



Recreation Center



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Incline Village, Nevada

**Annual Budget
Fiscal Year
2013-2014**

Adopted

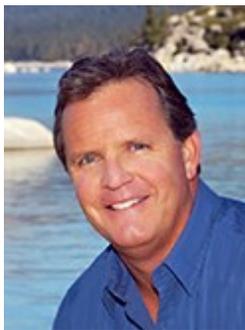
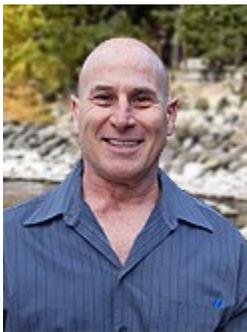
May 16, 2013



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

ANNUAL BUDGET

Fiscal Year 2013-2014



IVGID Board of Trustees

Top: Bruce Simonian—Chairman, Joe Wolfe—Vice Chairman, Bill Devine—Treasurer

Bottom: Jim Smith—Secretary and Jim Hammerel

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Gerry Eick, Director of Finance, Accounting & Risk Management
Susan Herron, Executive Assistant/Clerk to the Board of Trustees
Dee Carey, Director of Human Resources
Joe Pomroy, Director of Public Works
Hal Paris, Parks and Recreation Director
Brad Wilson, Ski Resort General Manager
Charlie Kent, Director of Golf
Karla Harker, Director of Information Technology

We thank the IVGID Team for all their hard work on the Budget.

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Budget Message

Board of Trustees and Citizens of Incline Village and Crystal Bay Incline Village General Improvement District

I, Gerald W. Eick, Director of Finance, Accounting and Risk Management for the Incline Village General Improvement District, do hereby respectfully submit the budget plan for the Incline Village General Improvement District for Fiscal Year 2013-2014.

Budget Environment

The Incline Village General Improvement District (the District) budget requires the collaborative efforts of the Board of Trustees (the Board), the community, and District Staff. The Board of Trustees continued its efforts to communicate with their constituents through public budget work sessions and agenda items taking place within the general meetings of the Board.

The 2013-2014 budgeting process began with the Board of Trustees November 2012 Strategic Retreat and continued with several other operating and capital meetings in 2013. The Board of Trustee meetings or workshops occurred in January through May. The Board of Trustees Strategic Retreat resulted in a request of staff to work with a budget that resulted in no increase in the Facility Fees. This was affirmed in January and March. Inherent with that premise was the effort to “smooth” capital projects timing of expenditures, to relieve pressures on the current and future fiscal years, from significant increases in the Facility Fee. The Board directed District Staff to bring back budgets that kept the District’s services reasonably priced, looking for revenue enhancements, and cost efficiencies, coupled with little or no impact to existing service levels.

Budget Initiatives

The budget initiatives for the 2013-2014 budget and capital plans centered around user rates such that the following budget initiatives were developed:

- 1) Provide utility rates that supports planned capital infrastructure and moves toward a pay for what you use model that is the industry standard (the customer/user is charged for the quantities they use);
- 2) Bring back budget plans for Community Services and the Beach Enterprise Fund that kept the combined Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) no greater than the 2012-2013 combined RFF and BFF of \$830; and
- 3) Continue to minimize the year to year affects of Capital Improvement Project expenditures as they relate to changes in the Facility Fee; and
- 4) Develop revenue enhancements to absorb increased costs.

Utility Rate Study

A Utility Rate Study was presented in two forms that provided resources for planned infrastructure improvements, while bringing the pay for what you use transition to completion effective July 2013. The approval for the ordinance changes are pending.

Combined Recreation and Beach Facility Fee

The operating and capital budget plans do not change the total combined facility fees. They were approved to be \$730 for Recreation and \$100 for the Beach Fund. This requires considerable use of accumulated resources in the Beach Fund, but is considered acceptable due to the capital nature of the expenditures. The Beach Fund is expected to still meet Board policies for working capital at the conclusion of the 2013-14 fiscal year.

Smoothing Affects from Capital Improvement Projects

The 5 Year Summary for capital expenditures includes several substantial projects. While the focus of the budget filing is on the fiscal year 2013-14, both the Mountain Golf Course buildings and the Diamond Peak Culvert Rehabilitation are multi-year projects starting in 2013-14. Only the planning or design portion is incurred in the current fiscal year or associated with the facility fee calculation. The subsequent major portions are projected to be supported by issuing a Medium Term Bond. The overall size and commitment to these projects will continue to be determined during the 2013-14 fiscal year.

Revenue Enhancements

Many revenue enhancements were accepted by the Board of Trustees during budget workshops. Significant among them were flexibility for yield management for user fees at the Diamond Peak Ski Resort and the two golf courses.

Other Budget Initiatives

The Board of Trustees has given management direction for ongoing labor negotiations with the District's four bargaining units. Historically these decisions have had affects across all components of wages and benefits. A provision has been used to develop the Budget based on May 2013 expectations.

Like many entities, the District attempted to budget for the effects of the Affordable Health Care Act on January 1, 2014. We will continue to explore solutions. We have provided for an increased number of qualified staff and an increase of 15% on overall cost to Health Care Coverage.

District-wide Sales, Marketing and Communications

The District intends to significantly change its manner and method of communications during 2013-14. Provision has been made for webcasting Board meetings, and the General Fund and Community Services includes more staff time to communicate with the community and customers, revision of our web site and other sales, marketing and communication systems.

Washoe County Tax Refund Status

In July 2011 a ruling by the Nevada Supreme Court set the Washoe County Tax Refund in motion. The District Court has ordered the County to complete the process of refunding taxes and related interest by August 2013. Washoe County plans to be completed by June 30, 2013. However, part of those refunds will be made after current tax settlements are collected. It will not be possible to complete all the required offsets. Therefore provision has been made for recognition in fiscal 2013-14. Some of those changes affect the General Fund Balance as of June 30, 2013. The State of Nevada Department of Taxation ruled this is not a budget violation for the 2012-13 budget year.

The local taxpayer group that brought a legal action which resulted in the Washoe County Tax Refund has another action pending before the Nevada State Supreme Court. The State Board

of Equalization's ordered of a reappraisal of the same years, which has been stayed due to this court action. No reasonable estimate can be made for the 2013-14 Budget consequences.

Format of Presentation

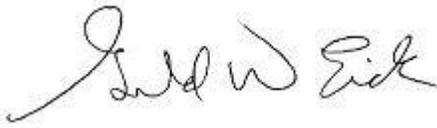
The District presents Operating and Net Income based upon Generally Accepted Accounting principles and Total Sources and Use (approximately cash flow) to demonstrate budget factors for a variety of users. The District has also submitted a Budget prepared according to instructions for the form set provided by the Nevada Department of Taxation.

The District will implement GASB 65 for fiscal 2013-14 by writing off the unamortized bond issuances costs as of June 30, 2013 on July 1, 2013. This will be accomplished by reporting a change in the application of accounting principles. In effect, this changes opening Fund Balance or Net Assets of the affected funds. The calculation of those amounts has been omitted in the Budget filing, since they do not get reported as expenditures.

Appreciation for the Effort and Support of Community and Staff

Thank you to the Department Heads for their efforts in submitting information, especially to Budget Analyst Marc Platt and the Accounting Department for their efforts to continually improve the process and final product. A special thank you to District General Manager William B. Horn for his diligent oversight and support during these changing economic times and finally, but not last, to our Board of Trustees and their constituents for the commitment to making the District a financially sustainable government.

Respectfully submitted,



Gerald W. Eick
Director of Finance, Accounting and Risk Management

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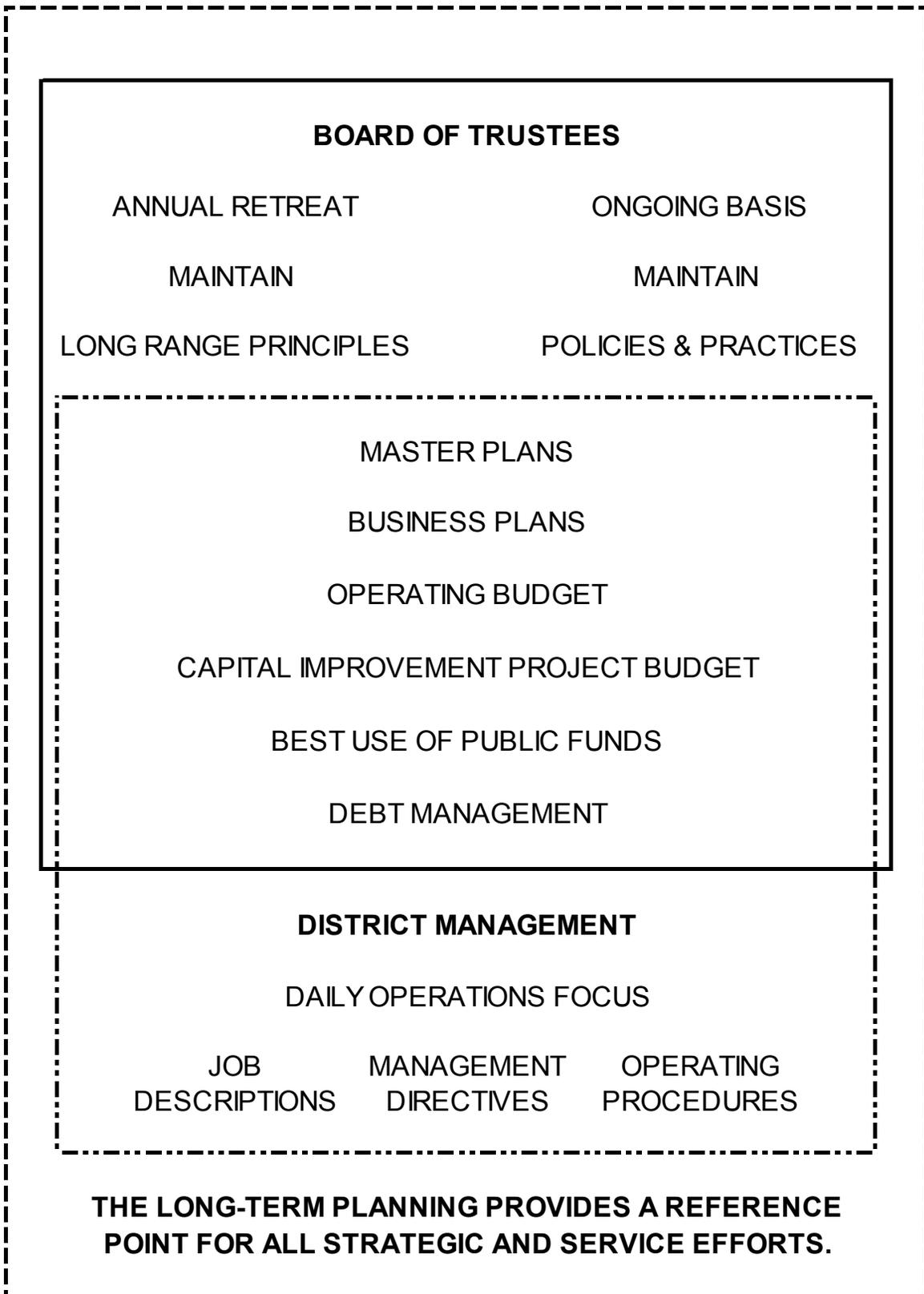
The budget document is divided into topical sections. The Introduction section includes narratives about the budget content, our community and District profile, current economic profile, a description of the budget process and calendar of events, the fund structure and budget basis, and an organizational chart. The Long Range Principles, Policies, Practices, and Governing Ordinances and Resolutions section contains a summary of each type of action taken by the Board of Trustees which is the basis for budget and operational plans. The Overview and All Funds Summary section contains general information about revenue, expenditures and other sources. The Operating Budget by Fund and Subfund section provides a greater level of detail on the individual venues and major activities of the District. The Capital Budget by Fund and Subfund section contains information on the capital budget process; summary 5 Year budget schedules impacts of recurring and non recurring capital improvements on the District's resources and reports the capital carry forward schedule. Key Rates have been supplied for each major venue. The Central Services Cost Allocation section provides support for the cost allocations made for Accounting and Human Resources to all Funds. The final two sections are the Personnel and Glossary sections. The Personnel section contains detailed information for all District personnel, and the Glossary section contains the list of terms and acronyms used throughout the budget document.

Description of the Budget Document

We have prepared Incline Village General Improvement District's (the District) 2013-2014 budget documents in conformity with Chapter 354 of the Nevada Revised Statutes. The forms filed with the Nevada Department of Taxation Local Governments Division are very condensed. The District's public budget document takes a comprehensive approach to the entire District while providing the details of each of the District's major funds and some departments and divisions. The budget provides global and detailed information and is a means of communicating not only the current operating and capital plans of the District, but also a strategic tool that drives the District to achieve and/or exceed the budget. The Board of Trustees sets the District's strategic direction including the Long Range Principles, Policy and Practices by which staff manages. The Roles of Elected Officials and Management diagram shows the overlapping and interdependency that each area has in addressing all aspects of the District. This highlights the Board of Trustees and Management's role from planning to execution of the District's Long Range Principles.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

ROLES OF ELECTED OFFICIALS AND MANAGEMENT



The budget schedules are presented in two formats. The first is a total sources and uses format which approximates cash flow. The premise of the total sources and uses format is to focus on what resources the District has and how the District is going to use them to meet the principles, goals, and objectives of the District and the community. The second format is the traditional operating income and net income schedules to aid understanding of the budget at an operating level and to be used as a measurement against operating performance.

Our Community and District Profile

The District is located on the northeast corner of Lake Tahoe, in the Sierra Nevada Mountains near the California border in Washoe County, Nevada, and occupies a land area of approximately 15.36 square miles. The 2010 US Census reported a population of 9,087, serving 7,954 housing units and a median age of 46.1. The community encompasses approximately 9,400 parcels in an unincorporated rural area. The District includes parcels with addresses in both Incline Village and Crystal Bay. Approximately 1,200 of these parcels are exempt and are held by governments such as the United States Forest Service, State of Nevada, Washoe County and the District. Of the 8,200 remaining parcels, more than half are owned for occasional use. This condition significantly affects the utilization of economic and recreational resources within the community. The District provides, in accordance with the enabling legislation NRS 318, water, waste water, and solid waste services within its boundaries, as well as, various recreational amenities including downhill skiing, two golf courses, a multi-use recreation center, tennis facility, meeting facilities, parks, recreation programs, beaches, playgrounds and other recreation-related facilities. With a mountain location, these recreation activities experience seasonal fluctuations. While the year-round population of the District is about 9,000, there is a substantial increase in part time visitors and guests during the winter and summer months. Washoe County is the main service provider for schools, library, social services, streets and law enforcement. The independent North Lake Tahoe Fire Protection District provides fire protection to essentially the same community.

Due to its location, the region's economy is closely tied to the California/San Francisco Bay Area economy. Lake Tahoe is known as one of the most beautiful regions in the world; and as the second deepest alpine lake in North America, it offers an alpine environment untouchable anywhere else. The pristine beauty of Lake Tahoe draws annually over three and one-half million visitors from around the world. From snow skiing to golfing to boating to gaming, Lake Tahoe is one of the premier resort destinations, offering visitors countless activities. Additionally, Incline Village and Crystal Bay offer spectacular and serene mountain neighborhoods for property owners.

History of Major Infrastructure Components

The District was formed in 1961 in accordance with the Nevada Revised Statutes, Chapter 318, pertaining to General Improvement District Law as a body corporate and public and a quasi-municipal corporation in the State of Nevada. Currently, the District serves approximately 4,200 water and 4,100 sewer customers, accommodates about 115,000 skiers, 33,000 golfers, 130,000 beach users, and 120,000 visitors to the Recreation Center while it oversees a variety of activities annually. The District turned 50 years old in June 2011 and its infrastructure is showing its age.

Utilities

The properties along Lakeshore Boulevard that were not part of the original District, and the

area between the District and the California State Line also had to find a way to serve their properties with sewage collection, treatment, and export. Washoe County Sewer Improvement District Number 1 (the club area and a small residential area in Crystal Bay) and Crystal Bay General Improvement District (CBGID) (the area between the District and Washoe 1) obtained sewer service through merger agreements with the District. The merger of Washoe County Sewer Improvement District Number 1 into the District was completed in 1978. However, the District served the CBGID with sewer service through an agreement until 1996. The District merged with CBGID once their water system was brought up to District standards, which was in 1996, and thus the merger with CBGID was completed.

In 1983, the District completed the purchase of 900 acres in Douglas County to be used for development of a disposal site for its treated effluent. At that time, regulations on the disposal of wastewater required the District to either upgrade its treatment facility in order to continue disposing of the treated effluent in the Carson River or to have a year-round, land-based disposal system. The District's treated effluent, at that time, was being used for irrigation on a ranch in Douglas County in the summer, and was being discharged into the Carson River in the winter. Construction of the Wetlands Enhancement Facility was completed in 1984.

The District began the effluent export line replacement in 2003 and during 2012 the Spooner Pump Station was finished. In 2009 the District started to replace six miles of the eleven mile effluent export line project including upgrades to the Spooner Pumping Station, converting two state parks wastewater plants into raw wastewater pumping stations and install a new force main to deliver that wastewater to the District. A total of \$19 million dollars has been spent and the final project is expected to cost \$21 million dollars. In 2011, the District began the planning phase of replacement of the remaining five miles of effluent export pipeline in the Tahoe Basin which could be a 10 year project to complete.

Due to enhanced water regulations, the District implemented the Burnt Cedar Water Disinfection Project as a second disinfection process during 2012 to comply federal regulation Long Term 2 Enhanced Surface Water Treatment Rule LT2. This project cost approximately \$6.6 million, of which \$3,000,000 was paid with a bond issued March 2012. Debt Service begins on this bond in 2013-14.

Community Services

In 1976, the District purchased the Championship Golf Course and Executive Golf Course (now called the Mountain Golf Course) for \$1.2 million and Ski Incline (now called Diamond Peak) for \$1.5 million. In 1977, the District acquired the 58-acre "core area" parcel from Boise Cascade, which extends from Tahoe Boulevard to Incline Way. The District's original seven-court tennis complex was constructed on this site in 1978; in 2003, four additional tournament courts were added. Six acres of this parcel were sold to the Washoe County School District for the Incline Middle School site. The playing fields at the Incline Middle School are on the District property and were jointly developed by Washoe County and the District, with funding provided by District 9 (now 4B) residential construction taxes, Washoe County School District and the District. The Incline Middle School fields were open for use in 1981. After nearly twelve years of discussions and planning regarding an indoor swimming pool/community center for Incline Village, construction of the Recreation Center began in 1991. District 9 (now 4B) residential construction tax funds were used to help finance the cost of construction of the Recreation Center which opened in December of 1992. The parcel on which the Recreation Center was constructed was purchased by Washoe County and deeded to the District after the Recreation Center was constructed. In 2004 and 2005, the District replaced and updated or renovated the Championship

Golf Course, a new Chateau, a new high speed quad chairlift at the ski resort, and added 4 new tournament tennis courts to our tennis complex.

In November 2008, the District purchased Incline Lake from the United States Forest Service. The five acres of land purchased by the District was via an agreement with the Nevada Division of State Lands to secure about 75% of the \$1 million purchase price in Question One bonds (bonds raised by a state sales tax increase in 2002). The District's 25% of the \$1 million purchase price was funded by the District's annually assessed Recreation Facility Fee. The Incline Lake property lies on the Nevada side of Lake Tahoe within the United States Forest Service Lake Tahoe Basin Management Unit, and is adjacent to the Mount Rose wilderness area and the Tahoe Meadows area of the Humboldt-Toiyabe National Forest. The District has not set any plans in place for the Incline Lake property other than the property use will benefit the majority of the community.

Americans with Disabilities Act Compliance

In the fall of 2007 the District requested the Nevada Public Agency Insurance Pool audit the District for compliance in regards to the Americans with Disabilities Act (ADA) Title II (Public Sector) and Title III (Public Facilities). The results of the audit identified items that needed to be addressed. A majority of the items were taken care of through the operating budget and the larger ADA items are identified in the District's capital plan as ADA capital projects. Since 2007 the District has moved toward 100% compliance with Title II and III and has included planning for several ADA capital projects such as a new administrative building, a new Mountain Course Club House, and new Village Green and Incline Beach bathrooms. The 2011-12 capital budget completed the ADA Preston Park Facility Refurbishment and Parking Lot Project. During 2010-2011 Phase II – Skier Services Building was completed.

Current Economic Profile

While the District is a local unit of government formed under Nevada Revised Statutes 318; it functions more as a business because of the enterprise nature of most of its activities. The District's golf and ski venues compete with similar resorts which are private or publicly owned businesses. The District is located at Lake Tahoe, one of the premier resort destinations, offering visitors countless activities. The economic stability of the District is dependent upon a number of factors, including weather and tourism. Weather impacts whether visitors or tourists will travel to the area or if conditions are such to offer the expected service levels. These impacts affect the volume for golfing, skiing and to a lesser degree on water and sewer services. The District plays an important role in the economy as the Tahoe Basin which is largely dependent on tourism for both summer and winter recreational activities. Conservatively, the District brings around 220,000 tourists each year to the Tahoe Basin with an annual estimated impact to local business of \$44 million.

National and local economy plays an important role on whether Lake Tahoe tourism grows, declines, or stays flat. Similar to the rest of the nation, the District and community has been impacted by the changing economy. The economic challenges, developing late in 2008 and continuing in 2013, have been factored into the budget for the 2013-2014 fiscal year. The budget plans generally have been prepared assuming the volume of visits will increase for golf and not significantly change for most other venues.

Our recreational areas have programmed their activities with a focus on providing the best value coupled with exceptional customer service to maintain and enhance their customer base. Our marketing focuses on the strengths of each venue using strong images to highlight our proximity

to Lake Tahoe and the beauty of the area.

Property Demographics

Less than 7% of its revenues and sources come from traditional tax revenues. However, the cost of ownership is an important part of the District economics as it affects the volume of activity by second home owners, coming to the District for recreational activities.

The overlapping tax districts that affect the Incline Village - Crystal Bay area are:

State of Nevada	0.1700
Washoe County School District	1.1385
Washoe County	1.3917
IVGID	0.1105
No. Lake Tahoe Fire Protection District	<u>0.6402</u>
Total	<u>3.4509</u>

During the 2004 Nevada legislative session, the Legislature passed a law (Assembly Bill 489) to provide property tax relief which provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence and a higher cap on the tax bill of other properties beginning with the 2005/2006 tax roll in Washoe County. The cap on the tax bill has minimal impact to the District as property tax income.

On July 7, 2011, the Nevada Supreme court denied Washoe County's appeal of a lower court's decision that ordered the Washoe County Treasurer to pay refunds, with interest, to approximately 8,700 Incline Village/Crystal Bay residential taxpayers, based upon the Washoe County Board of Equalization's 2006 decision to roll back the taxpayer's 2006-2007 property tax valuations to 2002-2003 levels. The District's estimated \$1,300,000 portion of the court ordered refunds of property tax will be refunded over three fiscal years ending in 2013-14.

Budget Process and Calendar of Events

The District adheres to the Local Government Budget Act incorporated within Nevada Revised Statutes which includes the following major procedures to establish the budgetary data reflected in these financial statements.

Budgets are adopted on a basis consistent with the United States Generally Accepted Accounting Principles (GAAP) for all funds. Formal budgetary integration in the financial records is employed to enhance management control during the year for all funds requiring budgets. Budgets are adopted for all governmental and proprietary fund types. The governmental fund type budgets are adopted on a modified accrual basis, which is where revenue is recognized when it becomes measurable and available, while expenditures are recognized in the period in which the liability is incurred. The proprietary fund type budgets are adopted on an accrual basis which recognize revenue when earned and expenses when incurred. They are recorded within an accounting period even though cash has not been received or paid. The District can amend or augment the budget after following state statutes and public hearing procedures.

The budget for operating and capital are done as two separate processes and brought together before the Board of Trustees as required by the Nevada Revised Statutes the third Thursday in

May.

Capital Budget

The capital budget process requires the District's departments to prepare and submit requests for both the upcoming budget year in addition to preparing a Five-Year Summary plan as required by Nevada Revised Statutes 354.5945.

The adopted capital budget is prepared once a year in conjunction with the operating budget. Each operating area also prepares a five year summary capital plan. Both are part of a twenty year Multi-Year Capital Plan that includes all of the projects that are considered by the Board of Trustees for long term financial planning. All planned items shall fall under the following purpose and justification criteria; safety, regulatory, infrastructure, operations, and service level.

The adopted capital budget based on using available cash generated through prior operations, Recreation Facility Fee, Beach Facility Fee, issuing bonds, grants and donations, or a combination of the aforementioned. The amounts of funds available for capital projects are determined during the capital and operating budget process.

Funds approved by the Board of Trustees shall be spent on the Capital Improvement Plan (CIP) budget for each individual CIP project. Expenditures shall be made following the guidelines set forth in Nevada Revised Statutes 332.039 and 354.5945. See the Capital Budget Overview Section for additional information on the capital budget process.

Operating Budget

Each year the District's departments are provided with operating budget instructions and a timeline which includes the assumptions that are to be used in preparing their budgets. Staff prepares and submits their requests to the Accounting and Finance Department.

The Board of Trustees begins the budget process at their November Board Retreat. The Board budget work sessions begin as early as January and end the third Thursday in May with the adoption of the operating and capital budgets as required by Nevada Revised Statute. These budget work sessions the Board of Trustees communicates their direction and changes to the capital and operating budgets. By mid April the Board's changes and recommendations are incorporated into the draft budget numbers by the Accounting and Finance Department and each operating department individually, culminating into the submission of a tentative budget to the Department of Taxation (DOT) on April 15th as required by Nevada Revised Statute.

Normally additional changes follow the tentative budget that work their way into the final budget that is signed by the Board of Trustees on the third Thursday in May and filed with the DOT on or before June 1st.

