INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

NOTICE OF MEETING

The special meeting of the Incline Village General Improvement District will be held starting at **9:00 a.m.** on Tuesday, May 6, 2014 in the IVGID Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

C. PUBLIC COMMENTS* (*During the Public Comment section of the agenda, the public may comment on any subject pertaining to Incline Village General Improvement District, that is in Reports and/or on the Consent Calendar and/or is not on the agenda for action. Comments from the public, relating to a General Business agenda item, will be taken during the Board's consideration of that item. When recognized by the Chair, speakers are requested to come to the podium at the front of the room, state their name and address, and direct their comments to the Chair. All speakers are made aware that their comments will be included in the minutes of the meeting. Speaking time is limited to three minutes and yielding of time is prohibited. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment. The Chair may or may not provide a response or may take the comment under advisement. The Board of Trustees conducts the business of Incline Village and Crystal Bay and its citizens during its meetings. The Chair may order the removal of any person whose conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive behavior may or may not be given prior to removal. Reasonable restrictions may be imposed upon the time, place and manner of speech.)*

D. APPROVAL OF AGENDA *(for possible action)*

E. GENERAL BUSINESS *(for possible action)*

1. Board of Trustees Monthly Retreat
   a. 2014/2015 Budget – **pages 1 - 47**

F. PUBLIC COMMENTS*

G. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, May 1, 2014 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of May 6, 2014) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following six locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center

/s/ Susan A. Herron, CMC
Susan A. Herron, CMC
Clerk to the Board of Trustees (e-mail: sah@ivgid.org/phone # 775-832-1207)

***Board of Trustees**: Joe Wolfe, Chairman; Bruce Simonian, Bill Devine, Jim Hammerel, and Jim Smith*

***Notes:** Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Items listed in the Consent Calendar section of the agenda are voted on as a block and will not be read or considered separately unless removed from the Consent Calendar section by Board action. Once a motion is made on the Consent Calendar, Trustees may or may not ask questions regarding an item on the Consent Calendar prior to the vote being taken. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.*

IVGID'S agenda packets are available at IVGID's web site, www.ivgid.org. Go to News & Event, BOT Agendas and Packets, and click on the agenda for the date of the Board meeting. The agenda is linked to the complete agenda packet. A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.

MEMORANDUM

TO: Board of Trustees

THROUGH: Steven J. Pinkerton
General Manager

FROM: Gerald W. Eick, CPA CGMA
Director of Finance, Accounting and Risk Management

SUBJECT: Report on Operating Budget for Fiscal 2014-15

DATE: April 30, 2014

I. PURPOSE

The Board of Trustees are participating in a budget workshop on May 6, 2014 to understand our preliminary operating budget. Aside from Section III. Comments, attached are All Funds Summary and major venues summaries based on Sources and Uses. From the budgeting perspective, the Sources and Uses is the most important because it identifies what is being used to deliver services and maintain infrastructure. A preliminary breakdown of the Facility Fees is also provided for review along with the Summary for Community Services.

II. BACKGROUND

The Board of Trustees and Staff has been working on a number of budget issues since last fall. During January and February, Staff put a concentrated effort into revenue and service enhancements and service level/labor requests. During March, Staff analyzed prospective ways to address several additional matters. In April, there was a quick review of operating and capital items. The fundamental objective of no increase to the Recreation or Beach Facility Fee is being maintained. Fiscal 2014-15 will be the fifth year at the same total of $830.

III. COMMENTS

The following are matters that are reflected in the presentation of a preliminary operating budget:

1. A consistent type of metrics for major venue operations
2. Position counts and full time equivalents (FTE's)

3. A response to the increase in minimum wage based on the State of California's action effective July 1, 2014 and the overall consequences to employers in the Tahoe Basin (estimated affects to 320 IVGID employees). This represents over 270,000 staff hours at a benefitted cost of about $312,000. Matching this increase will allow us to remain competitive in hiring part time staff.
4. Provide the opportunity to add a Director of Community Services during the fiscal year (the process for which will be guided entirely by the new General Manager). This represents a fully benefitted cost of about $180,000.
5. Provide for the wage increases based on collective bargaining agreements, a response to a CPI increase, and several service level positions added net of positions vacated.
6. Consider the effects of a proper Year 1 Capital Improvement Projects plan and subsequent placement of projects in years 2 to 5 given the expectation that the volume of projects over the 5 year period may not allow much change in priority once pre-design and design begins. Special consideration is being given to:
   a. Mountain Golf Facilities with completion by year 5
   b. Diamond Peak Master Plan, including the culvert project, permitted in year 1
   c. Incline Beach Facility design study in year 2 with no project defined until the results of the study are considered
   d. Technology upgrades for software and eventual switch to virtual servers by the General Fund to start in year 1
   e. Purchase of ski resort snow cats given the pending change in emission regulations
   f. Placement of a project for the Administration Building – Year 5
   g. Possible development of a small equipment replacement fund
   h. Updating project worksheets to include additional beach support of bathrooms at Village Green and Ski Beach for completion in year 1
7. Mountain Golf Course recommendations from Global Golf Advisors to increase maintenance staff and do additional brushing work - currently considers adding 2,600 hours of staff time, without directly increasing revenue, for an additional cost of $34,000.
8. Coordinate changes in Ordinances 7 with metrics and key rate categories, however, no additional revenue has been budgeted for the sale of cards.
9. Includes a possible transfer of $400,000 from the General Fund to Community Services to assist with the transition for the small equipment funding at $200,000 (see #19) and the Director of Community Services at $200,000 (see #4). This would be from funds committed June 27, 2012.

10. Does not include the use of an operating transfer from the Beach Fund to help cover costs of the Aquatics Programs under Community Services. This possibility has pre-approval from the State of Nevada Department of Taxation based on a District Staff request. No action has been planned in lieu of waiting to determine the scope of a capital project for Incline Beach.
11. Under the General Fund, begin a process, which will benefit the entire District, for technology projects to progress with no plans to charge other funds. Also allow fund balance to accumulate for similar projects in Year 2 and 3. Possible technologies are computer licensing, purchased vendor software for point of sales and customer relations management, and alternatives to owned servers.
12. Reflect State reported increase to property taxes (7%) and consolidated taxes (4%).
13. Contemplates a transition to implement the federally mandated Affordable Health Care Act through establishing a defined contribution plan for health insurance. However, with added positions covered and increase in some costs, results in additional costs of $150,000.
14. Continue Defensible Space at $200,000
15. Continue sale of coverage and pursuit of adding entitlements to acquired parcels, though none are budgeted as none are pending.
16. Formulate marketing to relate to revenue generation.
17. Complete the implementation of the new Food & Beverage operating plan by coordinating that department with golf and ski each for 6 months.
18. Coordinate Utility Rate Study and Ordinance changes.
19. Develop and possibly implement a small equipment fund in 2014/2015; if not implemented in 2014/15, then implement in 2015/16. Purchases made for a venue would be repaid over 4 years after purchase.
20. Includes an increase of $75,000 in professional fees for the pursuit of the Al Shankle construction claim (litigation), although we will seek recovery of those costs.
21. At the request of the new General Manager, we have added a General Fund cost for District culture training for $50,000.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
PURPOSE OF EXECUTIVE SUMMARY BY VENUE

The District's Board of Trustees sets policy and direction. They have established three categories of operating results. Those results focus on either value versus breakeven or profit driven. In every case our operations provide a product or a service. The ability to serve comes from a combination of period of time or season, the units to be delivered and over what mix or profile of users, the personnel needs and availability, and the physical facilities in place. These capacities are further affected by legal compliance, weather and the economic conditions that could affect the discretion of those we serve. While the District has a year round population, the scope of potential users extends to a far greater number who are occasional visitors. Approximately half of the parcels owned in the District are held by part time users.

Each venue presents several Service Metrics to support the budget process and provide an insight on how that venue is affected by various factors. Parcel owners pay a facility fee. This fee supports operations and to a greater degree provides resources for buildings, equipment and improvements. The District seeks to provide preferred pricing or preferred access to the parcel owners and their guests as a fundamental benefit for paying the facility fee. There are user fees for many services, especially when part of the user base is non-pass holders. Non-parcel owners are also identified as non-pass holders and pay rates that are market driven. These revenues are considered to reduce the net cost of venues as the facility fee operating component is set.

The ability of a venue to fit into the category of value, breakeven or profit driven is therefore affected most by the degree of users that are parcel owners and their guests, versus non-pass holders. The following indicates the budgeted variety in these relationships in our venues.

