MEMORANDUM

TO: Board of Trustees

FROM: Steven J. Pinkerton
General Manager

SUBJECT: Review, discuss and possibly provide input to the Overview of the 2018/2019 Operating Budget Presentation

DATE: March 7, 2018

I. RECOMMENDATION

Review, discuss and possibly provide input to the Overview of the 2018/2019 Operating Budget Presentation.

II. BACKGROUND

The following information is enclosed for your review regarding the 2018/2019 Operating Budget:

- Executive Summary of each budget department. This summary includes a department overview, services provided, and items of note in the budget.
- Department Dashboards. These are updates of the Dashboards that have been included in previous budgets and are updated on a quarterly basis.
- Ready to Serve charts for each department.
- Proposed Operating Sources and Uses for each department. Format mirrors the monthly budget report and is modeled on chart provided for last year's budget review. Includes information for three previous fiscal years, and proposed sources and uses for 2018/2019.

Staff will be providing oral reports regarding the enclosed information. They will focus their presentations on subjects of particular value to the Board in reviewing the proposed budget.

Particular emphasis will be placed on service levels, performance measures, and customer value. In addition, the assumptions used for the ready to serve chart and significant budget variances will be discussed as well.

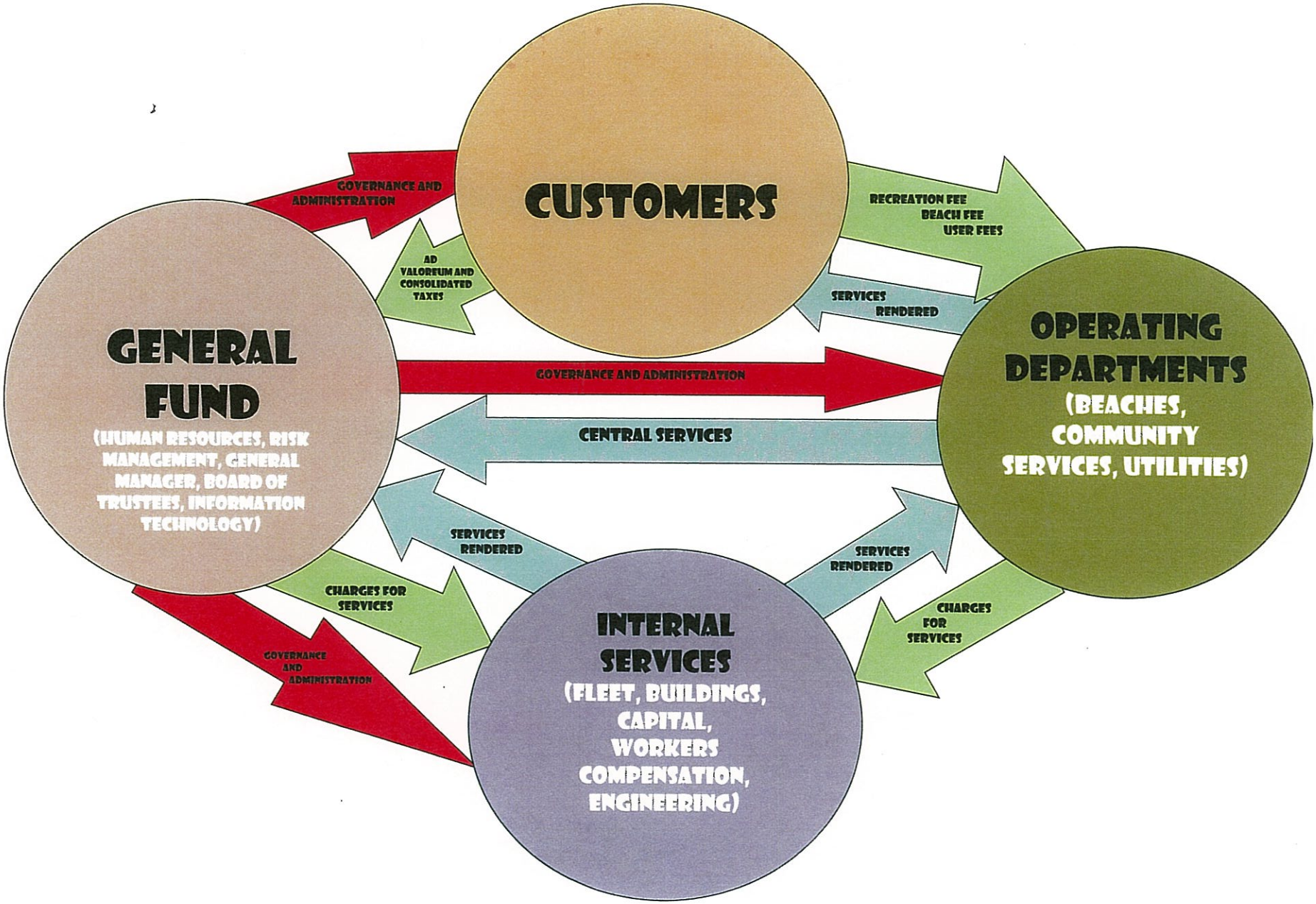
If you have any specific questions after reviewing the enclosed materials, please feel free to let me know. That way I can ensure that your questions can be answered during the presentation.

Chairwoman Wong has advised that she has a hard stop for this meeting at 4:15 p.m. therefore it is imperative that all of us be well prepared, i.e. read the materials, have questions prepared, stay on topic, give succinct presentations, etc.

ITEM F.4. – OPERATING BUDGET District Overall

IVGID
Ready to Serve Methodology

- Focus is on operating revenue and expenditures.
- **Ready to Serve** costs meet care and condition or administration needs of stated venue.
- **Incremental Operating** expenditures relate to delivering services and products to customers.
- Revenues and expenditures are based on Preliminary Budget as of February 23, 2018.
- Capital expenditure is included only in the General Fund.
- Ski Incremental Operating Revenue includes a reduction of $1,638,000 for Facility Fees to provide revenue to other Community Services venues.
- Debt service expenditures are not included.
- Capital expenditure and debt service are funded by separate sources or through transfer of net operating funds.


CUSTOMERS
GOVERNANCE AND ADMINISTRATION
RECREATION FEE
BEACH FEE
USER FEES
AD VALOREUM AND CONSOLIDATED TAXES
SERVICES RENDERED
GENERAL FUND
(HUMAN RESOURCES, RISK MANAGEMENT, GENERAL MANAGER, BOARD OF TRUSTEES, INFORMATION TECHNOLOGY)
GOVERNANCE AND ADMINISTRATION
OPERATING DEPARTMENTS
(BEACHES, COMMUNITY SERVICES, UTILITIES)
CENTRAL SERVICES
SERVICES RENDERED
SERVICES RENDERED
CHARGES FOR SERVICES
CHARGES FOR SERVICES
GOVERNANCE AND ADMINISTRATION
INTERNAL SERVICES
(FLEET, BUILDINGS, CAPITAL, WORKERS COMPENSATION, ENGINEERING)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
SERVICE DEPARTMENTS

General Fund	Internal Services	Utility	Community Services Administration
Information Technology Systems	Workers Compensation	Tahoe Water Suppliers Association	Recreation Privilege Registration and Administration
Executive	Engineering	Sewer	
Trustees	Building Maintenance	Solid Waste	
Accounting	Fleet Maintenance	Water	
Administration			
Risk Management			
Human Resources			
Health & Wellness			
Communications			
Governance			

Golf Courses at Incline Village	Facilities	Diamond Peak Ski Resort	Parks & Recreation	Beaches
Championship Golf Course (1)	Chateau	Mountain Operations	Youth & Family	Incline Beach
Mountain Golf Course (2)	Aspen Grove	Slope Maintenance	Adult Programming	Burnt Cedar Beach
		Property & Transportation	Seniors	Ski Beach
		Ski School	Fitness	Hermit Beach
		Child Ski Center	Aquatics	Hosts
		Rental Shop	Recreation Center	Maintenance
		Food and Beverage	Parks	Aquatics
		Snowflake Lodge	Tennis	Boat Ramp
				Food and Beverage

(1) Operations, Pro Shop, Driving Range, Food and Beverage
(2) Operations, Maintenance, Pro Shop, Food and Beverage

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
DISTRICT OVERALL
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ 1,497,006	$ 1,476,017	$ 1,549,000	$ 1,549,050	$ 1,599,869
Consolidated Taxes	1,487,986	1,486,270	1,590,000	1,579,510	1,650,118
Charges for Services	27,467,068	29,290,524	26,284,000	26,558,546	27,887,175
Facility Fee	2,775,180	2,626,949	2,420,970	2,420,970	2,420,970
Investment income	304,957	143,974	238,000	191,400	251,250
Miscellanous Revenues	198,064	174,249	88,900	90,000	110,080
Intergovernmental	144,704	166,768	188,000	193,129	183,029
Interfund	3,181,584	3,464,515	3,397,000	3,451,300	3,766,339
Central Services	1,123,000	1,177,200	1,094,000	1,094,000	1,169,000
Total Sources	38,179,549	40,006,466	36,849,870	37,127,905	39,037,830
Uses:					
Salaries & Wages	11,726,545	12,412,162	12,285,000	12,602,116	13,239,754
Employee Benefits	4,299,836	4,432,533	4,696,000	4,973,650	5,275,340
Total Personnel	16,026,381	16,844,695	16,981,000	17,575,766	18,515,094
Professional Services	438,818	490,860	457,280	472,300	454,000
Services & Supplies	7,630,185	7,921,516	7,845,000	8,145,329	8,459,129
Insurance	966,730	941,737	1,009,300	991,814	1,118,495
Utilities	2,132,327	1,973,880	2,275,700	2,381,047	2,333,376
Cost of Goods Sold	1,273,692	1,446,544	1,257,000	1,173,360	1,307,395
Central Services	1,123,000	1,177,200	1,094,000	1,094,000	1,169,000
Defensible Space	78,156	194,091	200,000	200,000	200,000
Total Services & Supplies	13,642,908	14,145,828	14,138,280	14,457,850	15,041,395
General Fund Cap. Exp.	79,331	148,435	225,000	278,900	350,000
Total Uses	29,748,620	31,138,958	31,344,280	32,312,516	33,906,489
Net Sources (Uses)	$ 8,430,929	$ 8,867,508	$ 5,505,590	$ 4,815,389	$ 5,131,341

ITEM F.4. – OPERATING BUDGET Beaches

Incline Village General Improvement District
Beaches – Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics/Season Period

The beaches are open daily year round. However; the Burnt Cedar Pool, boat ramp, and entrance gates are staffed approximately one hundred fifty three (153) days annually beginning in early May through late September depending on weather. Food and Beverage operations are available beginning Memorial Day weekend through Labor Day weekend. The boat ramp is available by appointment October through April.

Service Measure (Visits)	Actual 2016/17	Budgeted 2017/18	Budgeted 2018/19
Overall Beach Visits	186,146	191,849	185,000
Staffing FTE's			
Beach Hosts	5.8	6.8	6.8
Parks Maintenance	9.1	8.2	8.2
Aquatics	6.6	6.7	7.5
Beach Admin	0.8	0.9	0.1
Food & Beverage	0.0	0.0	3.2
Total =	**22.3**	**22.6**	**25.8**

Services Provided

- Four (4) restricted access beaches: Burnt Cedar, Incline, Ski and Hermit.
- Boat Ramp
- Burnt Cedar Pool and Toddler Pool
- Three (3) Volleyball Courts
- Bocce Ball Court
- Kayak/Paddle Board Storage
- Food and Beverage Services
- Parks and Building Maintenance Operations
- Beach Hosts Operations
- Group Picnic/Event Rentals (4 sites)
- Aquatics and Lifeguard Operations
- Non-Motorized Watercraft Concessions at Burnt Cedar and Incline Beaches
- Restrooms/Changing Rooms
- Watercraft Seal Inspections
- Playgrounds at Burnt Cedar and Incline Beaches
- Community Programs including Swim Lessons and Youth Paddle Board Camps

Incline Village General Improvement District
Beaches
Budget Items of Note
Operating Budget FYE June 30, 2019

Items of Note for Budgeting Fiscal Year 2018-19

Ready to Serve

- The ability to be ready to serve includes the management administration, maintenance and aquatics labor as well as the care and condition of the Beaches. The revenue portion of ready to serve is the beach portion of the facility fee, net of punch cards utilized, investment income and aquatics related fees. Important to point out that our incremental revenue is much higher than the incremental expenses. This revenue is based on admissions and fees, rental and concessions. Incremental expenses represents the administration and operating expenses to produce these services.

Sources

- Overall revenue sources increase of 34% ($344,000) budget to budget. This mainly as a result of revenue related to IVGID assuming food and beverage operations at Incline and Burnt Cedar beaches. Increases in expenses will also be a direct result of this service.
- Additional increases in admissions and fees and concessions.

Uses

- Personnel increased 6.5% ($63,000) budget to budget. This is entirely personnel costs related to food and beverage services being provided.

- Services and Supplies increased 12% ($59,000). Mainly due to operating supplies/equipment costs related to food and beverage operations as well as increased buildings Interco.

- Increase of $101,000 for cost of goods sold related to food and beverage operations.

Incline Village General Improvement District
Beaches
Service Level Outline
Operating Budget FYE June 30, 2019

Beaches – Year Round - Gates staffed May – September (appx 150 days)

Service Provided	Frequency
4 Restricted Access Beaches – Burnt Cedar, Incline, Ski & Hermit Beaches	Open daily. Gates Staffed May - October
Boat Ramp Launch Services	Open daily. By appointment only November - April
Burnt Cedar Pool	Mid May – Late September
3 Volleyball Courts	Daily weather depending
Bocce Ball Court	Daily weather depending
Kayak/Paddleboard Storage	Daily
Food & Beverage Services & Concessions	Memorial Day through Labor Day. Weekends only until mid June.
Non-Motorized Watercraft Concessions	Memorial Day – Labor Day
Parks/Ground Operations	Daily
Beach Gate Hosts Operations	Daily Early May – Late September
Lifeguard Operations	Memorial Day – Labor Day. Hours increased mid-June to mid-August
Security Services	Year Round. Increased capacity during peak season
Group Picnic/Event Rentals (4 sites)	May - September
Aquatics Programming – Swim Lessons, Stand Up Paddleboard camps, Yoga at the beach, Aquacize	May - September
Full Service Restrooms	Year Round at BC & SB, seasonal at IB.
Watercraft Seal Inspections	Year Round
Playgrounds – Burnt Cedar & Incline	Year Round weather depending

Community Services Department: Beaches, Parks and Recreation
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Parks and Recreation Department provides essential and enriching facilities, programs and events for all ages and demographics with a primary focus and goal to provide high service levels at the best possible cost. The Parks and Recreation Department provides programming and event opportunities for Pre-Kindergarten through Seniors as well as a full service Tennis Center, Recreation Center, private beaches, ball fields, Disc Golf course, exercise course and open park space. The Parks and Recreation Department also provides all of the recreation administration including management of the Recreation Pass and Punch Card process under the guidelines of Ordinance 7.

A note to reader – the column labeled "Industry Standard" below is the 2016 National Recreation and Parks Association Field Report (communities less than 20,000 population) and Club Industry: Key Performance Indicators 2011.

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target	2018/19 Target
Operational Cost recovery percentage to total cost on programs/services (Recreation, Parks, Tennis) * does not include Capital/Depreciation	49.5%	48.5%	29%	50%	51%
Number of visits per full time equivalent – Parks and/or Recreation, Tennis	12,000	12,763	-	12,800	12,800
Number of visits per full time equivalent - Beaches	8,500	8,772	-	8,750	9000

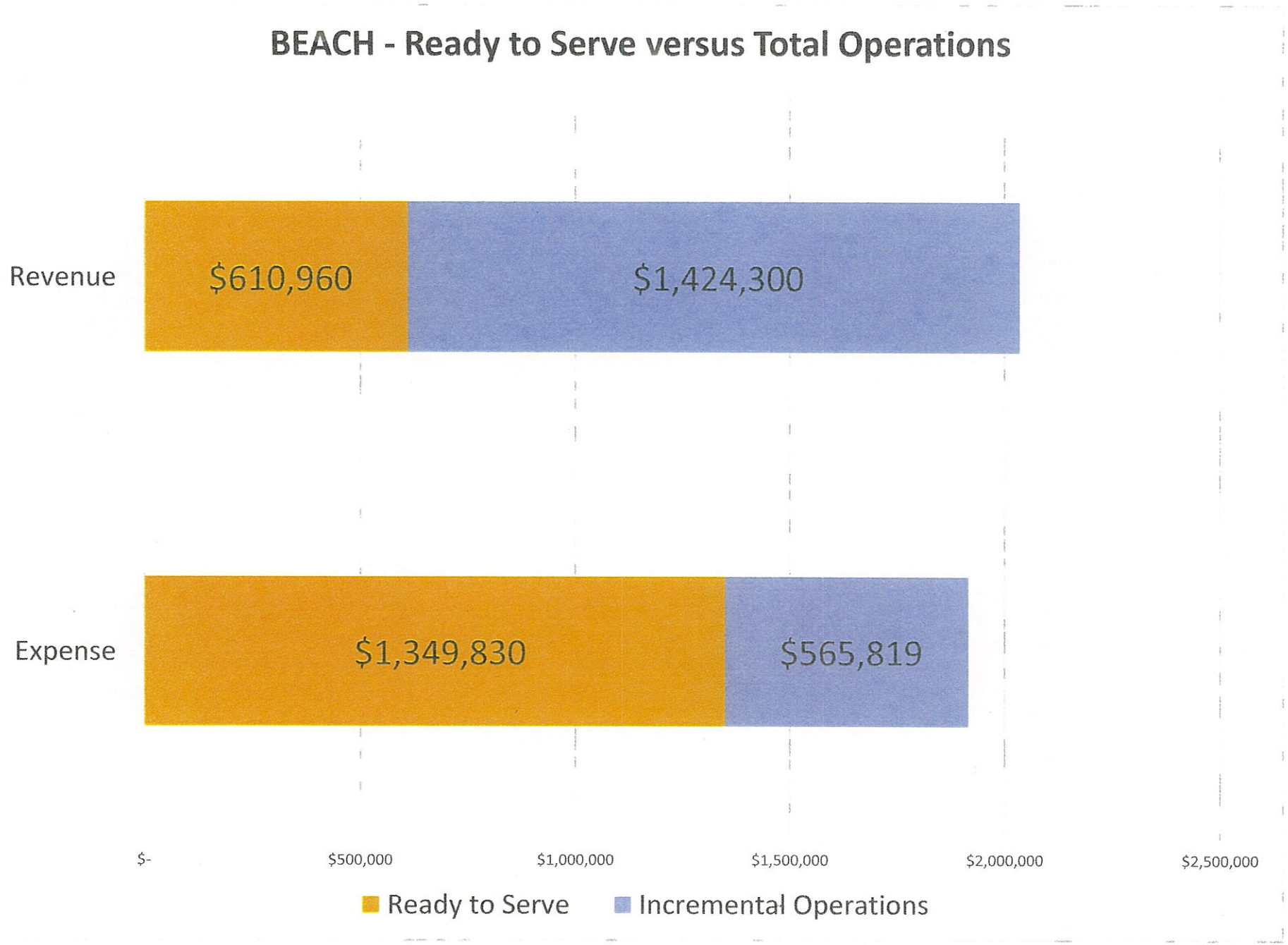
Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target	2018/19 Target
Recreation Center Memberships	1,834	1,910	-	1,900	1,925
Percent Recreation Center member retention	80%	81%	70%-80%	80%	82%
Number of Community Programs and/or Events	98	112	-	115	115
Tennis Center Memberships	104	98	-	105	110
Percent Tennis Center member retention	90%	88%	65%-75%	90%	90%
Acres of park/beach land per 1,000 residents	14.5	14.5	10.59	14.5	14.5

Community Services Department: Beaches, Parks and Recreation
Fiscal Year 2018/2019 Performance Measures

Community Value

Performance Description	2015/16 Value	2016/17 Value	2017/18 Target	2018/19 Target
Percentage (%) of participants surveyed/Net Promoter Score				
- Recreation	18%/91	23%/93	20%/90	20%/90
- Tennis Center	17%/83	27%/87	20%/90	20%/90
Discounts to Community (compared to market rate)	$255,900	$273,000	$280,000	$286,000



Ready to Serve - Revenue is the Facility Fee net of Punch Cards Utilized and Investment Income and Expenses are Care and Condition, and Administration.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
BEACH
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,002,518	1,065,015	1,175,000	1,023,200	1,362,500
Facility Fee	583,554	581,044	659,260	659,260	659,260
Investment income	11,263	6,078	13,000	9,000	13,500
Miscellanous Revenues	-	(364)	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	1,597,335	1,651,773	1,847,260	1,691,460	2,035,260
Uses:					
Salaries & Wages	680,845	733,265	745,000	763,266	831,881
Employee Benefits	182,539	205,191	200,000	214,396	209,031
Total Personnel	863,384	938,456	945,000	977,662	1,040,912
Professional Services	12,578	5,250	10,000	17,400	17,550
Services & Supplies	402,728	421,035	425,000	474,527	533,568
Insurance	16,389	19,614	19,500	19,500	21,450
Utilities	107,976	110,105	120,000	114,200	114,069
Cost of Goods Sold	-	-	-	-	101,300
Central Services	90,500	92,800	77,100	77,100	86,800
Defensible Space		-		-	-
Total Services & Supplies	630,171	648,804	651,600	702,727	874,737
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	1,493,555	1,587,260	1,596,600	1,680,389	1,915,649
Net Sources (Uses)	$ 103,780	$ 64,513	$ 250,660	$ 11,071	$ 119,611

ITEM F.4. – OPERATING BUDGET Recreation Programming

Incline Village General Improvement District
Recreation Center & Community Programming – Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics/Service Period

The Recreation Center is open 364 days out of the year from 6 a.m. – 9 p.m. Monday – Friday and 7 a.m. – 8 p.m. Saturday/Sunday. Over 115 Community Recreation Programs are offered daily on a year-round basis for all ages and every demographic.