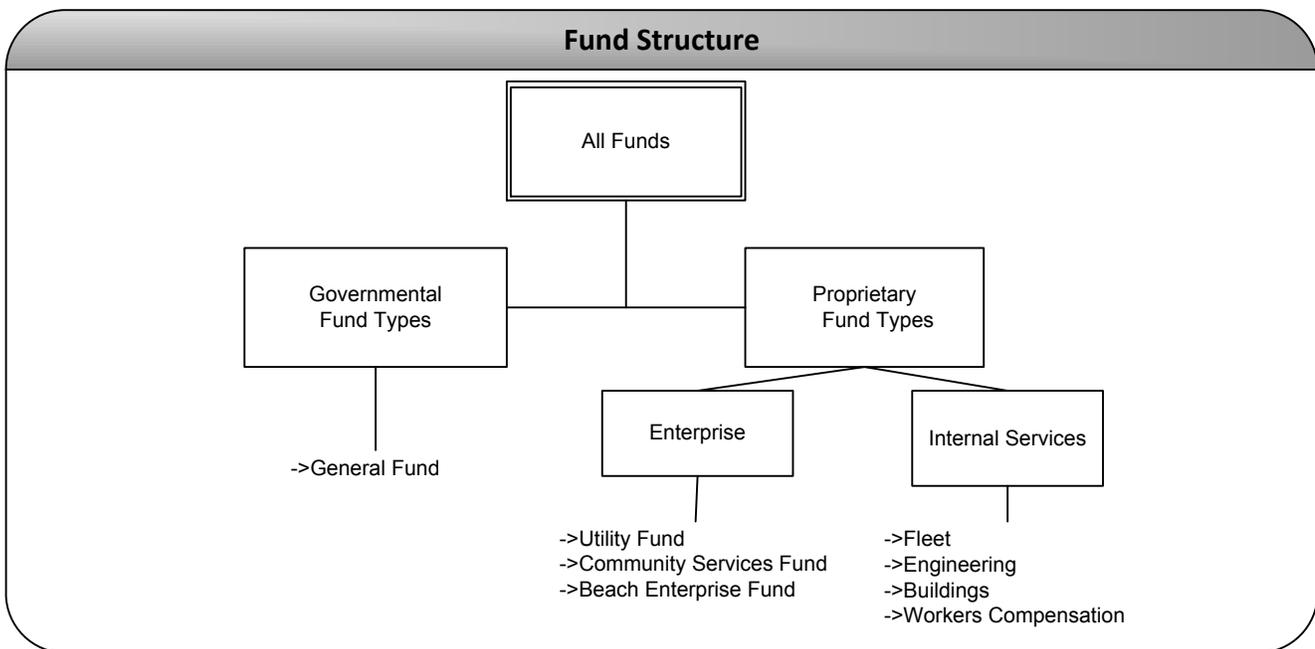
Fund Structure and Budget Basis

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expense as appropriate. Fund balance in the General Fund is the difference between assets and liabilities. Resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending is controlled. The various funds are grouped into Governmental Funds and Proprietary Funds. The District does not use appropriations for its funds.

Our Governmental Fund is the General Fund which is the general administration operating fund for the District. This fund accounts for all transactions not recorded in other funds and receives financial support from property taxes, sales taxes, and Central Service Cost Allocation revenue from the Utility Fund, Community Services Fund, and Beach Enterprise Fund. Expenditures are authorized in the General Fund budget and include such areas as trustees, general manager, accounting, finance, information technology, human resources, risk management, health and wellness, general administration, and community relations. These services in turn are provided to all District venues in lieu of having separate staff or functions in each location. The Central Service Cost Allocation revenue comes from charges for Accounting, Finance and Human Resources to each benefitted funds.

Proprietary Funds include Enterprise Funds and Internal Services Funds. The enterprise funds are used to account for revenue earned; expense incurred, and net income for business-type functions. These businesses are supported from fees paid by their users. Included in the enterprise funds are the Utility Fund, Community Services Fund, and the Beach Fund.

The Internal Services Fund is used to account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. Included in the Internal Service Fund is maintenance and use of vehicles and equipment, engineering, buildings maintenance, and Workers Compensation.



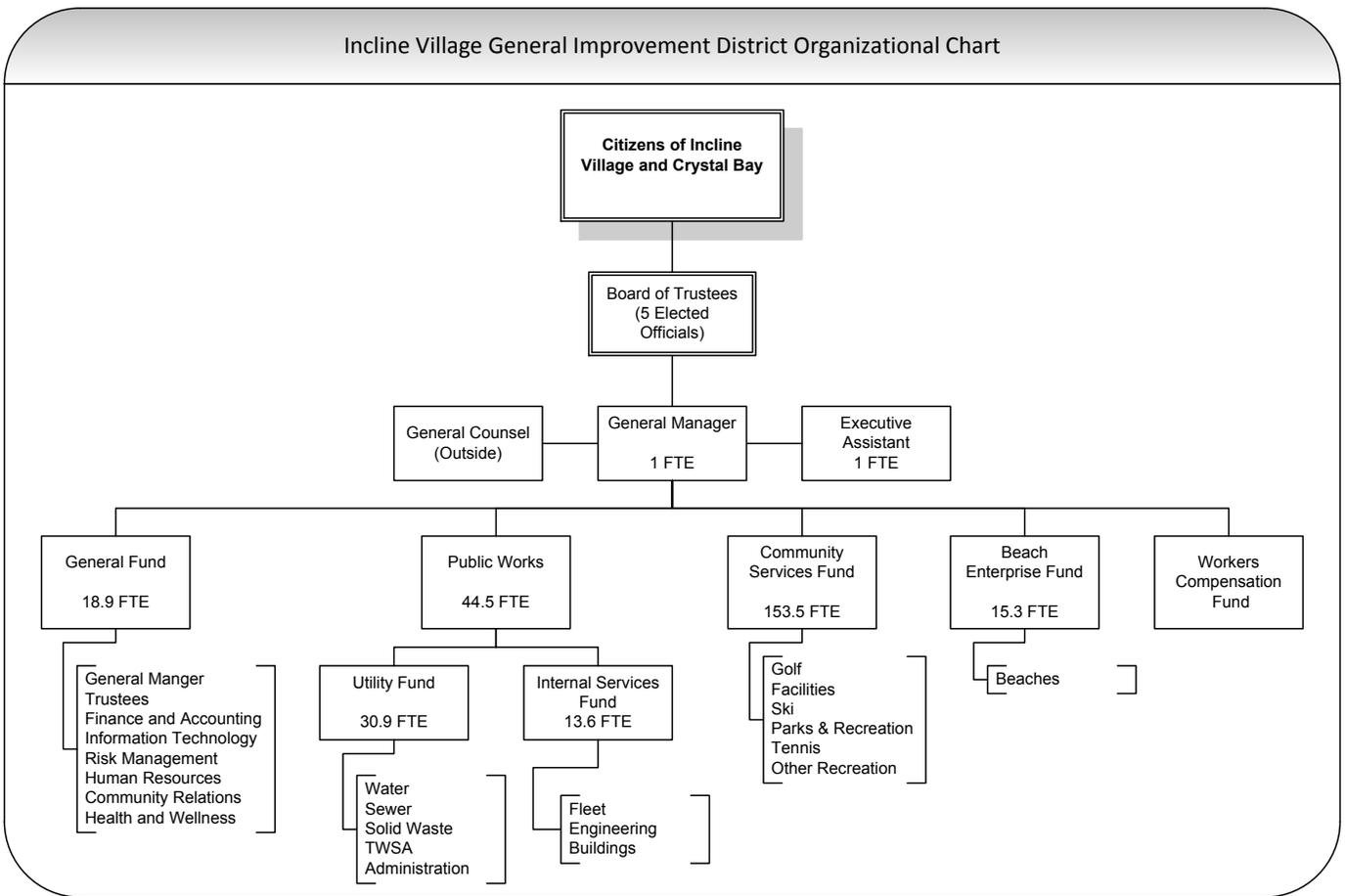
Performance Measurement

The District uses financial and non-financial performance measures as an integral part of the budget process. Performance measures are used to report on the outputs of each program and are related to the mission, goals and objectives of each department. The budget process was adjusted to be in sync with the Board’s strategy workshop, long term principles, and to expand the program measurement section for each department. Each department selects a program benchmarks to establish their validity as a measurement. A key non-financial performance measure is the Net Promoter Score (NPS). The information to determine the NPS is gathered through the District’s Customer Survey. The District is using the NPS as a key measurement to

judge customer loyalty. One of the key questions on the District survey is “How likely are you to recommend Incline Village/Crystal Bay as a vacation destination to your friends, family and colleagues?” This question is also tailored to suit each major recreational venue. The District Customer Survey will provide a means to develop non-financial measurements in addition to the financial ones.

Organizational Chart

A five-person elected Board of Trustees with 4-year terms governs the District. Every other year, two or three of the Trustee terms expire and thus are up for election. At the end of December 2014, two of the five Trustee terms expire. Upon being elected, the new Trustees will assume office on January 1, 2015 or the first board meeting of the new year.



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The Board of Trustees has adopted **Long Range Principles**, which form the basis for budgeting and District operating procedures.

RESOURCES AND ENVIRONMENT—Considering the best use of public funds and community assets, the District will continue to promote and enhance the resources, environment, and quality of life of the communities of Incline Village and Crystal Bay and the Lake Tahoe Basin by:

- Promoting and maintaining water conservation, watershed protection and water rights allocations
- Promoting and maintain awareness and effectiveness of recycling and waste issues
- Protecting and maintaining District lands for the community through programs and projects.

FINANCE—Considering the best use of public funds and the use of community's assets to continue to ensure the fiscal responsibility and sustainability of the District by maintaining sound effective financial policies for operation budgets, revenue and expenditures, fund balances, capital improvement, investments and risk management by:

- Adhering to Government Generally Accepted Accounting Principles
- Participate in industry/professional organizations
- Be compliant with State and Federal regulations

WORKFORCE—The District will attract, maintain and retain a highly qualified, motivated and productive workforce considering the best use of public funds and the requirements of the community's assets:

- When position openings occur, Staff will evaluate job descriptions, need to fill, level of and related compensation of the position
- Re-evaluate, annually, during the budget process the optimum level of Staff and related total compensation, necessary to each department as it relates to industry standard and levels of service.

SERVICES—The District will provide high quality service to all its customers considering the best use of public funds and its assets by:

- Maintaining Customer Service Retention Training for new, returning and existing employees across all venues
- Committing to evaluate Customer Loyalty/Satisfaction

FACILITIES—Maintaining and enhancing the District's infrastructure/facilities, to provide superior long term utility services and recreation activities in accordance with Government regulations.

COMMUNICATION—Considering the best use of public funds and the requirements of the District assets, the District will engage and educate to promote understanding of the programs, activities, services, business and ongoing affairs.

Budget Initiatives responding to the Long Range Principles

Resources and Environment

- Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Pipeline replacement
- Defensible Space, in partnership with the North Lake Tahoe Fire Protection District, protecting District lands and the Tahoe Basin watershed
- Providing leadership for the Tahoe Water Suppliers Association
- Advocacy in our community for Bear Aware programs
- Solid Waste and recycling education and advocacy

Finance

- Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities
- Prepare a Comprehensive Annual Financial Report to provide financial position and results of operations to a variety of users and information needs, with an independent auditor opinion
- Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content
- Consider the need for working capital to sustain a strong financial base for operations and increasing net assets

Workforce

- Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits
- Evaluated job descriptions and related effects anytime we have turnover in a full time positions
- Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.

Services

- Each venue has time budgeted for new, returning and existing employees to participate in training for Customer Service Retention
- Service levels are expected to remain at present levels. Cost and revenue adjustments have been made to reflect demand and capacity changes without a sacrifice of service.
- The District is implementing a Customer Card program from all of Community Services, which includes a Power of 1 account for any actions that generate a hard cost to remedy a customer satisfaction issue.

Facilities

- Plan for long term for a solution to the Administrative Services Building including the best space for Information Technology equipment.
- Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20 years in service.
- Bring the Ski Beach bathroom into compliance with the Americans with Disabilities Act by utilizing existing funds, thus helping to maintain present Facility Fee levels.

Communication

- Expand the District committee approach to marketing decisions by utilizing a cohesive staff for the entire District for sales, marketing and communications. All venues and Funds will be served by these staff positions.
- The District will be updating all web sites to improve communication and information flow for its residents, visitors and guests.
- The District has developed Point of Sales systems to support venue operations. During the upcoming fiscal year, staff will be exploring mobile point of sale systems and ways to use existing processes to enhance Customer Relations Management.

Ordinances, Policies, Practices, and Resolutions

The Board of Trustees has the statutory authority and responsibility to make the final decisions for the District. Much of this is accomplished by Ordinances, Policies and Practice Statements, and Policy Resolutions. The purpose for the ordinances, policies and practice statements, and policy resolutions is to establish guidance for decision making, develop approaches to achieve Long Range Principles, develop a budget consistent with approaches to the best use of public funds, and evaluate performance and make adjustments.

The Board of Trustees adopted a set of Long Range Principles that shape, priorities and courses of action for the District in response to the particular needs and concerns of their constituents. The Trustees are charged with the responsibility of safeguarding the District's assets and providing high quality services that are readily accessible to picture pass holders. Achieving these results requires clear financial objectives, careful control of operations, management of monetary and physical assets, and working with District Staff.

A balanced budget occurs when total sources or resources are equal or exceed the total amount of expenditures; from a total sources and uses format. An unbalanced budget, when total uses exceed sources, is acceptable when the desired outcome is achieved when clear financial goals and objectives are set by the Board.

Ordinances set District rates, rules, and regulations as they apply to the operations of the District and service charges to the District's customers. Currently there are four active ordinances; they are as follows:

- Ordinance 1 - An Ordinance Establishing Regulating Solid Waste Matter and the Collection, Removal and Disposal thereof.

This ordinance outlines the process of how solid waste rates are updated and determined each year, as well as, how service is provided by our Utility Fund. The District has entered into a Franchise Agreement with a third party to provide this service. The franchise agreement provides for an annual increase based on predetermined parameters.

- Ordinance 2 – An Ordinance Establishing Rate Rules and Regulations for Sewer Service by the Incline Village General Improvement District:

This ordinance outlines the process of how sewer rates are determined each year, as well as, how service is provided within by our Utility Fund.

- Ordinance 4 – Rules and Regulations for Water Service by the Incline Village General Improvement District.

This ordinance outlines the how water rates are determined each year and how service is provided within our Utility Fund.

- Ordinance 7 – An Ordinance Establishing Rate Rules and Regulations for Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.

This ordinance addresses fees and charges for the District’s recreational business type activities; such as, our beaches, golf, ski, parks, and other recreational venues. This ordinance outlines fee structures and application of such fees on the users.

Ordinances 2 and 4 are in the process of amendment based on rate changes, and the current rate study and appropriate public hearings which were already held. The revision and updating of Ordinance 7 is being considered for 2013-14.

Policy and Practice Statements represent best business practices as they apply to the District. A policy statement is set by the Board of Trustees, as the highest authorization level. A Board Policy statement is broad and sweeping, and provides for sound financial and management practices. A Board Practice statement provides a framework for the procedures for the execution of the higher level Policy statement.

These are the current Board Policy and Practice Statements. The District will continue to expand and reconsider the functionality of the policy and practice statements as needed.

- Policy 1.1.0 Strategic Planning: This policy recognizes the importance of using some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending, broad organizational goals and sets key steps to execution. The policy outlines the need to initiate the strategic planning process, prepare a mission statement, assess environmental factors through a “SWOT” (Strengths, Weaknesses, Opportunities, and Threats) analysis, identify critical issues, agree on a small number of broad goals, develop strategies to achieve broad goals, create an action plan, develop “SMART” (specific, measurable, attainable, reachable and timely) objectives, incorporate performance measures, obtain approval of the plan, implement the plan, monitor progress, and finally to reassess the strategic plan. The Board of Trustees meets annually, usually in November, to begin the cycle of strategic planning.
- Policy 2.1.0 Business Relations and Financial Standards: This policy states that the Board of Trustees will maintain a set of Goals under the Strategic Planning Process. These Goals will include at a minimum an element for each of the following areas: 1) Resources and Environment; 2) Finance; 3) Workforce; 4) Services; and 5) Facilities. On March 14, 2012 the Board of Trustees adopted Long Range Principles which continue these five areas. An additional principle was added for Communication. During the upcoming year the Board has directed that Policy 2.1.0 be revised to accommodate this action.

- Policy 3.1.0 Conduct of Meetings of the Board of Trustees: This policy allows the Board of Trustees to fix the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District, provide the manner in which special meetings of said District may be called, designate an official mailing address, and establish the order of business and rules for proceedings of the Incline Village General Improvement District, Washoe County and State of Nevada. It addresses regular meetings, special meetings, meeting places, holidays, order of business, rules of proceedings, assures that Robert's Rules are followed, agenda preparation, reconsideration, public participation, offices of the Board, authorization to sign checks, facsimile signature, payment of bills, consent calendar, authorization for fund transfers, advisory committees, and legislative matters.
- Policy 4.1.0 Performance Measurement for Decision Making: This policy states that program and service performance measures will be developed and used as an important component of long term financial planning and decision making. It is linked to the budgeting and performance measures as an integral part of the budget process. The expectation is that meaningful performance measures are produced and expanded as identified.
- Policy 5.1.0 Budgeting for Results and Outcomes: This policy establishes parameters to achieve the objective of integrating performance into the budgetary process. This policy addresses how to determine how much money is available, how results are prioritized, and how resources among high priority results are allocated. This analysis is used to determine what strategies, programs, and activities will best achieve desired results, budget available dollars to the most significant programs and activities, set measures of annual progress, monitor and provide feedback, verify and communicate performance results. The District Finance and Accounting Department is involved in this process every step of the way.
- Policy 6.1.0 Adoption of Financial Practices: This policy establishes that the District will maintain the following practices: 1) financial planning as it pertains to a balanced budget, long-range planning, and asset inventory; 2) revenue, and expenditure as it pertains to revenue diversification, fees and charges for services, use of one-time revenue and use of unpredictable revenues; 3) expenditures for debt capacity, issuance and management of debt service, reserve or stabilization accounts, and operating and capital expenditure accountability. (Note: The District continues to expand the practices in the three areas of financial planning, revenue, and expenditures. The Finance and Accounting Staff reviews the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review are shared with the Board of Trustees during the review of the proposed budget.)
- Policy 7.1.0 Appropriate Level of Fund Balance: This policy addresses maintaining a formal practice on the level of fund balance that should be maintained in the General Fund.
- Policy 8.1.0 Establishing the Estimated Useful Lives of Capital Assets: This policy addresses the estimated useful lives of the District's capital assets and the approach taken. Normally, the District's past experience with similar assets that guide the estimated useful lives. In situations where the documentation of the District's own past

experience for a given type of capital asset, is not adequate for this purpose, the District will consider the experience of other governments, professionally determined specifications and private-sector enterprises. The following factors are also considered: quality, application of the asset, environmental conditions that impact the life, matching the asset to the department use, and maintenance of the asset.

- Policy 9.1.0 Establishing Appropriate Capitalization Thresholds: This policy addresses the guidelines in establishing capitalization thresholds and the estimated useful life. It addresses that the potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service; and that capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets. In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item. Capitalization thresholds, when the District is a recipient of federal awards, federal requirements will prevail, that prevent the use of capitalization thresholds in excess of certain specified maximum amounts for federal reimbursement.
- Policy 10.1.0 Use of Local Government Investment Pools: This policy outlines items for consideration when using Local Government Investment Pools (LGIPs); such as, the investment eligible under governing laws and that the District fully understands the investment objectives, legal structure and operating procedures of the investment pool before placing any money in the pool.
- Policy 11.1.0 Investment Management: This policy addresses that the District properly managing the risk in its portfolios to achieve investment objectives and comply with investment constraints. This is accomplished by carefully and clearly defining what the objectives mean for safety, liquidity, and return to the District, preparing a cash flow projection to determine liquidity needs and the level and distribution of risk that is appropriate for the portfolio, considering political climate, stakeholders' view toward risk and risk tolerances, ensuring liquidity to meet ongoing obligations (investing a portion of the portfolio in readily available funds, such as Local Government Investment Pools, money market funds, or overnight repurchase agreements), establishing limits on positions in specific securities to protect against default risk, limiting investments in securities that have higher credit and/or market risks, defining parameters for maturity/duration ranges and establishing a targeted risk profile for the portfolio based on investment objectives and constraints, risk tolerances, liquidity requirements and the current risk/reward characteristics of the market.
- Policy 12.1.0 Multi-Year Capital Planning: The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. It is the District's opinion that a prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The capital plan should cover a period of at least five years, preferably ten or more. This is accomplished by identifying needs, determining costs, prioritizing capital requests, and developing financing strategies. Currently, the District has taken the multi-year capital planning to twenty years. See Capital Budget Section for a detailed write up on the planning process.

- Policy 13.1.0 Capital Project Budgeting: This policy insures that the District prepares and adopts a formal capital budget as part of their annual budget process. The capital budget is directly linked to, and flows from the Multi-Year Capital Improvement Plan. The capital budget is adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It will comply with all state and local legal requirements by preparing and adopting a capital budget and reporting on the capital budget.
- Policy 14.1.0 Debt Management: This policy establishes a comprehensive written debt management practice that it is reviewed annually in conjunction with the budget process and revised as necessary. It establishes debt limits, debt structuring practices, issuance practices, and the management of debt.
- Policy 15.1.0 Audit Committee: The Board of Trustees maintains an audit committee and appoints no less than three members to such committee. Members of the audit committee are current Board members. As a general rule, no one having managerial responsibilities that fall within the scope of the audit should serve as a member. The Policy establishes that the independent accountant report directly to the audit committee, the scope of the audit committee's authority and responsibilities, and the structure of the audit committee.
- Policy 16.1.1 Recreation Roll: This policy supports the establishment and eligibility to pay the Recreation Facility Fee and, where applicable, the Beach Facility Fee. It sets the prescribed Recreation Facility Fee and the Beach Facility Fee to all qualifying real properties within the boundaries of the District and in one of the following categories: 1) all dwelling units on developed residential parcels; 2) all commercial parcels; and 3) all undeveloped residential parcels which are not designated as unbuildable.
- Policy 17.1.0 Appropriate Level of Working Capital: The District will maintain a formal practice on the level of working capital that should be maintained in the Utility, Community Services and Beach (Enterprise) Funds. Working capital is defined as current assets minus current liabilities; the District will consider certain characteristics of working capital that affect its use as a measure. Specifically, the "current assets" portion of working capital includes assets or resources that are reasonably expected to be realized in cash (e.g., accounts receivable) or consumed (e.g., inventories and prepaid expenses) within a year.
- Policy 18.1.0 Central Service Cost Allocation Plan: Nevada Revised Statute Section 354.107 establishes the basis for allocating and billing costs of services provided by the District's General Fund to the Enterprise Funds. This Policy provides for the costs allowed, allocation method and billings rates.

The following Practice statements support the high level Policies set by the Board of Trustees.

- Practice 7.2.0 Appropriate Level of Fund Balance: (Relevant Policies 1.1.0 Strategic Planning, 7.1.0 Appropriate Level of Fund Balance, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting, 14.1.0 Debt Management): This practice sets the parameter to maintain Fund Balance in the General Fund and each governmental fund type in a manner which provides for contractual and bond and customer service obligations while meeting its routine and non-routine cash flow requirements

and complying with all federal, state and local statutes and regulations. The General Fund must meet the minimum balance requirements under Nevada Administrative Code Section 354 (4% of operating expenses).

- Practice 9.2.0 Capitalization of Fixed Assets: (Relevant Policies: 8.1.0 Establishing the Estimated Useful Lives of Capital Assets and 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets). This practice sets the capitalization thresholds and useful lives for asset classes. It also outlines the physical control to be exercised over District assets.

<u>Asset Class</u>	<u>Minimum cost</u>
Equipment	\$ 5,000.00
Structures and Land Improvements	\$10,000.00

In addition to cost, all of the following criteria shall also be used; 1) The normal useful life of the item is three or more years, 2) The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class, 3) The item will not be substantially reduced in value by immediate use, 4) In case of repair or refurbishment, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature, and 5) The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).

- Practice 11.2.0 Investment Management: (Relevant Policies: 10.1.0 Use of Local Government Investment Pools and 11.1.0 Investment Management): This practice outlines the District's ability to invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds. The primary investment objective is to obtain the maximum investment return in light of the following constraints: safety, risk, liquidity, cash flow requirements and operating within the guidelines of statutes and regulations.
- Practice 13.2.0 Capital Expenditure: (Relevant Policies: 1.1.0 Strategic Planning, 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets, 12.1.0 Multi-Year Capital Planning and 13.1.0 Capital Project Budgeting.) This practice outlines the authority and decision making responsibilities, financing resources and project life cycle for capital spending. It outlines clear levels of Trustees, General Manger, and operations staff duties as to planning, feasibility, scheduling, funding, design/ specification, and constructing/acquisitions.
- Practice 14.2.0 Debt Management: (Relevant Policies: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits.) This practice ensures that debt principal and interest payments are made on a timely and cost effective basis.
- Practice 14.2.1 Debt Issuance Limitations: (Relevant Policies: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits.) This practice is to ensure that debt, through the issuance of bonded indebtedness, is limited to appropriate levels

and the District will manage outstanding bonds through a measure of affordability as stated in the practice (such as, debt issued for non-utility purposes must remain within a Debt Coverage Ratio of at least 1.5 times). Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times. Issuing a bond for any non-“utility” project or group of projects only when that is more than \$2,500,000, and can be repaid within 10 years of issuance and issuing a bond for any “utility” project or group of projects only when that is more than \$2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction.