Venue	Pass-holders & Guests	Non-Pass-holders
Utilities	100%	
Championship Golf Course	69%	31%
Mountain Golf Course	56%	44%
Chateau	48%	52%
Aspen Grove	68%	32%
Diamond Peak Ski Resort	20%	80%
Fitness & Aquatics Center	80%	20%
Youth and Family Programming	100%	
Sports Programming	100%	
Senior Programming	100%	
Parks (without a measure for daily use)	69%	31%
Tennis	90%	10%
Beaches	100%	

IVGID Departmental Budget Summary

All Funds Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Ad Valorem Property Tax	1,307,715	1,297,540	1,392,000	94,460
Consolidated Taxes	1,192,792	1,195,000	1,248,000	53,000
Sales and Fees	21,651,862	22,305,150	22,836,300	531,150
Concessions	147,502	147,000	147,600	600
Sales Allowance	(812,138)	(768,480)	(722,700)	45,780
Facilities Fees	6,737,486	6,741,550	6,744,870	3,320
Rents	417,379	608,600	475,000	(133,600)
Intergovernmental - Operating Grants	95,697	94,000	81,400	(12,600)
Fines and Penalties	29,087	47,200	47,200	-
Interfund Services	2,165,109	2,393,300	2,678,600	285,300
Central Services Revenue	1,000,200	1,069,000	1,109,000	40,000
Other Financing Sources				
Non Operating Leases	68,594	67,600	82,600	15,000
Investment Earnings	143,782	80,700	142,900	62,200
Capital Grants	3,148,549	446,000	150,000	(296,000)
Proceeds from capital assets dispositions	9,241	-	-	-
Debt Proceeds	3,475,002	-	-	-
Total Revenues and Other Sources	40,777,859	35,724,160	36,412,770	688,610
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	9,626,138	10,184,831	10,655,276	470,445
Employee Fringe	3,708,229	4,106,538	4,401,794	295,256
Professional Services	305,769	400,100	473,000	72,900
Services and Supplies	5,821,490	6,573,150	6,656,670	83,520
Insurance	501,463	790,400	839,700	49,300
Worker Compensation Claims	(131,797)	-	-	-
Utilities	2,091,378	2,343,800	2,356,200	12,400
Cost of Goods and Services Sold	921,022	918,350	827,900	(90,450)
Central Services Cost	1,000,200	1,069,000	1,109,000	40,000
Fuels Management	199,913	200,000	200,000	-
Extraordinary Items	694,817	220,000	-	(220,000)
Capital Expenditures				
Capital Improvements	6,376,128	7,001,354	7,899,508	898,154
Capital Carry Forward	3,545,481	-	-	-
Capital Outlay	46,452	24,000	189,120	165,120
Debt Service				
Principal	2,713,723	2,165,833	2,240,275	74,442
Interest	567,757	491,237	428,119	(63,118)
Fiscal Agent Fees	1,100	1,491	1,166	(325)
Interfund Transfers and Adjustments				
Funded Capital Resources	-	(1,086,260)	(1,905,000)	(818,740)
Total Expenditures and Uses	(37,989,263)	(35,403,824)	(36,372,728)	(968,904)
Net Sources and Uses	2,788,596	320,336	40,042	(280,294)

Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FYE June 30, 2015

The General Fund consists of the Board of Trustees, General Manager, Accounting, Finance, Payroll, Human Resources, Information Technology, Risk Management and Community Relations. These functions meet the administrative needs of the District's operation of water, sewer, solid waste and recreational venues; plus employees, outside vendors, and other governmental agencies. Other important bodies served are the Board of Trustees and Crystal Bay and Incline Village community members seeking information about the administration of the District.

Service Metrics

Season/Service Period

The Administrative Offices at 893 Southwood are staffed non-holiday weekdays year round. Several departments are on call 24/7.

Service Measures	Actual 2012/13	Budget 2013/14	Planned 2014/15
Ad Valorem Tax Rate	11.53	11.09	11.57
(Tax per $100 net, assessed value)			
Overhead Ratio	9.6%	10.6%	10.8%
(General Fund to District-wide Operating Expenses)			
Staffing (not including Trustees)			
Positions	21	22	22
FTE's	20.5	21.5	22

Services Provided

Management and Administration:

- Senior Team
- Management Committee
- Capital Projects Committee
- Personnel Handbook
- Customer Service Training
- Employee Orientation
- Health and Wellness
- Finance and Accounting
- Insurance Coverage
- Safety Committee
- Information Services and Systems

Trustees:

- Public Meetings
- Notices and Recordkeeping
- Ordinances, Resolutions, Policies and Practices
- Washoe County Citizens Advisory Board Appointee

Legal Compliance:

- Nevada Revised Statutes
- Nevada Administrative Code
- Federal and Nevada Labor Laws and Standards

IVGID Departmental Budget Summary

General Fund Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Ad Valorem Property Tax	1,307,715	1,297,540	1,392,000	94,460
Consolidated Taxes	1,192,792	1,195,000	1,248,000	53,000
Rents	3,711	1,600	3,600	2,000
Central Services Revenue	1,000,200	1,069,000	1,109,000	40,000
Other Financing Sources				
Investment Earnings	30,618	18,000	25,000	7,000
Proceeds from capital assets dispositions	3,769	-	-	-
Total Revenues and Other Sources	3,538,805	3,581,140	3,777,600	196,460
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	1,533,554	1,745,655	1,721,150	(24,505)
Employee Fringe	697,383	800,195	835,963	35,768
Professional Services	171,178	228,700	226,100	(2,600)
Services and Supplies	371,584	483,750	537,600	53,850
Insurance	89,631	82,300	80,900	(1,400)
Utilities	43,733	52,000	50,400	(1,600)
Extraordinary Items	694,817	220,000	-	(220,000)
Capital Expenditures				
Capital Outlay	46,452	24,000	189,120	165,120
Interfund Transfers and Adjustments				
Transfers In/Out	-	-	400,000	400,000
Total Expenditures and Uses	3,648,332	3,636,600	4,041,233	404,633
Net Sources and Uses	(109,527)	(55,460)	(263,633)	(208,173)

Incline Village General Improvement District
Utilities
Executive Summary
Operating Budget FYE June 30, 2015

The Utility Fund provides water, sewer, and solid waste services to the Incline Village and Crystal Bay communities and sewer service for Nevada State Parks at Sand Harbor, Memorial Point and Spooner State Parks. The IVGID service area is substantially built-out at this point.

The water and sewer rates are based on the water and sewer budgets and are made up of three main components - fixed charges, variable charges, and capital improvement charges. This type of rate structure is called the commodity-demand method. Commodity costs vary with the quantity of water or sewer processed. Demand costs are based on providing facilities to meet the potential demand on the water and sewer system by the customer. Each major division in the water and sewer budget has a portion of fixed and variable costs and the rates are designed to fund these expenses. The capital component of rates has been the primary basis for increases, to fund the anticipated replacement of 6 miles of the effluent export pipeline.

Service Metrics

Season/Service Period

Water and Sewer distribution and treatment is staffed and operated 24 hours every day. Administration and customer service hours are non-holiday weekdays 8 to 5.
Solid Waste Services are scheduled over a variety of plans on weekdays and some Saturdays.

Service Measures

The District reads approximately 4,450 meters monthly, covering these customers:

	Water	**Sewer**
Approximate Users	8,065	7,976
Equivalent Dwelling Units (EDU)	8,995	8,502
Accounts Billed	4,243	4,154
Gallons Processed	930 million	400 million

We also bill monthly trash services for 4,151 residential customers, and Waste Management directly bills 275 commercial customers.