Service Measures (total visits)

	Actual 2016/17	Budgeted 2017/18	Budgeted 2018/19
Recreation Center	215,653	191,300	225,000
Aquatics	68,359	67,800	67,000
Youth and Family Programs	11,228	11,425	10,200
Youth & Adult Sports	7,593	7,675	7,600
Senior Programs	11,797	11,300	11,800
Fitness, Health & Wellness	30,841	29,000	30,500
Total =	**347,471**	**318,500**	**354,100**

Staffing

FTE's	25.6	25.2	25.01

Services Provided

- Massage Therapy
- Thirty seven (37) Group Fitness Classes, weekly
- 25-Yard Eight (8) Lane Indoor Pool with diving board
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth and Adult Sports Programs
- Youth and Family Programs
- Special Events
- Senior Programs
- Fitness, Health and Wellness Programs
- Indoor Pickle Ball Program (Winter)
- Facility Booking
- Programming Administration
- Recreation Center Membership Services
- Community Programming Marketing
- Lobby with free Community Wi-Fi and public computers

Incline Village General Improvement District
Recreation Center & Community Programming
Budget Items of Note
Operating Budget FYE June 30, 2019

Items of Note for Budgeting Fiscal Year 2018-19

Ready to Serve

- The ability to be ready to serve includes the administration and care and condition of the Recreation Center for our community, membership base, and program participants. The revenue portion of ready to serve is the facility fee and aquatics fees as Aquatics Staff is included in the expenses. Important to point out that our incremental revenue is higher than the incremental expenses. This revenue is based on recreation center memberships, programs, events and other services. Incremental expenses represents the staff and operating expenses to produce these programs and services.

Sources

- Overall Sources of Revenue increased 2.5 %($28,000). Mainly as a result in projected increases in Recreation Center membership and daily fee revenue and personal training commissions. Community Programming flat budget to budget.

Uses

- Reduction of approximately $30,000 (personnel and operating expenses) as a result of transitioning the Afterschool Program over to the North Lake Tahoe Boys and Girls Club.

- Overall increase in Personnel of 2.5% ($36,000). Mainly related to annual cost of living increases for staff.

- Overall Services and Supplies flat budget to budget.

Incline Village General Improvement District
Recreation Center & Community Programming
Service Level Outline
Operating Budget FYE June 30, 2019

Recreation Center – Open 364 days of the year

Service Provided	Frequency
Group Fitness Classes	Daily (48 classes weekly)
Cardio & Strength Room (Cable TV)	Daily
Massage Therapy	Daily by Appointment only
Personal Training	Daily by Appointment only
Gymnasium	Daily Drop in/Programming
25 yard 8 Lane Pool w/Diving Board	Daily Drop in/Programming
Indoor Pickle Ball	4x weekly/2-3 hours per day
Full service Locker Room	Daily
Facility Booking/Group Picnic Rentals/Kayak & Paddleboard Storage	Daily
Program Registration	Daily
Membership Services	Daily
Birthday Parties	Daily by Reservation
Adult Basketball Drop in	Tue/Wed/Thurs Year Round
Lifeguard Operations	Daily (2 Lifeguards on duty during operating hours)
Fitness Attendant/Recreation Center Rover	Daily – 6 – 8 hours
Kid Zone Child Care	6 days weekly (Paid service)
Free Community Wi-Fi/Public Computers	Daily
Complimentary Coffee & Tea	Daily (Members/Daily Paid Visit)
Towel Service	Daily (paid service)
Cleaning Service	Daily (After Closing)

Community Programming – Fitness, Health & Wellness

Service Provided	Ages	Frequency	Visits
Youth Dance – Fairytale Ballet, Jazz, Hip Hop	3 – 11	Two 12 week sessions	480
Adult Ballet	18+	Ongoing 1 month sessions	360
Nutrition Lectures	All Ages	12 sessions annually	240
Yoga Workshops	18+	8 sessions	120
5 peaks in 5 weeks Fitness Challenge	All ages	5 weeks – July/August	260
Body Pow Training	All Ages	Year Round/3x Weekly	1900
Personal Training	All Ages	Daily by Appointment only	1050
Annual Fitness Challenge	All Ages	Once Annually – 6 weeks	1750
Art Classes- 3 Variations	13+	3 Programs annually	110
Great Escape Wine Dinners	21+	3 Programs annually	150

Community Programming – Aquatics

Service Provided	Ages	Frequency	Visits
Lifeguard Operations – RC	NA	Daily – 2 Lifeguards on duty during operating hours	NA
Lifeguard Operations - Beaches	NA	Memorial Day – Labor Day Weekends	NA
Lifeguard Operations – BC	NA	Mid May – Late September	NA
Group Swim Lessons – RC	6 mo +	Year Round	3160
Group Swim Lessons – BC	6 mo+	June – August (IVGID Passholders)	880
Private Swim Lessons	6 mo+	Year Round	307
Swim Team	6+	Year Round Mon - Thurs	4100
Swim Around Tahoe	All Ages	Daily	325
Masters Swimmers	All Ages	Daily	2080
Lifeguard Training Class	15+	Weekends May/June	125
CPR Certification	Staff	When Needed	NA
WSI Swim Instructor Training	16+	Weekends May/June	170
Jr Lifeguard Training	10 – 14	Six (6) Three (3) hour sessions	75

Community Programming – Seniors

Service Provided	Ages	Frequency	Visits
Hiking Series	55+	Tuesday - May - November	300
Digital Photo	55+	Once Monthly Year Round	90
Ski Clinics	55+	Wednesday - January - April	160
Bocce Ball	Adult/Senior	Wednesday - June - August	130
Moonlight Hikes	Adult/Senior	Full Moons May - June	80
Conversation Cafe	Adult/Senior	Thursday - Year Round	1300
Field Trips & Outings	55+	Once Monthly	180
Incliners	49+	Year Round	5400
Veterans Club	NA	Year Round	600
Community Events	All Ages	Year Round	850
Senior Transportation	55+	Daily	1100
Snowshoe Hikes	55+	Tuesday - December - April	260

Community Programming – Youth & Adult Sports

Service Provided	Ages	Frequency	Visits
Youth Basketball Leagues	1st – 8th	Daily, December - February	2160
Girls Softball Leagues	2nd – 8th	Daily, Late April – Mid June	720
Play Like a Champion Basketball	6 – 10	October - December	450
Play Like a Champion Volleyball	10 – 16	February – April	160

Community Programming – Youth & Adult Sports (continued)

Service Provided	Ages	Frequency	Visits
Middle School Volleyball Clinics	5th – 8th	Three weeks, November	210
TK Basketball Camps	9 – 14	Two weeks, June/August	425
Middle School Volleyball Camp	5th – 8th	One week, June	50
Youth Soccer Camp	9 – 14	One week, August	120
Adult Volleyball Leagues	18+	Two seasons, October - Apilr	1150
Adult Softball Leagues (3 leagues)	18+	June – August	1550
Adult Softball Tournament	18+	Labor Day Weekend	360

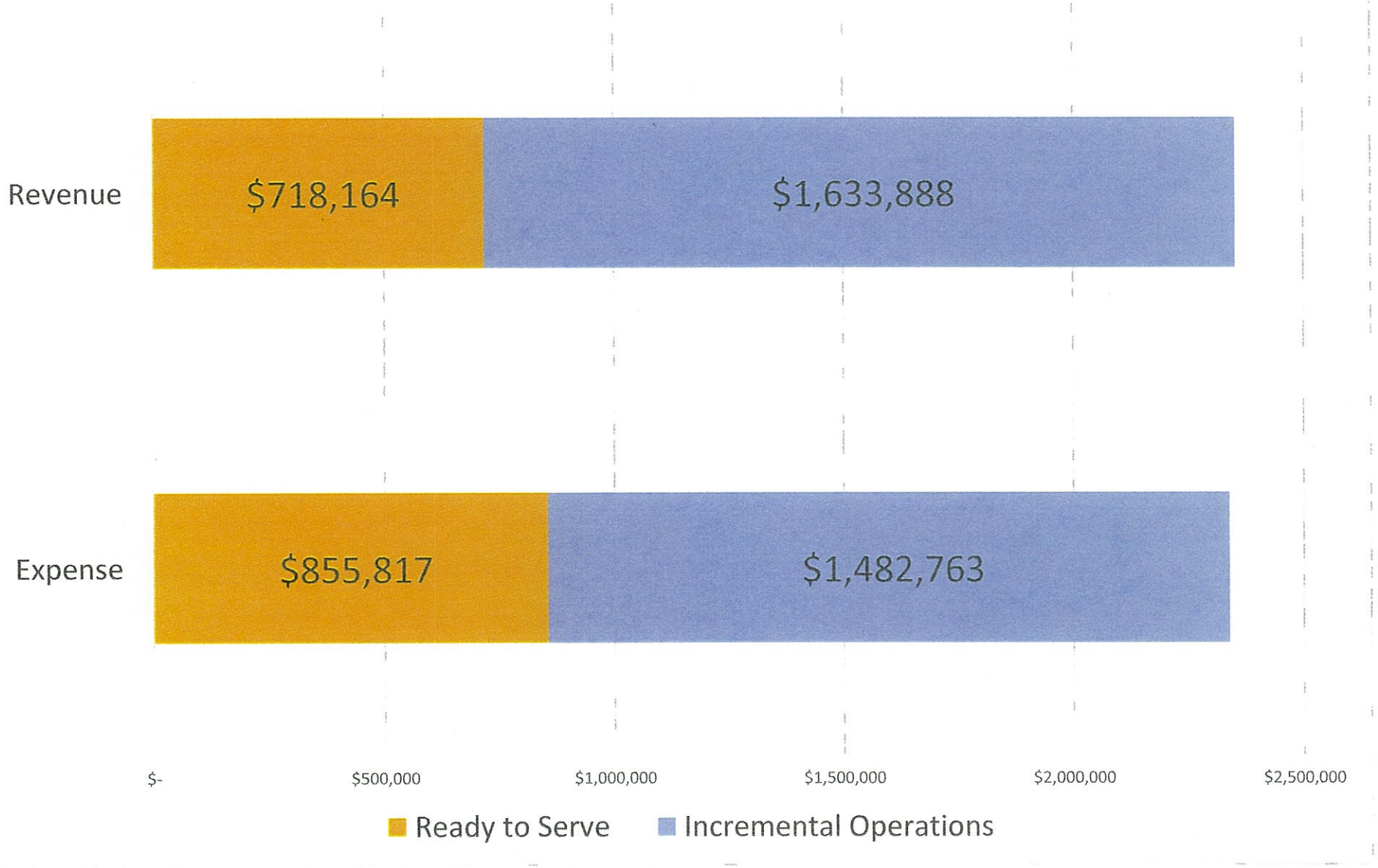
Community Programming – Youth & Family Programming

Service Provided	Ages	Frequency	Visits
Epic Base Camp	6 – 12	Daily when school is out	960
Tahoe Tiny Timbers	6 mo+	Tue/Fri Year Round	2080
Trail of Treats & Terror - *Collaboration*	All Ages	October	1200
Easter Eggstravaganza	All Ages	March/April	1000
Underwater Egg Hunt	All Ages	March/April	260
IMS Career Day - *Collaboration*	6th – 8th	March	60
Teen Dances - *Collaboration*	6th – 8th	School Year (4 Dances)	400
Leadership in Training Program	11 – 18	June - August	240
Little Adventure Camps	3 – 6	July - August	600
Pre-K enrichment classes	3 – 6	School Year	450
Themed Specialty Camps ie. Animals, Sewing & Cooking, Author Academy, World of Water	6 – 11	June - August	550
Stand up Paddleboard Camp	6 – 14	May - July	300
8th Grade Promotion - *Collaboration*	8th grade	June	60
Water Carnival	All Ages	August	700
Brunch w/Santa - *Collaboration*	All Ages	December	450
Community Holiday Celebration	All Ages	December	120

Community Programming – Youth & Family Programming (continued)

Service Provided	Ages	Frequency	Visits
Community Leadership Club	6th – 12th	School Year	110
Community Snowshoe - Collaboration	9+	January – March (3 Dates)	275
Starlight Cinema	All Ages	July – August (4 dates)	280

RECREATION CENTER AND COMMUNITY PROGRAMMING - Ready to Serve versus Total Operations



Ready to Serve - Revenue is the Facility Fee and Aquatics Fees and Expenses are Care and Condition and Administration

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECREATION PROGRAMMING
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,264,177	1,278,149	1,275,000	1,266,772	1,294,414
Facility Fee	1,000,090	1,031,262	1,040,638	1,040,638	1,040,638
Investment income	-	-	-	-	-
Miscellanous Revenues	3,998	(7,723)	-	-	-
Intergovernmental	17,000	17,000	17,000	17,000	17,000
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	2,285,265	2,318,688	2,332,638	2,324,410	2,352,052
Uses:					
Salaries & Wages	1,041,817	1,053,587	1,076,000	1,062,970	1,080,526
Employee Benefits	303,739	318,231	335,000	346,410	346,127
Total Personnel	1,345,556	1,371,818	1,411,000	1,409,380	1,426,653
Professional Services	6,181	5,250	5,400	5,400	5,550
Services & Supplies	520,673	529,458	530,000	556,511	573,392
Insurance	39,534	34,406	36,300	36,300	39,930
Utilities	146,293	122,419	145,000	154,700	134,470
Cost of Goods Sold	53,890	48,942	46,000	51,670	50,785
Central Services	116,600	113,600	101,000	101,000	107,800
Defensible Space	-	-	-	-	-
Total Services & Supplies	883,171	854,075	863,700	905,581	911,927
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	2,228,727	2,225,893	2,274,700	2,314,961	2,338,580
Net Sources (Uses)	$ 56,538	$ 92,795	$ 57,938	$ 9,449	$ 13,472

ITEM F.4. – OPERATING BUDGET Community Services Administration

Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics/Season Period

The Community Services Administration is available 364 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District's Recreation Privileges are typically offered between the hours of 8:00 a.m. – 5:30 p.m. daily.

Service Measure (Visits)	Actual 2016/17	Budgeted 2017/18	Budgeted 2018/19
Recreation Counter visits	159,680	160,000	160,000

Staffing			
FTE's	3.1	3.2	3.2

Services Provided

- Management and Administration of Ordinance 7 and the Beach Deed
- Management and Administration of the District's Parcel Data
- Management and Administration of Recreation Pass and Recreation Punch Card Data and Issuance
- Works directly with Commercial Property Owners/Timeshares
- Works directly with Title Agencies on change of title for all parcels
- Works directly with Property Management Agencies related to short and long term rental policies and requirements.
- Sales of Daily and Exchange Beach Passes

Incline Village General Improvement District
Community Administration
Budget Items of Note
Operating Budget FYE June 30, 2019

Items of Note for Budgeting Fiscal Year 2018-19

Ready to Serve

- The ability to be ready to serve includes the management and administration of policies and procedures relative to the District's Recreation Privileges, Parcel Data and Recreation Pass and Recreation Punch Card governance and issuance. The revenue portion of ready to serve is the Facility Fee, net of Recreation Punch Cards utilized and Investment Income. Incremental expenses represents the staff and operating expenses to administer these programs and services.

Revenue/Sources

- Sources flat budget to budget.

Expenses/Uses

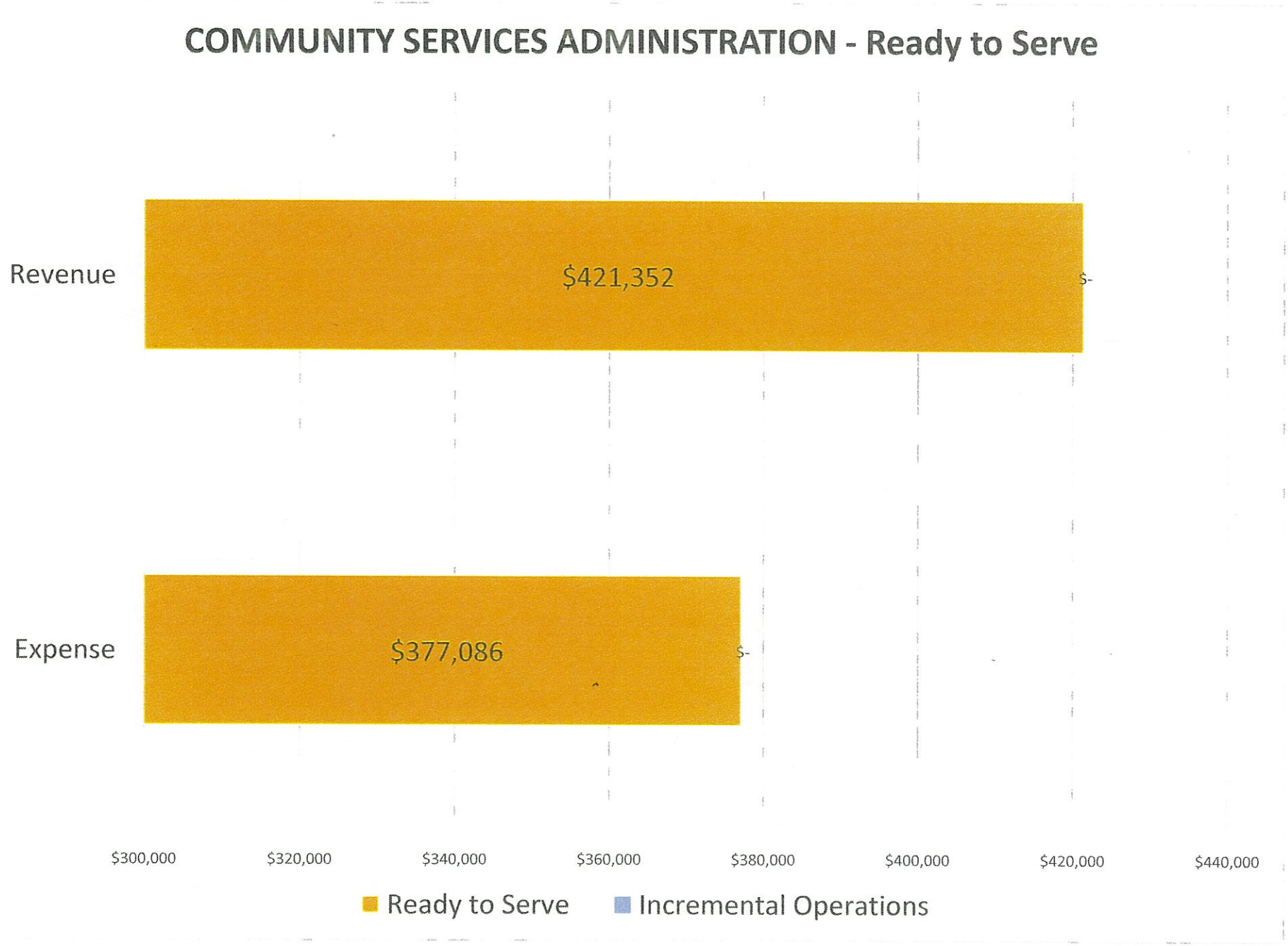
- Reduction in personnel costs budget to budget of 15% ($30,000) as a result of reduction of Senior Management Staff and reallocation of labor costs.