- Practice 17.2.0 Appropriate Level of Working Capital: Relevant Policies: 1.1.0 Strategic Planning, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting, 14.1.0 Debt Management, 17.1.0 Appropriate Level of Working Capital: This practice is to maintain Working Capital in each Enterprise Fund in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.
- Practice 18.2.0 Central Service Cost Allocation Plan: Relevant Policy 18.1.0 Central Service Cost Allocation Plan, outlines the specific costs allowed for allocation (the District has selected to use only Accounting and Human Resources even though more are eligible), establishes the method for allocation including the basis as budgeted data, and identifies the manner of monthly billing for services and establishes a limit not to exceed budgeted amounts.

Policy Resolutions express the opinion, intention, or recognition by the Board of Trustees regarding District matters. The policy resolutions relating to financial matters are to be rescinded and converted into the current format of the Policies and Practice Statements that represent best business practice. Some policy resolutions have been repealed and replaced with Policy and Practice statements. The following Policy Resolutions impacting financial results are still in effect:

- Policy Resolution 110 aka Resolution 1493, Policy Statement on Community Relations Expenditures. The purpose of this policy resolution is to ensure proper and frugal expenditure of public dollars for requests for financial participating in community events. The cash expenditure for any one event is set at \$1,000, and must be related to a purpose authorized by Nevada Revised Statutes 318, sponsored by a local non-profit group, a one-time event, and the District’s participation must be unique and not merely a contributor to a community fund-raising drive.
- Policy Resolution 126 aka Resolution 1720, Deposits, Fees and Regulations for Facility Rental. This policy resolution is to bring consistency through the District on collection of deposits, fees, and regulating the use of District facilities.
- Policy Resolution 132 aka Resolution 1701, Fundraising/Donation Activities at IVGID (District) Facilities: The purpose of this policy resolution is to establish a process and procedures by which the District donates the use of District facilities. This policy allows an organization to request the donation of a District facility. They must be a qualified, non-profit, volunteer organization or activity based in Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school that administers and conducts the activity themselves. The request will be considered on a first-come, first-

served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up to and through the day of the event. This person must be someone who is in attendance at all times the day of the event. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.

- Policy Resolution 105 aka Resolution 1480, Personnel Management: The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meeting changing demands for services with the Village. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID. The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The Manager is responsible for supervising these operations and providing general administrative direction. With regarding to IVGID personnel, it is the Board's responsibility to establish overall guidelines governing IVGID's approach to personnel matters. The Manager's role is to put these guidelines into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.
- Policy Resolution 137 aka Resolution 1801, A policy for the provision of records to the public and an appointed of a District Public Records Officer. This policy resolution aligns the District public request with the Nevada Revised Statue 239, Nevada Public Records Law and Nevada Revised Statue 241, Nevada Open Meeting Law.

This section contains general information about budget highlights and parameters set to develop the budget. It also contains general information on revenue, other financing sources, and expenditures. For more detailed information by department please go to their respective sections.

Budget Highlights and Parameters

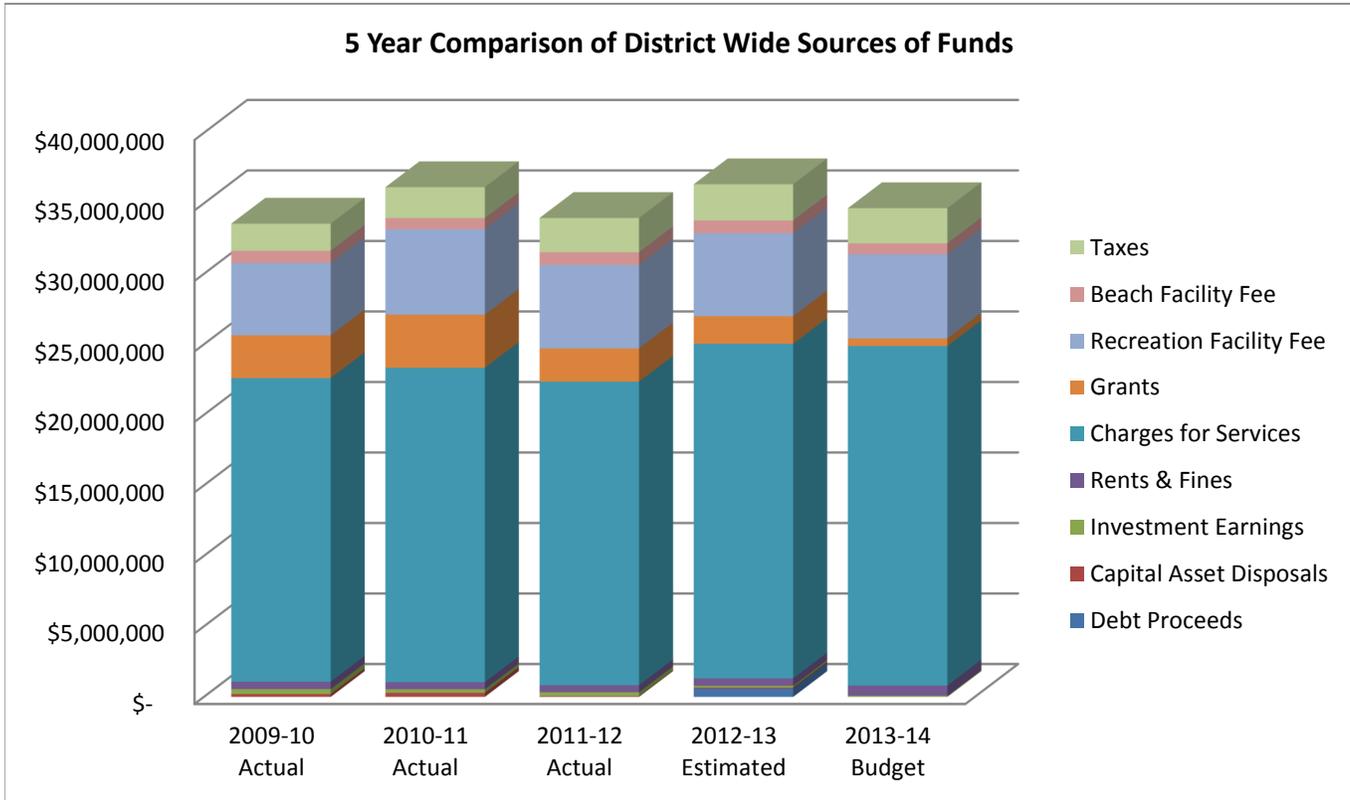
The budget highlights directs the focus to how the individual departments budgeted for net sources or uses and capital spending.

The following is a list of budget highlights:

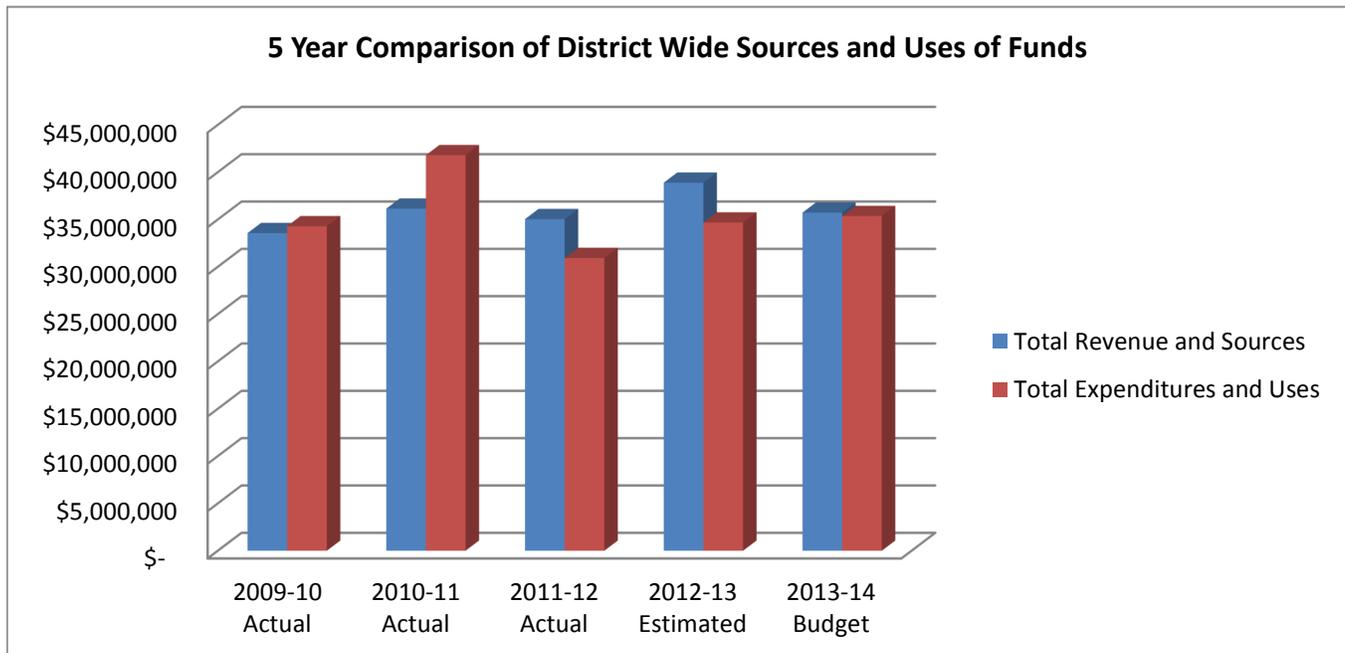
- The District overall has budgeted \$361K net sources over uses.
- The District overall is projecting to end 2012-2013 and 2013-2014 the year with cash and investments of \$18 million.
- The District will be paying down \$2.2 million in outstanding bonds.
- The General Fund (GF) tax rate decreases from .1153 to .1105 as determined by Nevada Revised Statutes.
- The General Fund ad valorem tax is \$1.3 million, a decrease of 7%. The consolidated sales tax has been budgeted to increase by \$128K, an increase of 12%.
- Utility Fund has budgeted for \$70K uses over sources.
- Utility capital improvements are budgeted at \$3.9 million which includes water capital projects of \$1.0 million sewer capital projects of \$2.9 million, \$550K of that is from previously funded capital resources.
- Utility Fund is budgeted to received \$146K in capital grants.
- The Championship Golf Course has budgeted for \$616K net uses over sources including Capital Projects of \$248K and Debt Service of \$227K.
- The Mountain Golf Course has budgeted for \$238K net uses over sources including Capital Projects of \$160K.
- The Facilities Department has budgeted for \$322K net uses over sources including Capital Projects of \$274K and Debt Service of \$148K.
- The Diamond Peak Ski Resort has budgeted for \$749K net uses over sources including Capital Projects of \$1.1 million and Debt Service of \$1.0 million.
- The Recreation Community Programming has budgeted for \$1.0 million net uses over sources including Capital Projects of \$245K and Debt Service of \$21K.
- The Parks has budgeted for \$701K net uses over sources including \$475K of Capital Projects and Debt Service of \$28K. Capital improvements include restoration work at Incline and Third creeks that are 100% funded from grants of \$300K.
- The total Recreation Facility Fee that supports Community Services operations is \$730.
- \$400,000 of the Recreation Facility Fee is to build reserves in the Community Services Fund
- The Beach Facility Fee that supports the Beach Enterprise Fund is \$100.

Budget Summary – All Funds

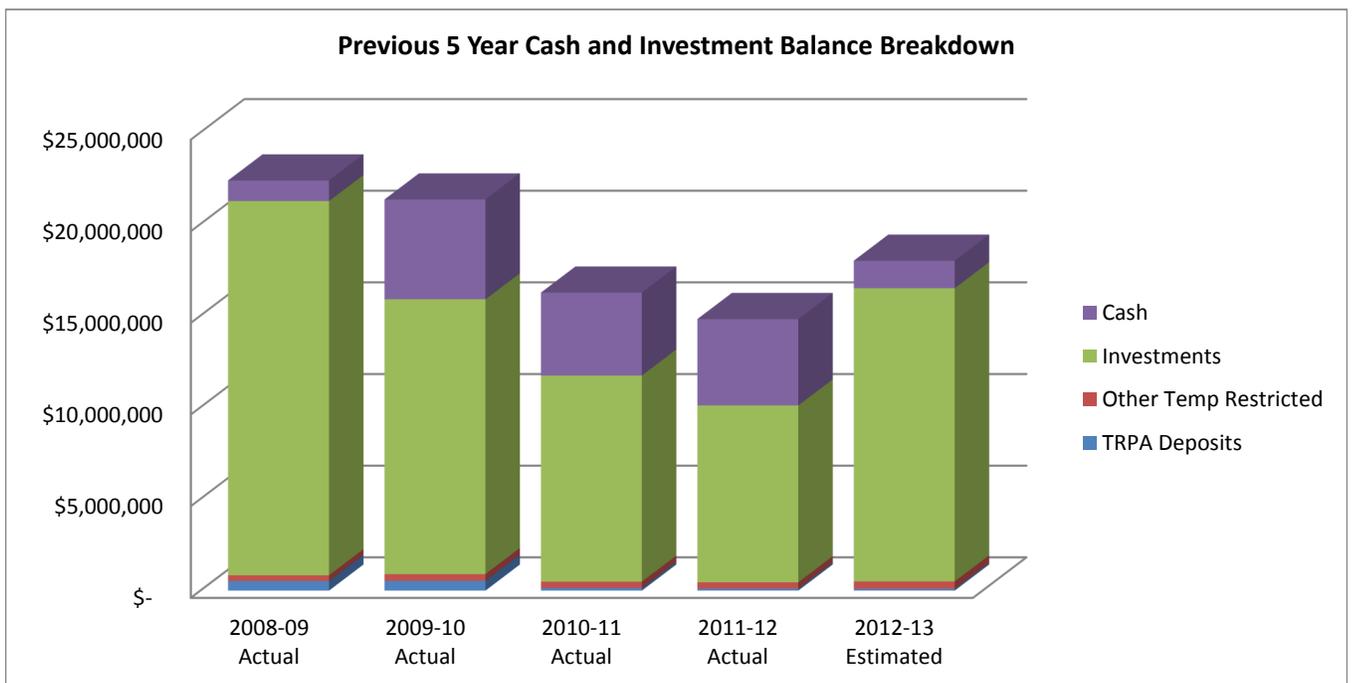
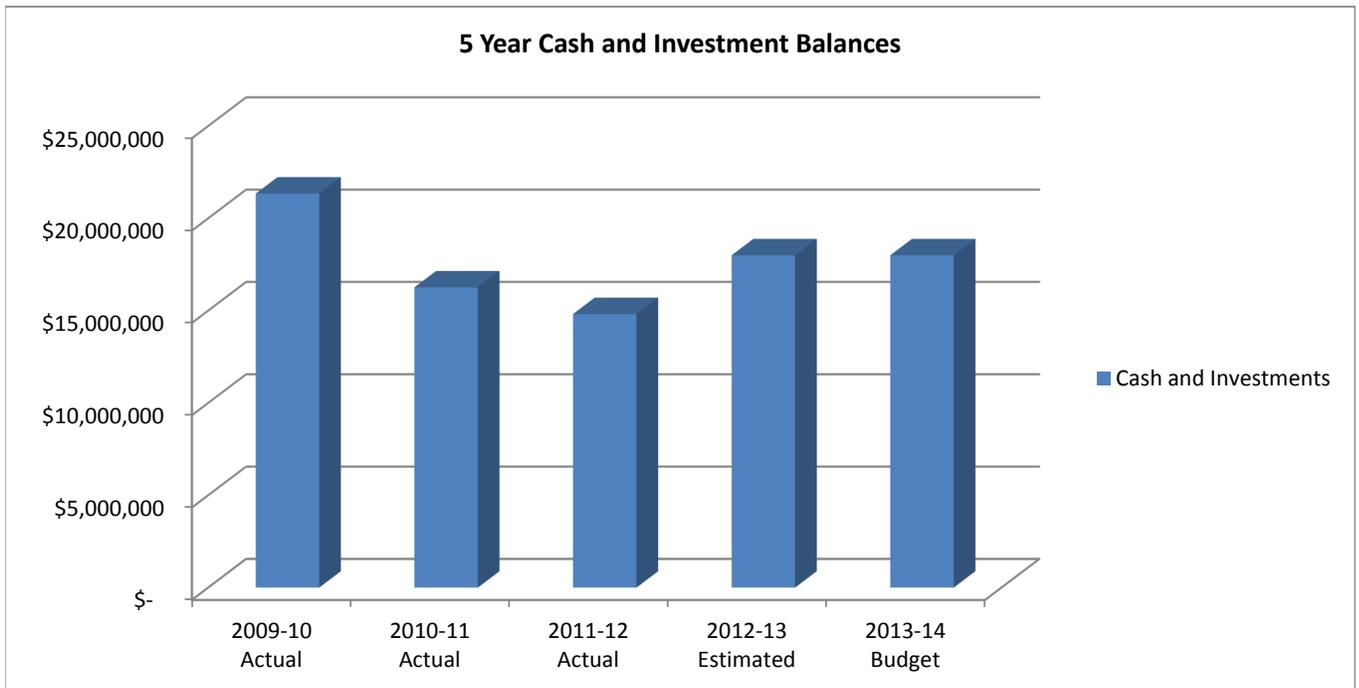
The following series of graphs, tables and charts show All Funds combined.



The District is budgeting for a 3% net increase in District wide sources of funds which amounts to \$1.1 million increase from 2009-10 actual to 2013-14 budget. This change can be attributed to a variety of factors; however we have experienced significant decreases in investment earnings over the last 5 years which are down 78%, Rents and Fines are up by 40%, Charges for Services are up by 12%, while the combined Recreation and Beach Facility Fee's are up 15%. Meanwhile grant revenues are down 82%, with the end of the Effluent Pipeline Project.



Cash and investments declined due to the use of bond proceeds received in 2008 used to construct the Skier Services Building and Lodge Remodeling. However since those projects are complete, we project to end 2013-14 with approximately \$18 million in cash and investments.



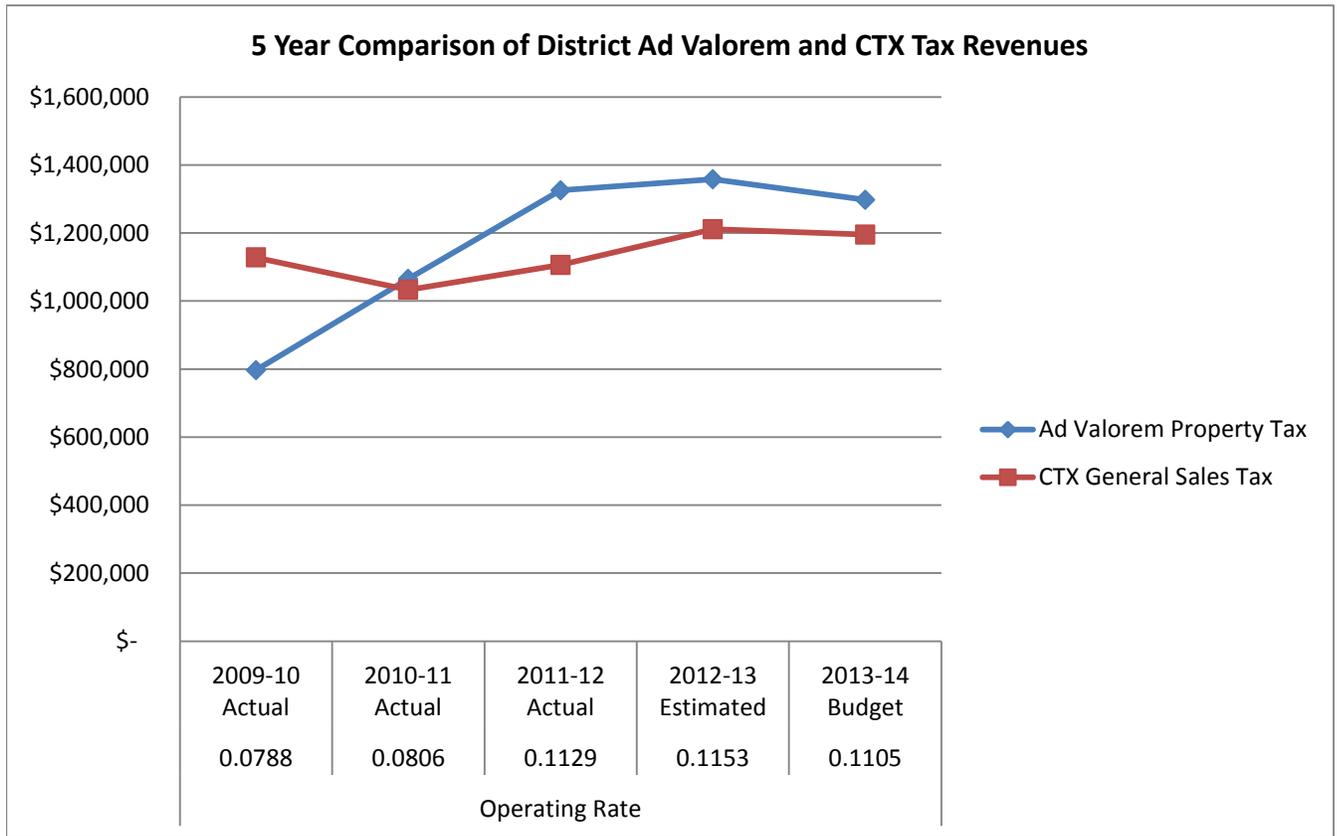
Tahoe Regional Planning Agency (TRPA) deposits are security deposits set aside for various construction projects that the District places on hold with the Local Government Investment Pool (LGIP). These deposits cannot be released without TRPA authorization. Other Temp Restricted is money put aside for a specific use. Investments and cash are what are available for normal operations, capital, and debt service needs of the District.

Revenue Sources

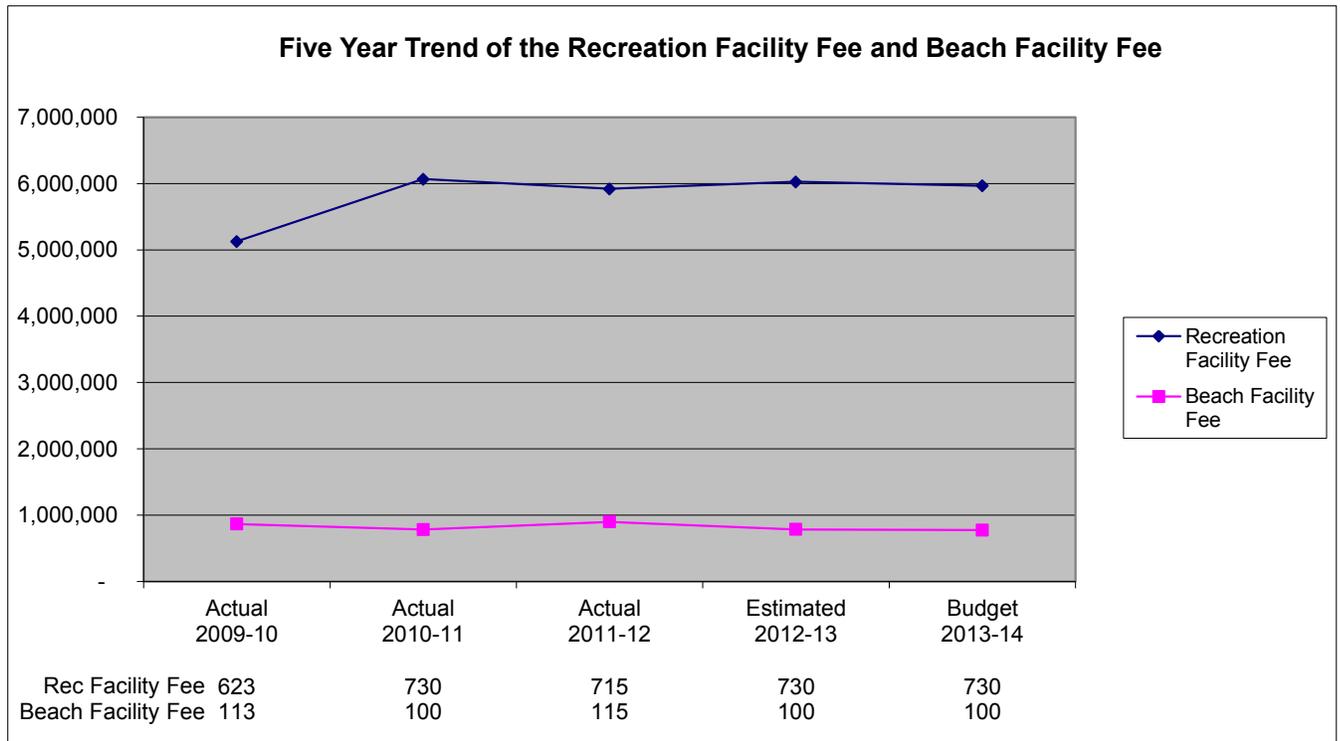
General Fund revenue sources come from Ad Valorem Property Tax and Consolidated taxes (CTX). The amount of Ad Valorem Property Tax received (also known as real property tax) is determined by Nevada Revised Statutes Chapter 361 and determines the procedure for assessment and levy of taxes on real and personal property in Nevada. The State of Nevada enacted property tax limitation legislation in the 2005 legislative session. In general, this legislation limits the amount of tax liability for an owner occupied single-family residence and certain rental properties to 3% increase over the prior year tax, assuming no new improvements were made to the residence. The legislation also limits other properties not otherwise qualifying for the 3% limitation to an 8% increase in tax liability.

CTX is collected through the General Fund and is made up of several elements including the Basic City County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, Sales Tax and Government Service Tax. The BCCRT and Supplemental City County Relief Tax (SCCRT) are components of sales tax. CTX is distributed to the District according to a statutory formula described in NRS 360.600 through 360.740.