Staffing

Positions	34
FTE's	32.1

Services Provided

Utilities:
- Water
- Sewer

Solid Waste:
- Solid Waste
- Recycling

Management:
- Tahoe Water Suppliers Association

IVGID Departmental Budget Summary

Utility Fund Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	9,674,118	10,087,200	10,611,800	524,600
Intergovernmental - Operating Grants	2,574	-	-	-
Fines and Penalties	29,087	47,200	47,200	-
Interfund Services	64,272	141,400	141,400	-
Other Financing Sources				
Investment Earnings	55,666	25,200	60,000	34,800
Capital Grants	2,011,279	146,000	150,000	4,000
Proceeds from capital assets dispositions	17,856	-	-	-
Total Revenues and Other Sources	11,854,853	10,447,000	11,010,400	563,400
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	2,007,809	2,166,702	2,276,634	109,932
Employee Fringe	986,690	1,085,217	1,178,632	93,415
Professional Services	71,128	97,000	97,000	-
Services and Supplies	1,328,414	1,539,800	1,566,300	26,500
Insurance	102,089	111,600	113,500	1,900
Utilities	1,001,334	1,094,400	1,124,300	29,900
Cost of Goods and Services Sold	6,596	-	-	-
Central Services Cost	263,100	291,000	283,000	(8,000)
Fuels Management	99,956	100,000	100,000	-
Capital Expenditures				
Capital Improvements	3,693,371	3,943,620	4,913,800	970,180
Capital Carry Forward	2,758,371	-	-	-
Debt Service				
Principal	773,723	443,833	456,276	12,443
Interest	177,404	193,123	180,510	(12,613)
Fiscal Agent Fees	-	300	300	-
Interfund Transfers and Adjustments				
Funded Capital Resources	-	(550,000)	(1,300,000)	(750,000)
Total Expenditures and Uses	13,269,985	10,516,595	10,990,252	473,657
Net Sources and Uses	(1,415,132)	(69,595)	20,148	89,743

IVGID Departmental Budget Summary

Public Works - Water
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	4,387,507	4,330,900	4,433,500	102,600
Fines and Penalties	21,048	38,200	38,200	-
Interfund Services	64,272	141,400	141,400	-
Other Financing Sources				
Investment Earnings	27,833	12,600	30,000	17,400
Capital Grants	254,295	146,000	150,000	4,000
Proceeds from capital assets dispositions	9,840	-	-	-
Debt Proceeds	-	-	-	-
Intrafund Transfers	(99,655)	(166,400)	(159,900)	6,500
Total Revenues and Other Sources	4,665,140	4,502,700	4,633,200	130,500
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	830,750	873,346	920,293	46,947
Employee Fringe	414,061	448,161	490,744	42,583
Professional Services	6,000	18,500	18,500	-
Services and Supplies	622,432	735,400	783,500	48,100
Insurance	48,071	52,200	56,600	4,400
Utilities	514,626	559,100	571,600	12,500
Cost of Goods and Services Sold	6,596	-	-	-
Central Services Cost	128,546	142,500	138,500	(4,000)
Fuels Management	49,978	50,000	50,000	-
Intrafund Expense	(107,421)	(125,850)	(132,100)	(6,250)
Capital Expenditures				
Capital Improvements	1,191,400	1,015,810	1,668,400	652,590
Capital Carry Forward	5,115,221	-	-	-
Debt Service				
Principal	538,727	201,999	207,403	5,404
Interest	88,838	102,337	96,864	(5,473)
Fiscal Agent Fees	-	300	300	-
Interfund Transfers and Adjustments				
Funded Capital Resources	-	-	(450,000)	(450,000)
Total Expenditures and Uses	9,447,825	4,073,803	4,420,604	346,801
Net Sources and Uses	(4,782,685)	428,897	212,596	(216,301)

IVGID Departmental Budget Summary

Public Works - Sewer
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	4,856,809	5,260,500	5,770,300	509,800
Other Financing Sources				
Investment Earnings	27,833	12,600	30,000	17,400
Capital Grants	1,756,984	-	-	-
Proceeds from capital assets dispositions	8,016	-	-	-
Intrafund Transfers	99,655	166,400	159,900	(6,500)
Total Revenues and Other Sources	6,749,297	5,439,500	5,960,200	520,700
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	1,044,474	1,148,512	1,208,876	60,364
Employee Fringe	515,250	570,908	623,192	52,284
Professional Services	65,128	78,500	78,500	-
Services and Supplies	442,539	496,400	532,800	36,400
Insurance	54,018	59,400	56,900	(2,500)
Utilities	485,694	533,600	550,500	16,900
Central Services Cost	128,554	142,500	138,500	(4,000)
Fuels Management	49,978	50,000	50,000	-
Intrafund Expense	107,421	125,850	132,100	6,250
Capital Expenditures				
Capital Improvements	2,501,971	2,927,810	3,245,400	317,590
Capital Carry Forward	(2,356,850)	-	-	-
Debt Service				
Principal	234,996	241,834	248,873	7,039
Interest	88,566	90,786	83,646	(7,140)
Interfund Transfers and Adjustments				
Funded Capital Resources	-	(550,000)	(850,000)	(300,000)
Total Expenditures and Uses	3,361,739	5,916,100	6,099,287	183,187
Net Sources and Uses	3,387,558	(476,600)	(139,087)	337,513

IVGID Departmental Budget Summary

Public Works - Solid Waste
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	358,775	373,500	273,000	(100,500)
Fines and Penalties	8,039	9,000	9,000	-
Total Revenues and Other Sources	366,814	382,500	282,000	(100,500)
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	99,959	108,310	111,789	3,479
Employee Fringe	42,059	47,847	47,784	(63)
Services and Supplies	243,787	243,500	181,800	(61,700)
Utilities	1,014	1,700	1,600	(100)
Total Expenditures and Uses	386,819	401,357	342,973	(58,384)
Net Sources and Uses	(20,005)	(18,857)	(60,973)	(42,116)

IVGID Departmental Budget Summary

Public Works - Tahoe Water Supplier's Association
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	71,027	122,300	135,000	12,700
Intergovernmental - Operating Grants	2,574	-	-	-
Total Revenues and Other Sources	73,601	122,300	135,000	12,700
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	32,626	36,534	35,676	(858)
Employee Fringe	15,320	18,301	16,912	(1,389)
Services and Supplies	19,655	64,500	68,200	3,700
Utilities	-	-	600	600
Central Services Cost	6,000	6,000	6,000	-
Total Expenditures and Uses	73,601	125,335	127,388	2,053
Net Sources and Uses	-	(3,035)	7,612	10,647

Incline Village General Improvement District
Community Services
Executive Summary
Operating Budget FYE June 30, 2015

District-wide Community Services is comprised of a number of venues. Separate budgets are prepared to facilitate reporting and reflect the individual operations that provide a variety of services.

Community Services is comprised of:
The Golf Courses at Incline Village
    Championship Course
    Mountain Course
Facilities, utilizing The Chateau and Aspen Grove Community Building
Diamond Peak Ski Resort
Recreation Center with programming for fitness, aquatics, youth and family, sports and seniors
Other Recreation which administers Ordinance 7 related recreation privileges
Parks
Tennis

IVGID

Venue Statement of Income, (Loss) and Related Facility Fee - FYE June 30, 2015

(In Thousand's)

	320 Golf	330 Facilities	340 Ski	350 Rec Center	360 Other Rec	370 Parks	380 Tennis	Community Services Combined	Beach Fund
REVENUES									
Sales and service fees	$ 3,507		$ 6,690	$ 1,197	$ -	$ -	$ 178	$ 11,572	$ 650
Facility Fees	$ 1,003	$ 373	$ 996	$ 1,035	$ 1,594	$ 878	$ 88	5,967	$ 774
Allowances & Property Owner Disc.			(84)	-	(570)	-		(654)	(69)
Intergovernmental -Grant			-	62		19		81	-
Rents and misc.	31	297	160	4		126		618	182
Investment earnings				-	30			30	
Total revenues	4,541	670	7,762	2,298	1,054	1,023	266	17,614	1,537
EXPENDITURES/EXPENSES									
Wages	1,370	94	1,990	984	208	258	119	5,023	632
Benefits	390	62	703	350	90	71	19	1,685	171
Cost of goods sold	507	-	235	67	-	-	18	827	-
Services and supplies	1,195	174	1,422	500	70	253	53	3,667	378
Services	-	-	-	-	752	-	-	752	74
ible space	-	-	-	-	100	-	-	100	-
ce	51	17	167	37	-	6	2	280	18
Utilities	290	31	558	144	-	60	8	1,091	84
Depreciation	635	104	1,110	219	-	196	38	2,302	143
Legal and audit	20	2	86	7	10	2	-	127	15
Interest	31	29	182	1	-	1	-	244	3
Total expenditures/expenses	4,489	513	6,453	2,309	1,230	847	257	16,098	1,518
NET INCOME (LOSS)	**52**	**157**	**1,309**	**(11)**	**(176)**	**176**	**9**	**1,516**	**19**
Add depreciation & amortization	635	104	1,110	219	-	196	38	2,302	143
Deduct Reserves					(24)			(24)	
Deduct Principal paid	(235)	(154)	(1,061)	(21)	-	(29)	(13)	(1,513)	(271)
Deduct Capital expenditures	(452)	(107)	(1,608)	(187)	-	(343)	(34)	(2,731)	(229)
Add Capital Grants & Prior Funding			250		200			450	338
CASH BASIS INCOME (LOSS)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FACILITY FEE PER PARCEL	**$ 123**	**$ 46**	**$ 122**	**$ 127**	**$ 193**	**$ 108**	**$ 11**	**$ 730**	**$ 100**
FACILITY FEE FYE 2013-14	$ 104	$ 39	$ 90	$ 125	$ 265	$ 86	$ 21	$ 730	$ 100

