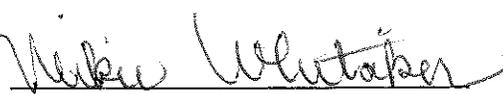
  
Mikie Whitaker, Steward

EXHIBIT A

Memorandum of Understanding  
 Between IVGID and Operating Engineers Local Union No. 3  
 FINANCE/ACCOUNTING Bargaining Unit

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT												
Standard Salary Ranges												Top of Ranges Increased 3%
Effective July 1, 2013												
from previous range												
No change in minimum												
*does not include 1% retro FY '12-'13												
HOURLY				BI-WEEKLY				ANNUAL				
GRADE	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$15.45	\$18.69	\$21.93	\$1,236	\$1,495	\$1,754	\$32,136	\$38,874	\$45,611			
18	\$17.06	\$20.63	\$24.21	\$1,365	\$1,651	\$1,936	\$35,485	\$42,916	\$50,346			
22	\$20.80	\$25.14	\$29.49	\$1,664	\$2,011	\$2,359	\$43,264	\$52,300	\$61,337			
25	\$24.12	\$29.17	\$34.22	\$1,930	\$2,334	\$2,738	\$50,170	\$60,670	\$71,171			
27	\$26.61	\$32.18	\$37.75	\$2,129	\$2,574	\$3,020	\$55,349	\$66,934	\$78,519			

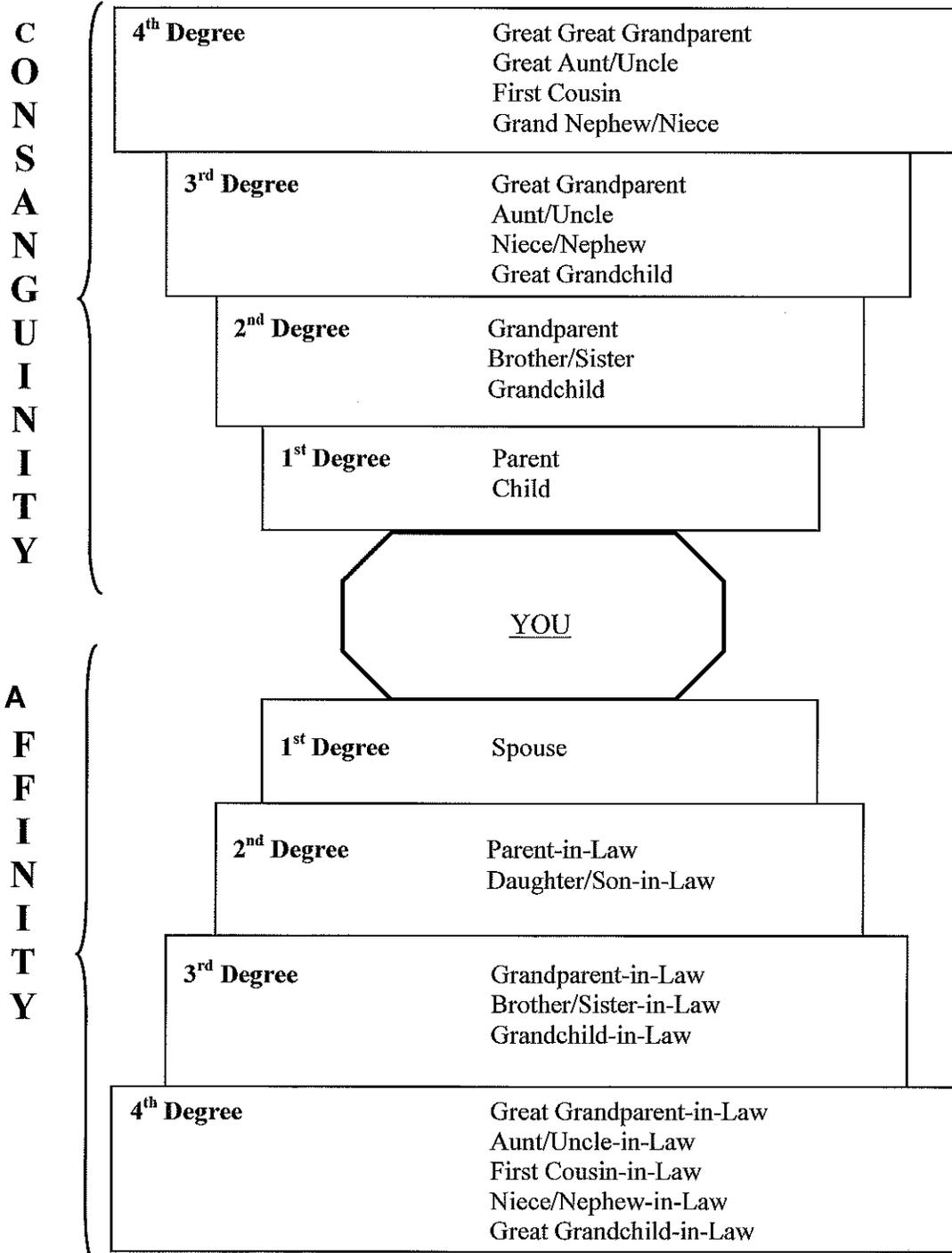
EXHIBIT B

PAY GRADES  
Incline Village Finance/Accounting  
Bargaining Unit  
July 1, 2013

<b>Grade</b>	<b>Job Classification</b>
16	Administrative Technician
18	Accounts Payable Technician
22	Payroll Coordinator
25	Accountant
27	Senior Accountant

Exhibit. C

CONSANGUINITY / AFFINITY CHART



**Note:** Step relationships (step-brother, step-father, etc.) are considered to be the same as blood relationships. Domestic Partners are considered the same as spouse.