- Services and Supplies reduced budget to budget 20% ($20,000) mainly as a result of reduction in contractual services.

Incline Village General Improvement District
Community Administration
Service Level Outline
Operating Budget FYE June 30, 2019

Community Administration - Daily (364 days)

Service Provided	Frequency
Management and Administration of Ordinance 7 and the Beach Deed	Daily
Management and Administration of the District's Parcel Data	Daily
Management and Administration of Recreation Privileges	Daily
Recreation Pass and Recreation Punch Card Data and Issuance	Daily
Works directly with Commercial Property Owners/Timeshares	Daily
Works directly with title companies on change of title for all parcels	Daily
Works Directly with Property Management agencies	Daily
Sales of Daily and Exchange Beach Passes	May - October
Recreation Privileges Administrational Support for all Community Services Venues	Daily



Ready to Serve - Revenue is the Facility Fee, net of Punch Cards Utilized and Investment Income and Expense is Administration

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
COMMUNITY SERVICES ADMINISTRATION
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	(521,179)	(573,542)	(550,000)	(510,000)	(493,600)
Facility Fee	871,835	842,767	884,952	884,952	884,952
Investment income	58,438	27,108	52,000	48,000	30,000
Miscellanous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	409,094	296,333	386,952	422,952	421,352
Uses:					
Salaries & Wages	146,947	144,286	145,000	142,242	122,093
Employee Benefits	50,267	45,185	48,000	53,704	43,205
Total Personnel	197,214	189,471	193,000	195,946	165,298
Professional Services	27,710	330	-	-	-
Services & Supplies	22,728	42,120	85,000	99,000	78,584
Insurance	1,500	-	-	-	
Utilities	15,713	13,090	14,700	14,700	14,604
Cost of Goods Sold	-	-	-	-	-
Central Services	12,000	12,300	18,800	18,800	18,600
Defensible Space	39,078	97,046	100,000	100,000	100,000
Total Services & Supplies	118,729	164,886	218,500	232,500	211,788
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	315,943	354,357	411,500	428,446	377,086
Net Sources (Uses)	$ 93,151	$ (58,024)	$ (24,548)	$ (5,494)	$ 44,266

ITEM F.4. – OPERATING BUDGET Tennis

Incline Village General Improvement District
Tennis Center – Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics/Season Period

The Tennis Center's operating season is late April through early November, depending on weather. The Pro Shop is open early May through late October with peak season being early June through late August. Youth and Adult Programs are offered daily throughout the season

Service Measure (Visits)	Actual 2016/17	Budgeted 2017/18	Budgeted 2018/19
Tennis Visits	14,933	14,683	14,500

Staffing

FTE's	2.1	2.0	2.25

Services Provided

- Eleven (11) hard courts
- Youth and Adult Camps and Clinics for all ages and abilities
- Weekly Social Mixers – ladies, mens, mixed
- Tournaments/Special Events
- USTA League Teams
- Private and Group Lessons from United States Tennis Association (USTA) Certified Professionals
- Eight (8) Pickle Ball Courts
- Pickle Ball Programs
- Membership Services
- Full Service Pro Shop
- Racquet Stringing

Incline Village General Improvement District
Tennis Center
Budget Items of Note
Operating Budget FYE June 30, 2019

Items of Note for Budgeting Fiscal Year 2018-19

Ready to Serve

- The ability to be ready to serve includes the administration and the care and condition of the Tennis Center for our community and guest. The revenue portion of ready to serve is the Facility Fee. Important to point out that our incremental revenue is higher than the incremental expenses. This revenue is based on admissions and fees for services including memberships, programs, daily play and ancillary items. Incremental expenses represents the Staff and operating expenses to produce these services. The Tennis Center, on average, gets over 14,000 visits every season; 85% of these visits are estimated to be IVGID pass holders.

Revenue/Sources

- Overall revenue will be adjusted down 5% to mirror the three year average, slight reductions in daily courts fees, merchandise and personal services.

Expenses/Uses

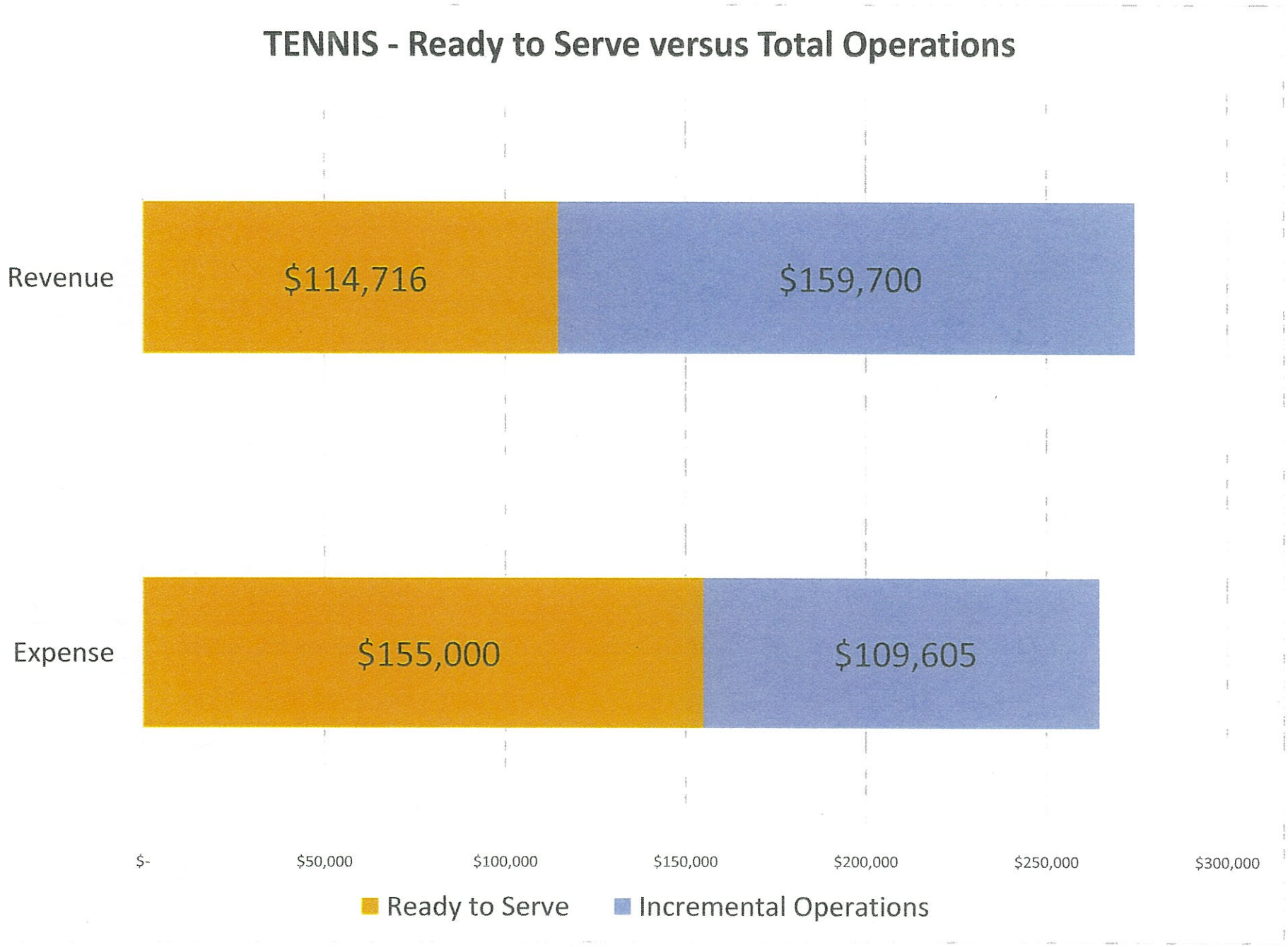
- Due to resignation of the Director of Tennis, there will be a management restructure. The Recreation Supervisor – Youth and Adult Sports will be assuming everyday supervisory responsibilities of the Tennis Center reporting. Additionally, the Head Tennis Professional will be given a weekly stipend to take on a leadership role with daily on court activities and teaching professional staff. This restructure will provide an estimated savings of $10,000 and is not expected to have any negative impact on service levels.

- Services and Supplies reduced 1.5% budget to budget.

Incline Village General Improvement District
Community Services - Tennis
Service Level Outline
Operating Budget FYE June 30, 2019

Tennis Center – Pro Shop open May – October (140 days on average)

Service Provided	Ages	Frequency	Visits
Full Service Pro Shop/Administration	NA	Daily, May - October	NA
Daily Drop-in/6packs	All Ages	May - October	6750
First Come First Serve Courts	All Ages	November – April (Weather Dependent)	1500
Adult Clinics/Activities	16+	Daily May - October	1100
Adult Camps	16+	4 Camps per Season	160
Youth Clinics	3 – 17	Mon – Thurs - May - October	350
Youth Camps	6 – 17	Mon – Thurs - late June – late August	280
Competitive Junior Tennis Academy	8 -17	Mon – Thurs - late June – late August	340
Adult Socials/Mixers	18+	Tue/Wed/Thurs - May - September	720
Private/Group Lessons	3+	Daily by Appt only April - November	240
Incline Open Tournament	12+	3 days annually in July	180
Special Events Activities	All Ages	10- 12 Events During Season	240
Pickle Ball – 8 courts	All Ages	Daily, All Season	1025
Pickle Ball Programs/Socials	All Ages	5 days weekly during season	1275
Courts Maintenance (Blowing/Washing)	NA	Daily, All season	NA
Complimentary Coffee	NA	Daily, All Season	NA
Racquet Stringing	NA	Daily by Appointment	91



Ready to Serve - Revenue is the Facility Fee and Expenses are Care and Condition, and Management Staff

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
TENNIS
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	166,533	166,577	155,000	167,500	159,700
Facility Fee	98,370	106,400	114,716	114,716	114,716
Investment income	-	-	-	-	-
Miscellanous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	264,903	272,977	269,716	282,216	274,416
Uses:					
Salaries & Wages	135,631	142,399	149,000	149,310	138,486
Employee Benefits	26,030	24,178	22,000	26,249	27,786
Total Personnel	161,661	166,577	171,000	175,559	166,272
Professional Services		525	500	540	555
Services & Supplies	57,350	54,002	60,000	65,144	63,932
Insurance	1,611	2,458	2,000	2,010	2,211
Utilities	7,023	7,204	7,000	7,475	7,435
Cost of Goods Sold	16,314	19,303	17,000	17,200	12,600
Central Services	12,400	12,300	10,500	10,500	11,600
Defensible Space	-	-	-	-	-
Total Services & Supplies	94,698	95,792	97,000	102,869	98,333
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	256,359	262,369	268,000	278,428	264,605
Net Sources (Uses)	$ 8,544	$ 10,608	$ 1,716	$ 3,788	$ 9,811

ITEM F.4. – OPERATING BUDGET Parks

Incline Village General Improvement District
Parks – Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics/Season Period

The Parks Division operates 365 Days a year with peak season April 15 – October 31. Shoulder season is typically November 1 – April 15. This varies depending on length/impact of winter.

Service Measure (Visits)	Actual 2016/17	Budgeted 2017/18	Budgeted 2018/19
Scheduled Parks/Fields visits	46,565	46,200	47,000
Staffing			
FTE's	9.6	9.3	9.5

Services Provided (Maintenance, Snow Removal, Grounds, Turf Management, Customer Service, and Trash Collection)

- Three (3) Multi Use Ball Fields at Incline Park
- Preston Field/Park and Playground
- Village Green Community Fields and Dog Park
- Skate Park
- North Tahoe Lions Club Disc Golf Course
- Robert and Robin Holman Family Bike Park
- Fit Course
- Aspen Grove
- Recreation Center
- Administration Building
- Incline High School Stadium Field
- East and West Parks
- Tennis Center
- Visitors Center
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

Incline Village General Improvement District
Parks
Budget Items of Note
Operating Budget FYE June 30, 2019

Items of Note for Budgeting Fiscal Year 2018-19

Ready to Serve

- The ability to be ready to serve includes the administration and the care and condition of the Parks for our community and guests. The revenue portion of ready to serve is the Facility Fee and the incremental revenue is for facility rentals and events. Parks are essential to the overall quality of life in every community for its citizens and guests.

Revenue/Sources

- Sources of revenue flat budget to budget.

Uses

- Personnel reduced by 3% ($12,000) budget to budget through Staff efficiency.

- Services and Supplies up 3% ($12,000) budget to budget. Mainly due to increases in utilities, central services and Interco.

Incline Village General Improvement District
Community Services – Parks
Service Level Outline
Operating Budget FYE June 30, 2019

Parks – 365 Days a year

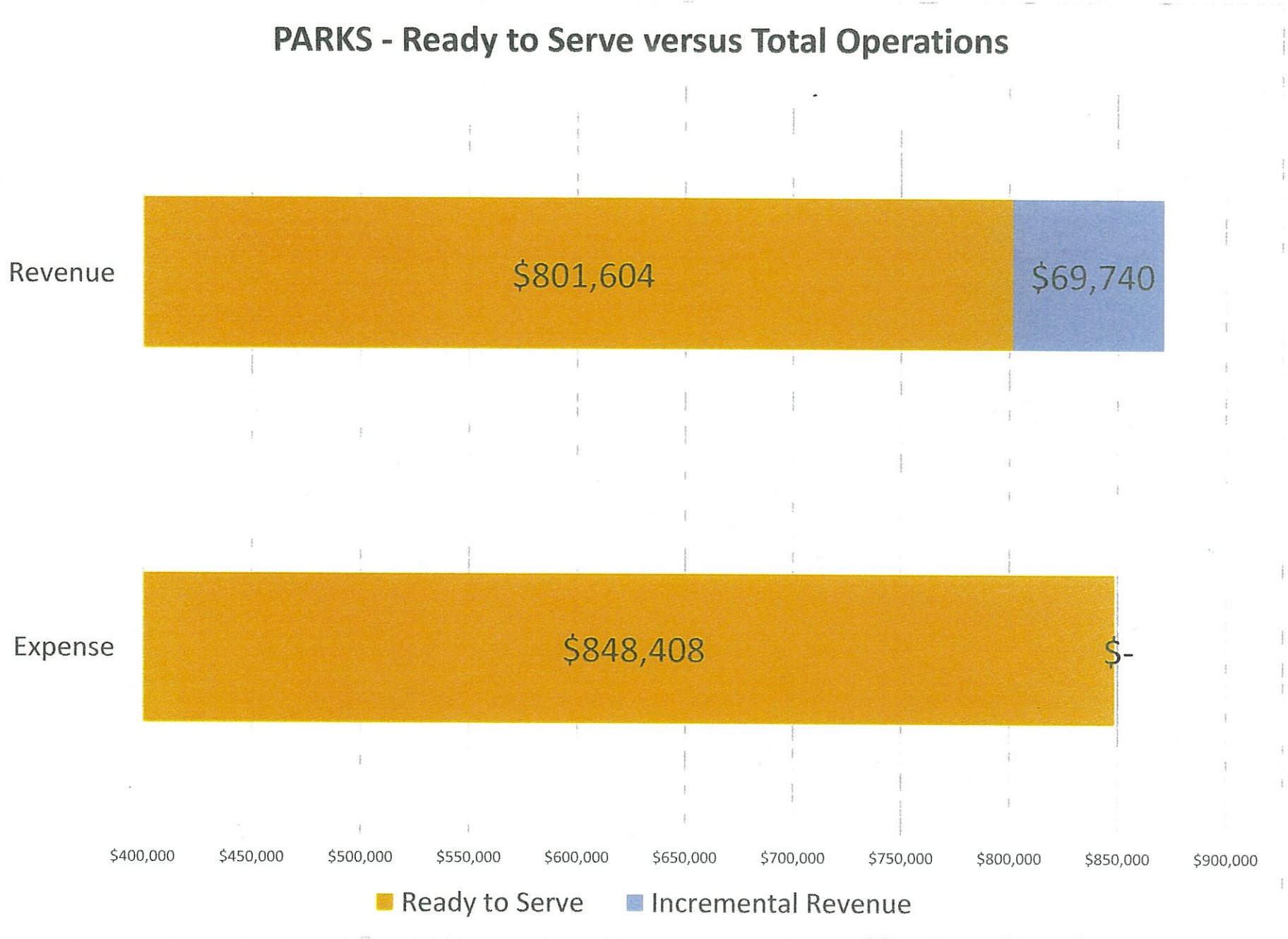
Service Provided	Frequency
Incline Park Ball Fields	Three (3) staff members during peak season April/May-August/ September daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prepare for games etc...
Incline Park Batting Cage	Put up in the spring when snow does not look to happen again. Take down in the fall before snow flies. Repairs from holes as needed. Weekly surface maintenance when up.
Skateboard Park	April-October daily maintenance. Blowing or sweeping as needed, Trash/Recycling collection, litter removal, vandalism and graffiti removal.
Preston Field	One and a half (1.5) staff members April-September daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prepare for games etc...
Preston Park/Playground	Same staff member for Preston field. Daily playground surfacing, BBQ maintenance, trash, and litter policing.
Village Green Community Fields and Dog Park	One (1) staff member during peak season. One (1) shared staff member during off season. Daily checking of dog bag dispensers, emptying of bear boxes, restroom maintenance, turf care- seeding, aeration, dog waste removal, litter policing.
Aspen Grove	Same staff member as Village Green. Daily tasks include post wedding clean up litter, confetti, cake, and rose petals clean up. Bear containers emptied. Pressure washing/blowing/sweeping as needed, cleaning bird droppings on tables, and watering flower pots.
Fitness Trail	Same staff member as Village Green. Regular inspection of trail equipment, emptying bear boxes, police for litter, check for vandalism.
4th of July holidays	All staff stationed at Beaches and Village Green. Restroom checks every thirty (30) minutes, constant trash and recycling collection from 5 a.m. -12 p.m., assist with loading zone traffic, seal boats after fireworks, secure site after barge unloading is complete (2 a.m.), collect lost and found items to central location.
Ski Beach	Two (2) staff members April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every one to three hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.

Parks – 365 Days a year (continued)

Service Provided	Frequency
Incline Beach	Same staff members as Ski Beach April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every one to three hours. Beach Cleanup. BBQ area maintenance.
Hermit Beach	Same staff members as Ski Beach April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every one to three hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Burnt Cedar Beach	Two (2) staff members April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every one to three hours. Beach Cleanup. BBQ area maintenance.
Bocce Ball Court	April-October daily maintenance. Raking, leveling and adding material.
Volleyball Courts	April-October daily maintenance. Raking, leveling and adding material. Monthly Rototilling and walk behind beach raking. Staff provides a hose to customers to water court.
Group Picnic Rentals/Events/ Weddings	209 Rentals in 2017. Staff prepares the site for the customer arrival by, cleaning the BBQ, emptying the bear proof containers, policing the site for litter and hazards such as rocks and pinecones. During the event as needed the bear proof containers are emptied.
Special Events Bands at the Beach/Camps/Non-picnic events/Sports activities	764 events in 2017. Staff ensures events go smoothly by preparing for them properly before they begin. Emptying bear proof containers. Field preparation for ball games, field painting for soccer or lacrosse. Adequate restroom cleaning to accommodate activity level.
Tennis Center	One (1) staff member During peak season. Daily maintenance year round depending on weather. During shoulder season, Staff blows the courts as needed. Regular maintenance occurs May-September including Restroom cleaning, trash/recycling collection. Pumping excess water out of drain as needed.
Recreation Center	Same staff member as tennis. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
Visitors Center	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.
North Tahoe Lions Club Disc Golf Course	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.
Robert and Robin Holman Family Bike Park	One (1) paid expert and same staff member as tennis. Daily maintenance year round, empty bear proof containers. Also regular maintenance depending on weather.