IVGID Departmental Budget Summary

Community Services Fund Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	11,108,579	11,645,300	11,571,800	(73,500)
Concessions	83,587	84,500	85,100	600
Sales Allowance	(734,250)	(699,960)	(654,200)	45,760
Facilities Fees	5,962,384	5,967,750	5,970,670	2,920
Rents	285,669	499,400	352,700	(146,700)
Intergovernmental - Operating Grants	93,123	94,000	81,400	(12,600)
Interfund Services	58,372	59,000	98,100	39,100
Other Financing Sources				
Non Operating Leases	68,594	67,600	82,600	15,000
Investment Earnings	28,421	11,000	30,000	19,000
Capital Grants	1,137,270	300,000	-	(300,000)
Proceeds from capital assets dispositions	(12,384)	-	-	-
Debt Proceeds	3,419,054	-	-	-
Total Revenues and Other Sources	21,498,419	18,028,590	17,618,170	(410,420)
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	4,771,543	4,815,720	5,010,109	194,389
Employee Fringe	1,490,561	1,615,685	1,682,178	66,493
Professional Services	30,190	50,400	125,900	75,500
Services and Supplies	3,279,610	3,719,680	3,666,750	(52,930)
Insurance	237,836	265,300	280,000	14,700
Utilities	962,524	1,111,800	1,090,300	(21,500)
Cost of Goods and Services Sold	912,809	918,350	827,900	(90,450)
Central Services Cost	673,500	706,000	752,000	46,000
Fuels Management	99,957	100,000	100,000	-
Capital Expenditures				
Capital Improvements	2,094,300	2,691,214	2,731,208	39,994
Capital Carry Forward	847,380	-	-	-
Debt Service				
Principal	1,827,299	1,458,814	1,513,397	54,583
Interest	371,235	285,824	244,400	(41,424)
Fiscal Agent Fees	984	1,078	758	(320)
Interfund Transfers and Adjustments				
Transfers In/Out	-	-	(400,000)	(400,000)
Funded Capital Resources	-	(111,000)	(250,000)	(139,000)
Total Expenditures and Uses	17,599,728	17,628,865	17,374,900	(253,965)
Net Sources and Uses	3,898,691	399,725	243,270	(156,455)

IVGID Departmental Budget Summary

Golf Fund Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	3,147,615	3,377,200	3,507,200	130,000
Facilities Fees	1,409,501	-	-	-
Other Financing Sources				
Non Operating Leases	31,299	31,200	31,200	-
Proceeds from capital assets dispositions	1,985	-	-	-
Debt Proceeds	1,630,818	-	-	-
Total Revenues and Other Sources	6,221,218	3,408,400	3,538,400	130,000
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	1,272,806	1,257,163	1,356,587	99,424
Employee Fringe	333,230	372,044	388,264	16,220
Professional Services	8,927	19,200	19,700	500
Services and Supplies	1,049,675	1,124,300	1,195,250	70,950
Insurance	51,046	50,700	51,300	600
Utilities	280,084	264,700	289,900	25,200
Cost of Goods and Services Sold	436,873	466,900	507,400	40,500
Capital Expenditures				
Capital Improvements	350,497	408,450	451,010	42,560
Capital Carry Forward	(123,674)	-	-	-
Debt Service				-
Principal	722,217	226,637	234,578	7,941
Interest	66,701	39,208	31,312	(7,896)
Fiscal Agent Fees	269	418	300	(118)
Total Expenditures and Uses	4,448,651	4,229,720	4,525,601	295,881
Net Sources and Uses	1,772,567	(821,320)	(987,201)	(165,881)

IVGID Departmental Budget Summary

Combined Golf - Food and Beverage
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	364,632	429,900	608,500	178,600
Total Revenues and Other Sources	364,632	429,900	608,500	178,600
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	131,453	137,653	242,217	104,564
Employee Fringe	25,252	38,103	64,821	26,718
Services and Supplies	84,718	80,300	86,800	6,500
Utilities	18,013	17,500	17,900	400
Cost of Goods and Services Sold	98,443	117,200	178,200	61,000
Capital Expenditures				
Capital Improvements	4,993	-	-	-
Total Expenditures and Uses	362,872	390,756	589,938	199,182
Net Sources and Uses	1,760	39,144	18,562	(20,582)

Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FYE June 30, 2015

The Championship Golf Course operating plan prioritizes the resident golfer and Grille customers and their guests and then non-resident golfers. The Championship Golf Course provides entertainment in the form of a championship level full length golf course, driving range, lessons, learning programs, pro shop merchandise, food and beverage at The Grille, a snack bar at the turn, and on the course beverage carts. The course conditioning level is set to be appropriate for a resort venue. The Championship course competes with the many local courses around Lake Tahoe and Truckee for visitor play as well as some of our own resident play. The staff at the Championship Course also operates a sales outlet in the Hyatt Sports Shop from May to October.

The Championship Course is a Robert Trent Jones, Sr. design and is a challenging golf course. However, beginning in 2013 it adopted a new set of forward tees to provide a wider variety of playing choices. The Championship Golf Course has been ranked in the Top 10 places to play in Nevada.

Service Metrics	Actual 2012/13	Budgeted 2013/14	Planned 2014/15
Season/Service Period			
Opening Date	5/15/12	5/15/13	5/15/14
Closing Date	10/31/12	10/31/13	10/31/14
Service Measures			
Total Rounds Played	23,744	23,975	23,005
Staffing			
Positions	72	67	67
FTE's	33.1	32.3	33.7

Services Provided
The Championship Course offers **green fees** per round, **passes** based on the amount of play for the season. Rates vary by privilege category, season and tee time.

The **Driving Range** offers large, medium, and small buckets on a per-use or pass basis for picture pass-holders and non-pass-holders. **Lessons** are available from a PGA Professional for all ages and experience levels.

The **Pro Shop** offers a full line of apparel, equipment, shoes, balls and accessories.

The Championship Course is home to five active **Golf Clubs** with over 365 members. It hosts many **private and charitable events**.

Food and Beverage service can be found in The Grille, the lower snack bar at the turn and on the course through a cart service. **Banquets and events** are also available from May to October.

IVGID Departmental Budget Summary

Championship Golf Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	2,518,382	2,690,800	2,845,000	154,200
Facilities Fees	1,005,349	-	-	-
Other Financing Sources				
Proceeds from capital assets dispositions	1,985	-	-	-
Debt Proceeds	1,630,818	-	-	-
Total Revenues and Other Sources	5,156,534	2,690,800	2,845,000	154,200
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	958,343	960,673	1,025,619	64,946
Employee Fringe	254,654	298,344	300,038	1,694
Professional Services	7,927	14,900	14,900	-
Services and Supplies	764,105	846,400	893,700	47,300
Insurance	34,534	38,000	38,500	500
Utilities	195,937	184,900	202,300	17,400
Cost of Goods and Services Sold	392,559	416,600	449,200	32,600
Capital Expenditures				
Capital Improvements	204,297	248,450	389,500	141,050
Capital Carry Forward	6,052	-	-	-
Debt Service				
Principal	722,217	226,637	234,578	7,941
Interest	66,701	39,208	31,312	(7,896)
Fiscal Agent Fees	269	418	300	(118)
Total Expenditures and Uses	3,607,595	3,274,530	3,579,947	305,417
Net Sources and Uses	1,548,939	(583,730)	(734,947)	(151,217)

IVGID Departmental Budget Summary

Championship Golf - Food and Beverage
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	301,360	353,100	520,400	167,300
Total Revenues and Other Sources	301,360	353,100	520,400	167,300
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	114,932	112,863	218,568	105,705
Employee Fringe	21,588	31,383	61,107	29,724
Services and Supplies	72,772	64,100	66,700	2,600
Utilities	13,538	12,700	13,400	700
Cost of Goods and Services Sold	81,837	96,800	154,700	57,900
Capital Expenditures				
Capital Improvements	4,993	-	-	-
Total Expenditures and Uses	309,660	317,846	514,475	196,629
Net Sources and Uses	(8,300)	35,254	5,925	(29,329)

Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FYE June 30, 2015

The Mountain Golf Course operating plan is to serve the resident golfer, their guests, and then non-resident golfers. The Mountain Golf Course provides playing opportunities to golfers looking to play a unique golf experience due to the nature of it being a par 58 executive course. Most play comes from novice level golfers, female golfers, families, seniors, and junior golfers. An important focus is on the social golfer looking for fun rather than a competitive golf experience. The visitors market we cater to are primarily those visiting Lake Tahoe looking for a fun activity to do while on vacation. An experienced traveling golfer is more apt to play at the Championship Course. However, with its varying terrain it does offer a challenge. Other services include rental clubs and food and beverage at the turn and on the course.