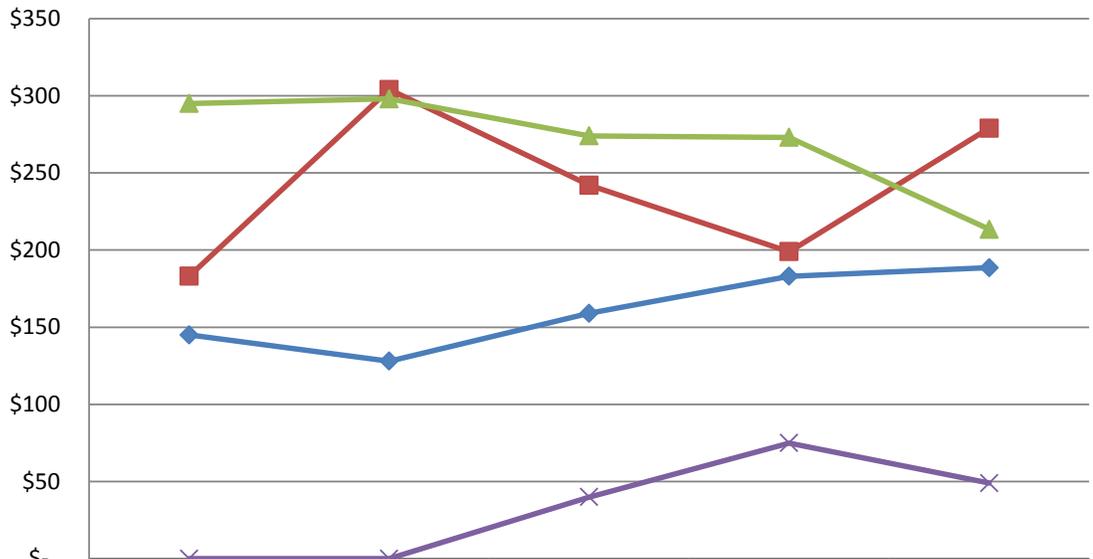
The following line graph shows five years of Ad Valorem and CTX taxes. Ad Valorem decreased in 2009-2010 because of the following two things. The tax revolt in Incline Village has required that the District rebate Ad Valorem revenue from prior years and the drop in property values has reduced projected revenues as well. For 2010-2011 Ad Valorem had a modest increase due to the SCCRT make up formula projected by the Department of Taxation for the year as under budget. The SCCRT make up formula was put into law in 1981 when the tax shift between Northern and Southern Nevada took place. Each year a SCCRT tax make up formula is applied and if any amount is due the District it is included in the annual Ad Valorem taxes.



The Recreation Facility Fee and Beach Facility Fee are the annual charges assessed by the District to support recreation programs and facilities for the Community Service and Beach Enterprise Fund. It is assessed by the District annually and collected by Washoe County on the property tax bills. Fees are used for operations (current and for reserves), capital purchases and debt service.



5 Year Recreation Facility Fee Breakdown

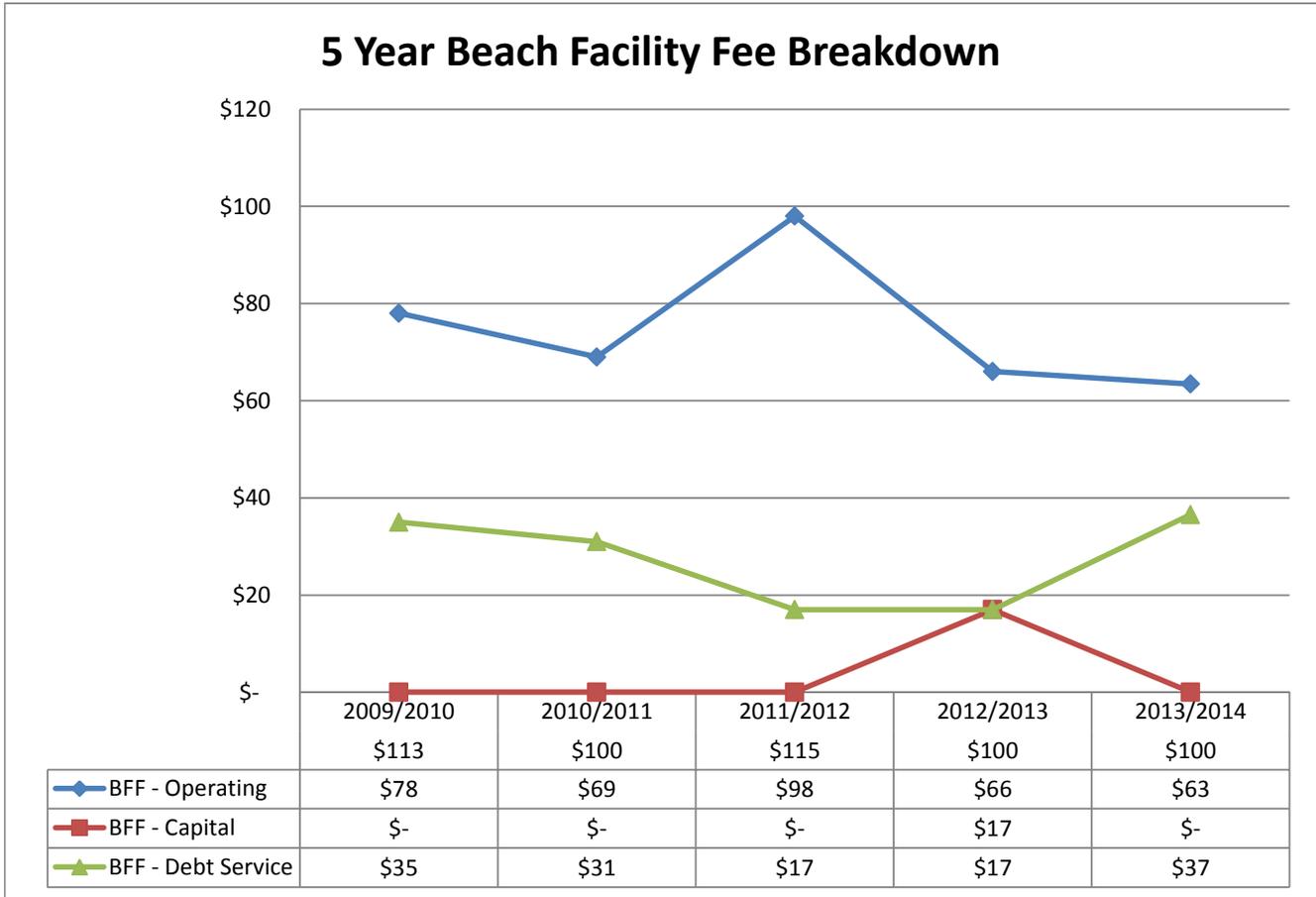


	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Total RFF	\$623	\$730	\$715	\$730	\$730
RFF - Operating	\$145	\$128	\$159	\$183	\$189
RFF - Capital	\$183	\$304	\$242	\$199	\$279
RFF - Reserve	\$-	\$-	\$40	\$75	\$49
RFF - Debt Service	\$295	\$298	\$274	\$273	\$213

The Recreation Facility Fee graph demonstrates the volatility of the capital component of the Recreation Facility Fee. The debt service component increases in 2009-2010 due to the new borrowing for ski capital projects. In 2011-2012 the District added \$40 per parcel to increase reserves in the Community Services Fund and in 2012-2013 that was increased to \$75. For 2013-2014 the reserves are \$49 per parcel.

The Beach Facility Fee experiences volatility of the capital component of the Beach Facility Fee. In 2012-2013 \$17 per parcel was collected for capital. The Beach Fund will be making considerable capital expenditures from previously earned resources. The decrease in the operating component of the BFF is the result of shifting the impact of the property owner discount for the punch cards used at the beaches to an allocation of both the Community Services Fund and the Beach Enterprise Fund according to their respective share of the total facility fee.

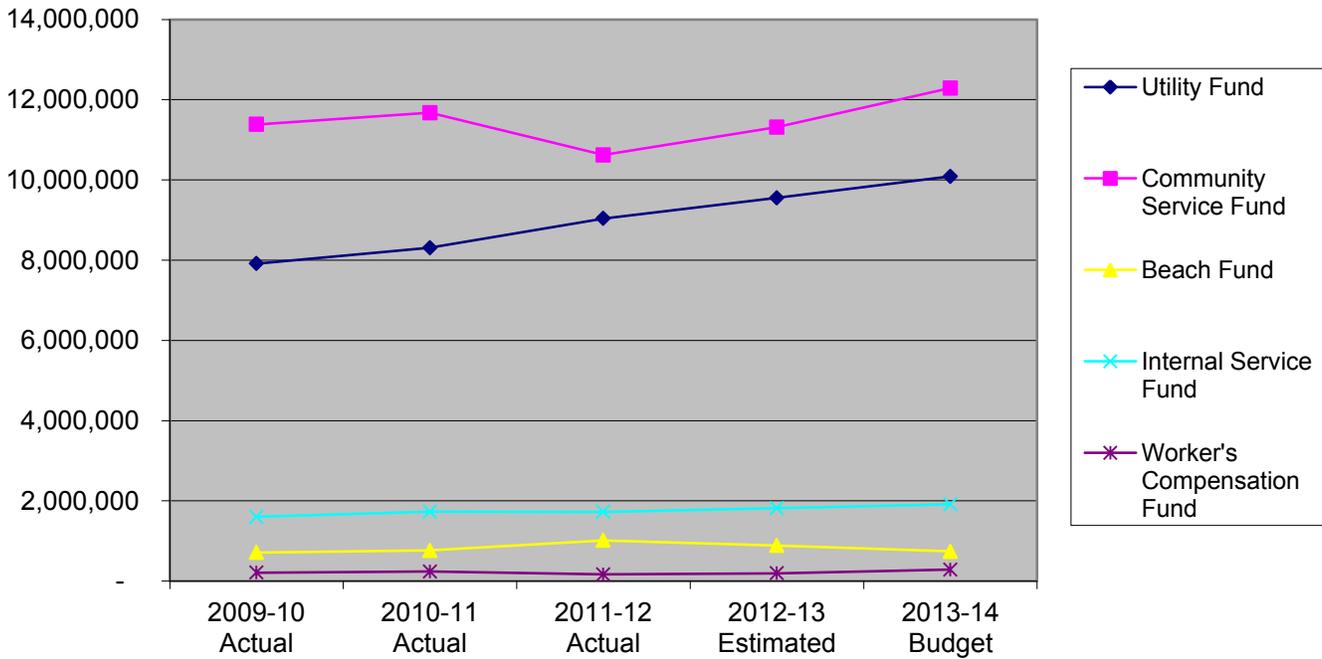
5 Year Beach Facility Fee Breakdown



The District benefits from both operating and capital grants. Operating grants can come from a variety of sources. In the past grants have come from the State of Nevada and Washoe County. This year we budgeted for a \$64,000 senior community support grant and a \$12,000 grant from the Regional Transportation Commission for our senior transportation program. This year our capital grants total \$446,000. \$146,000 is from Tahoe Restoration Act funds and is being used for upgrades to our watermains, water pump stations, and water system improvements to increase fire flows in certain parts of our system. \$300,000 is from Federal Section 108 funds for Third Creek Restoration and the Nevada Division of State Lands. The Federal Section 108 funds are administered by the United States Army Corps of Engineers (USACE).

Charges for Services are fees collected from users of the department. Utility Fund service fees are made up of user fees from our water, sewer and trash operations. Community Services user fees come from users of District recreational venues such as the golf courses, food and beverage venues, ski resort, recreation center, and parks. Beach user fees are from admission charges to guests of our residents. Internal Service user fees are for services performed for other District departments. Since the District is self insured for Workers Compensation, those fees are also charged to the various internal District customers.

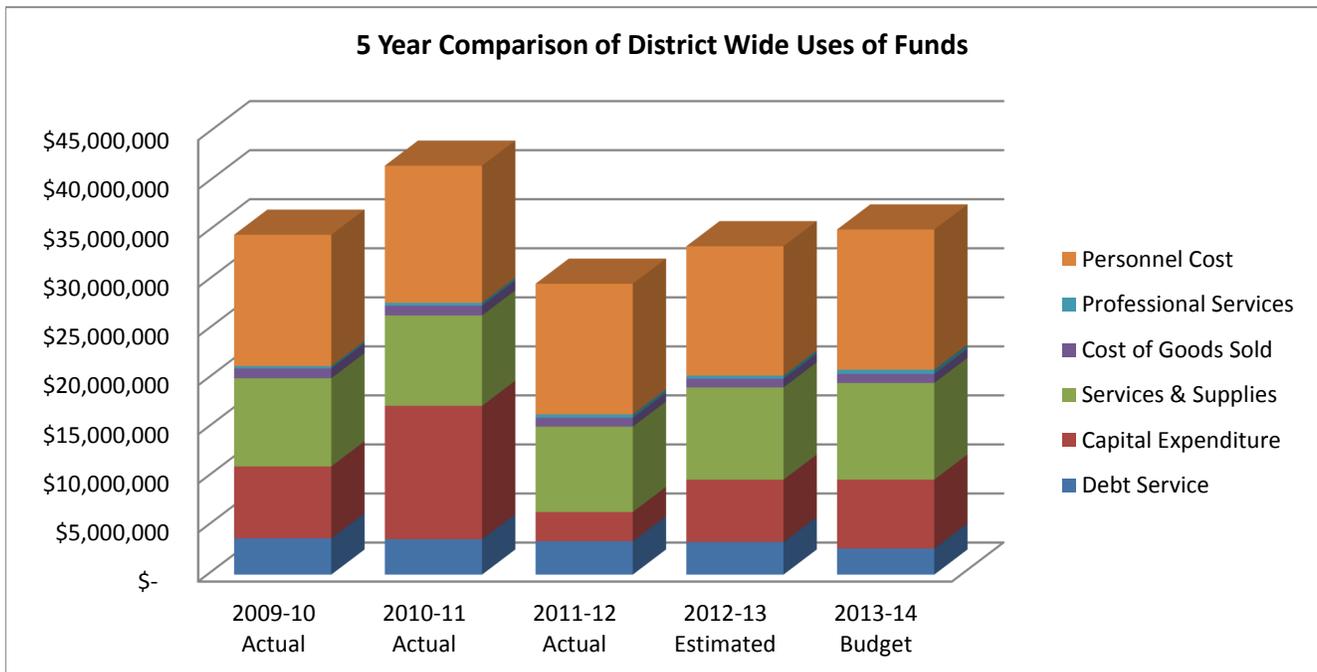
Five Year Trend of Charges for Services by Fund



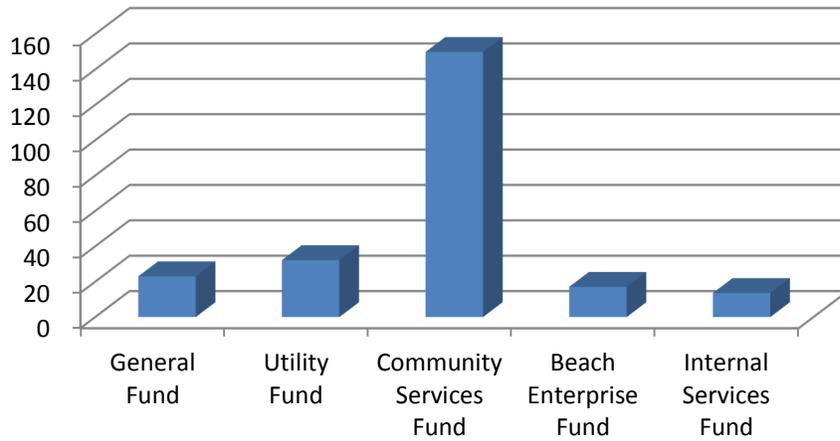
Expenditures and Uses

Personnel costs consist of wages and salaries, employee benefits and taxes and are 39% of total expenditures and uses and 45% of operating expenses for the 2013-14 budget. The Board of Trustees approved a 3% wage increase for 2013-14.

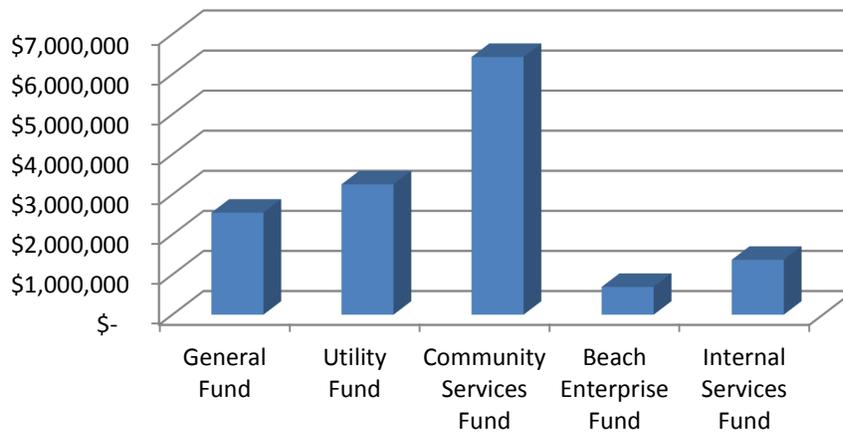
5 Year Comparison of District Wide Uses of Funds



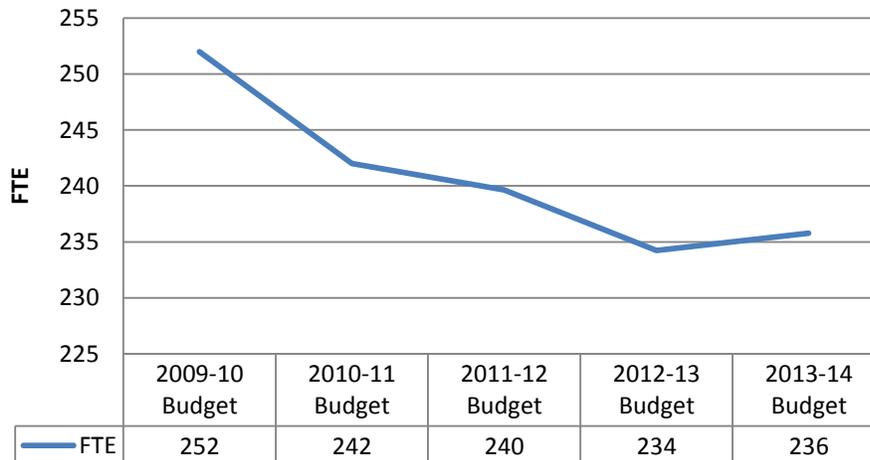
Full Time Equivalent by Fund



Personnel Costs by Fund



Budgeted District Full Time Equivalents



FTE's have decreased from 2009-10 to 2013-14. Positions have been eliminated because of consolidation, retirement and because they were no longer needed. A handful of positions were also converted from being multi seasonal year round (MSYR) to seasonal manager (SM), and others from full time year round (FTYR) to MSYR. The details of the restructuring can be found in the personnel section.

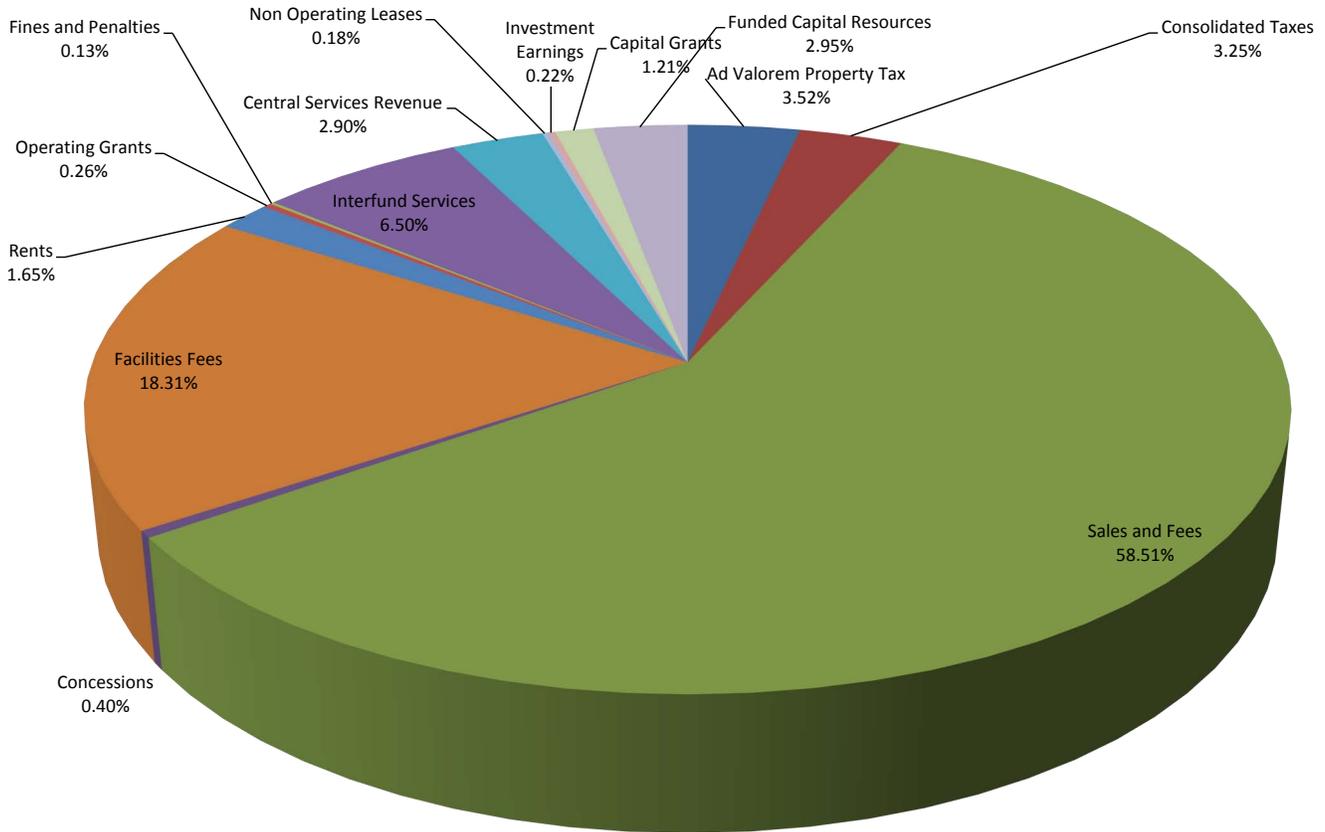
All Funds Summary

The following All Funds Summary schedules show the District sources and uses combined and Operating and Net Income combined. The detail schedules are in the individual sections.