Parks – 365 Days a year (continued)

Service Provided	Frequency
Administration Building	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
East and West Parks	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
High School Stadium Field	Reimbursed by Washoe County School District. Maintenance dictated by weather. Maintenance tasks - raking, aeration, mowing, and seeding, fertilization all performed June-October.
Winter Operations	Not including supervisors there is one (1) staff member full time and four to seven (4 to 7) on call staff to assist during snow removal activities. Tasks are dictated by weather. If there is no snow, customers are at the beaches and staff is required to empty bear proof containers, police site for litter, and clean restrooms more frequently. If there is snow, removal activities take place. Clearing parks facilities Rec Center, Administration, Aspen Grove, Incline Park Pathway, Dumpsters, and all bear proof containers, de-icing between storms. Snow removal can take up to a week following a storm.
Recycling	Separate dumpsters are used to collect Recycling bags and most sites. Other sites the recycling is hauled to a recycle dumpster.
Green Waste	All compostable clean green waste is collected and hauled to full circle compost. This saves money and reduces parks adding to our landfill.
Tree Management	Staff takes a proactive approach to removing hazardous trees, by pruning deadwood and removing damaged branches. The IVGID Brush crew assisted where no climbing needs to take place.
Mowing	Two (2) staff members mow and trim each beach once per week as needed. This drops off early and late season as turf is slow to grow in the spring and fall. Mow and trim each sports field two times per week during peak growing season
Vehicle and Equipment Care and Condition	Use of a number of vehicles and variety of tractor attachments, tools and small equipment. Most are selected for their multifunctional uses. Parks Staff delivers to and picks up equipment from Sweetwater Fleet Operations for maintenance. Borrowing of equipment from Golf includes: top-dresser, tractor, core sweeper, and mower.



Ready to Serve - Revenue is the Facility Fee and Other Service Revenue and Expense is Care and Condition, and Administration

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
PARKS
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	59,421	45,430	49,000	54,400	67,740
Facility Fee	623,007	703,877	704,684	704,684	704,684
Investment income	-	-	-	-	-
Miscellanous Revenues	1,235	5,510	-	-	-
Intergovernmental	15,787	22,233	26,000	31,100	21,000
Interfund	63,670	72,427	70,000	74,800	77,920
Central Services	-	-	-	-	-
Total Sources	763,120	849,477	849,684	864,984	871,344
Uses:					
Salaries & Wages	289,079	311,433	325,000	335,654	327,882
Employee Benefits	75,242	86,971	80,000	85,271	80,369
Total Personnel	364,321	398,404	405,000	420,925	408,251
Professional Services	2,060	1,050	1,080	1,080	1,110
Services & Supplies	216,168	285,299	290,000	300,104	303,788
Insurance	10,504	11,577	12,000	11,940	13,134
Utilities	74,485	75,304	80,000	78,200	81,825
Cost of Goods Sold	-	-	-	-	-
Central Services	48,000	49,400	38,600	38,600	40,300
Defensible Space	-	-	-	-	-
Total Services & Supplies	351,217	422,630	421,680	429,924	440,157
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	715,538	821,034	826,680	850,849	848,408
Net Sources (Uses)	$ 47,582	$ 28,443	$ 23,004	$ 14,135	$ 22,936

ITEM F.4. – OPERATING BUDGET Diamond Peak Ski Resort

Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2019

Season/Service Period

Diamond Peak Ski Resort, which offers over 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding. While providing a value priced ski and riding venue with additional preferred pricing for residents. Winter operations serve over 100,000 visitors per year, a typical ski season runs from December to April. During the off season, April – November, extensive maintenance programs and best practices are performed on the equipment infrastructure and facilities including ski lifts, snowmaking, slope erosion control and brushing.

Service Measures	Actual 2016/17	Budgeted 2017/18	Planned 2018/19
Opening Date	12/15/16	12/14/17	12/13/18
Closing Date	4/23/17	4/15/18	4/14/19
Operating Days	131	123	123
Skier Visits	160,000	110,000	110,000
Operating Margin			
Ski School	61%	45%	45%
Child Ski Center	61%	52%	56%
Rentals	83%	76%	71%
Food & Beverage	33%	9%	13%
Snowflake	55%	41%	31%
Hyatt Sport Shop	69%	73%	71%
Staffing			
SM/S/PT/PTYR:			
Positions	254	280	281
FTE's	47	51	54
FTYR:			
FTE's	14	16	16
Total FTE's	65	70	71

Services Provided

Administration:

General Management
Reception Administration
Marketing/Sales and Coordination

Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2019

Operations:

Tickets and Revenue
Food and Beverage
Ski School/Child Ski Center
Ski and Snowboard Rentals
Mountain Operations
Lift Operations and Maintenance
Slope Operations and Maintenance
First Aid and Safety Patrol
Facility Operations Parking and Transportation
Retail Sport Shop
Hyatt Sport Shop

Compliance:

Washoe County Health District
Washoe County Building Department
North Lake Tahoe Fire Protection District
Nevada State Fire Marshal
United States National Forest Special Use Permit
Tahoe Regional Planning Agency
American National Standards Institute – B77.1
Safe Hold Special Risks - Lift and Area Operational Conformance

Items of Note for Budgeting Fiscal 2018-2019

Revenue – projecting a 5.7% increase overall from all revenue generating operations.

Facility Fee - projection remains consistent with 2018 approved fee.

Staffing – increase in overall wages are directly related to the front line staff hourly rate change from $12.00 to $12.50 an hour. This adjustment addresses aligning ourselves with other ski resorts in the area and an increase in the California minimum wage on January 1, 2019. Adjustments to grades and reclassifications for non-front line positions include:

- Grade change - Reception Admin Clerk to Sr. Reception Admin Clerk
- Grade change – Ski Lift Electrician/Mechanic to Assistant Lift Manager
- Reclassify - Rental Shop Manager to a 7 month benefited position

Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2019

Service & Supplies – the proposed 8.4% increase from 2018 approved amount reflects all expenditures of operating supplies for food and beverage, supplies for the facilities, janitorial, snow removal, fuel, trash, as well as the ongoing maintenance of ski lifts, building facilities, snowmaking facilities, over the snow vehicles and rolling stock equipment and safety equipment. Costs of reoccurring expenses on equipment maintenance programs and daily operational expenses contribute to the overall increase of service and supplies.

Utilities – projecting higher electricity demand use during early season snowmaking operations to provide additional terrain open to the customers for the Christmas Holidays.

Community Value – as we project rate increases throughout the resort, there are no proposed rate changes to resident pricing while providing a current 68% rack rate discount on daily tickets as well as an overall projected $410,000 value to the community in fiscal year 2019. The resident picture pass holder daily ticket purchaser will pay $25.00 a ticket and be provided a discount of up to a $100.00 or more as compared to other ski resorts in the area.

Overall – the 110,000 skier visits we are projecting for the 2018/2019 fiscal year is a close assumption knowing six out of ten years are low based on historical skier visit counts.

Community Services Department: Diamond Peak Ski Resort
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Diamond Peak Ski Resort is a winter season operation providing value pricing to skiers and riders with additional preferred pricing for residents. A typical winter season runs from December to April, serving over 100,000 visitors. There is over 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding and views of Lake Tahoe. Diamond Peak operates a ski and snowboard school, child ski center, rental and repair shop at the resort, a rental and sport shop located in the Hyatt Regency and six Food and Beverage outlets.

A note to the reader – under Efficiency and Effectiveness, the "Industry Standards" column is from the National Ski Area Association Key Economic Analysis 2016/2017 Season of resorts within our region of similar size.

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets	2018/19 Target
Season Length in calendar days	137	131	122	123	123
Lesson revenue per skier/rider visit	$11.16	$12.38	$8.12	$11.53	$12.05
Net revenue per skier/rider visit	$26.91	$32.34	$2.16	$24.62	$18.64
Expense per skier visit	$38.70	$39.43	$84.59	$62.54	$65.21
Direct labor per skier visit	$19.65	$20.38	$24.00	$32.45	$33.68
Average operating margin	44%	43.90%	2.5%	28.30%	21.16%

Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets	2018/19 Target
Total skier visits	166,382	160,613	108,586	110,000	110,000
Skier/Rider safety – incidents per 1,000 skiers	2.7	2.7	2.8	2.7	2.7
Percent of users who would highly recommend us to friends and family (Net Promoter Score)	59%	61%	NA	60%	60%

Community Services Department: Diamond Peak Ski Resort
Fiscal Year 2018/2019 Performance Measures

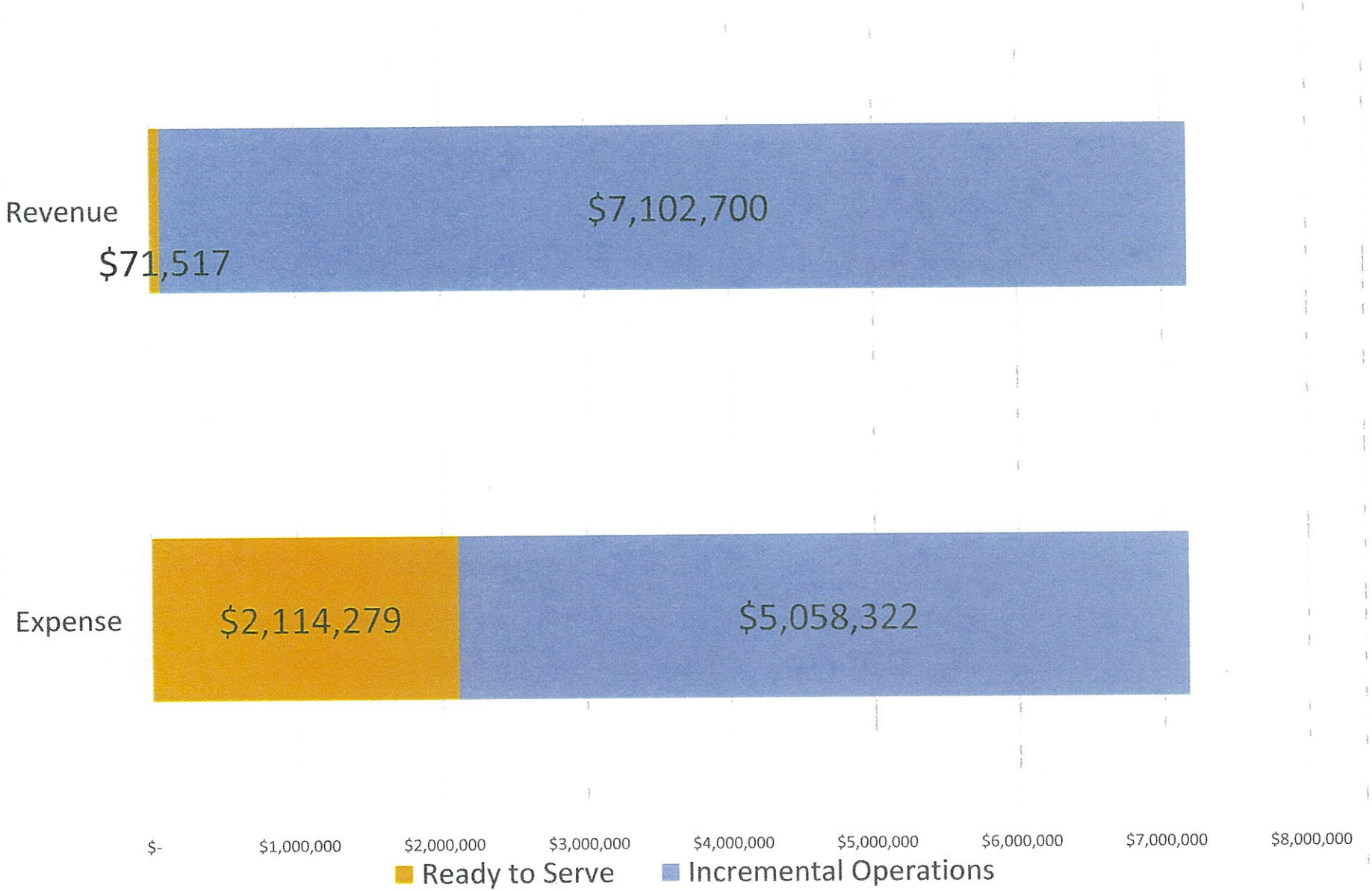
Community Value

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets	2018/19 Target
Percentage of Diamond Peak Ski Resort season pass holders who are residents	63%	57%	NA	60%	60%
Number of IVGID Picture pass holder lift tickets sold	11,796	13,406	NA	6,000	6,000
Number of season pass holder/community events per year	84	75	NA	88	88
Discounts to community (compared to market rate)	$475,983	$550,871	NA	$390,000	$410,400
Percent discount of resident ticket against rack rate	61%	66%	NA	68%	68%

Diamond Peak Services Provided

	Weekdays (non-holiday)	Weekends (non-holiday)	Holidays/Peak
Skier Visits	300 - 700	1,000 - 2,000	2,000 +
Average Days	72	26	24
Staff Hours per Skier Visit	1.91	0.84	0.60
Average Hours Worked	700	1,200	1,500
Average Wage Expenses $13.15/per hour	$9,205	$15,780	$19,725
Average Shifts Worked	70	120	130
Services Available			
Tickets/Guest Services	X	X	X
Ski Lift Operations/Maintenance	X	X	X
Adult and Children Ski Schools	X	X	X
Ski and Snowboard Rentals	X	X	X
Slope Grooming/Snowmaking	X	X	X
Facility operations maintenance	X	X	X
First Aid/Ski Patrol	X	X	X
Village Ski Loft Sport Shop	X	X	X
Hyatt Shop	X	X	X
Customer Engagement Host program		X	X
Resident Ticket/Information Kiosk			X
Parking and Transportation			
Hyatt Shuttle	X	X	X
Town Shuttle - Morning	X	X	X
Town Shuttle – Mid Day		X	X
Parking Tram Shuttle		X	X
Preferred Parking		X	X
Food and Beverage			
Base Provisions	X	X	X
Snowflake Lodge	X	X	X
Wild Bills BBQ		X	X
Snack Bars (2)			X
Lifts			
Schoolhouse	X	X	X
Lakeview	X	X	X
Lodgepole	X	X	X
Crystal Express	X	X	X
Ridge		X	X
Red Fox			X
Summer Operations			
Lift Maintenance	X		
Brush Crew	X		
Administration	X		
Slope Maintenance	X		
Facilitates Maintenance	X		
Fleet Maintenance	X		

DIAMOND PEAK - Ready to Serve versus Total Operations



Ready to Serve - Revenue is Cell Tower Leases and Expenses are Care and Condition and Administration

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
SKI
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	10,202,972	11,326,968	7,800,000	8,268,215	8,725,300
Facility Fee	(942,708)	(1,227,693)	(1,638,800)	(1,638,800)	(1,638,800)
Investment income	-	(3,500)	-	-	-
Miscellanous Revenues	94,949	73,741	51,400	51,400	71,517
Intergovernmental	1,440	-	-	-	-
Interfund	17,428	15,284	2,000	16,200	16,200
Central Services	-	-	-	-	-
Total Sources	9,374,081	10,184,800	6,214,600	6,697,015	7,174,217
Uses:					
Salaries & Wages	2,484,346	2,636,401	2,500,000	2,544,098	2,747,764
Employee Benefits	784,639	754,107	890,000	938,084	956,691
Total Personnel	3,268,985	3,390,508	3,390,000	3,482,182	3,704,455
Professional Services	17,464	10,500	22,800	22,800	23,100
Services & Supplies	1,667,139	1,981,701	1,700,000	1,754,223	1,901,822
Insurance	181,887	200,852	183,600	183,600	201,960
Utilities	492,742	393,867	600,000	600,350	614,815
Cost of Goods Sold	523,307	523,670	365,000	353,700	397,950
Central Services	289,500	309,500	304,300	304,300	328,500
Defensible Space	-	-	-	-	-
Total Services & Supplies	3,172,039	3,420,090	3,175,700	3,218,973	3,468,147
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	6,441,024	6,810,598	6,565,700	6,701,155	7,172,602
Net Sources (Uses)	$ 2,933,057	$ 3,374,202	$ (351,100)	$ (4,140)	$ 1,615

ITEM F.4. – OPERATING BUDGET Golf Courses at Incline Village

Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FYE June 30, 2019

The Championship Golf Course operating plan focuses on servicing the resident golfer and Grille customers and their guests, its ancillary plan is then to service our non-resident golfers. The Championship Golf Course provides entertainment & value in the form of a championship level & rated golf course, driving range & short game practice amenities, PGA & LPGA Certified golf instruction, inclusive programs, pro shop merchandise, food & 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 Golf Course competes with over 35 courses within a twenty five mile radius of Incline Village, the competition attracts both visitor play as well as some of our own resident play. The Staff at the Championship Golf Course also operates a sales outlet in the Hyatt Sports Shop from May to October.

The Championship Golf Course is a Robert Trent Jones, Sr. design built in 1964 and is a challenging alpine golf course. The Championship Golf Course has been consistently ranked in the Top 10 places to play in Nevada.

Service Metrics	Actual 2016/17	Budgeted 2017/18	Planned 2018/19
Season/Service Period			
Opening Date	05/13/16	05/15/17	05/15/18
Closing Date	10/23/16	10/15/17	10/15/18
Service Measures			
Total Rounds Played	21,889	22,850	22,600
Staffing			
FTE's	39	39	38.5

Services Provided
The Championship Golf Course offers **green fees** per round, **passes** based on the amount of play for the season. Daily green fees are dynamically structured and vary by privilege, category, season, day of week, time of day, and number of holes.

On Courses Services are provided by a Ranger Team to execute proper Pace of Play standards and player assistance requests.

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 through the Incline Village Golf Academy from a Professional Golf Association Professional for all ages and experience levels.

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

The Championship Golf Course is home to five active community **Golf Clubs** with over four hundred members. They respectively hosts many private events and welcome new members annually.

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

Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FYE June 30, 2019

The Mountain Golf Course will be celebrating its 50th Anniversary in 2018. The Mountain Golf Course operating plan focuses on servicing the resident golfer and their guests, its ancillary plan is then to service our 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 Golf Course. However, with its varying terrain it does offer a challenge. Other services include rental clubs, short game practice facility, and food and beverage at the turn and on the course.

The Mountain Golf Course is a Robert Trent Jones, Jr. design built in 1968. The Mountain Golf Course has been selected as one of the Top 10 Short Courses in the country by *Golf Range Magazine.*

Service Metrics	Actual 2016/17	Budgeted 2017/18	Planned 2018/19
Season/Service Period			
Opening Date	05/20/16	05/15/17	05/15/18
Closing Date	10/9/16	10/8/17	10/7/18
Service Measure			
Rounds Played	16,200	16,500	16,225
Staffing			
FTE's	10.4	10.9	11.2

Services Provided
The Mountain Golf Course offers **green fees** per round for 9 or 18 holes, and **passes** based on the amount of play for the season, both 9 and 18 hole pass options. Daily green fees are dynamically structured and vary by privilege, category, season, day of week, time of day, and number of holes. Special programming pricing applies to each programming such as free golf for juniors on Sunday for Family Golf Day.

Growing the game is a fundamental goal at the Mountain Golf Course. Several examples of our **programs** that combine golf and FUN include the Nine and Wine, Thrill and Grill, Family Golf Day, Gol-Fit, Friday Afternoon Golf League, etc.

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

The Mountain Golf Course is home to two active **Golf Clubs** with over one hundred and fifty members. They respectively hosts many private events and welcome new members annually.

Food and Beverage service can be found at the Wild Bill's Snack Bar and on the course through a cart service.

2018/2019 Proposed Budget

320 Fund - Golf Courses at Incline Village

Championship Golf Course

REVENUES

Revenues are being proposed at a 3.1% increase versus 17/18 Budget. The majority of increases come from allocating the appropriate allowances (discounts) provided to our customers. We have one season on record using our new Point of Sale software that allows for us to track allowances appropriately. Greens Fees and Pass revenue remain fairly flat versus 17/18 budget. Driving Range revenues have increased 10% due to rate structure and popularity.

LABOR COSTS

Total personnel costs are proposed at an increase of 3.8% versus 17/18 Budget. Golf Course Maintenance labor increased 7.5 % versus 17/18 budget due to approved Assistant Superintendent position as well as hourly wage adjustments in a competitive market. The Driving Range personnel costs are proposed to increase by $5,300 as an effort to provide safety on and around the range for our customers and neighbors with the introduction of a Driving Range Safety Attendant. Lastly, Food & Beverage proposed personnel costs are a 10.6% increase over 17/18 budget, however proposed salaries & wages have only increased 1.6% versus 16/17 actual.

OPERATIONAL COSTS

Operational costs are a continued focus of measurable control. Total Services & Supplies are proposed at a 2.5% increase from 17/18 budget. In the specific category of Services & Supplies, $44,000 of the $41,000 increase is a result of Interco charges to the Championship Golf Course operations. Interco services supply operational assistance for all District venues.

Mountain Golf Course

REVENUES

There is very little change year over year at the Mountain Golf Course. Revenues for the 2018/2019 proposed budget are slightly increased by $7,000 versus previous year's budget. Greens Fees and Pass revenue make up $6,000 of the increase compared to 17/18. The remainder of the difference in the slight revenue increase comes from the Food & Beverage operation.