The Mountain Course is a Robert Trent Jones, Jr. design. The Mountain Course has been selected as one of the Top 10 Short Courses in the country by *Golf Range Magazine*.

Service Metrics	Actual 2012/13	Budgeted 2013/14	Planned 2014/15
Season/Service Period			
Opening Date	5/18/12	5/17/13	5/17/14
Closing Date	10/4/12	10/4/13	10/5/14
Service Measure			
Rounds Played	13,129	13,100	14,695
Staffing			
Positions	31	30	33
FTE's	10.5	9.7	10.6

Services Provided

The Mountain Course offers **green fees** per round for 9 or 18 holes, a 10 play **pass** or All You Can Play for the season. Rates vary by picture pass-holders, non-pass-holders, guests, juniors and twilight and high or low season and the tee time. There are also per-hole **twilight programs** most afternoons.

Several examples of programming to combine fun with golf include the Nine and Wine and Family Sunday's.

The **Pro Shop** offers rental clubs, apparel, equipment, shoes, balls and accessories.

The Mountain Course is home to three active **Golf Clubs** with over 160 members. It hosts **private and charitable events**.

Food and Beverage service can be found at the snack bar at the turn and on the course through a cart service.

IVGID Departmental Budget Summary

Mountain Golf Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	629,233	686,400	662,200	(24,200)
Facilities Fees	404,152	-	-	-
Other Financing Sources				
Non Operating Leases	31,299	31,200	31,200	-
Total Revenues and Other Sources	1,064,684	717,600	693,400	(24,200)
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	314,463	296,490	330,968	34,478
Employee Fringe	78,576	73,700	88,226	14,526
Professional Services	1,000	4,300	4,800	500
Services and Supplies	285,570	277,900	301,550	23,650
Insurance	16,512	12,700	12,800	100
Utilities	84,147	79,800	87,600	7,800
Cost of Goods and Services Sold	44,314	50,300	58,200	7,900
Capital Expenditures				
Capital Improvements	146,200	160,000	61,510	(98,490)
Capital Carry Forward	(129,726)	-	-	-
Total Expenditures and Uses	841,056	955,190	945,654	(9,536)
Net Sources and Uses	223,628	(237,590)	(252,254)	(14,664)

IVGID Departmental Budget Summary

Mountain Golf - Food and Beverage
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	63,272	76,800	88,100	11,300
Total Revenues and Other Sources	63,272	76,800	88,100	11,300
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	16,521	24,790	23,649	(1,141)
Employee Fringe	3,664	6,720	3,714	(3,006)
Services and Supplies	11,946	16,200	20,100	3,900
Utilities	4,475	4,800	4,500	(300)
Cost of Goods and Services Sold	16,606	20,400	23,500	3,100
Total Expenditures and Uses	53,212	72,910	75,463	2,553
Net Sources and Uses	10,060	3,890	12,637	8,747

Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2015

The District's Facilities Department provides outstanding service to both residents and non-residents by offering room rentals for banquets and events such as weddings, social organizations, business meetings, golf outings, and personal parties. The facilities used to provide these services are the Chateau a beautiful, multi-functional and flexible facility sized at 5,200 square feet. The meeting area consists of three rooms: Crystal Bay, Sierra Vista, and Lakeview. These three 1700 square foot meeting rooms can be combined into one spacious area that easily holds over 250 people. The Chateau also includes The Grille for casual dining or bar service during the golf season. Customers can enjoy the views of the Championship Golf Course or Lake Tahoe. The Grille can also be used outside of the golf season to support banquets and events. It is a nice meeting place for a group of 40. The Aspen Grove is a versatile 920 square foot indoor facility boasting a wraparound outdoor deck. Its meeting area can accommodate a group of 60. In the spring and summer months, Aspen Grove features a creek side picnic area which has picnic tables and a large outdoor grill that can accommodate groups up to 150. It can also be set up for weddings.

The operating plan for Facilities provides preferred pricing for Picture Pass Holders. Preferred access tends to occur as a function of the scheduling of activities. IVGID establishes a schedule of events to support golf, community programing and Trustee meetings or general administration that represents 211 of the expected 379 events.

Service Metrics

Season/Service Period

Primary schedule of events May to October, both venues are available indoors year round.

	Actual 2012/13	Budgeted 2013/14	Planned 2014/15
Service Measures (Scheduled Events)			
The Chateau	271	250	225
Aspen Grove	144	146	154
Staffing			
Positions	4	4	4
FTE's	2.5	2.5	2.3

Services Provided

Meeting or ballroom space indoors and outdoors
Wedding ceremonies
Family gathering areas
Operating location for the Championship Golf Course
Meeting locations for Community Service Programming
Board of Trustees meetings and events

IVGID Departmental Budget Summary

Facilities Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	642,208	470,800	-	(470,800)
Concessions	3,920	-	-	-
Sales Allowance	(10,802)	(45,760)	-	45,760
Facilities Fees	602,764	-	-	-
Rents	233,638	442,100	297,500	(144,600)
Other Financing Sources				
Debt Proceeds	1,556,800	-	-	-
Total Revenues and Other Sources	3,028,528	867,140	297,500	(569,640)
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	294,928	243,541	93,830	(149,711)
Employee Fringe	135,384	86,586	61,791	(24,795)
Professional Services	1,500	2,100	2,100	-
Services and Supplies	297,897	255,400	174,300	(81,100)
Insurance	15,816	17,400	17,100	(300)
Utilities	50,811	52,200	30,600	(21,600)
Cost of Goods and Services Sold	171,064	135,400	-	(135,400)
Capital Expenditures				
Capital Improvements	5,668	273,558	107,370	(166,188)
Debt Service				
Principal	125,486	148,324	154,001	5,677
Interest	46,219	16,096	29,318	13,222
Fiscal Agent Fees	228	139	5	(134)
Total Expenditures and Uses	1,145,001	1,230,744	670,415	(560,329)
Net Sources and Uses	1,883,527	(363,604)	(372,915)	(9,311)

Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2015

The Diamond Peak operating plan seeks to provide preferred pricing to our picture pass holders. Preferred access is achieved more by convenient proximity to the Resort. The financial success of the resort depends substantially on visitors. Diamond Peak is the choice of families with children, those learning the sport, and intermediate to advanced level skiers and snowboards looking for a more value oriented and less crowded experience. The majority of our visitors live in Northern California, most in the Bay Area. Incline Village/Crystal Bay residents account for about 20% of the total visits, most of those visits are from season pass holders, although we have seen an increase in picture pass holder daily lift ticket sales.

Service Metrics	Actual 2012/13	Budgeted 2013/14	Planned 2014/15
Season/Service Period			
Opening Date	12/13/12	12/12/13	12/11/14
Closing Date	4/14/13	4/13/14	4/12/15
Operating Days	109	121	121
Service Measures			
Skier Visits	103,397	115,000	115,000
Staffing			
Positions	239	247	250
FTE's	59	64.3	60.4

Services Provided

Diamond Peak provides **downhill skiing and snowboarding** activities on 655 skiable acres with 30 runs, open glades and tree skiing. The resort operates 7 lifts; one high speeds quad, two fixed grip quads, three double chairs and one surface lift.

Snowmaking covers approximately 75% of the developed terrain.

The **Ski and Snowboard School** offers lessons for all abilities from age 7 and up. The **Child Ski Center** teaches children from 3 to 7.

The **Rental Shop** offers ski and snowboard rentals, demo skis and snowboards, helmet rentals and repairs.

Food and Beverage offers three outlets in the base lodge along with the Loft Bar and deck.

The **Snowflake Lodge** is operated by a concessionaire.

The **Retail Shop** selling ski & snowboard clothing and accessories is operated by a concessionaire.

The resort operates a **daily shuttle** throughout Incline Village and Crystal Bay. The resort is generally **open from mid-December to mid-April** and operates in-season 7 days a week, ticket windows open at 8:30 and the lifts operate from 9 a.m. to 4 p.m.