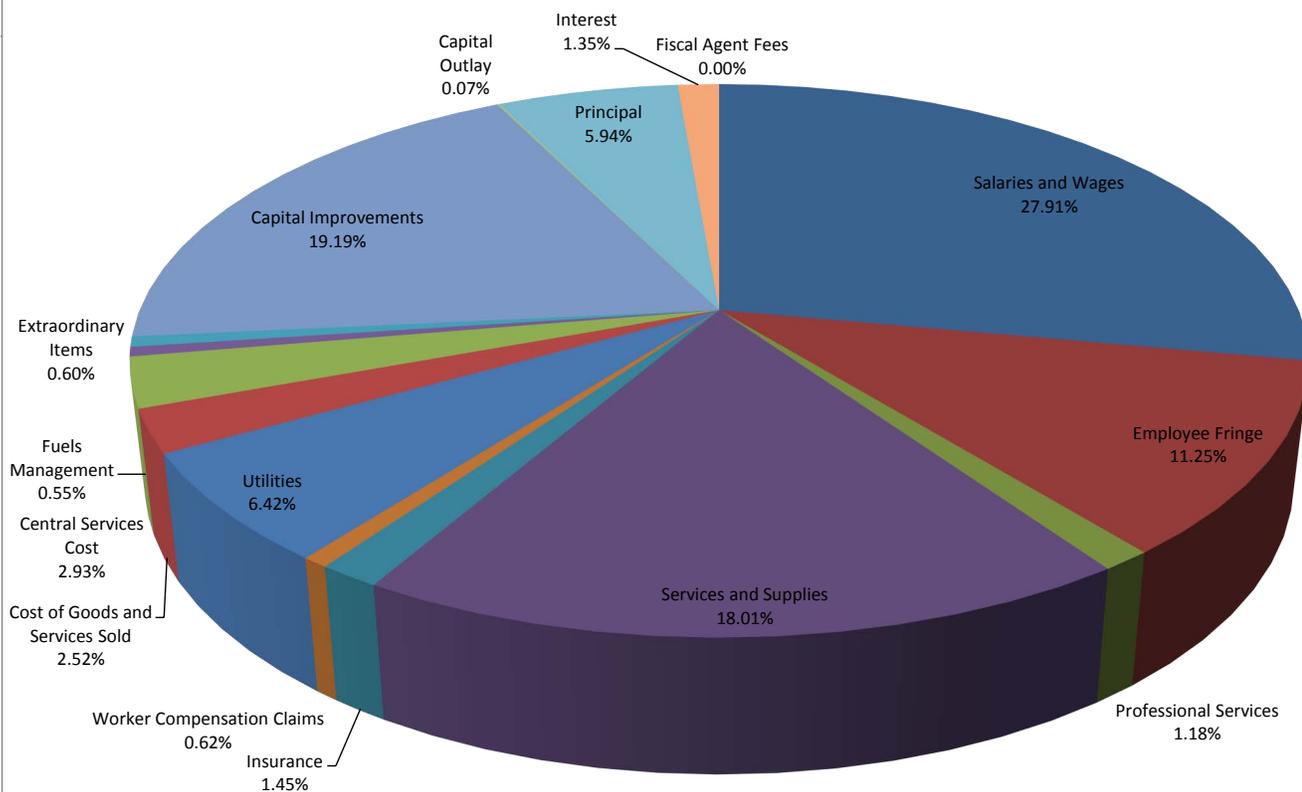
The charts and schedules on the following pages contain All Funds Summary by:

- Total Revenues and Sources and Expenditures and Uses 41
- Total Operating and Net Income (Loss) 43
- Total Sources and Uses by Fund 44
- Total Revenues and Sources by Fund 45
- Total Personnel Cost by Fund 46
- Total Services and Supplies by Fund 47
- Total Utilities by Fund 48

All Funds - Total Sources



All Funds - Total Uses

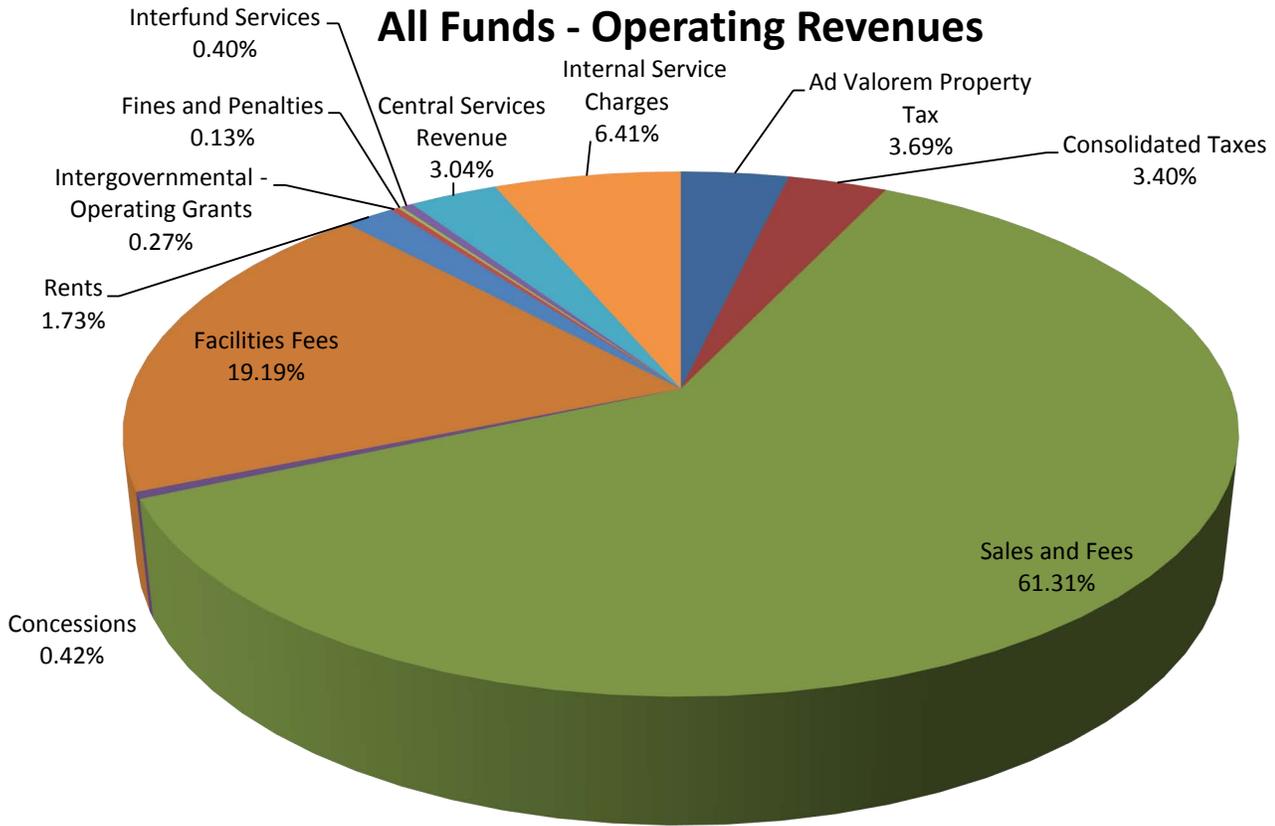


IVGID Departmental Budget Summary

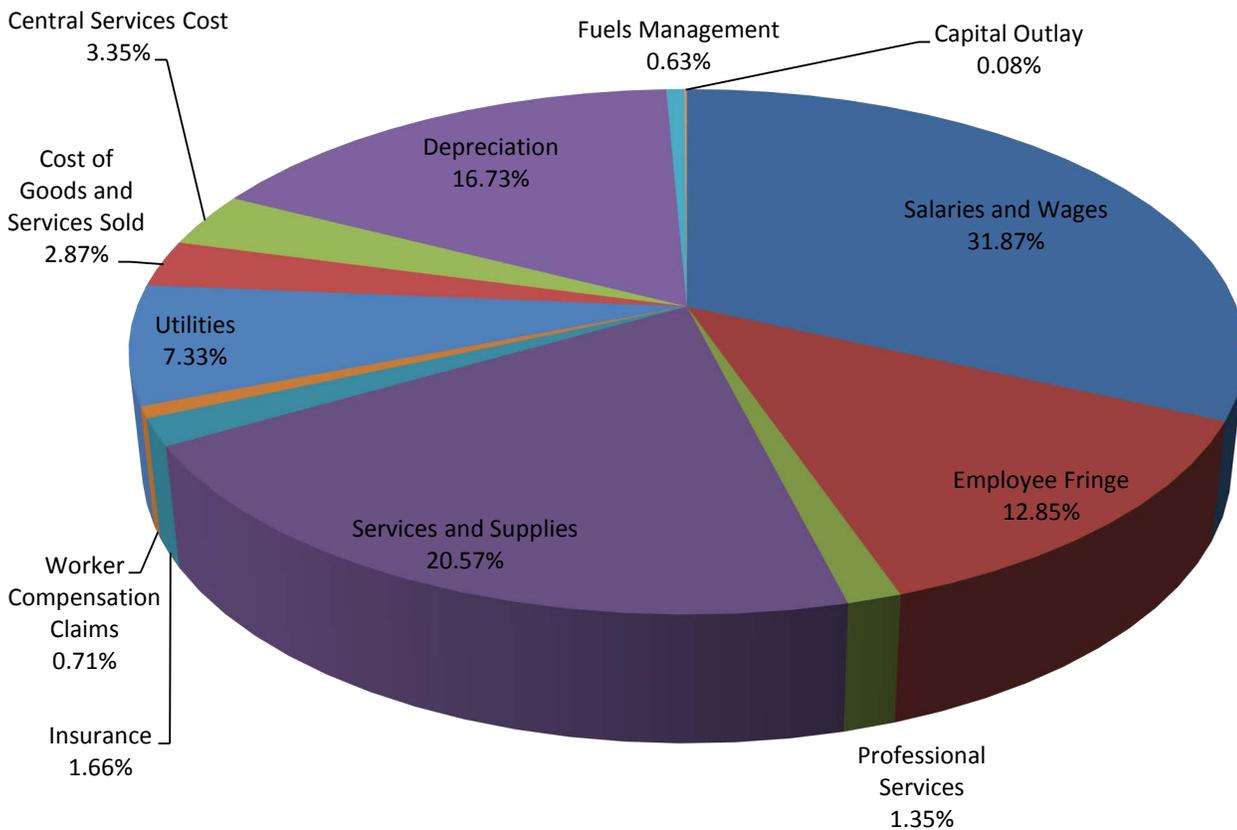
**All Funds Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Ad Valorem Property Tax	1,325,436	1,395,439	1,358,000	1,297,540	(97,899)	(60,460)
Consolidated Taxes	1,106,183	1,067,000	1,211,000	1,195,000	128,000	(16,000)
Sales and Fees	20,091,692	21,152,925	21,143,700	22,305,150	1,152,225	1,161,450
Concessions	145,185	146,050	143,900	147,000	950	3,100
Sales Allowance	(713,878)	(484,000)	(701,900)	(768,480)	(284,480)	(66,580)
Facilities Fees	6,819,272	6,802,140	6,810,200	6,741,550	(60,590)	(68,650)
Rents	393,461	437,500	410,700	608,600	171,100	197,900
Intergovernmental - Operating Grants	77,700	12,000	88,400	94,000	82,000	5,600
Fines and Penalties	29,725	33,200	33,900	47,200	14,000	13,300
Interfund Services	2,000,554	2,211,500	2,138,900	2,393,300	181,800	254,400
Central Services Revenue	1,074,000	1,000,200	1,000,200	1,069,000	68,800	68,800
Other Financing Sources						
Non Operating Leases	73,697	67,600	76,500	67,600	-	(8,900)
Investment Earnings	279,572	92,600	131,100	80,700	(11,900)	(50,400)
Capital Grants	2,282,869	1,471,500	2,724,200	446,000	(1,025,500)	(2,278,200)
Proceeds from capital assets dispositions	52,344	-	8,700	-	-	(8,700)
Debt Proceeds	-	-	2,308,839	-	-	(2,308,839)
Total Revenues and Other Sources	35,037,812	35,405,654	38,886,339	35,724,160	318,506	(3,162,179)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	9,638,655	9,693,870	9,501,410	10,184,831	490,961	683,421
Employee Fringe	3,682,487	3,729,150	3,687,489	4,106,546	377,396	419,057
Professional Services	352,874	454,600	322,100	430,900	(23,700)	108,800
Services and Supplies	5,520,229	6,089,800	6,086,900	6,573,150	483,350	486,250
Insurance	460,122	491,000	467,300	530,400	39,400	63,100
Worker Compensation Claims	144,634	175,000	74,100	226,900	51,900	152,800
Utilities	2,298,395	2,320,000	2,141,300	2,343,800	23,800	202,500
Cost of Goods and Services Sold	894,601	963,800	881,700	918,350	(45,450)	36,650
Central Services Cost	1,074,000	1,000,200	1,000,200	1,069,000	68,800	68,800
Fuels Management	194,188	200,000	200,000	200,000	-	(438,000)
Extraordinary Items	280,460	475,000	638,000	220,000	(255,000)	220,000
Capital Expenditures						
Capital Improvements	8,870,844	9,006,490	6,283,400	7,001,354	(2,005,136)	717,954
Capital Carry Forward	(5,896,913)	-	-	-	-	-
Capital Outlay	9,953	75,500	75,500	24,000	(51,500)	(51,500)
Debt Service						
Principal	2,716,887	2,715,886	2,713,723	2,165,833	(550,053)	1,564,833
Interest	678,083	646,890	601,000	491,237	(155,653)	(2,222,486)
Fiscal Agent Fees	1,501	1,501	1,100	1,491	(10)	391
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(3,895,000)	-	(1,087,260)	2,807,740	(1,087,260)
Total Expenditures and Uses	(30,921,000)	(34,143,687)	(34,675,222)	(35,400,532)	(1,256,845)	(925,310)
Net Sources and Uses	4,116,812	1,261,967	4,211,117	323,628	(938,339)	(4,087,489)

All Funds - Operating Revenues



All Funds - Operating Expenses



IVGID Departmental Budget Summary

All Funds Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Ad Valorem Property Tax	1,325,436	1,395,439	1,358,000	1,297,540	(97,899)	(60,460)
Consolidated Taxes	1,106,183	1,067,000	1,211,000	1,195,000	128,000	(16,000)
Sales and Fees	20,091,692	21,152,925	21,143,700	22,305,150	1,152,225	1,161,450
Concessions	145,185	146,050	143,900	147,000	950	3,100
Sales Allowance	(713,878)	(484,000)	(701,900)	(768,480)	(284,480)	(66,580)
Facilities Fees	6,819,272	6,802,140	6,810,200	6,741,550	(60,590)	(68,650)
Rents	393,461	437,500	410,700	608,600	171,100	197,900
Intergovernmental - Operating Grants/Revenue	77,700	12,000	88,400	94,000	82,000	5,600
Fines and Penalties	29,725	33,200	33,900	47,200	14,000	13,300
Interfund Services	60,773	141,400	68,800	141,400	-	72,600
Central Services Revenue	1,074,000	1,000,200	1,000,200	1,069,000	68,800	68,800
Internal Service Charges	1,939,781	2,070,100	2,070,100	2,251,900	181,800	181,800
Total Operating Revenue	32,349,330	33,773,954	33,637,000	35,129,860	1,355,906	1,492,860
Operating Expenses						
Personnel Cost						
Salaries and Wages	9,638,655	9,693,870	9,501,410	10,184,831	490,961	683,421
Employee Fringe	3,682,487	3,729,150	3,687,489	4,106,546	377,396	419,057
Professional Services	352,874	454,600	322,100	430,900	(23,700)	108,800
Services and Supplies	5,520,188	6,089,800	6,086,900	6,573,150	483,350	486,250
Insurance	460,122	491,000	467,300	530,400	39,400	63,100
Worker Compensation Claims	144,634	175,000	74,100	226,900	51,900	152,800
Utilities	2,298,395	2,320,000	2,141,300	2,343,800	23,800	202,500
Cost of Goods and Services Sold	894,601	963,800	881,700	918,350	(45,450)	36,650
Central Services Cost	1,074,000	1,000,200	1,000,200	1,069,000	68,800	68,800
Depreciation	5,050,420	4,903,100	4,941,100	5,347,008	443,908	405,908
Fuels Management	194,188	200,000	200,000	200,000	-	-
Capital Outlay	9,953	75,500	75,500	24,000	(51,500)	(51,500)
Total Operating Expenses	29,320,517	30,096,020	29,379,099	31,954,885	1,858,865	2,575,786
Operating Income (Loss)	3,028,813	3,677,934	4,257,901	3,174,975	(502,959)	(1,082,926)
Non Operating Revenues						
Investment Earnings	279,572	92,600	131,100	80,700	(11,900)	(50,400)
Non Operating Leases	73,697	67,600	76,500	67,600	-	(8,900)
Gain (loss) on disposal of assets	52,344	-	8,700	-	-	(8,700)
Total Nonoperating Revenue	405,613	160,200	216,300	148,300	(11,900)	(68,000)
Non Operating Expense						
Interest on bond debt	678,083	646,890	601,000	491,237	(155,653)	(109,763)
Amortization issuance cost	(24,317)	(18,931)	(9,800)	(49,670)	(30,739)	(39,870)
Fiscal Agent Fee	1,501	1,501	1,100	1,491	(10)	391
Extraordinary Items	280,460	475,000	638,000	220,000	(255,000)	(418,000)
Total Non Operating Expenses	935,727	1,104,460	1,230,300	663,058	(441,402)	(567,242)
Interfund Transfer						
Intrafund Expense	40	-	-	-	-	-
Net Operating Transfers	40	-	-	-	-	-
Net Income	2,498,659	2,733,674	3,243,901	2,660,217	(73,457)	(583,684)

IVGID Departmental Budget Summary

Total Sources and Uses by Fund

	2012-13 Budget	General Fund	Utility Fund	Community Services Fund	Beach Enterprise Fund	Internal Services Fund	Workers Comp Fund
Revenues							
Ad Valorem Property Tax	1,297,540	1,297,540	-	-	-	-	-
Consolidated Taxes	1,195,000	1,195,000	-	-	-	-	-
Sales and Fees	22,305,150	-	10,087,200	11,645,300	569,650	3,000	-
Concessions	147,000	-	-	84,500	62,500	-	-
Sales Allowance	(768,480)	-	-	(699,960)	(68,520)	-	-
Facilities Fees	6,741,550	-	-	5,967,750	773,800	-	-
Rents	608,600	1,600	-	499,400	107,600	-	-
Intergovernmental - Operating Grants	94,000	-	-	94,000	-	-	-
Fines and Penalties	47,200	-	47,200	-	-	-	-
Interfund Services	2,393,300	-	141,400	59,000	-	1,907,800	285,100
Central Services Revenue	1,069,000	1,069,000	-	-	-	-	-
Other Financing Sources							
Non Operating Leases	67,600	-	-	67,600	-	-	-
Investment Earnings	80,700	18,000	25,200	11,000	3,600	-	22,900
Capital Grants	446,000	-	146,000	300,000	-	-	-
Total Revenues and Other Sources	35,724,160	3,581,140	10,447,000	18,028,590	1,448,630	1,910,800	308,000
Expenditures and Uses							
Personnel Cost							
Salaries and Wages	10,184,831	1,745,655	2,166,702	4,815,720	539,045	917,709	-
Employee Fringe	4,106,546	800,195	1,085,225	1,615,685	154,016	451,425	-
Professional Services	430,900	226,400	97,000	50,400	15,000	9,000	33,100
Services and Supplies	6,573,150	483,750	1,539,800	3,719,680	352,720	477,200	-
Insurance	530,400	82,300	111,600	265,300	19,500	3,700	48,000
Worker Compensation Claims	226,900	-	-	-	-	-	226,900
Utilities	2,343,800	52,000	1,094,400	1,111,800	79,500	6,100	-
Cost of Goods and Services Sold	918,350	-	-	918,350	-	-	-
Central Services Cost	1,069,000	-	291,000	706,000	72,000	-	-
Fuels Management	200,000	-	100,000	100,000	-	-	-
Extraordinary Items	220,000	220,000	-	-	-	-	-
Capital Expenditures							
Capital Improvements	7,001,354	-	3,943,620	2,691,214	366,520	-	-
Capital Carry Forward	-	-	-	-	-	-	-
Capital Outlay	24,000	24,000	-	-	-	-	-
Debt Service							
Principal	2,165,833	-	443,833	1,458,814	263,186	-	-
Interest	491,237	-	193,123	285,824	12,290	-	-
Fiscal Agent Fees	1,491	-	300	1,078	113	-	-
Interfund Transfers and Adjustments							
Funded Capital Resources	(1,087,260)	-	(550,000)	(111,000)	(426,260)	-	-
Total Expenditures and Uses	(35,400,532)	(3,634,300)	(10,516,603)	(17,628,865)	(1,447,630)	(1,865,134)	(308,000)
Net Sources and Uses	323,628	(53,160)	(69,603)	399,725	1,000	45,666	-

IVGID Departmental Budget Summary

Total Revenues and Other Sources by Fund

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	3,532,945	3,478,639	3,599,600	3,581,140	102,501	(18,460)
Utility Fund						
Water	4,278,533	4,649,450	6,589,839	4,502,700	(146,750)	(2,087,139)
Sewer	5,412,362	4,883,750	6,648,900	5,439,500	555,750	(1,209,400)
Solid Waste	359,051	375,000	375,000	382,500	7,500	7,500
Tahoe Water Suppliers Association	77,335	72,700	103,900	122,300	49,600	18,400
Utility Fund - Total	10,127,281	9,980,900	13,717,639	10,447,000	466,100	(3,270,639)
Internal Services Fund						
Fleet	806,760	797,000	801,400	822,500	25,500	21,100
Engineering	315,258	391,600	378,500	462,000	70,400	83,500
Buildings	602,060	591,100	637,500	626,300	35,200	(11,200)
Internal Services Fund - Total	1,724,078	1,779,700	1,817,400	1,910,800	131,100	93,400
Community Services Fund						
Golf	3,308,919	3,199,225	3,116,200	3,408,400	209,175	292,200
Facilities	795,803	1,008,300	821,100	867,140	(141,160)	46,040
Ski	5,002,895	6,226,400	5,843,100	6,553,400	327,000	710,300
Recreation	1,182,720	1,054,800	1,229,600	1,189,300	134,500	(40,300)
Parks	1,484,919	1,109,500	1,152,600	424,700	(684,800)	(727,900)
Tennis	201,679	180,300	163,000	177,100	(3,200)	14,100
Other	5,897,233	5,792,040	5,629,500	5,408,550	(383,490)	(220,950)
Community Services Fund - Total	17,874,168	18,570,565	17,955,100	18,028,590	(541,975)	73,490
Beach Enterprise Fund - Total	1,472,336	1,345,150	1,579,700	1,448,630	103,480	(131,070)
Workers Compensation Fund - Total	307,004	250,700	216,900	308,000	57,300	91,100
Total Revenues and Other Sources	35,037,812	35,405,654	38,886,339	35,724,160	318,506	(3,162,179)

IVGID Departmental Budget Summary

Total Personnel Cost by Fund

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	2,285,445	2,187,399	2,187,399	2,545,850	358,451	358,451
Utility Fund						
Water	1,166,805	1,215,366	1,226,200	1,321,507	106,141	95,307
Sewer	1,592,223	1,520,664	1,534,600	1,719,428	198,764	184,828
Solid Waste	139,713	140,326	138,100	156,157	15,831	18,057
Tahoe Water Suppliers Association	48,633	48,554	47,700	54,835	6,281	7,135
Utility Fund - Total	2,947,374	2,924,910	2,946,600	3,251,927	327,017	305,327
Internal Services Fund						
Fleet	578,407	569,888	582,500	604,637	34,749	22,137
Engineering	298,250	359,790	349,500	412,097	52,307	62,597
Buildings	334,216	347,840	341,100	352,400	4,560	11,300
Internal Services Fund - Total	1,210,873	1,277,518	1,273,100	1,369,134	91,616	96,034
Community Services Fund						
Golf	1,681,734	1,656,499	1,600,100	1,661,205	4,706	61,105
Facilities	449,886	460,862	413,800	288,842	(172,020)	(124,958)
Ski	2,164,776	2,348,226	2,243,000	2,704,244	356,018	461,244
Recreation	1,375,917	1,399,748	1,370,200	1,186,506	(213,242)	(183,694)
Parks	322,708	310,974	296,500	328,635	17,661	32,135
Tennis	159,373	128,890	124,700	139,749	10,859	15,049
Other	179,967	198,636	200,900	122,224	(76,412)	(78,676)
Community Services Fund - Total	6,334,361	6,503,835	6,249,200	6,431,405	(72,430)	182,205
Beach Enterprise Fund - Total	528,624	529,358	532,600	693,061	163,703	160,461
Workers Compensation Fund - Total	14,465	-	-	-	-	-
Total Revenues and Other Sources	13,321,142	13,423,020	13,188,899	14,291,377	868,357	1,102,478

IVGID Departmental Budget Summary

Total Services and Supplies by Fund

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	300,595	403,800	488,600	483,750	79,950	(4,850)
Utility Fund						
Water	565,816	639,800	679,600	735,400	95,600	55,800
Sewer	465,433	487,000	473,600	496,400	9,400	22,800
Solid Waste	219,630	233,900	232,700	243,500	9,600	10,800
Tahoe Water Suppliers Association	22,748	36,300	22,700	64,500	28,200	41,800
Utility Fund - Total	1,273,627	1,397,000	1,408,600	1,539,800	142,800	131,200
Internal Services Fund						
Fleet	225,161	210,400	220,200	208,900	(1,500)	(11,300)
Engineering	18,410	30,300	21,400	37,700	7,400	16,300
Buildings	232,385	230,700	280,200	230,600	(100)	(49,600)
Internal Services Fund - Total	475,956	471,400	521,800	477,200	5,800	(44,600)
Community Services Fund						
Golf	1,022,267	1,063,100	1,074,700	1,124,300	61,200	49,600
Facilities	276,442	293,600	260,900	255,400	(38,200)	(5,500)
Ski	1,122,524	1,306,600	1,174,900	1,376,800	70,200	201,900
Recreation	445,391	492,100	479,600	507,500	15,400	27,900
Parks	211,075	237,700	212,800	226,600	(11,100)	13,800
Tennis	59,455	57,700	59,900	54,600	(3,100)	(5,300)
Other	6,366	17,000	121,800	174,480	157,480	52,680
Community Services Fund - Total	3,143,520	3,467,800	3,384,600	3,719,680	251,880	335,080
Beach Enterprise Fund - Total	326,490	349,800	283,300	352,720	2,920	69,420
Total Revenues and Other Sources	5,520,188	6,089,800	6,086,900	6,573,150	483,350	486,250

IVGID Departmental Budget Summary

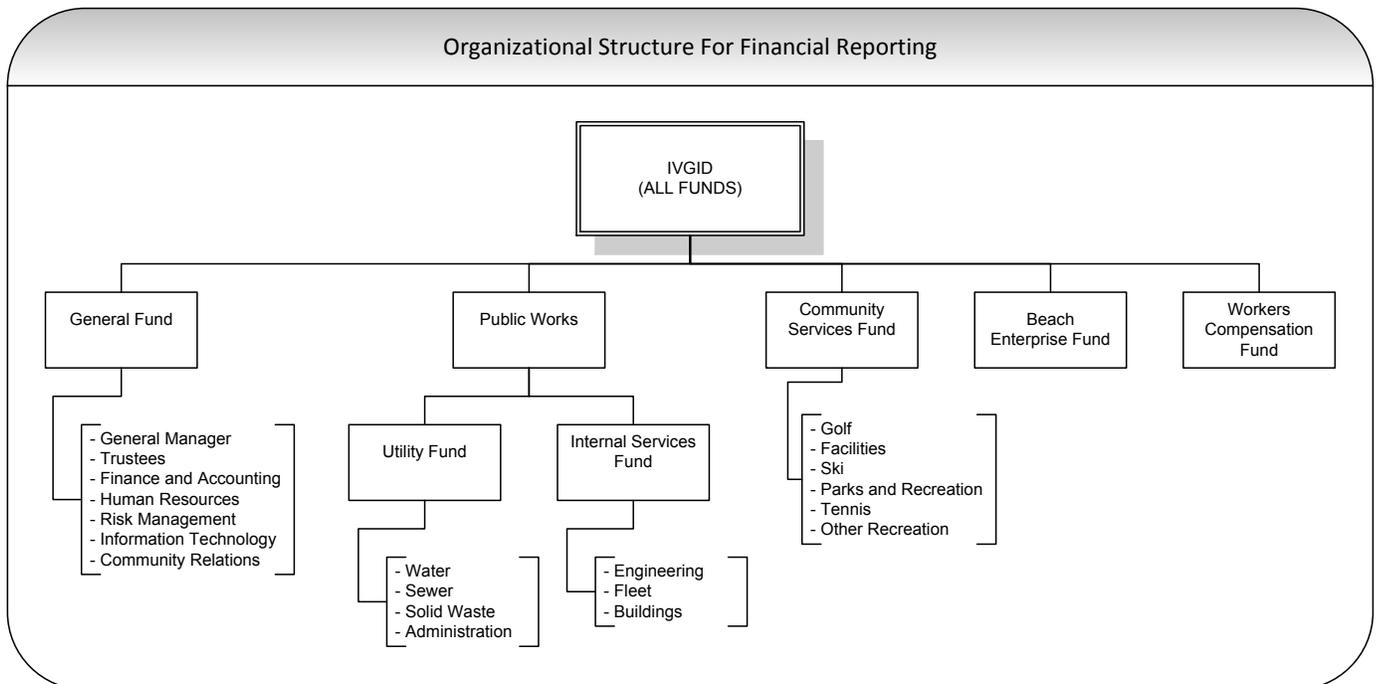
Total Utilities by Fund

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	42,029	47,300	44,000	52,000	4,700	8,000
Utility Fund						
Water	589,348	559,450	513,100	559,100	(350)	46,000
Sewer	487,191	531,850	501,600	533,600	1,750	32,000
Solid Waste	801	1,300	1,300	1,700	400	400
Utility Fund - Total	1,077,340	1,092,600	1,016,000	1,094,400	1,800	78,400
Internal Services Fund						
Fleet	1,875	1,500	1,600	1,800	300	200
Engineering	1,592	1,000	1,600	2,200	1,200	600
Buildings	3,003	4,000	2,600	2,100	(1,900)	(500)
Internal Services Fund - Total	6,470	6,500	5,800	6,100	(400)	300
Community Services Fund						
Golf	264,118	259,400	264,300	264,700	5,300	400
Facilities	50,820	49,600	48,800	52,200	2,600	3,400
Ski	561,877	567,500	489,100	578,800	11,300	89,700
Recreation	155,364	157,300	134,800	151,300	(6,000)	16,500
Parks	55,334	53,200	56,200	58,100	4,900	1,900
Tennis	6,726	6,600	6,200	6,700	100	500
Community Services Fund - Total	1,094,239	1,093,600	999,400	1,111,800	18,200	112,400
Beach Enterprise Fund - Total	78,317	80,000	76,100	79,500	(500)	3,400
Total Revenues and Other Sources	2,298,395	2,320,000	2,141,300	2,343,800	23,800	202,500

This section provides the detail budget schedules of the 2012-2013 District operating budget and Capital Improvement Plan (CIP) budget for the District. The following All Funds Summary and Departments Sections are included in the Budget Plan section:

- General Fund
- Utility Fund
- Internal Services Fund
- Community Services Fund
- Beach Enterprise Fund
- Workers Compensation Fund

The following organizational chart gives the reader an overview of the District’s organizational structure and how the budget schedules rolls into the “All Funds” District budget schedules.