LABOR COSTS

There is also very little change in total personnel costs in the proposed 18/19 budget. Total personnel costs are proposed at a .8% increase versus 17/18 budget. The approved staffing change in the Mountain Golf Course Assistant Superintendent position reduced the Maintenance wage costs by $16,000. The Mountain Golf Course operation and expected service levels allow for us to scale and prioritize staff strategically.

OPERATIONAL COSTS

Total Services & Supplies have been reduced by (3.4%) in the proposed budget compared to the previous budget. Much like the Championship Golf Course, operational costs are a continued focus of measurable control. Specific services & supplies are down ($18,700) compared to last year, largely as a result of extending the life cycle of our golf cart fleet in which we no longer have lease payment to fulfill. Lastly, we are proposing a reduction in Costs of Goods Sold by ($5,000).

FOOD & BEVERAGE					
Service Description	The Grille	Snack Bar	Mountain Course	Bar Carts	Events
Full Service Dining	YES	NO	HYBRID	NO	YES
Alcohol Service	YES	YES	YES	YES	YES
Cleaned and Stocked Bathrooms	YES	YES	YES	YES (on course)	YES
Vegan / Vegetarian / Glute Free Options	YES	YES	YES	YES	YES
Grab N Go (QSR)	YES	YES	YES	YES	N/A
TAB Functionality	YES	YES	YES	YES	N/A
Name Recognition of Residents & Guests	YES	YES	YES	YES	YES
Online Reservation Software	YES	NO	NO	NO	N/A
Post Round F&B	YES	YES	YES	YES (bar only)	YES
Customer Incentive Programs (discounts)	YES	YES	YES	YES	YES
Clean Facilities (janitorial services)	YES	YES	YES	YES	YES
Fast Service	YES	YES	YES	YES	YES
Friendly /Attentive but Not obtrusive service	YES	YES	YES	YES	YES
Music (pandora Mood service)	YES	NO	NO	NO	NO
Multiple Payment Options	YES	YES	YES	YES	YES
Food Safety	YES	YES	YES	YES	YES
Ambiance / TV / Other Music options	YES	NO	YES	NO	YES
Manage Service Expectations thru comment cards /surveys	YES	YES	YES	YES	YES
Waste Controls	YES	YES	YES	YES	YES

GOLF COURSE MAINTENANCE OPERATIONS		
Service Description	**Champ Course**	**Mountain Course**
Acreage of Property to Maintain	Est. 145 Acres	Est. 40 Acres
Mow Tees, Fairways, Roughs, Collars, & Greens	YES	YES
Mow 1st Cut in Fairway	YES	4 HOLES
Mow & Detail Driving Range	YES	NO
Roll Greens with Greens Roller	YES	NO
Culture practices on Green Complexes (planet air, hydroject, topdressing, etc)	YES	YES - PERIODICALLY
Rake All Bunkers Daily	YES	PLAY PENDING
Flymo & Trim bunker edges	YES	YES - PERIODICALLY
Course Setup Daily (pin rotation, tee marker rotation, hazard/out of bounds indentified, etc)	YES	PLAY PENDING
Putting Green & Short Game facility setup daily (pin rotation, signage, bunkers raked, etc)	YES	YES
Fill Fairway & Tee Divots	YES - DAILY	YES - PERIODICALLY
Clean On Course Restrooms	YES	YES
Blow off debris from cart paths	YES - DAILY	NO
Hand Water Stressed Turf Areas	YES	YES
Maintain Property Aesthetics & Flora	YES	YES
Edge Cart Paths and Surrounding Areas where Turf Ends	YES	NO
Top Dress Fairways (Sand Capping Project)	YES	NO
Irragation Maintenance (repair, replace, dig out, enhance products, update software, etc)	YES	ASSISTANCE FROM CHAMP
Maintain proper equipment management (safety training, operational training, power wash after use, report equipment failure to mechanics, etc)	YES	YES
Mechanics keep efficient work order management system to service all golf fleet vehicles	YES	DONE BY CHAMP
Prepare Course for Winter (aerate greens, areate tees, deep tine greens, flush irrigation, spray greens & fairways, board up restrooms, setup fencing & signs, etc)	YES	YES

GOLF SERVICE OPERATIONS		
Service Description	**Champ Course**	**Mountain Course**
High Priority on Providing Superior Customer Service (name recognition, tee time awareness, proper ettquette, professional attire and image, etc)	YES	YES
Cart Staff Bag Pickup from Vehicle	YES	NO
Bag Storage for Residents & Guests	YES	NO
Clean Clubs on #18 after play	YES	NO
Return w/ Customers to Car after Play	NO	YES
Hand Detail Carts on Rotational Basis	YES	NO
Stock & Maintain proper items on cart for customer use (tees, sand & seed, towels, etc	YES	NO
Maintain and manage proper fuel or energy elements to keep golf carts operational for up to 36 holes in a single day	Electric	Gas
Maintain Proper Rotational Schedule of Carts w/ GPS	YES	NO
Replace & Maintain GPS Units	YES	NO
Service All Needs of the Driving Range (pick golf balls, clean stations, daily setup, etc)	YES	NO
Setup materials for all Driving Range programming (jr camps, clinics, instructional programs - stage balls, demo clubs, signage, direct customers, etc)	YES	NO
Tournament Setup Details (pairings lists, cart placards, starting position indicators, personal scorecards, etc)	YES	YES
Maintain & Manage Water Station for Customers (stock product, sanitize equipment, etc)	YES	NO
Maintain Lost & Found Inventory	YES	YES
On Course Ranger Staff	YES	YES
Restroom cleanliness / stocked / close & open daily	YES	YES
Manage Course Flow using GPS Utilities	YES	NO
Ranger Staff Trained in Fore Caddying and Required to Keep Pace of Play Expectation	YES	LIMITED
Starter executes all service & awareness initiative to groups before starting round (pace expectation, course highlights, cart wiaver and number log, etc.)	YES	LIMITED
Maintains Safe On Course Environment for All Customers (weather, interactions, non-golfer pedestrians, etc)	YES	YES
Manage All On Course Tournament Needs (proximity markers, tables/chairs, spectators, etc)	YES	YES
Pick up and dispose of all on-course trash cans nightly	YES	YES
Lead Out Shotgun Events to Respective Holes so Customers don't get lost	YES	YES

GOLF SHOP & MERCHANDISE			
Service Description	**Champ Course**	**Mountain Course**	**Hyatt Sports Shop**
High Priority on Providing Superior Customer Service (name recognition, tee time awareness, proper ettquette, professional attire and image, etc)	YES	YES	YES
Awareness of the local scene to upsell local businesses, events, etc to customers who ask about the area	YES	YES	YES
Administer All Functions of Tee Sheet Operation (tee time reservations, tee sheet prints, yield management, group pairing, etc)	YES	YES	LIMITED
Consistent Phone Answering Message to Promote Branding & Questions	YES	YES	NO
Manage Pace of Play Operation from GPS Utility inside Golf Shop	YES	NO	NO
Assist with Tournament Logistics & Setup	YES	LIMITED	NO
Maintain Proper Communication with Golf Staff via Base Station Radio	YES	YES	NO
Request each group to acknowledge and sign Pace of Play expectation chart at conclusion of Check-In	YES	NO	N/A
Coordinate with Maintenance Team for any course news, frost delays, pin rotation, etc to inform golfers at Check-In	YES	LIMITED	NO
Provide instructional assistance to the Golf Academy Teaching Professionals for instructional programs such as clinics, jr golf camps, Get Golf Ready, etc.	YES	NO	NO
Be a participant and use the information provided in Vendor provided training exercises to inform staff of knowledge of product and upsell techniques.	YES	DONE BY CHAMP	DONE BY CHAMP
Replace Golf Spikes in Golf Shoes for Customers	YES	REFER TO CHAMP	NO
Provide Ample Merchandise for All Customer Tastes & Preferences	YES	YES	YES
Provide a Special Order Program for Items we do not Carry	YES	REFER TO CHAMP	REFER TO CHAMP
Rotate Shop Floor & Merchandise Displays	WEEKLY	MONTHLY	MONTHLY
On Floor Merchandiser to Assist Customers	YES	NO	NO
Service core customer merchandising programs (top spenders list, golf credit book purchase, fashion shows, etc.)	YES	NO	NO
Develop strategic sales based on inventory control, holidays, and budget measurments	YES	DONE BY CHAMP	DONE BY CHAMP
Steam/Fold/Hang Merchandise as Received	YES	DONE BY CHAMP	DONE BY CHAMP
Tournament merchandising and ordering / Mobile pro shops	YES	NO	NO

Community Services Department: The Golf Courses at Incline Village
Fiscal Year 2017/2018 Performance Measures

Overview

Incline Village General Improvement District's Golf Courses at Incline Village highest priority is to serve the resident golfer, resident guests and non-resident golfers. The Golf Courses at Incline Village provide entertainment in the form of thirty six holes of awe inspiring golf, driving range and practice facilities, golf lessons and learning programs, golf shop merchandise, and food and beverage venues. The Golf Courses at Incline Village are Robert Trent Jones Senior (Championship Golf Course) and Robert Trent Jones Junior (Mountain Golf Course) designs and are ranked in the Top 10 Courses to play in Nevada.

A note to the reader - the golf round statistics shown below are for a golf season (May-October) not for a fiscal year period and, unless otherwise noted, the statistics below are for both golf courses.

Efficiency

Performance Description	2016 Season	2017 Season	Industry Benchmarks	2018 Target	2019 Target
Total golf round utilization (season open to season close) based on a total number of rounds played	50.5%	48%	N/A	51.5%	51.5%
Total Golf rounds played at the Championship Golf Course	21,889	20,146	18,000-24,000*	22,600	22,600
Total Golf rounds played at the Mountain Golf Course	16,205	13,574	20,500-26,500*	16,225	16,500
Total revenue per round at the Championship Golf Course	$170.97	$171.46	N/A	$173.02	$172.82
Total revenue per round at the Mountain Golf Course	$45.44	$45.48	N/A	$43.51	$44.74
Total golf club round utilization	86%	80%	N/A	87%	85%
Total lost days due to weather	21	57	N/A	N/A	N/A
Tournament rounds	2,971	2,497	N/A	3,150	3,000

**Global Golf Advisors 2012 Facilities Assessment*

Community Services Department: The Golf Courses at Incline Village
Fiscal Year 2017/2018 Performance Measures

Effectiveness

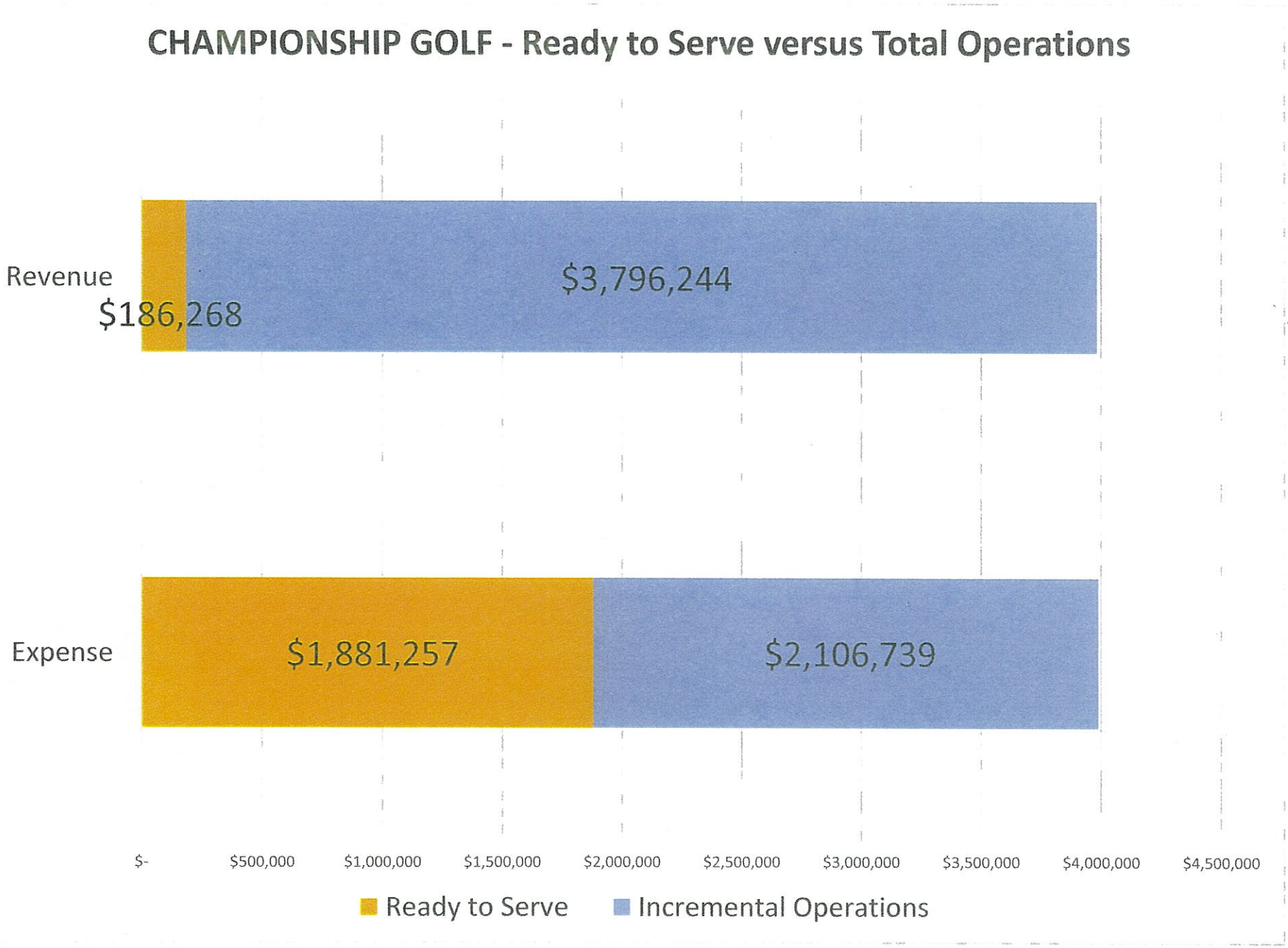
Performance Description	2016 Season	2017 Season	Industry Benchmarks	2018 Target	2019 Target
Accumulated depreciation to depreciable asset costs	52.56%	52.72%	N/A	N/A	N/A
Course conditioning rating – Championship Golf Course**	4.7/5	4.3/5	Exceeded	4.7/5	4.5/5
Course conditioning rating - Mountain Golf Course**	4.4/5	4.6/5	Exceeded	4.5/5	4.5/5
Percent of users who would highly recommend us to Friends and Family (Net Promoter Score 94)	82%	78%	Exceeded	85%	85%

***Golf Advisor, a leading source of golf course ratings and reviews by golfers*

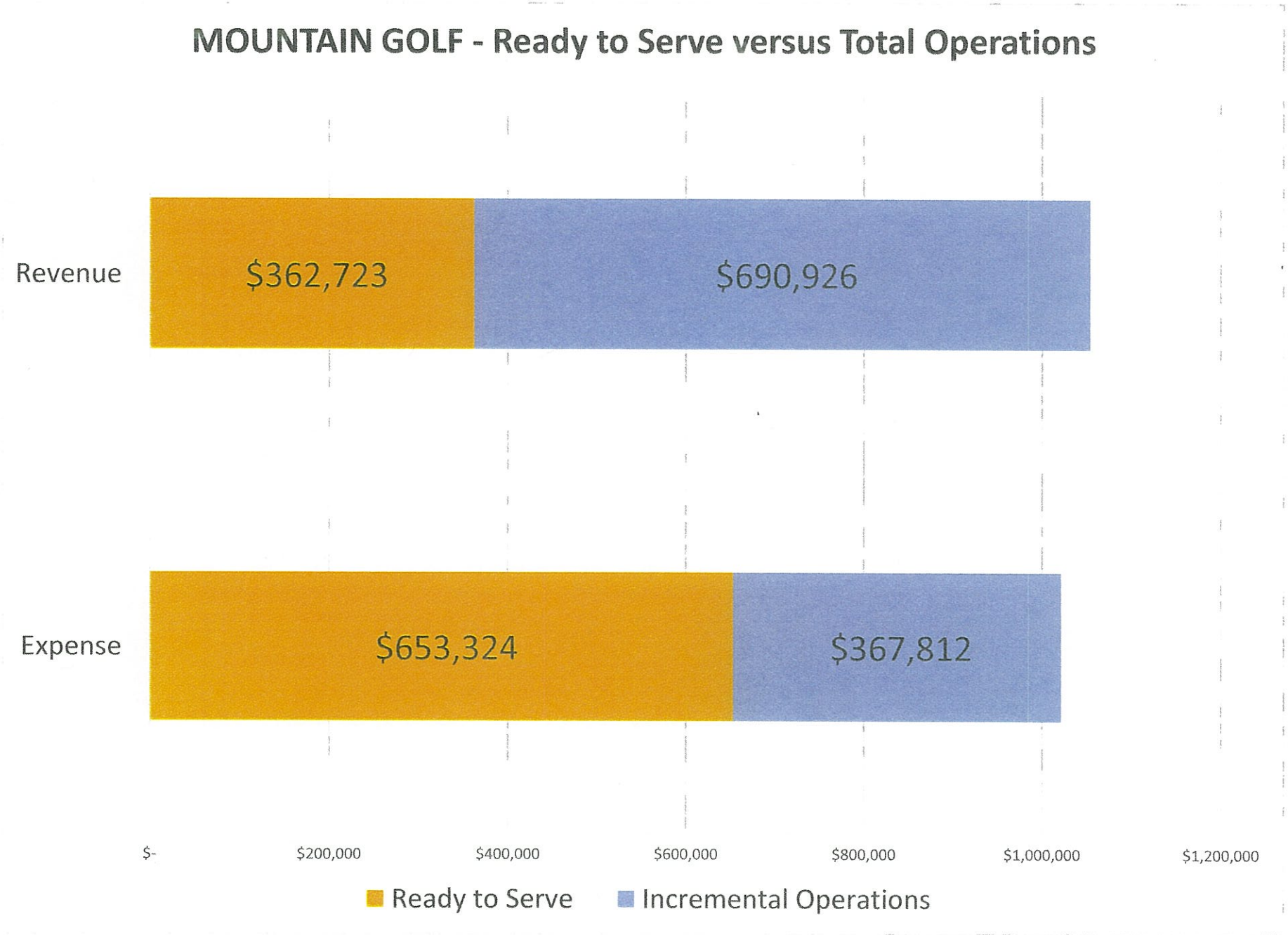
Community Value

Performance Description	2016 Season	2017 Season	2018 Target	2019 Target
Percentage of golf rounds played by residents	53%	55%	53%	54%
Number of golf rounds played by residents and their guests	24,394	22,383	24,750	23,950
Number of golf club and community events per year	112	107	115***	N/A
Discounts to community (compared to market rate)	$1,458,736	$1,269,603	TBA	N/A

*** Estimate based on scheduled calendar events for 2018.4240



Ready to Serve - Revenue is the Facility Fee and Misc. and Expenses are Care and Condition, and Administration



Ready to Serve - Revenue is the Facility Fee and Misc. and Expenses are Care and Condition, and Administration

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CHAMPIONSHIP GOLF
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	3,488,228	3,542,663	3,735,000	3,687,462	3,802,244
Facility Fee	204,936	155,508	180,268	180,268	180,268
Investment income	-	-	-	-	-
Miscellanous Revenues	-	31,095	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	3,693,164	3,729,266	3,915,268	3,867,730	3,982,512
Uses:					
Salaries & Wages	1,201,286	1,347,782	1,400,000	1,335,797	1,398,098
Employee Benefits	327,158	373,143	400,000	434,814	439,885
Total Personnel	1,528,444	1,720,925	1,800,000	1,770,611	1,837,983
Professional Services	29,572	5,282	6,600	6,620	6,740
Services & Supplies	955,120	992,390	970,000	971,273	1,012,121
Insurance	28,775	54,251	37,800	37,800	41,580
Utilities	194,698	204,879	210,000	212,900	211,680
Cost of Goods Sold	621,494	773,797	760,000	691,690	690,792
Central Services	168,000	178,400	177,600	177,600	187,100
Defensible Space	-	-	-	-	-
Total Services & Supplies	1,997,659	2,208,999	2,162,000	2,097,883	2,150,013
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	3,526,103	3,929,924	3,962,000	3,868,494	3,987,996
Net Sources (Uses)	$ 167,061	$ (200,658)	$ (46,732)	$ (764)	$ (5,484)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
MOUNTAIN GOLF
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	645,126	627,986	675,000	683,670	690,926
Facility Fee	278,714	270,092	327,760	327,760	327,760
Investment income	-	-	-	-	-
Miscellanous Revenues	52,255	46,511	35,000	35,000	34,963
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	976,095	944,589	1,037,760	1,046,430	1,053,649
Uses:					
Salaries & Wages	330,347	370,994	370,000	381,142	381,145
Employee Benefits	87,943	101,500	108,000	111,183	115,239
Total Personnel	418,290	472,494	478,000	492,325	496,384
Professional Services	3,733	1,793	2,900	2,880	2,910
Services & Supplies	308,041	321,251	320,000	333,862	315,104
Insurance	11,616	13,482	13,200	13,200	14,520
Utilities	83,327	89,213	85,000	87,100	88,050
Cost of Goods Sold	58,687	63,677	69,000	59,100	53,968
Central Services	54,000	55,300	47,300	47,300	50,200
Defensible Space	-	-	-	-	-
Total Services & Supplies	519,404	544,716	537,400	543,442	524,752
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	937,694	1,017,210	1,015,400	1,035,767	1,021,136
Net Sources (Uses)	$ 38,401	$ (72,621)	$ 22,360	$ 10,663	$ 32,513

ITEM F.4. – OPERATING BUDGET Facilities

Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2018

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programing and Trustee meetings or general administration that represents four hundred and thirty four (434) of the expected five hundred and thirty one (531) events.