IVGID Departmental Budget Summary

Ski Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	5,967,266	6,516,500	6,690,500	174,000
Concessions	79,667	84,500	85,100	600
Sales Allowance	(158,898)	(84,000)	(84,000)	-
Facilities Fees	158,774	-	-	-
Interfund Services	-	-	23,700	23,700
Other Financing Sources				
Non Operating Leases	37,295	36,400	51,400	15,000
Proceeds from capital assets dispositions	(16,519)	-	-	-
Debt Proceeds	173,750	-	-	-
Total Revenues and Other Sources	6,241,335	6,553,400	6,766,700	213,300
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	1,708,037	1,984,082	1,990,484	6,402
Employee Fringe	531,067	710,875	702,877	(7,998)
Professional Services	9,859	10,500	85,500	75,000
Services and Supplies	1,179,328	1,376,800	1,421,800	45,000
Insurance	137,316	160,200	166,600	6,400
Utilities	439,589	578,800	558,000	(20,800)
Cost of Goods and Services Sold	216,407	235,000	235,400	400
Capital Expenditures				
Capital Improvements	597,223	1,098,166	1,608,100	509,934
Capital Carry Forward	(227,976)	-	-	-
Debt Service				-
Principal	905,565	1,022,322	1,061,509	39,187
Interest	251,684	226,837	182,211	(44,626)
Fiscal Agent Fees	454	482	429	(53)
Interfund Transfers and Adjustments				
Funded Capital Resources	-	(111,000)	(250,000)	(139,000)
Total Expenditures and Uses	5,748,553	7,293,064	7,762,910	469,846
Net Sources and Uses	492,782	(739,664)	(996,210)	(256,546)

IVGID Departmental Budget Summary

Ski - Food and Beverage
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	730,352	805,000	805,600	600
Total Revenues and Other Sources	730,352	805,000	805,600	600
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	154,216	175,645	148,105	(27,540)
Employee Fringe	48,069	49,925	51,833	1,908
Services and Supplies	111,782	133,300	119,300	(14,000)
Utilities	15,709	18,400	18,100	(300)
Cost of Goods and Services Sold	216,027	235,000	235,400	400
Total Expenditures and Uses	545,803	612,270	572,738	(39,532)
Net Sources and Uses	184,549	192,730	232,862	40,132

Incline Village General Improvement District
Community Programming – Parks and Recreation
Executive Summary
Operating Budget FYE June 30, 2015

Parks and Recreation provides facilities and more than 200 programs for Aquatics, Fitness, Sports for Adult/Youths, the Recreation Center, Seniors, and Youth/Teens/Families for the Incline Village / Crystal Bay community. Parks and Recreation staff also takes the lead role in both district employee and community Health and Wellness initiatives. Through the Parks Department we enjoy beautiful green spaces, trails, athletic fields, exercise areas, a disc golf course and a skate park.

Service Metrics

Season/Service Period

Recreation Center is open every day of the year except Christmas.
Community Recreation Programs are offered year-round.
Parks and fields are open weather permitting March thru November for drop in usage

Service Measures

Total touches are the Recreation venues measure of units of service. Parks numbers reflect only scheduled usage.

	Actual 2012/13	Budgeted 2013/14	Planned 2014/15
Community Recreation			
Recreation Center	125,294	118,300	120,000
Aquatics	70,207	59,500	60,000
Youth and Family	12,046	4,700	13,000
Sports Programs	9,296	8,300	8,500
Senior Programs	11,589	6,400	7,500
Parks			
Incline Park	15,995	12,800	13,000
Village Green	7,525	7,800	8,000
Preston Field	6,530	4,500	5,550

Staffing

Positions	105	95	112
FTE's	42.3	36.6	37

Services Provided

The Incline Village Recreation Center offers fitness classes including: Yoga, strength, cardio, spin cycling, mat Pilates, 55+, TRX Suspension Training, HIIT and aqua fitness; an eight lane, 25 yard swimming pool and diving board, dry sauna, gymnasium, drop-in basketball, cardio/weight fitness area, showers & locker rooms, plus a center lobby with big screen TV, Tahoe style fireplace, free Wi-Fi internet and public access, computers,

a Wii game system, Kids Zone Child Care and much more. Within a short walking distance are the North Lake Tahoe Lions Club Disc Golf Course, the Fit Trail, and Incline Park with 3 sports fields and the Skate Park. Community programs offered by the Parks & Recreation Department include Community wide special events geared to families, Adult and Youth special interest classes and sports programs including leagues, camps and clinics; Tiny Timbers Gym Time; Camp Xtreme; Swim Lessons, Swim Teams and Water Safety classes; Seniors activities; Youth/Adult Dance Classes; Winter Sports Conditioning; and Massage and Personal Training by appointment. Village Green and Preston Park offer additional sports fields and community picnic areas, along with two playgrounds at Preston and the Fit Trail off of Village Green. The Parks Department additionally conducts seasonal maintenance of the IV/CB Visitors Bureau on Tahoe Blvd and the Incline High School sports stadium field.

IVGID Departmental Budget Summary

Community Programming
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	1,178,471	1,103,700	1,196,500	92,800
Facilities Fees	870,040	-	-	-
Rents	9,186	9,600	4,300	(5,300)
Intergovernmental - Operating Grants/Revenue	77,700	76,000	62,000	(14,000)
Other Financing Sources				
Proceeds from capital assets dispositions	2,150	-	-	-
Debt Proceeds	19,808	-	-	-
Total Revenues and Other Sources	2,157,355	1,189,300	1,262,800	73,500
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	1,010,079	880,633	984,515	103,882
Employee Fringe	351,329	305,873	349,678	43,805
Professional Services	6,297	6,600	6,600	-
Services and Supplies	480,788	507,500	500,300	(7,200)
Insurance	27,359	30,100	37,200	7,100
Utilities	127,527	151,300	143,800	(7,500)
Cost of Goods and Services Sold	72,672	62,800	66,800	4,000
Capital Expenditures				
Capital Improvements	126,068	245,740	187,228	(58,512)
Debt Service				
Principal	9,540	20,819	21,420	601
Interest	1,885	1,011	527	(484)
Fiscal Agent Fees	11	-	8	8
Total Expenditures and Uses	2,213,555	2,212,376	2,298,076	85,700
Net Sources and Uses	(56,200)	(1,023,076)	(1,035,276)	(12,200)

IVGID Departmental Budget Summary

Parks Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Facilities Fees	714,656	-	-	-
Rents	40,137	47,700	50,900	3,200
Intergovernmental - Operating Grants/Revenue	15,423	18,000	19,400	1,400
Interfund Services	58,372	59,000	74,400	15,400
Other Financing Sources				
Capital Grants	1,137,270	300,000	-	(300,000)
Debt Proceeds	26,410	-	-	-
Total Revenues and Other Sources	1,992,268	424,700	144,700	(280,000)
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	235,637	255,763	257,877	2,114
Employee Fringe	60,459	72,872	70,690	(2,182)
Professional Services	2,000	2,000	2,000	-
Services and Supplies	201,060	226,600	252,700	26,100
Insurance	4,437	4,900	6,100	1,200
Utilities	57,878	58,100	60,400	2,300
Capital Expenditures				
Capital Improvements	1,050,487	475,300	343,500	(131,800)
Capital Carry Forward	1,140,909	-	-	-
Debt Service				
Principal	12,863	28,100	28,912	812
Interest	2,516	1,835	716	(1,119)
Fiscal Agent Fees	15	13	11	(2)
Total Expenditures and Uses	2,768,261	1,125,483	1,022,906	(102,577)
Net Sources and Uses	(775,993)	(700,783)	(878,206)	(177,423)

Incline Village General Improvement District
Community Services – Tennis
Executive Summary
Operating Budget FYE June 30, 2015

The **Tennis Center** offers eleven world class tennis courts, a full service professional tennis shop, United States Professional Tennis Association (USPTA) certified instructors, youth and adult programs, social mixers, special events and tournaments.

The primary tennis customer demographic is a combination of senior citizen residents (ages 55 to 61), younger baby boomers (ages 43 to 54), working residents (some of which are baby boomers and younger), school age children, and second homeowners. Our season pass holders play, on average, three times a week.

Service Metrics

	Actual 2012/13	Budget 2013/14	Planned 2014/15
Season/Service Period			
Opening Date	5/7/2012	5/6/2013	5/5/2014
Closing Date	10/31/12	10/31/13	10/31/14
Service Measure			
Tennis Visits			
Residents	5,936	5,700	5900
Season Passes	4,866	5,400	5500
Non-residents	1,133	1,500	1700
Youth	1,074	1,600	1750
Staffing			
Positions	6	4	5
FTE's	1	1	1

Services Provided

The Incline Tennis Center offers opportunities for every type of player. Youth programs for ages 3 and up including weekly USTA Quick Start Tennis Camps, All Star Clinics, Competitive Academy and weekly socials. Adult programs for all ages including USTA leagues teams, daily skills clinics, specialized clinics for beginner, intermediate and advanced players, weekly Ladies Day, Men's Day and Mixed Doubles social mixers. The Tennis Center offers tournaments and other intergenerational social events for the entire family. The Tennis center employs USPTA certified Tennis Professionals that provide quality instruction for all programming as well as private lessons. Pickle Ball has also become very popular at the Tennis Center and is another area experiencing growth. The Tennis Center offers a full service pro shop including apparel, racquets, shoes and a racquet stringing services from top level professionals.