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Mission

The Administrative Services Group supports and contributes to the successes of the District by providing the highest quality of specialized services to District operations, our community, and other governmental agencies.

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

Performance Measures

	Actual 2011/12	Budget 2012/13	Approved 2013-14
Ad Valorem Tax Rate (per \$100 net, assessed value)	11.29	11.53	11.05
Overhead Ratio (to District-wide Operating Expenses)	9.70%	9.60%	10.60%
Network Reliability (target greater than 98%)	98.50%	98.50%	98.50%

Services Provided

Management and Administration:

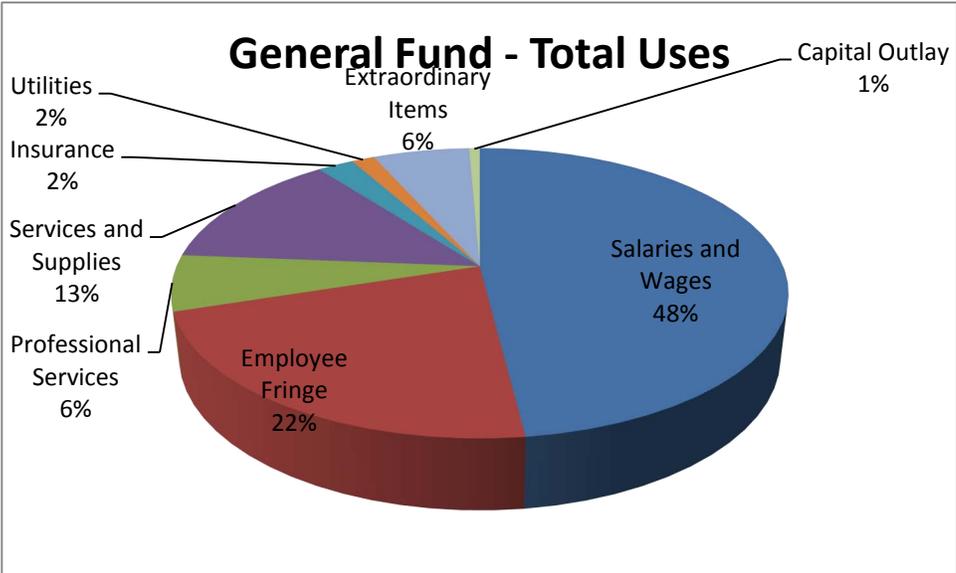
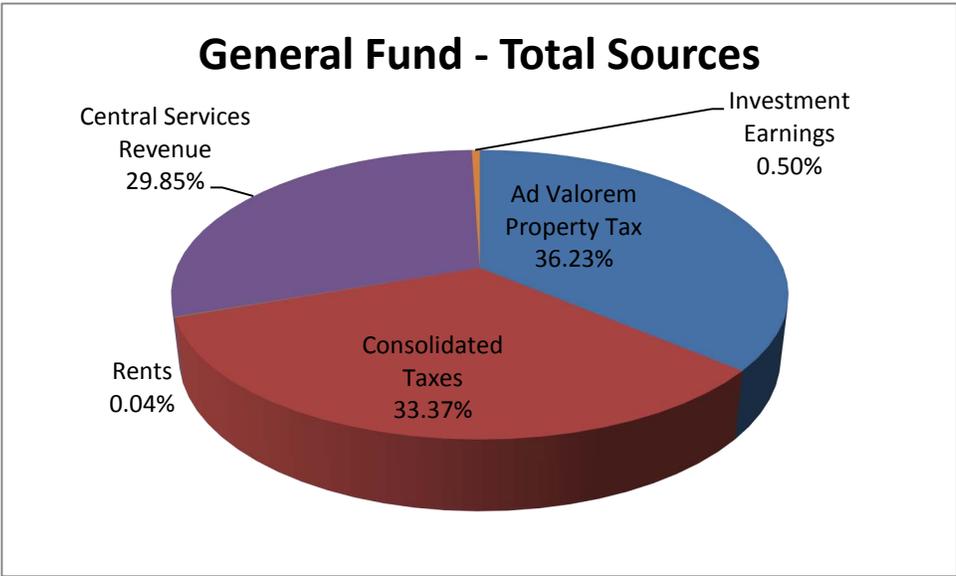
- Senior Team
- Management Team
- Capital Projects Committee
- Personnel Handbook
- Customer Service Training
- Employee Orientation
- Health and Wellness
- Finance and Planning
- Insurance Coverage
- Safety Committee
- Information Services and Systems

Trustees:

- Support Public Meetings
- Notices and Recordkeeping
- Ordinances, Resolution, Policies and Practices
- Washoe County Citizens Advisory Board

Legal Compliance:

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



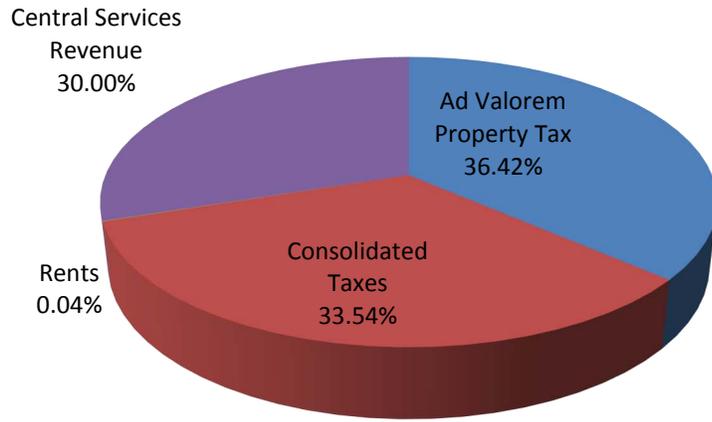
IVGID Departmental Budget Summary

**General Fund Summary
Sources and Uses**

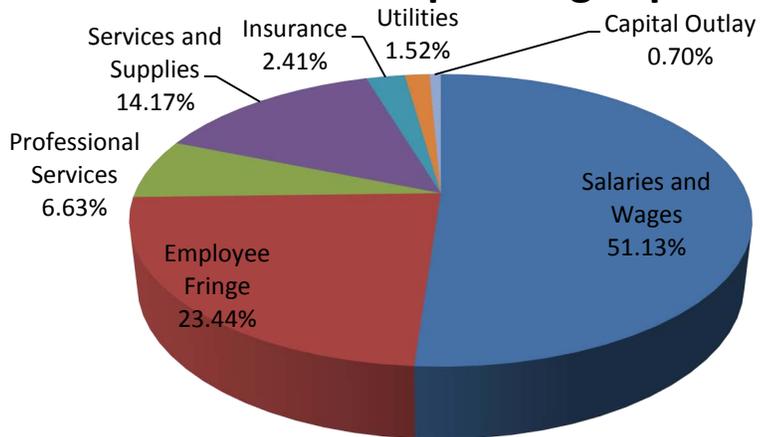
	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Ad Valorem Property Tax	1,325,436	1,395,439	1,358,000	1,297,540	(97,899)	(60,460)
Consolidated Taxes	1,106,183	1,067,000	1,211,000	1,195,000	128,000	(16,000)
Rents	1,771	1,600	3,400	1,600	-	(1,800)
Central Services Revenue	1,074,000	1,000,200	1,000,200	1,069,000	68,800	68,800
Other Financing Sources						
Investment Earnings	25,555	14,400	27,000	18,000	3,600	(9,000)
Total Revenues and Other Sources	3,532,945	3,478,639	3,599,600	3,581,140	102,501	(18,460)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,580,792	1,502,610	1,502,610	1,745,655	243,045	243,045
Employee Fringe	704,653	684,789	684,789	800,195	115,406	115,406
Professional Services	190,175	259,800	173,600	226,400	(33,400)	52,800
Services and Supplies	300,595	403,800	488,600	483,750	79,950	(4,850)
Insurance	56,168	61,700	66,400	82,300	20,600	15,900
Utilities	42,029	47,300	44,000	52,000	4,700	8,000
Extraordinary Items	280,460	475,000	638,000	220,000	(255,000)	(418,000)
Capital Expenditures						
Capital Outlay	9,953	75,500	75,500	24,000	(51,500)	(51,500)
Total Expenditures and Uses	3,164,825	3,510,499	3,673,499	3,634,300	123,801	(39,199)
Net Sources and Uses	368,120	(31,860)	(73,899)	(53,160)	(21,300)	20,739



General Fund - Operating Revenues



General Fund - Operating Expenses



IVGID Departmental Budget Summary

General Fund Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Ad Valorem Property Tax	1,325,436	1,395,439	1,358,000	1,297,540	(97,899)	(60,460)
Consolidated Taxes	1,106,183	1,067,000	1,211,000	1,195,000	128,000	(16,000)
Rents	1,771	1,600	3,400	1,600	-	(1,800)
Central Services Revenue	1,074,000	1,000,200	1,000,200	1,069,000	68,800	68,800
Total Operating Revenue	3,507,390	3,464,239	3,572,600	3,563,140	98,901	(9,460)
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,580,792	1,502,610	1,502,610	1,745,655	243,045	243,045
Employee Fringe	704,653	684,789	684,789	800,195	115,406	115,406
Professional Services	190,175	259,800	173,600	226,400	(33,400)	52,800
Services and Supplies	300,595	403,800	488,600	483,750	79,950	(4,850)
Insurance	56,168	61,700	66,400	82,300	20,600	15,900
Utilities	42,029	47,300	44,000	52,000	4,700	8,000
Capital Outlay	9,953	75,500	75,500	24,000	(51,500)	(51,500)
Total Operating Expenses	2,884,365	3,035,499	3,035,499	3,414,300	378,801	378,801
Operating Income (Loss)	623,025	428,740	537,101	148,840	(279,900)	(388,261)
Non Operating Revenues						
Investment Earnings	25,555	14,400	27,000	18,000	3,600	(9,000)
Total Nonoperating Revenue	25,555	14,400	27,000	18,000	3,600	(9,000)
Non Operating Expense						
Extraordinary Items	280,460	475,000	638,000	220,000	(255,000)	(418,000)
Total Non Operating Expenses	280,460	475,000	638,000	220,000	(255,000)	(418,000)
Net Income	368,120	(31,860)	(73,899)	(53,160)	(21,300)	20,739

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Mission

The IVGID Utility Department mission is to provide quality water, sewer, solid waste, and support services to the residents and visitors of Incline Village and Crystal Bay.

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

Performance Measures

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

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

	Water	Sewer
Approximate Users	8,043	7,944
Equivalent Dwelling Units (EDU)	8,973	8,465
Accounts Billed	4,223	4,124
Gallons Processed	1084 million	370 million

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

The parcel data information from Community Development for Incline Village and Crystal Bay is listed as follows:

Condominium or Townhouse	3,896
Single Family Residence	3,194
Vacant Land (1,200+ govt. owned)	1,499
Commercial	535
Multi-units	<u>258</u>
Total parcels	<u>9,382</u>

Services Provided

Utilities:

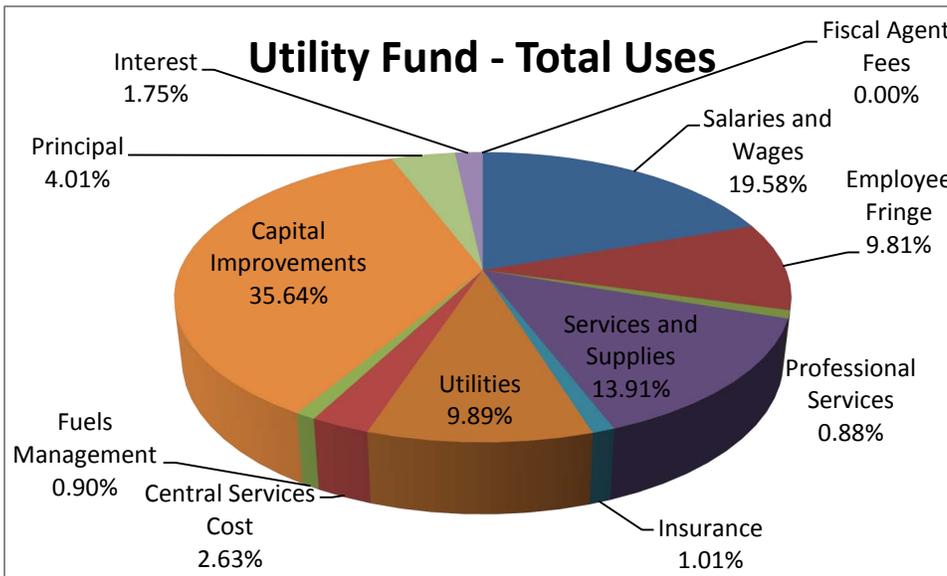
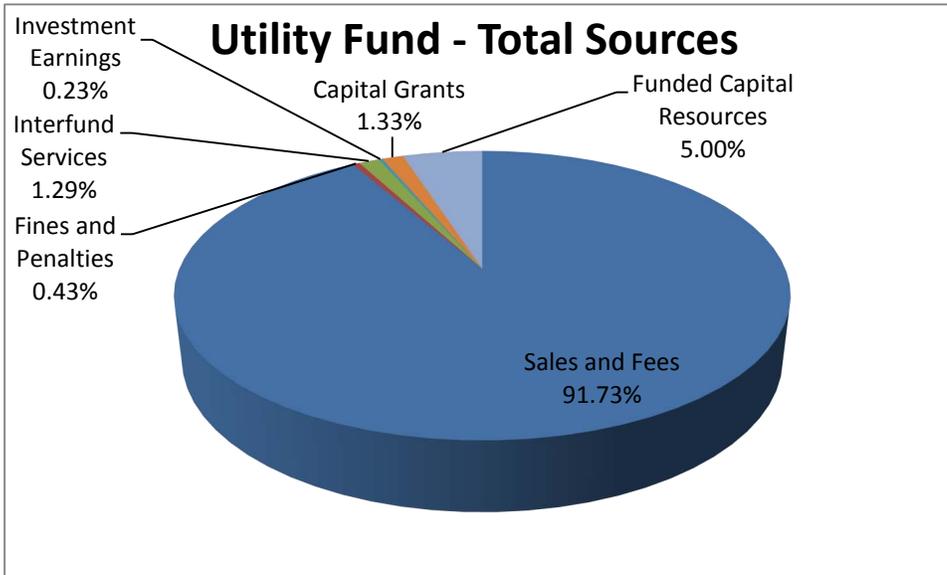
Water
Sewer

Solid Waste:

Trash
Recycling

Management:

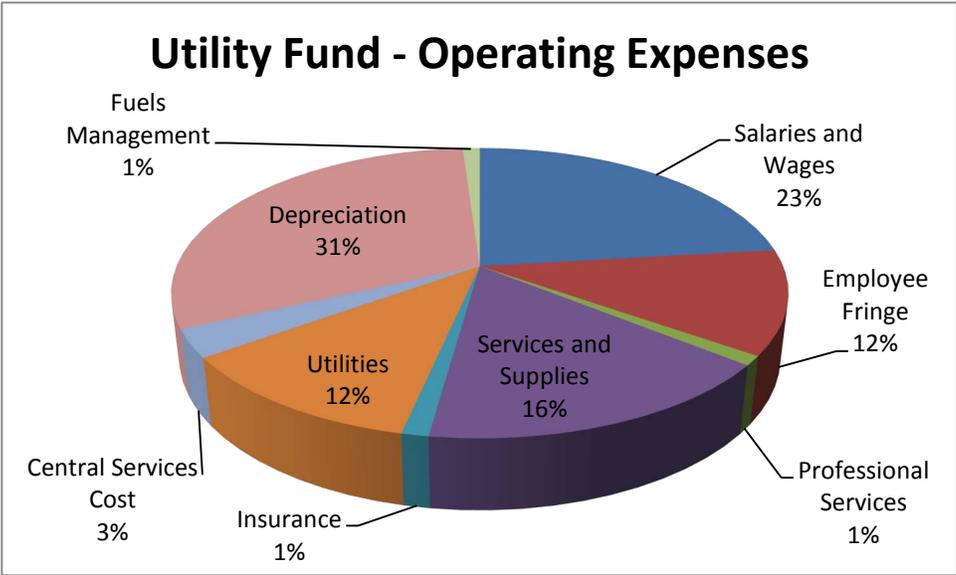
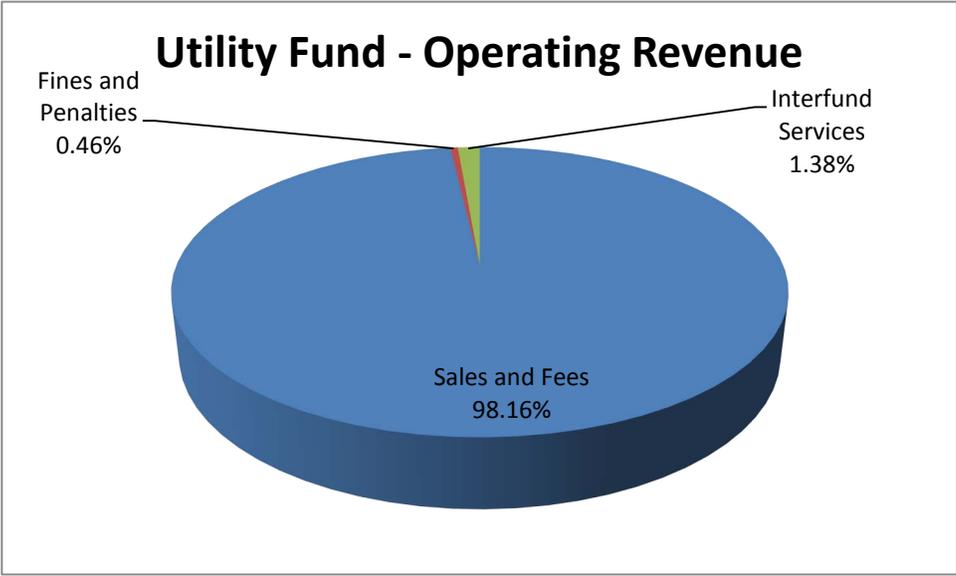
Tahoe Water Suppliers Association



IVGID Departmental Budget Summary

**Utility Fund Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	9,037,459	9,294,800	9,551,300	10,087,200	792,400	535,900
Fines and Penalties	29,725	33,200	33,900	47,200	14,000	13,300
Interfund Services	60,773	141,400	68,800	141,400	-	72,600
Other Financing Sources						
Investment Earnings	86,010	40,000	51,600	25,200	(14,800)	(26,400)
Capital Grants	912,933	471,500	1,685,400	146,000	(325,500)	(1,539,400)
Proceeds from capital assets dispositions	381	-	17,800	-	-	(17,800)
Debt Proceeds	-	-	2,308,839	-	-	(2,308,839)
Total Revenues and Other Sources	10,127,282	9,980,900	13,717,639	10,447,000	466,100	(3,270,639)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	2,005,074	1,983,877	1,974,900	2,166,702	182,825	191,802
Employee Fringe	942,300	941,033	971,700	1,085,225	144,192	113,525
Professional Services	73,744	96,000	78,000	97,000	1,000	19,000
Services and Supplies	1,273,668	1,397,000	1,408,600	1,539,800	142,800	131,200
Insurance	92,857	102,200	102,200	111,600	9,400	9,400
Utilities	1,077,340	1,092,600	1,016,000	1,094,400	1,800	78,400
Cost of Goods and Services Sold	(168)	-	1,800	-	-	(1,800)
Central Services Cost	277,200	263,100	263,100	291,000	27,900	27,900
Fuels Management	97,094	100,000	100,000	100,000	-	-
Capital Expenditures						
Capital Improvements	6,030,838	5,728,227	3,882,500	3,943,620	(1,784,607)	61,120
Capital Carry Forward	(4,915,448)	-	-	-	-	-
Debt Service						
Principal	841,886	775,887	773,723	443,833	(332,054)	(329,890)
Interest	168,743	213,944	178,900	193,123	(20,821)	14,223
Fiscal Agent Fees	300	300	-	300	-	300
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(3,395,000)	-	(550,000)	2,845,000	(550,000)
Total Expenditures and Uses	7,965,428	9,299,168	10,751,423	10,516,603	1,217,435	(234,820)
Net Sources and Uses	2,161,854	681,732	2,966,216	(69,603)	(751,335)	(3,035,819)



IVGID Departmental Budget Summary

Utility Fund Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	9,037,459	9,294,800	9,551,300	10,087,200	792,400	535,900
Fines and Penalties	29,725	33,200	33,900	47,200	14,000	13,300
Interfund Services	60,773	141,400	68,800	141,400	-	72,600
Total Operating Revenue	9,127,957	9,469,400	9,654,000	10,275,800	806,400	621,800
Operating Expenses						
Personnel Cost						
Salaries and Wages	2,005,074	1,983,877	1,974,900	2,166,702	182,825	191,802
Employee Fringe	942,300	941,033	971,700	1,085,225	144,192	113,525
Professional Services	73,744	96,000	78,000	97,000	1,000	19,000
Services and Supplies	1,273,459	1,397,000	1,408,600	1,539,800	142,800	131,200
Insurance	92,857	102,200	102,200	111,600	9,400	9,400
Utilities	1,077,340	1,092,600	1,016,000	1,094,400	1,800	78,400
Central Services Cost	277,200	263,100	263,100	291,000	27,900	27,900
Depreciation	2,565,241	2,579,800	2,574,000	2,879,000	299,200	305,000
Fuels Management	97,094	100,000	100,000	100,000	-	-
Total Operating Expenses	8,404,309	8,555,610	8,490,300	9,364,727	809,117	874,427
Operating Income (Loss)	723,648	913,790	1,163,700	911,073	(2,717)	(252,627)
Non Operating Revenues						
Investment Earnings	86,010	40,000	51,600	25,200	(14,800)	(26,400)
Gain (loss) on disposal of assets	381	-	17,800	-	-	(17,800)
Total Nonoperating Revenue	86,391	40,000	69,400	25,200	(14,800)	(44,200)
Non Operating Expense						
Interest on bond debt	168,743	213,944	178,900	193,123	(20,821)	14,223
Amortization issuance cost	9,589	9,205	9,100	-	(9,205)	(9,100)
Fiscal Agent Fee	300	300	-	300	-	300
Total Non Operating Expenses	178,632	223,449	188,000	193,423	(30,026)	5,423
Interfund Transfer						
Intrafund Expense	40	-	-	-	-	-
Net Operating Transfers	40	-	-	-	-	-
Net Income	631,367	730,341	1,045,100	742,850	12,509	(302,250)

IVGID Departmental Budget Summary

**Public Works - Water
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	4,188,107	4,131,200	4,242,400	4,310,900	179,700	68,500
Fines and Penalties	24,540	25,200	22,400	38,200	13,000	15,800
Interfund Services	60,773	141,400	68,800	141,400	-	72,600
Other Financing Sources						
Investment Earnings	43,005	20,000	25,800	12,600	(7,400)	(13,200)
Capital Grants	61,504	471,500	14,500	146,000	(325,500)	131,500
Proceeds from capital assets dispositions	381	-	9,800	-	-	(9,800)
Debt Proceeds	-	-	2,308,839	-	-	(2,308,839)
Intrafund Transfers	(99,777)	(139,850)	(102,700)	(146,400)	(6,550)	(43,700)
Total Revenues and Other Sources	4,278,533	4,649,450	6,589,839	4,502,700	(146,750)	(2,087,139)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	791,860	823,562	818,900	873,346	49,784	54,446
Employee Fringe	374,945	391,804	407,300	448,161	56,357	40,861
Professional Services	6,235	18,000	9,000	18,500	500	9,500
Services and Supplies	565,816	639,800	679,600	735,400	95,600	55,800
Insurance	43,976	48,400	48,200	52,200	3,800	4,000
Utilities	589,348	559,450	513,100	559,100	(350)	46,000
Cost of Goods and Services Sold	(168)	-	1,800	-	-	(1,800)
Central Services Cost	135,624	128,550	128,500	142,500	13,950	14,000
Fuels Management	48,547	50,000	50,000	50,000	-	-
Intrafund Expense	(134,152)	(113,150)	(106,600)	(125,850)	(12,700)	(19,250)
Capital Expenditures						
Capital Improvements	4,003,483	2,644,077	1,495,000	1,015,810	(1,628,267)	(479,190)
Capital Carry Forward	(3,583,197)	-	-	-	-	-
Debt Service						
Principal	308,501	383,784	538,727	201,999	(181,785)	(336,728)
Interest	54,914	116,221	89,900	102,337	(13,884)	12,437
Fiscal Agent Fees	300	300	-	300	-	300
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(1,395,000)	-	-	1,395,000	-
Total Expenditures and Uses	3,206,032	4,295,798	4,673,427	4,073,803	(221,995)	(599,624)
Net Sources and Uses	1,072,501	353,652	1,916,412	428,897	75,245	(1,487,515)