Service Metrics

Season/Service Period

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

	Actual 2016/17	Budgeted 2017/18	Planned 2018/19
Service Measures (Scheduled Events)			
The Chateau	331	250	340
Aspen Grove	171	140	179
Staffing			
Positions	4	4	4
FTE's	1.4	1.4	1.4

Services Provided

Venues

Indoor meeting space
Ballroom space
Wedding ceremonies indoors and outdoors
Family gathering areas
Operating location for the Championship Golf Course
Event space for golf groups local and destinations
Meeting locations for Community Programming
Board of Trustees meetings and events
Conference services
Celebrations of Life
Movies
Card games
Corporate Events
School programs
Employee Meetings
Non-profit Events
Senior Events
Youth Programs
Team Building

Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2018

Services Provided

WEDDING AND EVENT SALES	WEDDINGS	COMMUNITY EVENTS
Lead generation	Yes	Yes
Respond to all inquiries	Yes	Yes
Venue tours	Yes	Yes
Discuss options regarding events-proposals	Yes	Yes
Keep event calendar current	Yes	Yes
Follow up with potential clients	Yes	Yes
Contract negotiations	Yes	Yes
Collect monies	Yes	Yes
Maintain contact with clients throughout planning	Yes	Yes
Maintains role as a liaison for client	Yes	Yes
Event Planning- wine, menus, timelines, floorplans	Yes	Yes
Create Menus	Yes	Yes
Accounting liaison	Yes	Yes
Coordinate wedding Ceremony/rehearsal	Yes	No
Day of contact with vendors and guests	Yes	Yes
Troubleshoot-bob and weave	Yes	Yes
Follows up with Client and reconcile account	Yes	Yes

FACILITIES	WEDDINGS	COMMUNITY EVENTS
Manages cleanliness and maintenance of venues	Yes	Yes
Snow Removal	Yes	Yes
Maintain equipment	Yes	Yes
Janitorial duties and replenishes supplies	Yes	Yes
Set up and break down according to floorplans	Yes	Yes
Keep fire pits and heaters ready at all times	Yes	Yes
Keep storage areas organized	Yes	Yes
Sets up and troubleshoot audio/visual equipment	Yes	Yes
Available to client day of event for floor plan changes	Yes	Yes
Available to client day of event for audio/visual needs	Yes	Yes
Monitors safety and hazardous materials within venue	Yes	Yes

BANQUET SERVICE STAFF	WEDDINGS	COMMUNITY EVENTS
Ensure venue look neat, organized	Yes	Yes
Establishes contact with person in charge of event	Yes	Yes
Prepare the tables for event	Yes	Yes
Manages outside vendors	Yes	Yes
Provides food service to clients	Yes	Yes
Coordinates plated meal service to individual guest tables	Yes	Yes
Transport food to Aspen Grove	Yes	Yes
Maintain Service ware	Yes	Yes
Keeps events on timeline	Yes	Yes
Maintain cleanliness and organization throughout event	Yes	Yes
Consolidate clients' items	Yes	Yes
Washes and restocks all glassware	Yes	Yes
Maintains organization of banquet equipment	Yes	Yes
Troubleshoots during events	Yes	Yes
Writes summary report for final charges.	Yes	Yes
Inventory, order and organize alcohol	Yes	Yes
Provides tableside alcohol service	Yes	Yes
Bar supplied and ready as necessary	Yes	Yes
Bar Captain reconciles monies collected from cash bar	Yes	Yes
Bar Captain files a summary report of all sales	Yes	Yes

KITCHEN STAFF	WEDDINGS	COMMUNITY EVENTS
Coordinate with sales/banquet staff for client's expectations for menus and service style	Yes	Yes
Prepares food for transportation to offsite locations	Yes	Yes
Food is prepared in timely fashion based on timeline	Yes	Yes
Adhere to all Servsafe food handling rules	Yes	Yes
Maintain cleanliness	Yes	Yes

Items of Note for Budgeting Fiscal Year 2018-19

Revenue

Very slight increase in revenue.
Twenty (20) available prime Saturdays, usually sell ninety percent (90%) of those available dates.
Aspen Grove used a lot for no charge events.

Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2018

Budget

Facilities labor is flat.
Services and Supplies are up which is to be expected considering the age of the venues & equipment.
Changes in technology for our audio/visual equipment.
Upgrades at Aspen Grove.
Increase in business.
Aspen Grove budget is more accurate.

Community Services Department: Event Facilities and Food and Beverage Divisions
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Event Facilities and Food and Beverage Divisions service both residents and visitors. Year round, this Division sells and services events at the Chateau, Aspen Grove, and other District venues. The Food and Beverage Division is a key amenity to District venues such as Diamond Ski Resort by offering six seasonal service outlets including Snowflake Lodge and hosting events like Last Tracks. During the golf season, the Food and Beverage Division facilitates food offerings at both the Championship and Mountain Golf Courses. At the Championship Golf Course, the Food and Beverage Division operates The Grille which is a sit down/carry out food and beverage outlet all while continuing to provide banquet services to golf clubs, service groups, weddings, internal District events, and other events.

Efficiency

Performance Description	2016/2017 Value	Industry standards	2017/18 Target	2018/19 Target
% of venue occupancy (Saturdays)	76%	n/a	79%	75%
Chateau	89%	n/a	73%	75%
Aspen Grove		n/a	85%	75%
Food (cost of goods sold) %	29.2%	25-35% average*	30%	30%

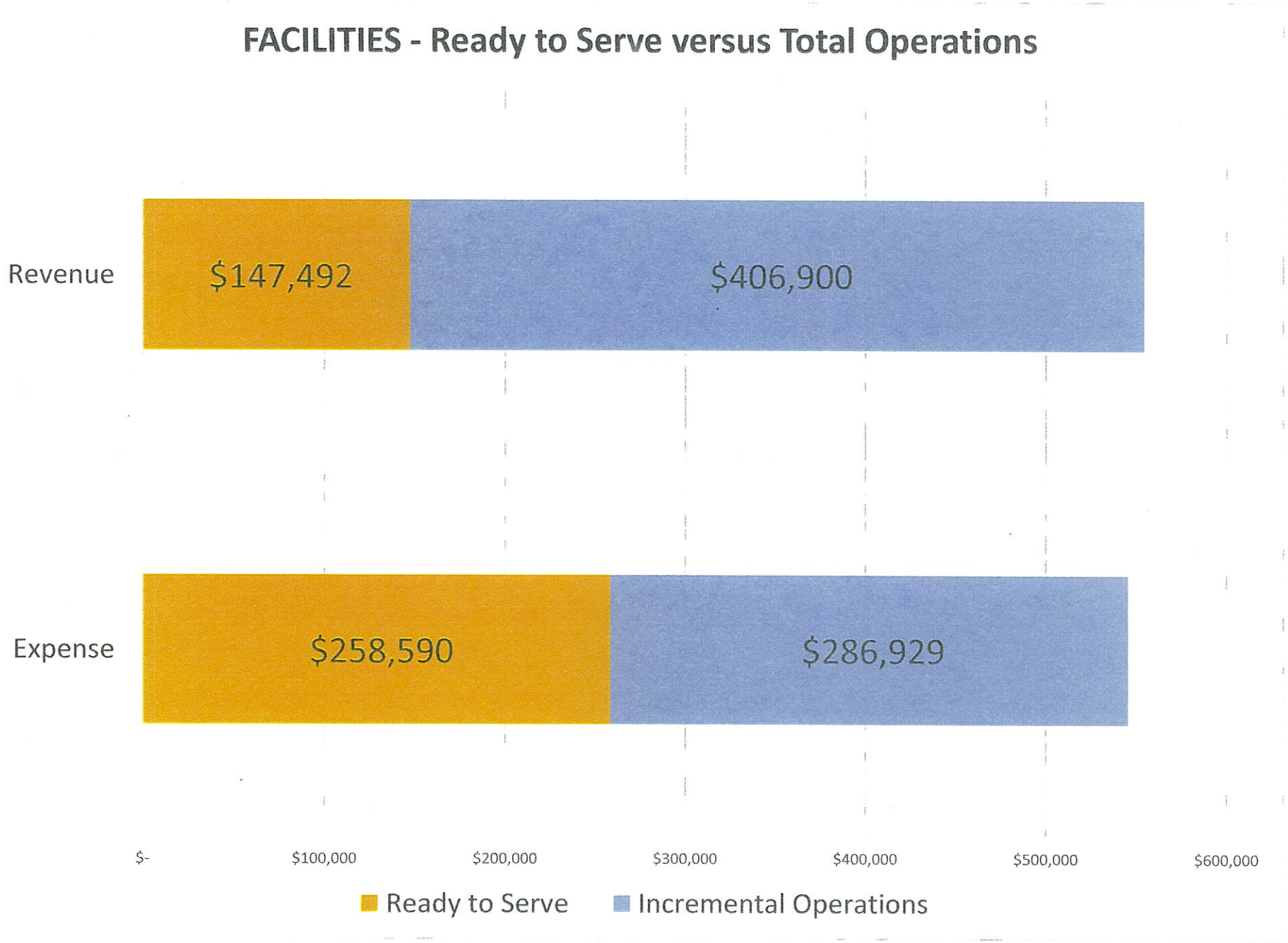
Effectiveness

Performance Description	2016/2017 Value	Industry standards	2017/18 Target	2018/19 Target
Ski - Total sales/customer (check average)	$13.42	$7.38**	$7.50	$14.75
Golf - Total sales/customer (check Average)	$24.67	$22.31	$13.50	$24.75
Golf - Banquet sales per customer (Average)	$38.28	n/a	$38.28	$40
Number of events held/ number of events (weddings, banquets, etc.) held with food and beverage sales	550/450		500/300	500/300
Number of meals provided to Skiers	74,405	35,000	35,000	35,000
Number of banquet meals provided	16,568	15,085	18,000	18,000
Net Promoter Score	90%	90%	90%	90%

Community Value

Performance Description	2016/2017 Value	Industry standards	2017/18 Target	2018/19 Target
Number of community events	335	80	330	380
Average percentage of community events to total events held	73%	40%	70%	81%
Number of golf club meals by banquets	4,182	3,270	3,500	3,600
Number of meals provided by The Grille	6,015	n/a	6,000	6,000

**Club Industry Key Performance Indicators for 2011*
*** NSAA National Ski Area Association Economic Analysis 2010-2014 four year average*
Data accumulated from Golf Daily Flash Report, Innoprise, RTP reports
n/a = Not available



Ready to Serve - Revenue is the Facility Fee and Expenses are for Care Condition

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FACILITIES
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	275,156	387,701	370,000	358,225	406,900
Facility Fee	57,382	163,692	147,492	147,492	147,492
Investment income	-	-	-	-	-
Miscellanous Revenues	-	4,027	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	332,538	555,420	517,492	505,717	554,392
Uses:					
Salaries & Wages	83,752	87,544	85,000	89,577	85,575
Employee Benefits	40,672	45,546	43,000	49,752	43,066
Total Personnel	124,424	133,090	128,000	139,329	128,641
Professional Services	1,545	1,050	1,000	1,080	1,110
Services & Supplies	234,448	295,331	260,000	287,265	349,508
Insurance	7,034	11,459	14,100	14,100	15,510
Utilities	37,136	28,448	33,500	33,500	28,950
Cost of Goods Sold	-	-	-	-	-
Central Services	27,600	29,200	21,800	21,800	21,800
Defensible Space	-	-	-	-	-
Total Services & Supplies	307,763	365,488	330,400	357,745	416,878
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	432,187	498,578	458,400	497,074	545,519
Net Sources (Uses)	$ (99,649)	$ 56,842	$ 59,092	$ 8,643	$ 8,873

ITEM F.4. – OPERATING BUDGET General Fund

Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics

Season/Service Period

The Administrative front desk at 893 Southwood is staffed weekdays (except holidays) year round to serve Crystal Bay and Incline Village community members seeking information about the administration of the District. Several departments are on call 24/7.

Service Measures	Actual 2016/17	Budget 2017/18	Planned 2018/19
Ad Valorem Tax Rate (Tax per $100 net, assessed value, before abatement)	11.83	11.82	12.18
Overhead Ratio (General Fund to District-wide Operating Expenses)	8.9%	10%	10%
Staffing (not including Trustees)			
Positions	23	24	24
FTE's	22.8	23.3	23.38

Services Provided

Management and Administration:

- District Governance
- Senior Team
- Operating & Capital Projects Administration
- Personnel Policies Manual
- Human Resources
- Customer Service Training
- Employee Orientation
- Union Relations
- Health and Wellness
- Finance and Accounting
- Risk Management & Insurance Coverage
- Safety Committee
- Information Services and Systems

Trustees:

- Governance & Public Meetings
- Notices and Recordkeeping
- Ordinances, Resolutions, Policies and Practices

Legal Compliance:

- Nevada Revised Statutes
- Nevada Administrative Code
- Federal and Nevada Labor Laws and Standards
- Municipal Securities Rulemaking Board

Incline Village General Improvement District
General Fund
Service Level Outline
Operating Budget FYE June 30, 2019

Services Provided	Frequency
Management and Administration:	
District Governance	Daily
Senior Team	Weekly
Operating & Capital Projects Administration	Daily
Human Resources	Monday through Saturday
Personnel Policies Manual	Ongoing maintenance
Customer Service Training	Weekly
Employee Orientation	Weekly
Union Relations	Ongoing maintenance
Health and Wellness	Ongoing programming
Finance and Accounting	Every day (non-holiday)
Risk Management & Insurance Coverage	Ongoing availability
Safety Committee	Monthly meetings
Information Systems	24/7/365
Information Technology Support Services	Constant on-call or presence
Washoe County Marriage License Issuance	Week days
Trustees:	
Governance & Public Meetings	Bi-Monthly Meetings Four (4) Community Forums
Notices and Recordkeeping	As necessary for meetings
Ordinances, Resolutions, Policies and Practices	Ongoing maintenance

Items of Note for Budgeting Fiscal 2018-2019

Ad Valorem Tax – regardless of the rate, the amount budgeted will ultimately be decided by Washoe County's determination of the abatement which will be announced March 25, 2018.

Staffing – after splitting a full time position into two part time positions in Accounting, we have returned to a single full time position, while retaining the everyday coverage. To address increased needs, Human Resources will be adding a Staff member.

Capital Expenditure will stabilize going forward as we regularly renew the Information and Technology Systems.

Administration Team
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Administration Team is located at 893 Southwood Boulevard in Incline Village and provides support services consisting of accounting, payroll, human resources, information systems technology, risk management, District health and wellness, communications and Executive/Board support for the District. These services are provided in support of the District's operations of water, sewer, solid waste and recreation. We also work with members of the Crystal Bay and Incline Village community, other governmental agencies, and outside vendors seeking information about our District.

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target	2018/19 Target
Public Records Request received/completed		93		150	150
Comprehensive Annual Financial Report Filed	On Time	On Time	State Law	On Time	On Time
Accounting entries processed	30,870	26,062		25,000+	<25,000
District Human Resources staff versus industry standards of 1.22 per 100 employees	5 (843 employees)	5 (903 employees)	10.33	5 (900 employees)	6 (900 employees)
Employee Retention (all full time year round employees)	92.3%	98%		92%	92%
Turnaround time (in hours) for processing new hires	32	71	40-43	32	32

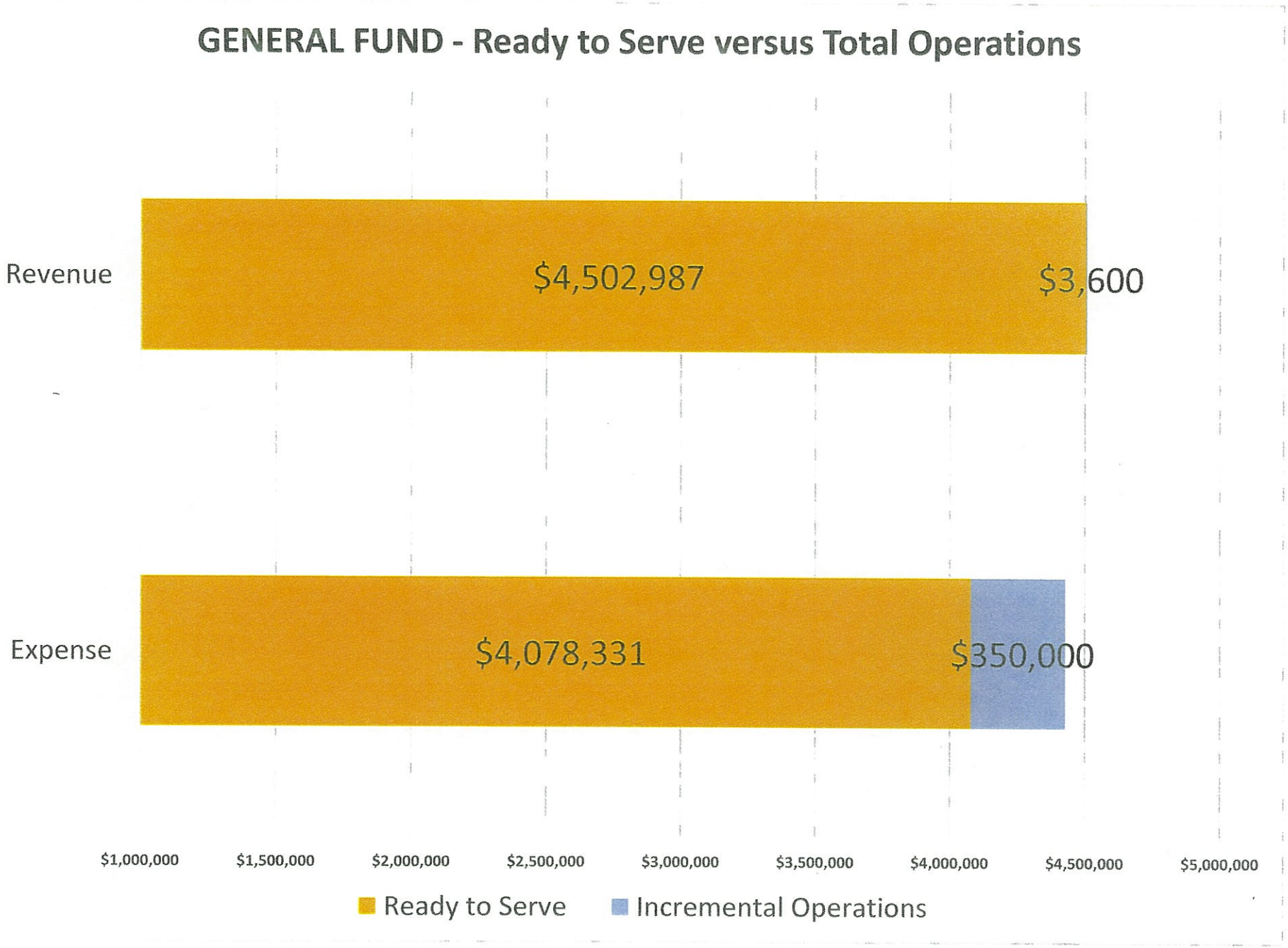
Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target	2018/19 Target
Board minutes approved as submitted	90% (26 sets – 3 amendments)	100% (22 sets)	90%	95% (22 sets)	95% (22 sets)
General Fund – Administration Costs to Fund Total	10.09%	10.7%	20%	10%	10%
District Orientation and Customer Service trainings conducted	110	103		110	110

Administration Team
Fiscal Year 2018/2019 Performance Measures

Community Value

Performance Description	2015/16 Value	2016/17 Value	2017/18 Target	2018/19 Target
Notary Public services performed at no charge to our community members	28	29	19	20
Support of Washoe County by providing marriage license issuance services which are no longer provided in Incline Village/Crystal Bay	197	197	175	175
District most recent Bond Rating	Aa1	Aa1	Aa1	A1
Hosting of homeowner associations and other community agency meetings seven (7) days a week at the Administration Building Boardroom	32	100	40	40
Attendance at various job fairs and school assistance of "How To" regarding applications and hiring	9	24	10	10


GENERAL FUND - Ready to Serve versus Total Operations
Revenue
$4,502,987
$3,600
Expense
$4,078,331
$350,000
$1,000,000
$1,500,000
$2,000,000
$2,500,000
$3,000,000
$3,500,000
$4,000,000
$4,500,000
$5,000,000
Ready to Serve
Incremental Operations

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
GENERAL FUND
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ 1,497,006	$ 1,476,017	$ 1,549,000	$ 1,549,050	$ 1,599,869
Consolidated Taxes	1,487,986	1,486,270	1,590,000	1,579,510	1,650,118
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	45,989	51,680	60,000	36,000	84,000
Miscellanous Revenues	2,863	3,198	2,500	3,600	3,600
Intergovernmental	1,440	-	-	-	-
Interfund	-	-	-	-	-
Central Services	1,123,000	1,177,200	1,094,000	1,094,000	1,169,000
Total Sources	4,158,284	4,194,365	4,295,500	4,262,160	4,506,587
Uses:					
Salaries & Wages	1,683,208	1,819,919	1,710,000	1,888,896	1,984,565
Employee Benefits	759,236	781,966	785,000	859,608	964,401
Total Personnel	2,442,444	2,601,885	2,495,000	2,748,504	2,948,966
Professional Services	255,172	375,989	287,000	307,700	288,125
Services & Supplies	666,619	479,503	670,000	701,296	673,375
Insurance	71,895	35,763	55,800	55,800	61,380
Utilities	74,117	110,527	110,000	114,420	106,485
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	1,067,803	1,001,782	1,122,800	1,179,216	1,129,365
General Fund Cap. Exp.	79,331	148,435	225,000	278,900	350,000
Total Uses	3,589,578	3,752,102	3,842,800	4,206,620	4,428,331
Net Sources (Uses)	$ 568,706	$ 442,263	$ 452,700	$ 55,540	$ 78,256

ITEM F.4. – OPERATING BUDGET Internal Services

Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FYE June 30, 2019

Buildings Maintenance is meant to be a break-even operation that charges District Departments for services, labor, parts, operating supplies, fuel, and any contracted services for the upkeep and repair of District facilities.