Membership pass options for IVGID Pass holders and Non Pass holders include anytime, afternoon, peak season (June 1 – August 31) and twilight options for youth, students, adults and seniors.

IVGID Departmental Budget Summary

Tennis Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	156,880	177,100	177,600	500
Facilities Fees	60,050	-	-	-
Other Financing Sources				
Debt Proceeds	11,468	-	-	-
Total Revenues and Other Sources	228,398	177,100	177,600	500
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	107,409	117,645	118,964	1,319
Employee Fringe	18,696	22,104	19,232	(2,872)
Services and Supplies	52,809	54,600	52,400	(2,200)
Insurance	1,862	2,000	1,700	(300)
Utilities	6,635	6,700	7,600	900
Cost of Goods and Services Sold	15,793	18,250	18,300	50
Capital Expenditures				
Capital Improvements	6,600	110,000	34,000	(76,000)
Capital Carry Forward	15,878	-	-	-
Debt Service				
Principal	51,628	12,612	12,977	365
Interest	2,230	837	316	(521)
Fiscal Agent Fees	7	26	5	(21)
Total Expenditures and Uses	279,547	344,774	265,494	(79,280)
Net Sources and Uses	(51,149)	(167,674)	(87,894)	79,780

Incline Village General Improvement District
Community Services - Other Recreation
Executive Summary
Operating Budget FYE June 30, 2015

Other Recreation consists of a portion of the costs for the Recreation Counter staff, the Director and Assistant Director of Parks and Recreation and all of the costs for the proposed Director of Community Services. The Recreation Counter is the primary delivery area for Picture Passes and Guest Access Cards for parcel owners in Crystal Bay and Incline Village. This is also the location for community members seeking information about community service programs of the District. Under Ordinance 7 recreation privileges are associated with a Picture Pass or a Guest Access card. Therefore administration of these privileges is a central function across all of the Community Services venues.

About 10 years ago the then District General Manager combined his office with that of the Community Services Director. The District has a new General Manager as of April 28, 2014. The budget has been prepared with reinstating the staff costs for a Community Services Director in case the new General Manager decides to return to this form of venue management. The District has vacated the Food & Beverage Director and the Director of Golf Operations pending this decision. These positions are not budgeted for this fiscal year. Staff in these venues has been directed to focus primarily on program delivery.

Service Metrics
Season/Service Period
The Recreation Center Counter at 980 Incline Way is staffed weekdays year round. The Host Counter supplements services everyday but Christmas throughout the year.

	Actual 2012/13	Budget 2013/14	Planned 2014/15
Service Measures			
Number of Parcels for facility fees	8,248	8,175	8,179
Staffing			
Positions	6	6	7
FTE's	2.1	2.1	3.1

Services Provided
Administration:
- Picture Pass
- Guest Access Cards
- Program Registrations
- Gift Cards
- Parcel Transfers

Management:
Planning, Organization and Preparation for each Community Service venue season

IVGID Departmental Budget Summary

Other Recreation Summary
Sources and Uses

	2011-12 Actual	2012-13 Budget	2013-14 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	16,139	-	-	-
Sales Allowance	(564,550)	(570,200)	(570,200)	-
Facilities Fees	2,146,599	5,967,750	5,970,670	2,920
Rents	2,708	-	-	-
Other Financing Sources				
Investment Earnings	28,421	11,000	30,000	19,000
Total Revenues and Other Sources	1,629,317	5,408,550	5,430,470	21,920
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	142,647	76,893	207,852	130,959
Employee Fringe	60,396	45,331	89,646	44,315
Professional Services	1,607	10,000	10,000	-
Services and Supplies	18,053	174,480	70,000	(104,480)
Central Services Cost	673,500	706,000	752,000	46,000
Capital Expenditures				
Capital Improvements	(42,243)	80,000	-	(80,000)
Capital Carry Forward	42,243	-	-	-
Fuels Management	99,957	100,000	100,000	-
Interfund Transfers and Adjustments				
Transfers In/Out	-	-	(400,000)	(400,000)
Total Expenditures and Uses	996,160	1,192,704	829,498	(363,206)
Net Sources and Uses	633,157	4,215,846	4,600,972	385,126

Incline Village General Improvement District
Beach Fund
Executive Summary
Operating Budget FYE June 30, 2015

Beach use and access, as defined in Ordinance 7, includes the owners of parcels within the District as of June 1, 1968, per deed restrictions listed on the beach property, and their guests, for a fee.

Service Metrics

	Actual 2012/13	Budgeted 2013/14	Planned 2014/15
Season/Service Period			
Opening Date	5/23/12	5/22/13	5/21/14
Closing Date	9/16/12	9/15/13	9/14/14
Service Measurements			
Beach Visits	165,089	150,000	150,000
Staffing			
Positions	88	89	94
FTE's	15.3	17.1	19.8

Services Provided
Beach locations include; **Burnt Cedar, Incline, Ski and Hermit** on the shore of Lake Tahoe.

Beach gates are generally staffed from late May until mid-September. In order to comply with TRPA watercraft inspection, the Ski Beach gate is staffed May 1 and offers on call **boat launching** through the Parks Department in the shoulder seasons.

Ski Beach is open for dogs off leash from mid-October to mid-April. All other beaches remain closed to pets year round.

The Burnt Cedar Beach includes **2 pools** in the facility. It also has a **group picnic area**.

The Beaches offer **picnic areas** and **playgrounds** that are used throughout the year. This is in part why maintenance continues year-round.

Ski and Hermit Beach facilitate **kayak storage** available for winter, summer or year round storage.

Concessionaires provide separate **food and beverage services** at Burnt Cedar and Incline Beach. There is also a concession for renting non-motorized watercraft by the hour.

IVGID Departmental Budget Summary

Beach Fund Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	866,215	569,650	649,700	80,050
Concessions	63,915	62,500	62,500	-
Sales Allowance	(77,888)	(68,520)	(68,500)	20
Facilities Fees	775,102	773,800	774,200	400
Rents	127,999	107,600	118,700	11,100
Other Financing Sources				
Investment Earnings	6,160	3,600	2,500	(1,100)
Debt Proceeds	55,948	-	-	-
Total Revenues and Other Sources	1,817,451	1,448,630	1,539,100	90,470
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	443,929	539,045	631,509	92,464
Employee Fringe	110,821	154,016	171,035	17,019
Professional Services	4,683	15,000	15,000	-
Services and Supplies	303,025	352,720	378,520	25,800
Insurance	22,715	19,500	18,100	(1,400)
Utilities	77,989	79,500	84,300	4,800
Central Services Cost	63,600	72,000	74,000	2,000
Capital Expenditures				
Capital Improvements	550,396	366,520	228,500	(138,020)
Capital Carry Forward	(60,270)	-	-	-
Debt Service				
Principal	112,701	263,186	270,602	7,416
Interest	19,118	12,290	3,209	(9,081)
Fiscal Agent Fees	116	113	108	(5)
Interfund Transfers and Adjustments				
Funded Capital Resources	-	(425,260)	(355,000)	70,260
Total Expenditures and Uses	1,648,823	1,448,630	1,519,883	71,253
Net Sources and Uses	168,628	-	19,217	19,217

Incline Village General Improvement District
Internal Services – Fleet
Executive Summary
Operating Budget FYE June 30, 2015

Fleet is meant to be a break-even operation that charges District venues for procuring vehicles and equipment utilized for all operating departments; setting up, installing auxiliary equipment and making necessary modifications for the equipment's specific job requirements. Fleet maintains and repairs all vehicles and equipment throughout the equipment's service life, and replaces/disposes of used and excess equipment at the end of its life cycle. Fleet operates the District's welding repairs, metal machining requirements and prototype metal fabrication projects.

The Fleet Department is also responsible for administration of and conducting operator training in federally mandated forklift operation. The department also trains employees for commercial driver's license, ski resort passenger tram operation and heavy and miscellaneous equipment operator training.

Service Metrics

Season/Service Period
Fleet is staffed non-holiday weekdays year round.

Service Measures	Actual 2012/13	Budget 2013/14	Planned 2014/15
Preventative Maintenance	1,908	2,200	2,200
General Repairs	3,106	3,800	3,800
Projects & Fabrication	386	300	300
Other	782	1,100	1,100
Total Repair Activities	6,182	7,400	7,400
In-shop repairs	5,869	6,500	6,500
Field repairs	289	400	400
Outside vendor repairs	23	22	22
Operator training hours	40	80	80
Mechanic training hours	46	60	60
Vehicle accidents	61	70	70
Pieces of equipment	609	607	607
Staffing			
Positions	6	6	6
FTE's	6	6	6

Services Provided
The Fleet Department provides monthly reports for monitoring vehicle and equipment expenses. They meet with operating departments regularly to review priorities and challenges. Their main year-round repair facilities are at Public Works (Sweetwater), Diamond Peak, Championship Golf, and they have a seasonal facility at Mountain Golf. The service and repair of Park's equipment is done at Sweetwater.