IVGID Departmental Budget Summary

Public Works - Water

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	4,188,107	4,131,200	4,242,400	4,310,900	179,700	68,500
Fines and Penalties	24,540	25,200	22,400	38,200	13,000	15,800
Interfund Services	60,773	141,400	68,800	141,400	-	72,600
Intrafund Transfers	(99,777)	(139,850)	(102,700)	(146,400)	(6,550)	(43,700)
Total Operating Revenue	4,173,643	4,157,950	4,230,900	4,344,100	186,150	113,200
Operating Expenses						
Personnel Cost						
Salaries and Wages	791,860	823,562	818,900	873,346	49,784	54,446
Employee Fringe	374,945	391,804	407,300	448,161	56,357	40,861
Professional Services	6,235	18,000	9,000	18,500	500	9,500
Services and Supplies	565,648	639,800	679,600	735,400	95,600	55,800
Insurance	43,976	48,400	48,200	52,200	3,800	4,000
Utilities	589,348	559,450	513,100	559,100	(350)	46,000
Central Services Cost	135,624	128,550	128,500	142,500	13,950	14,000
Depreciation	1,291,880	1,379,600	1,353,500	1,605,900	226,300	252,400
Fuels Management	48,547	50,000	50,000	50,000	-	-
Total Operating Expenses	3,848,063	4,039,166	4,009,900	4,485,107	445,941	475,207
Operating Income (Loss)	325,580	118,784	221,000	(141,007)	(259,791)	(362,007)
Non Operating Revenues						
Investment Earnings	43,005	20,000	25,800	12,600	(7,400)	(13,200)
Gain (loss) on disposal of assets	381	-	9,800	-	-	(9,800)
Total Nonoperating Revenue	43,386	20,000	35,600	12,600	(7,400)	(23,000)
Non Operating Expense						
Interest on bond debt	54,914	116,221	89,900	102,337	(13,884)	12,437
Amortization issuance cost	5,701	5,317	5,900	-	(5,317)	(5,900)
Fiscal Agent Fee	300	300	-	300	-	300
Total Non Operating Expenses	60,915	121,838	95,800	102,637	(19,201)	6,837
Interfund Transfer						
Intrafund Expense	(134,152)	(113,150)	(106,600)	(125,850)	(12,700)	(19,250)
Net Operating Transfers	(134,152)	(113,150)	(106,600)	(125,850)	(12,700)	(19,250)
Net Income	442,203	130,096	267,400	(105,194)	(235,290)	(372,594)

IVGID Departmental Budget Summary

**Public Works - Sewer
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	4,418,151	4,723,900	4,841,500	5,280,500	556,600	439,000
Other Financing Sources						
Investment Earnings	43,005	20,000	25,800	12,600	(7,400)	(13,200)
Capital Grants	851,429	-	1,670,900	-	-	(1,670,900)
Proceeds from capital assets dispositions	-	-	8,000	-	-	(8,000)
Intrafund Transfers	99,777	139,850	102,700	146,400	6,550	43,700
Total Revenues and Other Sources	5,412,362	4,883,750	6,648,900	5,439,500	555,750	(1,209,400)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,081,117	1,027,868	1,026,600	1,148,512	120,644	121,912
Employee Fringe	511,106	492,796	508,000	570,916	78,120	62,916
Professional Services	67,410	78,000	68,500	78,500	500	10,000
Services and Supplies	465,433	487,000	473,600	496,400	9,400	22,800
Insurance	48,881	53,800	54,000	59,400	5,600	5,400
Utilities	487,191	531,850	501,600	533,600	1,750	32,000
Central Services Cost	135,624	128,550	128,600	142,500	13,950	13,900
Fuels Management	48,547	50,000	50,000	50,000	-	-
Intrafund Expense	134,192	113,150	106,600	125,850	12,700	19,250
Capital Expenditures						
Capital Improvements	2,027,355	3,084,150	2,387,500	2,927,810	(156,340)	540,310
Capital Carry Forward	(1,332,251)	-	-	-	-	-
Debt Service						
Principal	533,385	392,103	234,996	241,834	(150,269)	6,838
Interest	113,829	97,723	89,000	90,786	(6,937)	1,786
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(2,000,000)	-	(550,000)	1,450,000	(550,000)
Total Expenditures and Uses	4,321,819	4,536,990	5,628,996	5,916,108	1,379,118	287,112
Net Sources and Uses	1,090,543	346,760	1,019,904	(476,608)	(823,368)	(1,496,512)

IVGID Departmental Budget Summary

Public Works - Sewer

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	4,418,151	4,723,900	4,841,500	5,280,500	556,600	439,000
Intrafund Transfers	99,777	139,850	102,700	146,400	6,550	43,700
Total Operating Revenue	4,517,928	4,863,750	4,944,200	5,426,900	563,150	482,700
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,081,117	1,027,868	1,026,600	1,148,512	120,644	121,912
Employee Fringe	511,106	492,796	508,000	570,916	78,120	62,916
Professional Services	67,410	78,000	68,500	78,500	500	10,000
Services and Supplies	465,433	487,000	473,600	496,400	9,400	22,800
Insurance	48,881	53,800	54,000	59,400	5,600	5,400
Utilities	487,191	531,850	501,600	533,600	1,750	32,000
Central Services Cost	135,624	128,550	128,600	142,500	13,950	13,900
Depreciation	1,273,361	1,200,200	1,220,500	1,273,100	72,900	52,600
Fuels Management	48,547	50,000	50,000	50,000	-	-
Total Operating Expenses	4,118,670	4,050,064	4,031,400	4,352,928	302,864	321,528
Operating Income (Loss)	399,258	813,686	912,800	1,073,972	260,286	161,172
Non Operating Revenues						
Investment Earnings	43,005	20,000	25,800	12,600	(7,400)	(13,200)
Gain (loss) on disposal of assets	-	-	8,000	-	-	(8,000)
Total Nonoperating Revenue	43,005	20,000	33,800	12,600	(7,400)	(21,200)
Non Operating Expense						
Interest on bond debt	113,829	97,723	89,000	90,786	(6,937)	1,786
Amortization issuance cost	3,888	3,888	3,200	-	(3,888)	(3,200)
Total Non Operating Expenses	117,717	101,611	92,200	90,786	(10,825)	(1,414)
Interfund Transfer						
Intrafund Expense	134,192	113,150	106,600	125,850	12,700	19,250
Net Operating Transfers	134,192	113,150	106,600	125,850	12,700	19,250
Net Income	190,354	618,925	747,800	869,936	251,011	122,136

IVGID Departmental Budget Summary

Public Works - Solid Waste

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	353,866	367,000	363,500	373,500	6,500	10,000
Fines and Penalties	5,185	8,000	11,500	9,000	1,000	(2,500)
Total Revenues and Other Sources	359,051	375,000	375,000	382,500	7,500	7,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	98,875	99,439	97,000	108,310	8,871	11,310
Employee Fringe	40,838	40,887	41,100	47,847	6,960	6,747
Services and Supplies	219,630	233,900	232,700	243,500	9,600	10,800
Utilities	801	1,300	1,300	1,700	400	400
Total Expenditures and Uses	360,243	375,526	372,600	401,357	25,831	28,757
Net Sources and Uses	(1,192)	(526)	2,400	(18,857)	(18,331)	(21,257)



IVGID Departmental Budget Summary

Public Works - Tahoe Water Supplier's Association

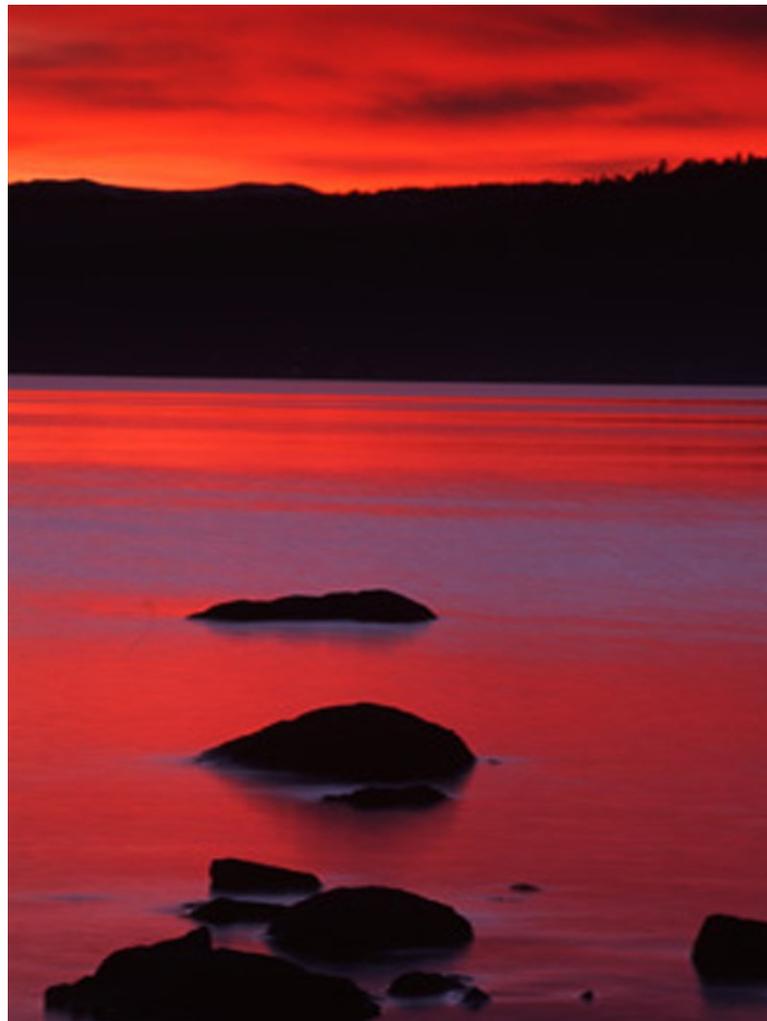
Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	77,335	72,700	103,900	122,300	49,600	18,400
Total Revenues and Other Sources	77,335	72,700	103,900	122,300	49,600	18,400
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	33,222	33,008	32,400	36,534	3,526	4,134
Employee Fringe	15,411	15,546	15,300	18,301	2,755	3,001
Services and Supplies	22,748	36,300	22,700	64,500	28,200	41,800
Central Services Cost	5,952	6,000	6,000	6,000	-	-
Total Expenditures and Uses	77,333	90,854	76,400	125,335	34,481	48,935
Net Sources and Uses	2	(18,154)	27,500	(3,035)	15,119	(30,535)

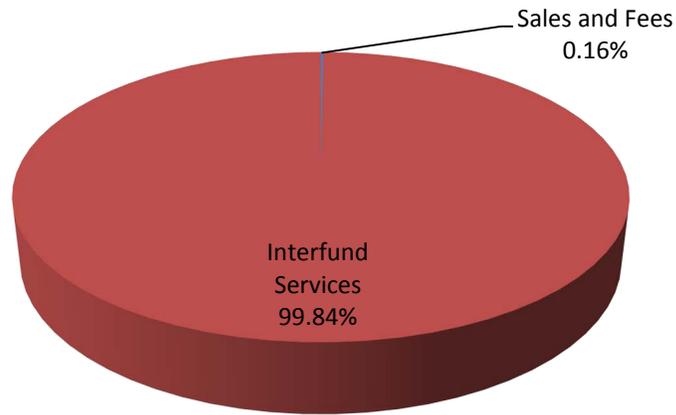
The schedules on this page are only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

Description:

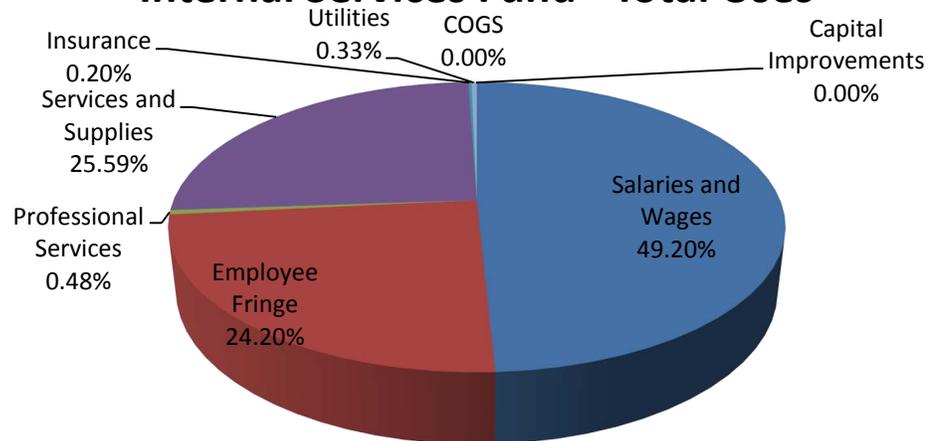
The Internal Services Fund is used to account for the services and goods provided to District operating areas. Such costs are billed to the user departments including depreciation on equipment provided on a cost reimbursement basis. The fund includes the use of fleet rental and maintenance, engineering services, and building maintenance.



Internal Services Fund - Total Sources



Internal Services Fund - Total Uses

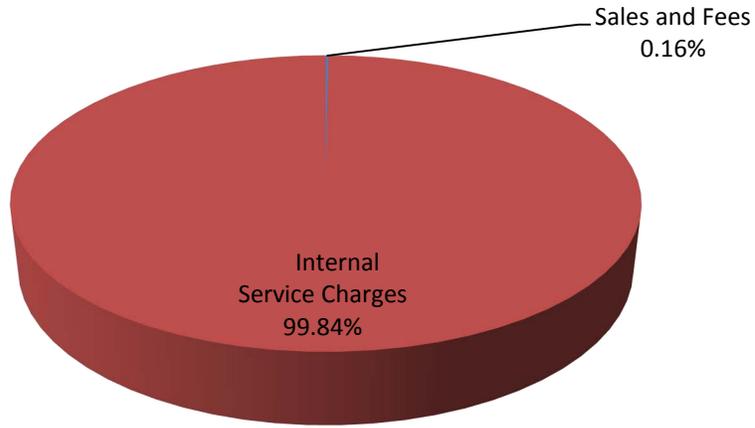


IVGID Departmental Budget Summary

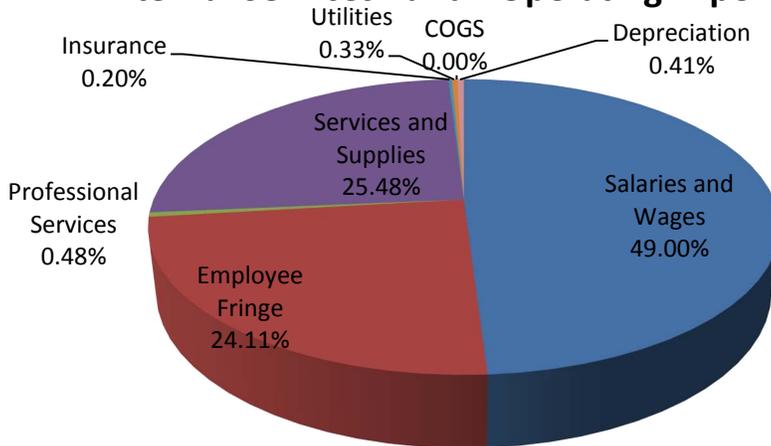
**Internal Services Fund Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,850	3,000	3,400	3,000	-	(400)
Interfund Services	1,720,796	1,776,700	1,814,000	1,907,800	131,100	93,800
Proceeds from capital assets dispositions	432	-	-	-	-	-
Total Revenues and Other Sources	1,724,078	1,779,700	1,817,400	1,910,800	131,100	93,400
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	826,352	869,426	856,600	917,709	48,283	61,109
Employee Fringe	384,521	408,092	416,500	451,425	43,333	34,925
Professional Services	2,881	9,000	4,600	9,000	-	4,400
Services and Supplies	475,956	471,400	521,800	477,200	5,800	(44,600)
Insurance	1,362	1,500	2,700	3,700	2,200	1,000
Worker Compensation Claims	-	-	-	-	-	-
Utilities	6,470	6,500	5,800	6,100	(400)	300
Cost of Goods and Services Sold	(555)	800	2,000	-	(800)	(2,000)
Capital Expenditures						
Capital Improvements	-	14,000	35,800	-	(14,000)	(35,800)
Total Expenditures and Uses	1,696,987	1,780,718	1,845,800	1,865,134	84,416	19,334
Net Sources and Uses	27,091	(1,018)	(28,400)	45,666	46,684	74,066

Internal Services Fund - Operating Revenue



Internal Services Fund - Operating Expenses



IVGID Departmental Budget Summary

Internal Services Fund Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	2,850	3,000	3,400	3,000	-	(400)
Internal Service Charges	1,720,796	1,776,700	1,814,000	1,907,800	131,100	93,800
Total Operating Revenue	1,723,646	1,779,700	1,817,400	1,910,800	131,100	93,400
Operating Expenses						
Personnel Cost						
Salaries and Wages	826,352	869,426	856,600	917,709	48,283	61,109
Employee Fringe	384,521	408,092	416,500	451,425	43,333	34,925
Professional Services	2,881	9,000	4,600	9,000	-	4,400
Services and Supplies	475,956	471,400	521,800	477,200	5,800	(44,600)
Insurance	1,362	1,500	2,700	3,700	2,200	1,000
Utilities	6,470	6,500	5,800	6,100	(400)	300
Cost of Goods and Services Sold	(555)	800	2,000	-	(800)	(2,000)
Depreciation	9,119	7,200	7,700	7,600	400	(100)
Total Operating Expenses	1,706,106	1,773,918	1,817,700	1,872,734	98,816	55,034
Operating Income (Loss)	17,540	5,782	(300)	38,066	32,284	38,366
Non Operating Revenues						
Gain (loss) on disposal of assets	432	-	-	-	-	-
Total Nonoperating Revenue	432	-	-	-	-	-
Net Income	17,972	5,782	(300)	38,066	32,284	38,366

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Mission

The Fleet Division is committed to providing safe, mechanically sound vehicles and equipment, maximizing equipment utility, minimizing down time, and providing cost effective services to Fleet's internal customers.

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

Performance Measures

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

	Actual 2011/12	Budget 2012/13	Proposed 2013/14
Repair activities:	7,077	7,000	7000
Preventive maintenance:	2,030	2,200	2200
General repairs:	3,709	3,800	3800
Emergency repairs:	1	0	0
Projects/Fabrication:	423	300	300
Other:	914	1,100	1100
In-shop repairs:	6,608	6,500	6500
Field repairs:	445	400	400
Outside vendor repairs:	24	22	22
Road calls:	4	0	0
Capital improvement activities	44	60	60
Operator training hours:	45	80	80
Mechanic training hours:	45	60	60
Indirect shop time, hours:	5,197	2,800	3120
Vehicle accidents:	89	70	70
Total pieces of equipment	609	607	607

Services Provided

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

IVGID Departmental Budget Summary

Internal Services - Fleet Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Interfund Services	806,328	797,000	801,400	822,500	25,500	21,100
Other Financing Sources						
Proceeds from capital assets dispositions	432	-	-	-	-	-
Total Revenues and Other Sources	806,760	797,000	801,400	822,500	25,500	21,100
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	387,762	377,985	381,600	388,615	10,630	7,015
Employee Fringe	190,645	191,903	200,900	216,022	24,119	15,122
Services and Supplies	225,161	210,400	220,200	208,900	(1,500)	(11,300)
Insurance	853	900	900	1,200	300	300
Utilities	1,875	1,500	1,600	1,800	300	200
Cost of Goods and Services Sold	(555)	800	2,000	-	(800)	(2,000)
Capital Expenditures						
Capital Improvements	-	14,000	14,500	-	(14,000)	(14,500)
Total Expenditures and Uses	805,741	797,488	821,700	816,537	19,049	(5,163)
Net Sources and Uses	1,019	(488)	(20,300)	5,963	6,451	26,263

IVGID Departmental Budget Summary

Internal Services - Fleet Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Internal Service Charges	806,328	797,000	801,400	822,500	25,500	21,100
Total Operating Revenue	806,328	797,000	801,400	822,500	25,500	21,100
Operating Expenses						
Personnel Cost						
Salaries and Wages	387,762	377,985	381,600	388,615	10,630	7,015
Employee Fringe	190,645	191,903	200,900	216,022	24,119	15,122
Services and Supplies	225,161	210,400	220,200	208,900	(1,500)	(11,300)
Insurance	853	900	900	1,200	300	300
Utilities	1,875	1,500	1,600	1,800	300	200
Cost of Goods and Services Sold	(555)	800	2,000	-	(800)	(2,000)
Depreciation	6,356	6,200	6,600	7,400	1,200	800
Total Operating Expenses	812,097	789,688	813,800	823,937	34,249	10,137
Operating Income (Loss)	(5,769)	7,312	(12,400)	(1,437)	(8,749)	10,963
Non Operating Revenues						
Gain (loss) on disposal of assets	432	-	-	-	-	-
Total Nonoperating Revenue	432	-	-	-	-	-
Net Income	(5,337)	7,312	(12,400)	(1,437)	(8,749)	10,963

Mission

The IVGID Engineering Division's mission is to provide quality support services to the residents and visitors of Incline Village and Crystal Bay. We do this by creating a work environment that encourages us to: Optimize resources, work as a team, protect our environment, be responsible to our community, develop employees, and improve continuously.

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

Performance Measures

- Major projects for FY 2012/2013 are as follows:
 - ⇒ Complete the multi-year Burnt Cedar Water Disinfection Plant Improvements Project for EPA Long Term 2 Enhanced Surface Water Treatment Rule compliance.
 - ⇒ Construct improvements to the Spooner Pump Station to provide reliability and redundancy enhancements as part of the Effluent Export Pipeline Project – 75% funded by the United States Army Corps of Engineers (USACE).
 - ⇒ Complete paving and storm water best management practices infrastructure improvements to the Overflow Parking Lot for compliance with TRPA regulations.
 - ⇒ Complete the fourth phase of stream zone restoration as part of the multi-year Third and Incline Creek Restoration Project – 75% funded by the USACE and 25% funded by the Nevada Division of State Lands.
 - ⇒ Complete water main infrastructure improvements – 50% funded by the United States Forest Service.

Services Provided

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

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

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

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

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



Burnt Cedar Water Disinfection Plant UV Reactor Room

IVGID Departmental Budget Summary

**Internal Services - Engineering
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,850	3,000	3,400	3,000	-	(400)
Interfund Services	312,408	388,600	375,100	459,000	70,400	83,900
Total Revenues and Other Sources	315,258	391,600	378,500	462,000	70,400	83,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	208,517	252,044	243,100	289,601	37,557	46,501
Employee Fringe	89,733	107,746	106,400	122,496	14,750	16,096
Professional Services	2,881	9,000	4,600	9,000	-	4,400
Services and Supplies	18,410	30,300	21,400	37,700	7,400	16,300
Insurance	509	600	700	900	300	200
Utilities	1,592	1,000	1,600	2,200	1,200	600
Total Expenditures and Uses	321,642	400,690	377,800	461,897	61,207	84,097
Net Sources and Uses	(6,384)	(9,090)	700	103	9,193	(597)

The schedule on this page is only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

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Mission

The mission of the Buildings Department is to effectively deliver quality services and to enhance the living and working environment of the community and IVGID employees. It is the policy of this department to maintain all of its physical facilities in a condition that is both safe and ready to function as designed.

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

Performance Measures

Building Maintenance seeks to bill 75% of the available time for its four full time staff. The following measurements reflect their results and expectations based on the current work plan:

	2011/12	2011/12	2012/13	2012/13	2013/14
	Budgeted	Actual	Budgeted	Actual	Budgeted
Hours Billed	6121	6109	6114	6313	6270
Actual Employee Hours	8320	8116	8320	8320	8320
Budgeted Employee Hours	8320	8320	8320	8320	8320
Percent Billed	73.57%	75.27%	73.49%	75.88%	75.36%

Services Provided

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

- Ensure the facilities meet health and safety concerns
- Assists in planning and executing repair and improvement projects. Projects are prioritized based on the following criteria:
 - 1) Health and Safety
 - 2) Preventive maintenance
 - 3) Capital Improvement Projects
 - 4) Special departmental projects

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

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

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

The **Sign Shop** manages, maintains and constructs all the many signs for the varied District needs as part of the Buildings Department.