The Buildings Maintenance Division's customers include all IVGID Departments and Divisions and its staff is committed to maintaining a high service level for both internal and external customers.

Service Metrics

Season/Service Period

Buildings Maintenance is staffed with skilled tradesmen on non-holiday weekdays year round. Buildings Maintenance staff is also available 24 hours/7 days per week on a call in basis and can provide weekend and holiday staffing to accommodate special requests and meet project demands.

Service Measures

Buildings Maintenance seeks to bill 75% of time for its full time staff.

	Actual 2016/17	Budget 2017/18	Planned 2018/19
Total Hours Worked	7,901	10,270	12,480
Billed Productive Hours	5,998	7,940	9,769
Percentage Hours Billed	75.91%	76.34%	78.28%
Total Work Orders Completed	1,245	1,300	1,300
Work Orders by Contractor	302	260	260
Work Orders by Contractor (%)	23%	20%	20%
Preventative Work Orders Scheduled	155	160	160
Preventative Work Orders Completed	74	88	140
Preventative Work Orders Completed (%)	47%	55%	87%
Staffing			
Positions	6	6	7
FTE's	5.5	5.5	6.5

The Buildings Maintenance Division is currently organized with a Superintendent, an Assistant Superintendent, and three Buildings Maintenance Technician IIIs (Finish Carpentry, Electrical, and Mechanical/Plumbing). The Division also has a part time, on-call (0.5 FTE) sign shop employee.

Buildings Maintenance receives management, bidding, and project support from the Engineering Division.

Services Provided

Buildings 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

Buildings Maintenance prepares a work plan for the year in conjunction with the Operating Budget and provides monthly cost reports for monitoring expenses. Buildings Maintenance staff meets regularly with Department managers to review priorities and challenges.

Buildings 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.

Buildings Maintenance also oversees the District's janitorial contracts as well as all keys, locks, and alarms for District facilities.

The part-time, on-call Sign Shop manages, maintains, and constructs many signs and banners for the varied District needs.

Items of Note for Budgeting Fiscal 2018-2019

Staffing – Proposed for 2018/2019 is the addition of a Buildings Maintenance Technician II position with a general maintenance skill set focused on completion of preventative maintenance tasks and supporting the technical specialty work of the Buildings Maintenance Technician IIIs (Finish Carpentry, Electrical, and Mechanical/Plumbing).

Internal Services: Buildings Maintenance Division
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Buildings Maintenance Division is a break-even internal service operation responsible for maintaining the IVGID's facilities as designed and, by working with each operating Department, ensuring the facilities meet health and safety regulatory requirements and operational preventative maintenance priorities. Facilities maintenance tasks/projects are delivered by the Buildings Maintenance Division via a combination of self-performance with in-house Staff and by outside contractors managed/overseen by the Buildings Maintenance Division. This work includes the on-going janitorial contract as well as all keys, locks, and alarms at IVGID's Venues. The Buildings Maintenance Division also operates a part-time on-call Sign Shop to manage, maintain, and construct signs and banners for various venue operational needs.

The Buildings Maintenance Division is responsible for the planning and delivery of smaller maintenance Capital Improvement Program (CIP) projects and other departmental projects as they relate to facility infrastructure. The Buildings Maintenance Division conducts a bi-annual facility assessment inspection to monitor the condition and functionality of the IVGID's facilities.

The Buildings Maintenance Division is an internal service that charges IVGID's operating areas for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of IVGID's facilities. As an internal service, the Buildings Maintenance Division is meant to be a break even operation. The Buildings Maintenance Division's customers include all IVGID departments and venues and its Staff is committed to maintaining a high service level for both internal and external customers.

Efficiency

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. International Facility Management Association standards suggest a staffing level of 8.8. Currently, the Buildings Maintenance Division has a total of five full time staff members consisting of one Superintendent, one Assistant Superintendent, and three Buildings Maintenance Technician IIIs (Finish Carpentry, Electrical, and Mechanical/Plumbing). Proposed for 2018/2019 is the addition of a Buildings Maintenance Technician II position with a general maintenance skill set focused on completion of preventative maintenance tasks and supporting the technical specialty work of the Buildings Maintenance Technician IIIs.

Staffing	2015/2016 Value	2016/2017 Value	Industry Standard	2017/2018 Target	2018/19 Target
Full Time Positions	5	5	8.8	5	6

Internal Services: Buildings Maintenance Division
Fiscal Year 2018/2019 Performance Measures

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
Total Hours Worked	7,029	7,901	10,400	12,480
Billed Productive Hours	5,265	5,998	7,940	9,769
Productive Percentage (Industry Standard: 75%)	74.90%	75.91%	76.34%	78.28%

Effectiveness

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
Total Work Orders Completed	1,467	1,245	1,300	1,300
Work Orders Completed by Contractor	302	286	260	260
Percent of Work Orders Completed by Contractor	21%	23%	20%	20%
Preventative Maintenance Work Orders Scheduled	181	155	160	160
Preventative Maintenance Work Orders Completed	51	74	88	140
Percent of Preventative Maintenance Work Orders Completed	28%	47%	55%	87%

Internal Services: Buildings Maintenance Division
Fiscal Year 2018/2019 Performance Measures

Community Value

The Buildings Maintenance Division is staffed with professional tradesmen Monday through Friday 6:00 a.m. until 3:30 p.m. but is also available 24 hours/seven days a week on a call in basis. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant man power, or is more cost effective or time efficient to do the job out-of-house. These types of repairs usually consist of larger construction projects, remodels, painting projects, or equipment repairs/installs that require specialty expertise or extensive time. By outsourcing projects, it allows Staff time to respond to immediate District concerns or on-going preventative maintenance tasks with the goal of minimizing facility problems or downtime. The Building Maintenance Division's goal is to never have a Facility closure due to unplanned equipment failures.

The following is a list of outside contractor labor rates (per hour) for services and tasks the Building Maintenance Division routinely handles in-house. The District's proposed 2018/2019 Buildings Maintenance Division billing rate is $68 per hour.

Electrical..... $95
Plumbing..... $90
General Construction $105
Heating, Ventilation, and Air Conditioning (HVAC) $115
Painting..... $85

The following table outlines work completed in-house by Buildings Maintenance Division Staff and the equivalent cost had the work been completed by outside contractors.

Performance Description	Hours 2018/2019 Target	Work Completed at IVGID Rate	Contractor Rate
Electrical	1,300	$88,400	$123,500
Plumbing	700	$47,600	$63,000
General Construction	600	$40,800	$63,000
HVAC	600	$40,800	$69,000
Painting	40	$2,720	$3,400

Incline Village General Improvement District
Internal Services – Engineering
Executive Summary
Operating Budget FYE June 30, 2019

Engineering is meant to be a break-even operation that charges District Departments and individual Capital Improvement Program (CIP) projects for the management, design, scheduling, bidding, contract administration, and construction oversight of District CIP projects.

The Engineering Division's customers include all IVGID Departments and Divisions and its staff is committed to maintaining a high service level for both internal and external customers.

Service Metrics

Season/Service Period

Engineering is staffed on non-holiday weekdays year round. However, Engineering staff is flexible to accommodate oversight of construction under contract or for emergency repairs and is available 24 hours/7 days per week on a call in basis.

Service Measures

The Engineering Division is working on a number of capital projects scheduled for construction in Fiscal Year 2018-2019. These include the Incline Creek Culvert Rehabilitation at Diamond Peak Project; the donor funded Incline Park Facility Renovations Project; electrical and pumping improvements at Water Pump Station 2-1; safety and security improvements at the District's water reservoirs; various improvements at the District's Water Resource Recovery Facility, Burnt Cedar Water Disinfection Plant, and the water and sewer pump stations; as well as paving and facility improvements throughout the District. In addition to the projects heading towards construction, the Engineering Division is also working on a number of capital projects that are presently in the planning and design phase. These include the Community Services Master Plan Update, the Ski Way Rehabilitation Project, regulatory acceptance of the Diamond Peak Master Plan, and the second phase of the Effluent Export Pipeline Replacement Project.

Engineering seeks to bill 80% of time for its full time staff

	Actual 2016/17	Budget 2017/18	Planned 2018/19
Total Hours Worked	6,204	6,204	8,320
Billed Productive Hours	5,499	5,429	7,238
Percentage Hours Billed	88.6%	87%	87%
Staffing			
Positions	4	4	5
FTE's	4.1	4.1	4.95

The Engineering Division is currently organized with a Director of Engineering and Asset Management who supervises a Principal Engineer, Senior Engineer, and a budgeted, but only occasionally filled, Engineering Intern (0.3 FTE). The Director of Public Works (0.15 FTE) and the Public Works Contracts Administrator (0.65 FTE) also support the Engineering Division but do not report to the Director of Engineering and Asset Management.

The Fleet Maintenance Division Supervisor (who currently manages a staff of 6) and the Buildings Maintenance Supervisor (who currently manages a staff of 5.5) report to the Director

of Engineering and Asset Management.

Services Provided

The Engineering Division is responsible for District-wide CIP Management functions including the development of the District's annual CIP budget and the annual update to the 5-year CIP plan. Engineering Division staff works with District Department managers and staff to plan and budget the individual projects across all operating funds annually. Engineering Division Staff manages and executes all phases of individual project implementation with support from the Fleet and Buildings Maintenance Divisions as well as individual Department staff.

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

Geographic Information System asset mapping
Plan Archive
Water Rights
Land Coverage Bank
Easements
Land Acquisition and Leases
Grant Writing and Administration
Defensible Space Program

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

Engineering also manages the Fleet Division responsible for procuring and maintaining the District's vehicles and equipment throughout the equipment's service life as well as the disposal of equipment at the end of life cycle.

Items of Note for Budgeting Fiscal 2018-2019

Staffing – Proposed for Fiscal Year 2018-2019 is the addition of an unlicensed Engineering Technician (1 FTE) to provide project management and field inspection support and the deletion of the Director of Public Works (0.15 FTE) from the Engineering Division.

Internal Services: Engineering Division
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Engineering Division is a break-even internal service operation responsible for the management, planning, budgeting, scheduling, design, permitting, bidding, contract administration, and construction oversight of the District's Capital Improvement Program (CIP).

The Engineering Division is responsible for the development of the District's annual CIP budget and the annual update to the 5-year CIP plan. Engineering Division staff works with District Department managers and staff to plan and budget the individual projects across all operating funds annually. Engineering Division Staff manages and executes all phases of individual project implementation with support from the Fleet and Buildings Maintenance Divisions as well as individual Department staff.

The Engineering Division is responsible for the Asset Management functions of the District including Geographic Information System asset mapping, plan archive, water rights, land coverage bank, easements, land acquisition and leases, grant writing and administration, and the defensible space program.

The Engineering Division is also responsible for management and supervision of the District's Fleet Division and Buildings Maintenance Division.

The Engineering Division is an internal service that charges individual CIP projects as well as District operating areas for labor, operating expenses, and any contracted services. As an internal service, the Buildings Division is meant to be a break even operation. The Engineering Division's customers include all IVGID Departments and Divisions and its staff is committed to maintaining a high service level for both internal and external customers.

Efficiency

Currently, the Engineering Division has a total of three, full time, licensed Professional Engineers (Director of Engineering & Asset Management, Principal Engineer, and Senior Engineer) on staff and receives non-full time support from the Public Works Contract Administrator, an occasionally filled Engineering Intern, and the Director of Public Works. Proposed for 2018/2019 is the addition of an unlicensed Engineering Technician to provide project management and field inspection support.

Staffing	Actual 2015/2016	Budget 2016/2017	Planned 2017/2018	2018/19 Target
Full Time Engineers	3	3	3	4

Internal Services: Engineering Division
Fiscal Year 2018/2019 Performance Measures

Efficiency (continued)

Performance Description	2015/2016 Value	2016/2017 Value	Planned 2017/2018	2018/2019 Target
Total Hours Worked	6,240	6,240	6,240	8,320
Billed Productive Hours	5,429	5,499	5,429	7,238
Productive Percentage (Industry Standard: 80%)	88.6%	88.6%	87%	87%

Performance Description	2015/2016 Value	2016/2017 Value	Planned 2017/2018	2018/2019 Target
Total CIP Projects	98	102	114	TBD
Total CIP Budget	$8,578,683	$9,605,900	$8,710,462	TBD
CIP Budget to Engineer Ratio (Industry Standard: $2M - $2.5M/Engineer)	$2,859,561	$3,201,966	$2,903,487	TBD

Effectiveness

Performance Description	2015/2016 Value	2016/2017 Value	Planned 2017/2018	2018/2019 Target
CIP Budget Carryover From Previous Fiscal Year	$10,636,853	$13,423,644	$6,152,000	TBD
CIP Budget	$8,578,683	$9,605,900	$8,710,462	TBD
CIP Budget Complete	$5,811,217	$7,294,668	TBD	TBD
CIP Budget Carryover	$13,423,644	$6,152,000	TBD	TBD

Internal Services: Engineering Division
Fiscal Year 2018/2019 Performance Measures

Community Value

The Engineering Division is staffed with licensed Professional Engineers Monday through Friday 8:00 a.m. until 5:30 p.m. but works a flexible schedule as required to accommodate oversight of construction and other project demands. The Engineering Division is also available 24 hours/seven days a week on a call in basis. The Division's primary responsibility is the project management and construction oversight of District projects but it does complete design activities in-house when appropriate, time efficient, and cost effective.

The following table is The Engineering Division internal billing rate by class and a comparison of equivalent outside consultant billing rates for services and tasks the Engineering Division routinely contracts out.

Engineer Classification	Proposed 2018/2019 Internal Rate	Equivalent Consultant Rate (Low)	Equivalent Consultant Rate (High)
Director	$167.28	$160	$260
Principal	$126.65	$125	$242
Senior	$104.96	$115	$216
Engineering Technician	$75.36	$85	$154

Incline Village General Improvement District
Internal Services – Fleet
Executive Summary
Operating Budget FYE June 30, 2019

Fleet is meant to be a break-even operation that charges District Departments for procuring and maintaining the District's vehicles and equipment throughout the equipment's service life as well as the disposal of equipment at the end of life cycle.

The Fleet Division's customers include all IVGID Departments and Divisions and its staff is committed to maintaining a high service level for both internal and external customers. Fleet supports year-round repair facilities at Public Works, Diamond Peak, and the Championship Golf Course. There is a seasonal facility at the Mountain Golf Course. The service and repair of all District vehicles as well as the majority of Parks equipment is done at Public Works.

Service Metrics

Season/Service Period

Fleet is staffed with trained professional mechanics on non-holiday weekdays year round. Fleet staff is also available 24 hours/7 days per week on a call in basis and can provide weekend and holiday staffing to accommodate special requests and periods of peak customer demand.

Service Measures	Actual 2016/17	Budget 2017/18	Planned 2018/19
Preventative Maintenance	3,136	4,000	3,500
Corrective Maintenance	2,176	2,400	2,400
Projects & Fabrication	206	300	300
Other	911	1,100	1,100
Total Repair Activities	6301	7,800	7,300
In-shop repairs	6,136	6,800	6,800
Field repairs	371	300	350
Outside vendor repairs	41	30	50
Operator training hours	47.2	60	80
Mechanic training hours	57.8	50	60
Vehicle accidents	86	60	70
Pieces of equipment	613	616	616
Staffing			
Positions	7	7	7
FTE's	7	7	7

The Fleet Division is currently organized with a Superintendent, five Mechanic IIs, and one Assistant Mechanic. Three of the Mechanic IIs are assigned shop foreman duties at the year-round repair facilities (Public Works, Diamond Peak, and Championship Golf).

Fleet receives management and bidding support from the Engineering Division.

Services Provided

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up, installing auxiliary equipment and making necessary modifications for the equipment's specific job requirements.

Incline Village General Improvement District
Internal Services – Fleet
Executive Summary
Operating Budget FYE June 30, 2019

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.

Fleet 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.

Fleet provides monthly reports for monitoring vehicle and equipment expenses. Fleet staff meet with operating Departments regularly to review priorities and challenges.

Items of Note for Budgeting Fiscal 2018-2019

Staffing – As a component of the Board of Trustees approved Memorandum of Understanding (MOU) between and for the Incline Village General Improvement District and the Operating Engineers Local Union No. 3 Non-Supervisory unit, three mechanics positions will be altered within the Fleet Division. Presently, the three year-round repair facilities have a Mechanic II position providing shop foreman duties which include providing direction and task scheduling to the other Mechanic II positions working within the shop. Consistent with the MOU, three Mechanic II positions will be reclassified as Lead Mechanic III positions. This will better define the shop foreman responsibilities, requirements, and technical specialties for each of the three year-round repair facilities (Public Works, Diamond Peak, and Championship Golf).

Internal Services: Fleet Division
Fiscal Year 2018/2019 Performance Measures

Overview

Incline Village General Improvement District (IVGID) Fleet Division is a break-even internal service operation responsible for procuring the vehicles and equipment utilized by all IVGID operating departments; setting up, installing auxiliary equipment, and making necessary modifications for the equipment's specific job requirements. Fleet Division 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. The District's welding repairs, metal machining requirements, and prototype metal fabrication projects also fall within the Fleet Division's duties.

The Fleet Division is also responsible for administrating and conducting operator training in federally mandated forklift operation, ski resort passenger shuttle operations, and heavy and miscellaneous equipment operator training.