IVGID Departmental Budget Summary

Internal Services - Fleet
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Interfund Services	797,357	822,500	870,600	48,100
Total Revenues and Other Sources	797,357	822,500	870,600	48,100
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	387,296	388,615	404,737	16,122
Employee Fringe	203,074	216,022	230,405	14,383
Services and Supplies	215,561	208,900	219,700	10,800
Insurance	1,057	1,200	900	(300)
Utilities	1,631	1,800	1,700	(100)
Cost of Goods and Services Sold	1,617	-	-	-
Capital Expenditures				
Capital Improvements	14,531	-	26,000	26,000
Total Expenditures and Uses	824,767	816,537	883,442	66,905
Net Sources and Uses	(27,410)	5,963	(12,842)	(18,805)

Incline Village General Improvement District
Internal Services – Engineering
Executive Summary
Operating Budget FYE June 30, 2015

Engineering is meant to be a break-even operation that charges District venues for the management, design, scheduling, bidding, contract administration and construction oversight of District Capital Improvement Projects.

Service Metrics

Season/Service Period

Engineering is staff non-holiday weekdays. However, their schedule is flexible to accommodate oversight of construction under contract or for emergency repairs.

Service Measures

The Engineering Department is working on a number of capital projects scheduled for construction in 2014. These include the Village Green Bathroom Replacement, the Ski Beach Bathroom Replacement, the 2014 Sewer Main Rehabilitation Project, the 2014 Water Main Replacement Project, and the Recreation Center Roof Replacement. In addition to the projects heading towards construction, the Engineering Department is also working on a number of capital projects that are presently in the planning and design phase. These include the Mountain Golf Course Facilities Study, the Diamond Peak Incline Creek Culvert Rehabilitation, the Public Works Cold Storage Building, and the second phase of the Effluent Export Pipeline Replacement Project.

Staffing

Positions	2
FTE's	2

Services Provided

Engineering is responsible for the **Asset Management** functions of the District including:

- Water Rights
- Land Coverage Bank
- Easements
- Plan Archive

Engineering manages the **Compliance Division** which is responsible for:

- Review of all residential and commercial plan check applications
- Performing all field inspections for all commercial and residential water and sewer connections
- Managing the cross-connection control program
- Managing the grease control program
- Preparing easements and variances
- Enforcing Ordinance Number 1 (Solid Waste)
- Performing customer service related to all these duties.

Engineering manages the **Buildings Division** responsible for maintaining the District's facilities as designed and, by working with each operating department, to ensure the facilities meet health and safety concerns and operational preventative maintenance priorities.

IVGID Departmental Budget Summary

Internal Services - Engineering
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Sales and Fees	2,950	3,000	3,000	-
Interfund Services	388,585	459,000	493,500	34,500
Total Revenues and Other Sources	391,535	462,000	496,500	34,500
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	252,074	289,601	304,713	15,112
Employee Fringe	109,304	122,496	140,167	17,671
Professional Services	3,604	9,000	9,000	-
Services and Supplies	23,020	37,700	39,200	1,500
Insurance	865	900	900	-
Utilities	1,979	2,200	2,500	300
Total Expenditures and Uses	390,846	461,897	496,480	34,583
Net Sources and Uses	689	103	20	(83)

Incline Village General Improvement District
Internal Services – Building Maintenance
Executive Summary
Operating Budget FYE June 30, 2015

Building Maintenance is meant to be a break-even operation that charges District venues for services, labor, parts, operating supplies, fuel, and any contracted services for the upkeep and repair of District facilities. Building Maintenance seeks to bill 75% of time for its full time staff.

Service Metrics

Season/Service Period

Effective with the hire of the additional position, Buildings Maintenance will be available 7 days a week.

Service Metrics	Actual 2012/13	Budget 2013/14	Planned 2014/15
Hours Billed	6,207	6,270	7,648
Actual Employee Hours	8,275	8,320	10,400
Percentage Hours Billed	75.01%	75.36%	73.54%
Staffing			
Positions	4	4	5
FTE's	4	4	5

Services Provided

Building Maintenance is responsible for **general, preventative, and corrective services** that maintain the District's facilities as designed, this includes:

- Ensuring the facilities meet health and safety concerns
- Bidding and contract management in support of capital maintenance activities.
- Assists in planning and executing repair and improvement projects. Projects are prioritized based on the following criteria:
    1. Health and Safety
    2. Preventive maintenance
    3. Capital Improvement Projects
    4. Special departmental projects

Building Maintenance prepares a **work plan** for the year in conjunction with the Operating Budget and provides monthly cost reports for monitoring expenses. They meet regularly with venue managers to review priorities and challenges.

Building Maintenance performs a bi-annual **Facility Assessment Inspection** to determine the condition and functionality of the District infrastructure. The results of this evaluation help establish future capital projects.

Building Maintenance also oversees the District's **janitorial contracts** as well as all **keys, locks and alarms** for District venues.

The **Sign Shop** manages, maintains and constructs many signs and banners for the varied District needs.

IVGID Departmental Budget Summary

Internal Services - Building Maintenance
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Interfund Services	661,101	626,300	745,600	119,300
Total Revenues and Other Sources	661,101	626,300	745,600	119,300
Expenditures and Uses				
Personnel Cost				
Salaries and Wages	229,933	239,493	306,424	66,931
Employee Fringe	110,396	112,907	163,414	50,507
Services and Supplies	300,276	230,600	248,600	18,000
Insurance	1,476	1,600	1,400	(200)
Utilities	2,188	2,100	2,700	600
Capital Expenditures				
Capital Improvements	23,530	-	-	-
Total Expenditures and Uses	667,799	586,700	722,538	135,838
Net Sources and Uses	(6,698)	39,600	23,062	(16,538)

Internal Services – Workers Compensation
Executive Summary
Operating Budget FYE June 30, 2015

From 1992 until June 30, 2013 the District was self-insured for **Workers Compensation.** Effective July 1, 2013 the District will become a member of the Nevada Public Agency Compensation Trust (PACT) as its means of providing workers compensation coverage going forward. The District remains regulated by the Nevada Division of Insurance as long there is exposure to statutory obligations, such as the right to reopen a claim occurring prior to June 30, 2013. As time passes, these exposures will reduce. The District has been able to arrange for minimal administration to comply with the requirements. By June 30, 2016 the District anticipates a substantial reduction in the State required deposit for outstanding claims. During the 20 year's timeframe the District was self-insured, it developed a funded retention. That balance is considered sufficient to cover any open exposures. Given that some claims could remain exposed for a similar period, the District will utilize investment income over that time to reduce current costs. The investments for this fund are part of the general investments, but have utilized a longer-term maturity. The State Restricted deposit is in the Local Governments Investment Pool.

Service Metrics

Season/Service Period
All Funds and payroll as required by Nevada Revised Statutes

Service Measures	Actual 2012/13	Budget 2013/14	Planned 2014/15
Total Costs (Before provision for actuarial reserves)	$126,983	$308,000	$344,000
Investment earnings	$22,917	$22,900	$25,400

Staffing

Positions	None
FTE's	None

All administration of Worker Compensation is handled by Finance and Human Resources.

Services Provided
Support Risk Management and District Safety Committee promotion of **Safety First** as a part of claims management.
Monitor Third Party Claims Administration for claims (runoff) prior to June 30, 2013
Legal Compliance reporting to the State of Nevada under self-insurance status
Coordinate internal rates based on PACT member assessments subject to calendar year audit
Monitor Third Party Administration for current claims incurred after July 1, 2013

IVGID Departmental Budget Summary

Workers Compensation Summary
Sources and Uses

	2012-13 Actual	2013-14 Budget	2014-15 Budget	$ Chg Bud to Bud
Revenues				
Interfund Services	195,422	285,100	329,400	44,300
Other Financing Sources				
Investment Earnings	22,917	22,900	25,400	2,500
Total Revenues and Other Sources	218,339	308,000	354,800	46,800
Expenditures and Uses				
Professional Services	24,986	-	-	-
Insurance	45,794	308,000	344,000	36,000
Worker Compensation Claims	(131,797)	-	-	-
Total Expenditures and Uses	(61,017)	308,000	344,000	36,000
Net Sources and Uses	279,356	-	10,800	10,800