The Fleet Division provides cost reports to internal customers for monitoring vehicle and equipment expenses and meets with operating Departments regularly to review priorities and challenges. Fleet Division continues to operate the three main year-round repair facilities at Public Works (Sweetwater), Diamond Peak, Championship Golf and one seasonal facility at Mountain Golf. The service and repair of Parks Department equipment occurs at the Sweetwater shop.

Efficiency

Vehicle Equivalency Units (VEU) is a measurement standard set by the National Association of Fleet Administration (NAFA) to estimate, among other things, mechanic staffing needs. A VEU represents the maintenance load created by a 4-door, two wheel drive midsize car. A journeyman mechanic, in an efficiently run shop, should maintain between 62.5 and 73 VEU's per year. Currently, at a VEU count of 544.25, IVGID should employ between 7.5 and 8.7 line mechanics. This does not take into account budgeting, administrative, accounting, shop clean up, parts inventory duties, custom fabrication, and operator training that fall into Fleet Division's area of responsibility. Currently, the Fleet Division has a total of seven (7) Staff members consisting of one Superintendent, five Mechanics, and one Assistant Mechanic.

IVGID Vehicle Equivalency Units (VEU) and Labor Matrix

Venue	VEU	Industry Standard Mechanics (Low)	Industry Standard Mechanics (High)	Current Fleet Staff
Public Works (includes Admin)	153.10	2.10	2.45	2.20
Ski	92.10	1.26	1.47	1.26
Parks, Recreation and Beaches	50.60	0.69	0.81	0.87
Golf (Championship, Mountain, Food and Beverage)	248.45	3.40	3.98	2.67
District Totals	**544.25**	**7.46**	**8.71**	**7.00**

Internal Services: Fleet Division
Fiscal Year 2018/2019 Performance Measures

Effectiveness

Performance Description (Work Orders)	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
Preventative Maintenance	2,200	3,136	4,000	3,500
Corrective Maintenance	3,800	2,176	2,400	2,400
Projects & Fabrication	300	206	300	300
Other	1,100	911	1,100	1,100
Total Repair Activities	**7,400**	**6,429**	**7,800**	**7,300**

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	Industry Standard Low	Industry Standard High	2018/19 Target
Preventative to Corrective Maintenance Ratio	57.9%	62.91%	65%	40%	70%	65%

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
In-Shop Repairs	6,500	6,136	6,800	6,800
Field Repairs	400	371	300	350
Outside Vendor Repairs	22	41	30	50
Operator Training Hours	80	47.2	60	80
Mechanic Training Hours	60	57.8	50	60
Vehicle Accidents	70	86	60	70
Pieces of Equipment	607	613	616	616
Staffing				
Full Time Equivalents	7	7	7	7

Community Value

The Fleet Division is staffed with trained professional mechanics Monday through Friday 7 a.m. until 5:30 p.m. but is also available 24 hours/7 days per week on a call in basis. Fleet Mechanics and repair shops are well equipped to repair and service all District owned vehicles and equipment and rarely use outsourced labor venders unless the repair requires special tooling or equipment to do the job. These types of repairs usually consist of body and paint repairs, front end alignment service, and upholstery repair.

Internal Services: Fleet Division
Fiscal Year 2018/2019 Performance Measures

The following is a list of outside vendors' labor rates in the Reno and Sacramento area for services and tasks the Fleet Division routinely handles in-house. The District's proposed 2018/2019 Fleet billing rate is $81 per hour.

Heavy Equipment Repair: $98 per hour in shop, $115 per hour field service plus $7.75 per mile for travel

Standby Generator Repair: $118 per hour plus $7.75 per mile for travel

Snow Grooming Equipment Repair: $105 per hour plus $1.75 per mile for travel

Large Truck and Trailer Repair: $115 per hour plus $2.00 per mile for travel

Turf Equipment Repair: $107 per hour plus $150 travel for Incline Village

Light Trucks and Vehicles Repair: $116 per hour

Welding/Fabrication Service: $90 per hour

Incline Village General Improvement District
Internal Services – Workers Compensation
Executive Summary
Operating Budget FYE June 30, 2019

Service Metrics

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

Service Measures	Actual 2016/17	Budget 2017/18	Planned 2018/19
Public Agency Compensation Trust	$393,232	$425,000	$495,000
Actuarial determined liability	$156,000	$156,000	$156,000

Staffing

Positions	None
FTE's	None

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

Services Provided
Support District Safety Committee promotion of **Safety First** as a part of claims management.

Monitor Third Party Claims Administration for runoff claims prior to June 30, 2013.

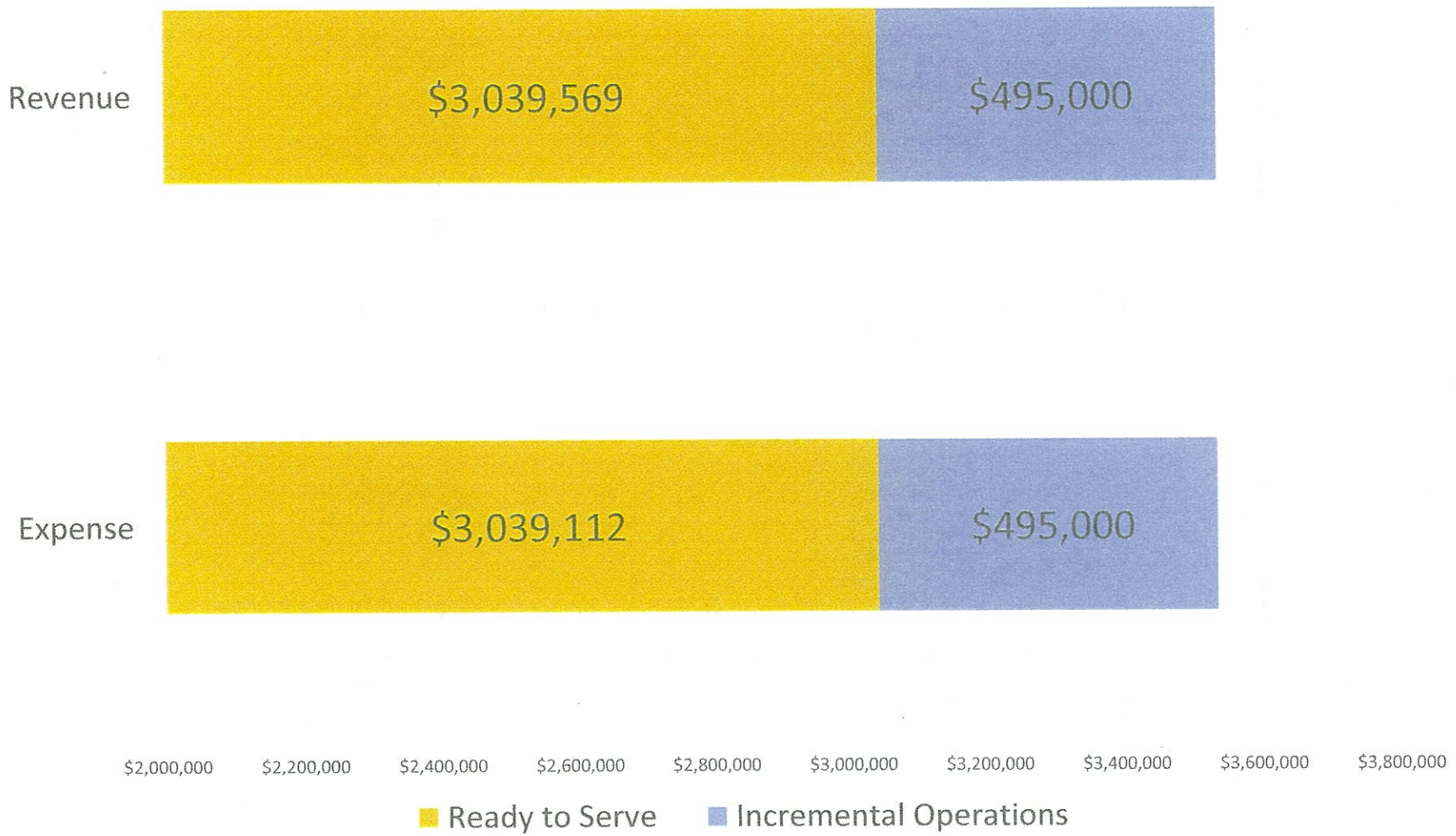
Legal Compliance for the State of Nevada for prior year's self-insurance status.

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.

Item of Note
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. The State Restricted deposit is in the Local Governments Investment Pool.

INTERNAL SERVICES - Ready to Serve versus Total Operations



Ready to Serve is all Fleet, Engineering and Buildings Maintenance Revenue and Expense.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
INTERNAL SERVICES
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	35,105	2,476	3,000	2,400	3,750
Miscellaneous Revenues	-	524	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	2,935,520	3,114,747	3,200,000	3,218,900	3,530,819
Central Services					
Total Sources	2,970,625	3,117,747	3,203,000	3,221,300	3,534,569
Uses:					
Salaries & Wages	1,227,203	1,283,941	1,310,000	1,348,106	1,504,202
Employee Benefits	572,906	618,679	625,000	644,204	752,405
Total Personnel	1,800,109	1,902,620	1,935,000	1,992,310	2,256,607
Professional Services	10,690	9,095	10,000	9,000	9,000
Services & Supplies	678,667	772,134	725,000	756,048	758,065
Insurance	458,422	399,520	447,000	429,164	499,580
Utilities	12,284	12,411	10,500	10,500	10,860
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	1,160,063	1,193,160	1,192,500	1,204,712	1,277,505
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	2,960,172	3,095,780	3,127,500	3,197,022	3,534,112
Net Sources (Uses)	$ 10,453	$ 21,967	$ 75,500	$ 24,278	$ 457

ITEM F.4. – OPERATING BUDGET Utilities

Incline Village General Improvement District
Utilities
Executive Summary
Operating Budget FYE June 30, 2019

The Incline Village General Improvement District Public Works Department provides water and sewer services, as well as management of the solid waste contract, to the residential and commercial users located within Incline Village and Crystal Bay. The Public Works Department takes responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our highly skilled staff, well maintained infrastructure, excellent customer service and our secure financial position. Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources.

The Waste Not program is located at Public Works. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not operates the residential household hazardous and electronic waste drop-off site at Public Works.

The Compliance division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact water and sewer. Compliance also performs field inspections of water and sewer installations, grease interceptor inspections for compliance with regulations, and cross connection control (backflow) testing and repairs.

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations. The District has a comprehensive preventative maintenance program as part of its asset management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Water System
UV & Ozone Water Treatment Plant able to treat up to 8.5 million gallons daily
100 Miles of Water Mains between 4" to 24"
756 IVGID Fire Hydrants and 105 Private Fire Hydrants
2,031 Gate Valves
13 Water Tanks with 7 Million Gallons of Storage
14 Water Pumping Stations with 26 Pressure Zones
Service connections to over 4,300 Water Meters

Sewer System
105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6" to 24"
1,926 Sewer Manholes
19 Sewer Pump Stations
A wastewater treatment plant able to treat up to 2.1 million gallons daily
20 Miles of Effluent Pipeline to Carson Valley
A 900 acre wetland site located in the Carson Valley for effluent water

Season/Service Period
Water and Sewer distribution and treatment is staffed and operated 24 hours every day.

Incline Village General Improvement District
Utilities
Executive Summary
Operating Budget FYE June 30, 2019

Administration and customer service hours are non-holiday weekdays 8 to 4:30. Solid Waste Services are scheduled over a variety of plans on weekdays.

Service Measures

The District reads approximately 4,450 meters and prepares utility bills monthly for the following customer statistics. Water and sewer production and employee count is also provided.

Measure	2016-17 Actual	2017-18 Budget	2018-19 Budget
Water Users	8,058	8,070	8,106
Sewer Users	7,965	7,979	8,014
Water Accounts Billed	4,226	4,251	4,270
Sewer Accounts Billed	4,148	4,160	4,178
Water Production (million gallons)	860	1,000	900
Sewer Production (million gallons)	410	400	400
Positions	34.6	34.6	34.9
FTE's	31.2	31.2	31.2

Items of Note for Fiscal Year 2018-19 Budget

The proposed utility rate increase is to raise water rates by 3.4% and sewer rates by 2.7% for a total utility rate increase of 3.0%. In 2017-18, total water and sewer revenues for Public Works are budgeted to be $11.56 million and are proposed to be $11.85 million in 2018-19 under the rate study. This is an increase in revenues of $290,000 from increased commodity sales, additional users and from the proposed rate increase.

Salaries and wages are increasing 4.6%, 2% COLA, 1% merit pay, new 1% match for retirement and 0.6% for advancement in graded positions.

Service and Supplies are increasing 4.2%, inflationary cost increases to chemicals and supplies and increased corrosion chemical usage in water and wastewater.

Utilities are decreasing 5.2%, electrical cost savings from installation of efficient pumps and motors and control strategies for pumping water at lower cost time periods, reducing aeration demands and other operational improvements.

Central Services Costs increasing 6.5% % to cover share of additional staffing included in this year's allocation.

Public Works Department
Fiscal Year 2018/2019 Performance Measures

Overview

The Incline Village General Improvement District Public Works Department provides water and sewer services, as well as management of the solid waste contract, to the residential and commercial users located within Incline Village and Crystal Bay. The Public Works Department takes responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our highly skilled staff, well maintained infrastructure, excellent customer service and our secure financial position.

	Water	Sewer
Approximate Users	8,106	8,014
Equivalent Dwelling Units (EDU)	9,037	8,544
Accounts Billed	4,270	4,178
Gallons Processed	900 million	400 million

Efficiency

Performance Description	Performance Measurement	IVGID Measurement 2018-19
Customer Service Accounts	**AWWA Median**	**District Value**
Billing Accuracy Rate-Errors per 10,000 bills	8.1	TBD
Water Total O&M Cost ($/account)	$361	TBD
Wastewater Total O&M Cost ($/account)	$344	TBD

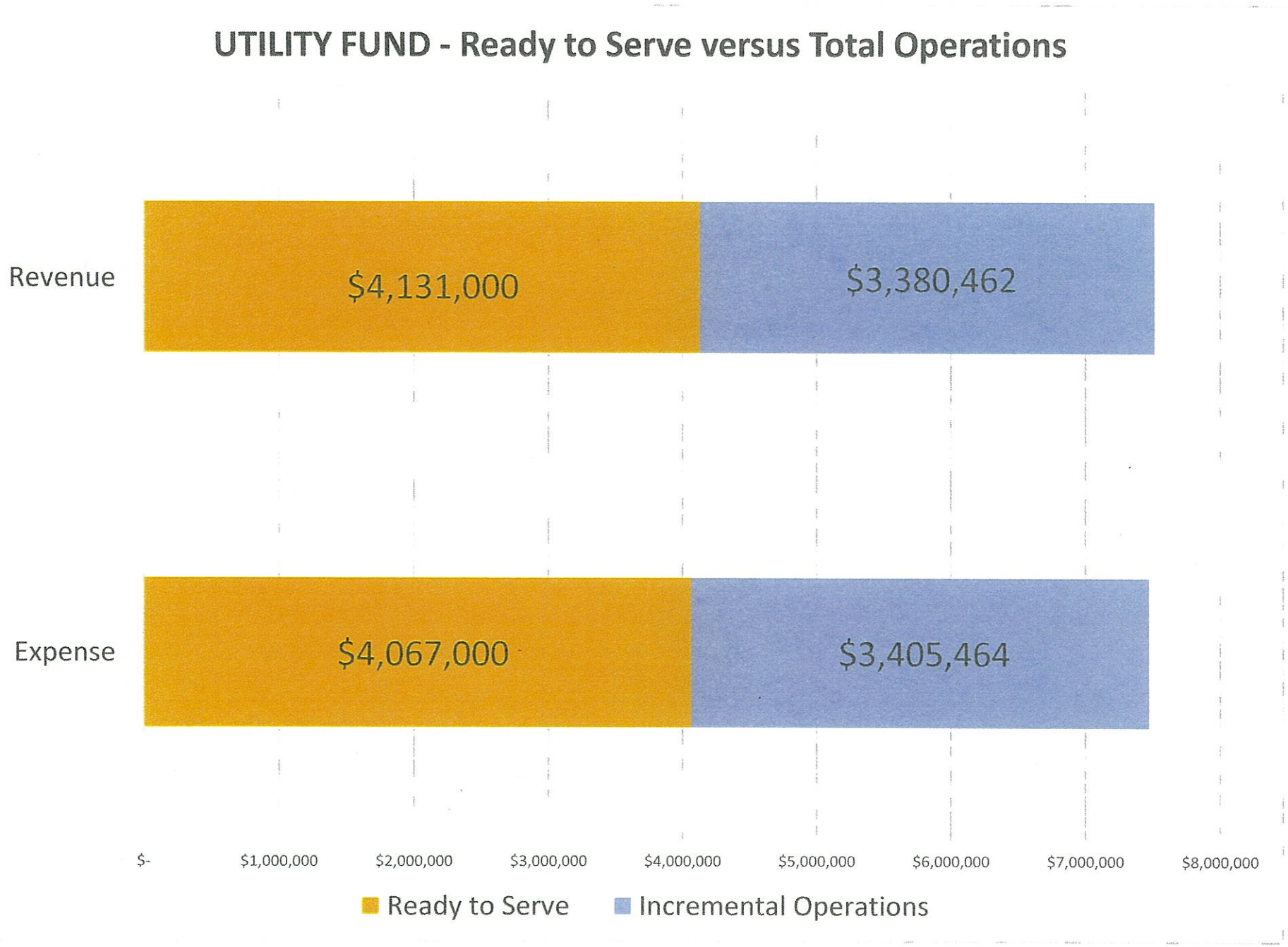
Effectiveness

Performance Description	Performance Measurement	IVGID Measurement 2018-19
Unplanned Disruption of Water Service	**AWWA Median Per 1000 Customers**	**District Value Per 1000 customers**
< 4 Hours	1.06	TBD
From 4 to 12 Hours	0.48	TBD
> 12 Hours	0.00	TBD
Technical Service Complaints	**AWWA Median**	**District Value**
Water Technical Service Complaint per 1000 accounts	6.0	TBD
Wastewater Technical Service Complaint per 1000 accounts	10.6	TBD

Public Works Department
Fiscal Year 2018/2019 Performance Measures

Community Value

Performance Description	Performance Measurement	IVGID Measurement 2018-19
Customer Service Complaints	**AWWA Median**	**District Value**
Water Customer Service Complaint per 1000 accounts	1.0	TBD
Wastewater Customer Service Complaint per 1000 accounts	0.5	TBD
Residential Monthly Bill	**Lake Tahoe Agency Average (6 Agencies)**	**District Value**
Average Monthly Residential Water and Sewer Bill (72,000 gallons/yr)	$125.42	$103.68



Ready to Serve - Revenue is form Investments and Expenses are fixed commodity costs and Customer Service

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
UTILITY FUND
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	Actual FYE - 16	Actual FYE - 17	Estimated Actual FYE-18	Approved Budget FYE - 18	Proposed Budget FYE - 19
Sources:					
Ad Valorem Property Tax	$ -	$ -	$ -	$ -	$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	10,884,116	11,423,577	11,600,000	11,559,102	11,871,051
Facility Fee	-	-	-	-	-
Investment income	154,162	60,132	110,000	96,000	120,000
Miscellanous Revenues	42,764	17,730	-	-	-
Intergovernmental	109,037	127,535	145,000	145,029	145,029
Interfund	164,966	262,057	125,000	141,400	141,400
Central Services	-	-	-	-	-
Total Sources	11,355,045	11,891,031	11,980,000	11,941,531	12,277,480
Uses:					
Salaries & Wages	2,422,084	2,480,611	2,470,000	2,561,058	2,637,537
Employee Benefits	1,089,465	1,077,836	1,160,000	1,209,975	1,297,135
Total Personnel	3,511,549	3,558,447	3,630,000	3,771,033	3,934,672
Professional Services	72,113	74,746	110,000	97,800	98,250
Services & Supplies	1,900,504	1,747,292	1,810,000	1,846,076	1,895,870
Insurance	137,563	158,355	188,000	188,400	207,240
Utilities	886,533	806,413	860,000	953,002	920,133
Cost of Goods Sold	-	17,155	-	-	-
Central Services	304,400	324,400	297,000	297,000	316,300
Defensible Space	39,078	97,045	100,000	100,000	100,000
Total Services & Supplies	3,340,191	3,225,406	3,365,000	3,482,278	3,537,793
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	6,851,740	6,783,853	6,995,000	7,253,311	7,472,465
Net Sources (Uses)	$ 4,503,305	$ 5,107,178	$ 4,985,000	$ 4,688,220	$ 4,805,015