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IVGID Departmental Budget Summary

**Internal Services - Building Maintenance
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Interfund Services	602,060	591,100	637,500	626,300	35,200	(11,200)
Total Revenues and Other Sources	602,060	591,100	637,500	626,300	35,200	(11,200)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	230,073	239,397	231,900	239,493	96	7,593
Employee Fringe	104,143	108,443	109,200	112,907	4,464	3,707
Services and Supplies	232,385	230,700	280,200	230,600	(100)	(49,600)
Insurance	-	-	1,100	1,600	1,600	500
Utilities	3,003	4,000	2,600	2,100	(1,900)	(500)
Capital Expenditures						
Capital Improvements	-	-	21,300	-	-	(21,300)
Total Expenditures and Uses	569,604	582,540	646,300	586,700	4,160	(59,600)
Net Sources and Uses	32,456	8,560	(8,800)	39,600	31,040	48,400



IVGID Departmental Budget Summary

**Internal Services - Buildings
Operating and Net Income (Loss)**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Internal Service Charges	602,060	591,100	637,500	626,300	35,200	(11,200)
Total Operating Revenue	602,060	591,100	637,500	626,300	35,200	(11,200)
Operating Expenses						
Personnel Cost						
Salaries and Wages	230,073	239,397	231,900	239,493	96	7,593
Employee Fringe	104,143	108,443	109,200	112,907	4,464	3,707
Services and Supplies	232,385	230,700	280,200	230,600	(100)	(49,600)
Insurance	-	-	1,100	1,600	1,600	500
Utilities	3,003	4,000	2,600	2,100	(1,900)	(500)
Depreciation	2,763	1,000	1,100	200	(800)	(900)
Total Operating Expenses	572,367	583,540	626,100	586,900	3,360	(39,200)
Operating Income (Loss)	29,693	7,560	11,400	39,400	31,840	28,000
Net Income	29,693	7,560	11,400	39,400	31,840	27,943

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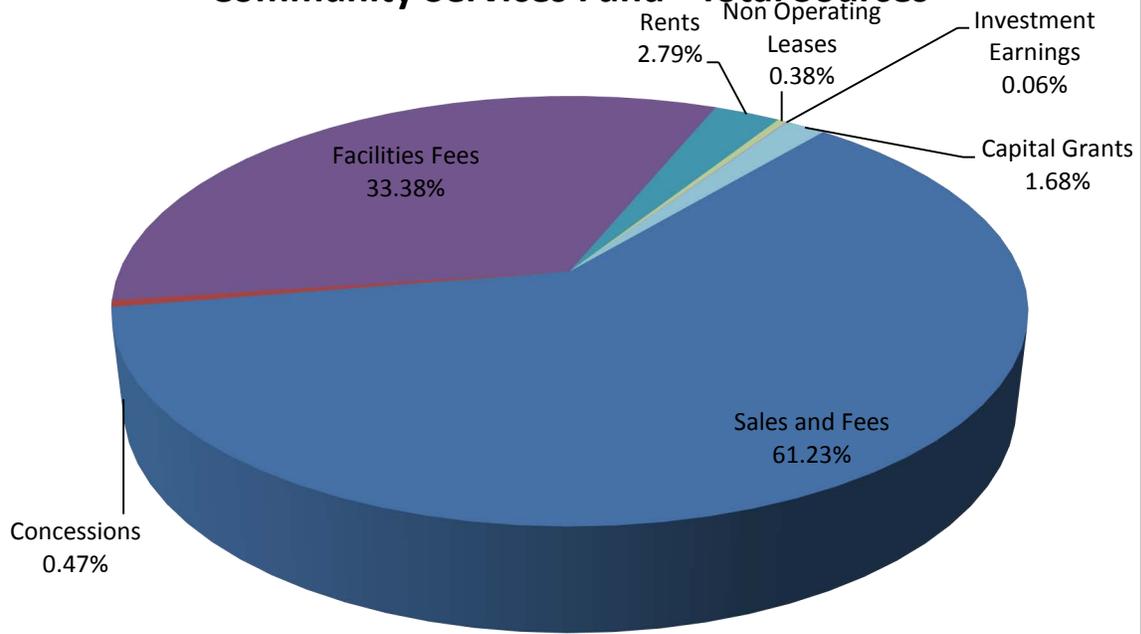
Mission

With passion for quality of life and our environment, we will maintain the reputation of our community as an excellent place to live, work, recreate, visit, and invest.

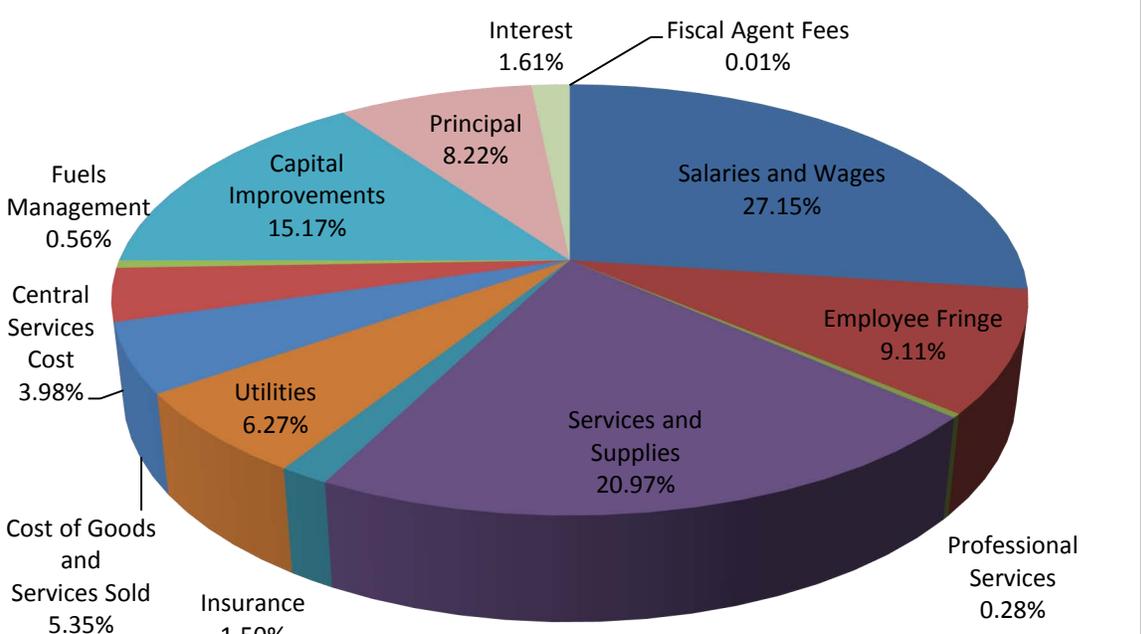
**Please note that each recreation department has its own mission statement.*



Community Services Fund - Total Sources



Community Services Fund - Total Uses

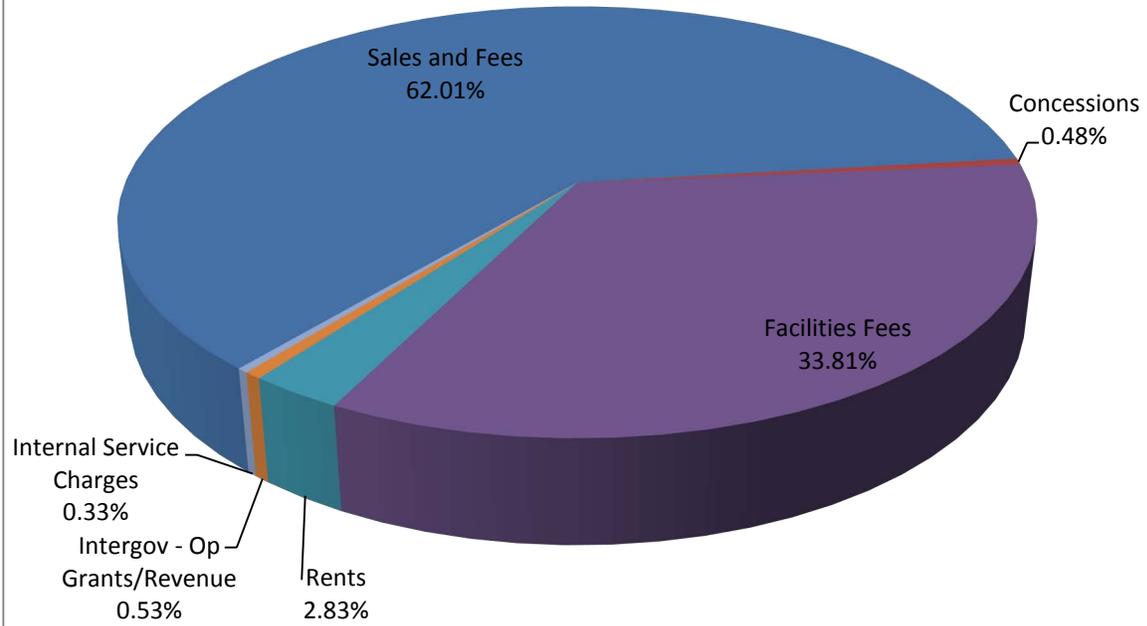


IVGID Departmental Budget Summary

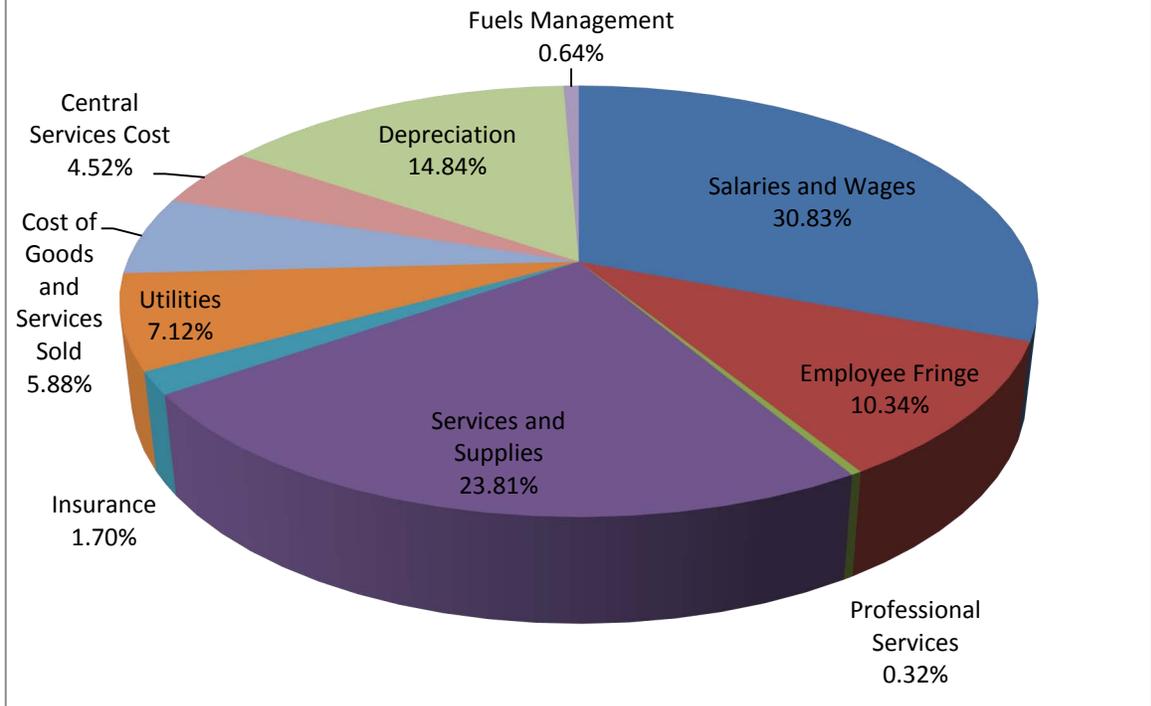
**Community Services Fund Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	10,213,366	11,307,025	10,878,400	11,645,300	338,275	766,900
Concessions	75,211	85,200	82,400	84,500	(700)	2,100
Sales Allowance	(265,875)	(328,000)	(605,000)	(699,960)	(371,960)	(94,960)
Facilities Fees	5,919,707	6,021,040	6,025,200	5,967,750	(53,290)	(57,450)
Rents	283,402	327,300	293,200	499,400	172,100	206,200
Intergovernmental - Operating Grants	77,700	12,000	88,400	94,000	82,000	5,600
Interfund Services	51,431	63,400	60,500	59,000	(4,400)	(1,500)
Other Financing Sources						
Non Operating Leases	73,697	67,600	76,500	67,600	-	(8,900)
Investment Earnings	24,062	15,000	25,800	11,000	(4,000)	(14,800)
Capital Grants	1,369,936	1,000,000	1,038,800	300,000	(700,000)	(738,800)
Proceeds from capital assets dispositions	51,531	-	(9,100)	-	-	9,100
Total Revenues and Other Sources	17,874,168	18,570,565	17,955,100	18,028,590	(541,975)	73,490
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	4,793,238	4,916,432	4,742,200	4,815,720	(100,712)	73,520
Employee Fringe	1,541,123	1,587,403	1,507,000	1,615,685	28,282	108,685
Professional Services	43,661	47,100	33,700	50,400	3,300	16,700
Services and Supplies	3,143,520	3,467,800	3,384,600	3,719,680	251,880	335,080
Insurance	242,394	258,100	235,200	265,300	7,200	30,100
Utilities	1,094,239	1,093,600	999,400	1,111,800	18,200	112,400
Cost of Goods and Services Sold	895,324	963,000	877,900	918,350	(44,650)	40,450
Central Services Cost	727,200	673,500	673,500	706,000	32,500	32,500
Fuels Management	97,094	100,000	100,000	100,000	-	-
Capital Expenditures						
Capital Improvements	2,822,362	2,635,263	2,020,100	2,691,214	55,951	671,114
Capital Carry Forward	(1,022,578)	-	-	-	-	-
Debt Service						
Principal	1,766,073	1,827,299	1,827,299	1,458,814	(368,485)	(368,485)
Interest	486,135	413,173	402,400	285,824	(127,349)	(116,576)
Fiscal Agent Fees	1,088	1,088	1,000	1,078	(10)	78
Total Expenditures and Uses	16,630,873	17,983,758	16,804,299	17,628,865	(354,893)	824,566
Net Sources and Uses	1,243,295	586,807	1,150,801	399,725	(187,082)	(751,076)

Community Services Fund - Operating Revenues



Community Services Fund - Operating Expenses



IVGID Departmental Budget Summary

**Community Services Fund Summary
Operating and Net Income (Loss)**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	10,213,366	11,307,025	10,878,400	11,645,300	338,275	766,900
Concessions	75,211	85,200	82,400	84,500	(700)	2,100
Sales Allowance	(265,875)	(328,000)	(605,000)	(699,960)	(371,960)	(94,960)
Facilities Fees	5,919,707	6,021,040	6,025,200	5,967,750	(53,290)	(57,450)
Rents	283,402	327,300	293,200	499,400	172,100	206,200
Intergovernmental - Operating Grants/Revenue	77,700	12,000	88,400	94,000	82,000	5,600
Internal Service Charges	51,431	63,400	60,500	59,000	(4,400)	(1,500)
Total Operating Revenue	16,354,942	17,487,965	16,823,100	17,649,990	162,025	826,890
Operating Expenses						
Personnel Cost						
Salaries and Wages	4,793,238	4,916,432	4,742,200	4,815,720	(100,712)	73,520
Employee Fringe	1,541,123	1,587,403	1,507,000	1,615,685	28,282	108,685
Professional Services	43,661	47,100	33,700	50,400	3,300	16,700
Services and Supplies	3,143,520	3,467,800	3,384,600	3,719,680	251,880	335,080
Insurance	242,394	258,100	235,200	265,300	7,200	30,100
Utilities	1,094,239	1,093,600	999,400	1,111,800	18,200	112,400
Cost of Goods and Services Sold	895,324	963,000	877,900	918,350	(44,650)	40,450
Central Services Cost	727,200	673,500	673,500	706,000	32,500	32,500
Depreciation	2,359,116	2,205,900	2,249,100	2,317,308	111,408	68,208
Fuels Management	97,094	100,000	100,000	100,000	-	-
Total Operating Expenses	14,936,909	15,312,835	14,802,600	15,620,243	307,408	817,643
Operating Income (Loss)	1,418,033	2,175,130	2,020,500	2,029,747	(145,383)	9,247
Non Operating Revenues						
Investment Earnings	24,062	15,000	25,800	11,000	(4,000)	(14,800)
Non Operating Leases	73,697	67,600	76,500	67,600	-	(8,900)
Gain (loss) on disposal of assets	51,531	-	(9,100)	-	-	9,100
Total Nonoperating Revenue	149,290	82,600	93,200	78,600	(4,000)	(14,600)
Non Operating Expense						
Interest on bond debt	486,135	413,173	402,400	285,824	(127,349)	(116,576)
Amortization issuance cost	(40,435)	(34,665)	(25,500)	(49,670)	(15,005)	(24,170)
Fiscal Agent Fee	1,088	1,088	1,000	1,078	(10)	78
Total Non Operating Expenses	446,788	379,596	377,900	237,232	(142,364)	(140,668)
Net Income	1,120,535	1,878,134	1,735,800	1,871,115	(7,019)	135,315

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Mission and Vision

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We Challenge ourselves to reach our vision by putting People and Environment “FIRST”

Friendly—Integrity—Recognition—Superior Service—Teamwork

The Championship Golf Course priority order is to serve the resident golfer, resident’s guest and non-resident golfers. The Championship Golf Course provides entertainment in the form of golf, driving range, lessons, learning programs, pro shop merchandise, and food and beverage at The Grille, snack bar at the turn, and on the course beverage carts. The visitors market we cater to are those looking to play a championship level full length golf course and as such the course conditioning level is expected to be much higher. The Championship course competes with the many local courses around the lake and Truckee for visitor play as well as some of our own resident play. The staff at the Championship Course also operates a sales outlet in the Hyatt Sports Shop from May to October.

The Championship Course is a Robert Trent Jones, Sr. design and is a challenging golf course. The Championship Golf Course is ranked in the Top 10 places to play in Nevada for the last 4 years.

Performance Measures

	Actual 2011/12	Budgeted 2012/13	Approved 2013/14
Total Rounds Played	22,860	21,840	23,975
Opening Date	5/18/2011	5/15/2012	5/15/2013
Closing Date	11/1/2011	10/31/2012	10/31/2013
Revenue per round	\$110.79	\$111.41	\$112.23
Cost per round	\$137.03	\$135.33	\$137.40

Services Provided

The Championship Course offers **green fees** per round, **passes** based on a number of plays or for the season. Rates vary by picture pass-holder, non- pass-holder, guests and high or low season.

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

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

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

Food and Beverage service can be found in The Grille, the lower snack bar at the turn and on the course through a cart service.

IVGID Departmental Budget Summary

**Championship Golf Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,561,834	2,433,125	2,425,300	2,690,800	257,675	265,500
Other Financing Sources						
Proceeds from capital assets dispositions	(5,022)	-	1,800	-	-	(1,800)
Total Revenues and Other Sources	2,556,812	2,433,125	2,427,100	2,690,800	257,675	263,700
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	955,856	962,621	941,000	987,673	25,052	46,673
Employee Fringe	270,884	271,251	258,800	303,342	32,091	44,542
Professional Services	10,842	13,500	9,500	14,900	1,400	5,400
Services and Supplies	775,931	781,800	786,800	846,400	64,600	59,600
Insurance	35,398	38,900	36,000	38,000	(900)	2,000
Utilities	184,599	181,200	184,400	184,900	3,700	500
Cost of Goods and Services Sold	403,680	401,500	371,900	416,600	15,100	44,700
Capital Expenditures						
Capital Improvements	183,177	242,025	209,000	248,450	6,425	39,450
Capital Carry Forward	(8,252)	-	-	-	-	-
Debt Service						
Principal	696,195	722,217	722,217	226,637	(495,580)	(495,580)
Interest	116,862	85,778	81,900	39,208	(46,570)	(42,692)
Fiscal Agent Fees	418	418	300	418	-	118
Total Expenditures and Uses	3,625,590	3,701,210	3,601,817	3,306,528	(394,682)	(295,289)
Net Sources and Uses	(1,068,778)	(1,268,085)	(1,174,717)	(615,728)	652,357	558,989



IVGID Departmental Budget Summary

Championship Golf Summary
 Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	2,561,834	2,433,125	2,425,300	2,690,800	257,675	265,500
Total Operating Revenue	<u>2,561,834</u>	<u>2,433,125</u>	<u>2,425,300</u>	<u>2,690,800</u>	<u>257,675</u>	<u>265,500</u>
Operating Expenses						
Personnel Cost						
Salaries and Wages	955,856	962,621	941,000	987,673	25,052	46,673
Employee Fringe	270,884	271,251	258,800	303,342	32,091	44,542
Professional Services	10,842	13,500	9,500	14,900	1,400	5,400
Services and Supplies	775,931	781,800	786,800	846,400	64,600	59,600
Insurance	35,398	38,900	36,000	38,000	(900)	2,000
Utilities	184,599	181,200	184,400	184,900	3,700	500
Cost of Goods and Services Sold	403,680	401,500	371,900	416,600	15,100	44,700
Depreciation	525,129	511,600	511,500	502,300	(9,300)	(9,200)
Total Operating Expenses	<u>3,162,319</u>	<u>3,162,372</u>	<u>3,099,900</u>	<u>3,294,115</u>	<u>131,743</u>	<u>194,215</u>
Operating Income (Loss)	<u>(600,485)</u>	<u>(729,247)</u>	<u>(674,600)</u>	<u>(603,315)</u>	<u>125,932</u>	<u>71,285</u>
Non Operating Revenues						
Gain (loss) on disposal of assets	(5,022)	-	1,800	-	-	(1,800)
Total Nonoperating Revenue	<u>(5,022)</u>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>-</u>	<u>(1,800)</u>
Non Operating Expense						
Interest on bond debt	116,862	85,778	81,900	39,208	(46,570)	(42,692)
Amortization issuance cost	4,578	4,578	10,900	780	(3,798)	(10,120)
Fiscal Agent Fee	418	418	300	418	-	118
Total Non Operating Expenses	<u>121,858</u>	<u>90,774</u>	<u>93,100</u>	<u>40,406</u>	<u>(50,368)</u>	<u>(52,694)</u>
Net Income	<u>(727,365)</u>	<u>(820,021)</u>	<u>(765,900)</u>	<u>(643,721)</u>	<u>176,300</u>	<u>122,179</u>

IVGID Departmental Budget Summary

Championship Golf - Hyatt Sport Shop
Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	29,483	148,350	130,200	116,200	(32,150)	(14,000)
Total Revenues and Other Sources	29,483	148,350	130,200	116,200	(32,150)	(14,000)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	6,103	30,574	21,800	19,872	(10,702)	(1,928)
Employee Fringe	944	3,888	3,100	2,593	(1,295)	(507)
Services and Supplies	6,222	20,700	15,100	15,100	(5,600)	-
Utilities	135	400	400	400	-	-
Total Expenditures and Uses	13,404	55,562	40,400	37,965	(17,597)	(2,435)
Net Sources and Uses	16,079	92,788	89,800	78,235	(14,553)	(11,565)



Mission and Vision

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The Mountain Golf Course priority order is to serve the resident golfer, resident’s guest and non-resident golfers. The Mountain Golf Course provides playing opportunities to golfers looking to play a unique golf experience due to the nature of being a par 58 short 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 the lake looking for a fun activity to do while on vacation. An experienced traveling golfer is more apt to play at the Championship Course. Other services include rental clubs and food and beverage at the turn and on the course.

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

Performance Measures

	Actual 2011/12	Budgeted 2012/13	Approved 2013/14
Total Rounds Played	13,556	13,500	13,100
Opening Date	5/28/2011	5/18/2012	5/17/2013
Closing Date	10/3/2011	10/4/2012	10/4/2013
Revenue per round	\$52.61	\$56.75	\$52.40
Cost per round	\$72.27	\$66.37	\$70.87

Services Provided

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

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

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

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

IVGID Departmental Budget Summary

Mountain Golf Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	715,196	734,900	652,900	686,400	(48,500)	33,500
Other Financing Sources						
Non Operating Leases	36,335	31,200	36,200	31,200	-	(5,000)
Proceeds from capital assets dispositions	576	-	-	-	-	-
Total Revenues and Other Sources	752,107	766,100	689,100	717,600	(48,500)	28,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	357,000	336,996	319,200	296,490	(40,506)	(22,710)
Employee Fringe	97,994	85,631	81,100	73,700	(11,931)	(7,400)
Professional Services	1,500	2,900	1,200	4,300	1,400	3,100
Services and Supplies	246,336	281,300	287,900	277,900	(3,400)	(10,000)
Insurance	11,799	11,900	11,600	12,700	800	1,100
Utilities	79,519	78,200	79,900	79,800	1,600	(100)
Cost of Goods and Services Sold	47,888	52,600	45,300	50,300	(2,300)	5,000
Capital Expenditures						
Capital Improvements	3,699	243,300	30,000	160,000	(83,300)	130,000
Capital Carry Forward	11,155	-	-	-	-	-
Total Expenditures and Uses	856,890	1,092,827	856,200	955,190	(137,637)	98,990
Net Sources and Uses	(104,783)	(326,727)	(167,100)	(237,590)	89,137	(70,490)



IVGID Departmental Budget Summary

Mountain Golf Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	715,196	734,900	652,900	686,400	(48,500)	33,500
Total Operating Revenue	715,196	734,900	652,900	686,400	(48,500)	33,500
Operating Expenses						
Personnel Cost						
Salaries and Wages	357,000	336,996	319,200	296,490	(40,506)	(22,710)
Employee Fringe	97,994	85,631	81,100	73,700	(11,931)	(7,400)
Professional Services	1,500	2,900	1,200	4,300	1,400	3,100
Services and Supplies	246,336	281,300	287,900	277,900	(3,400)	(10,000)
Insurance	11,799	11,900	11,600	12,700	800	1,100
Utilities	79,519	78,200	79,900	79,800	1,600	(100)
Cost of Goods and Services Sold	47,888	52,600	45,300	50,300	(2,300)	5,000
Depreciation	142,241	131,400	135,800	133,212	1,812	(2,588)
Total Operating Expenses	984,277	980,927	962,000	928,402	(52,525)	(33,598)
Operating Income (Loss)	(269,081)	(246,027)	(309,100)	(242,002)	4,025	67,098
Non Operating Revenues						
Non Operating Leases	36,335	31,200	36,200	31,200	-	(5,000)
Gain (loss) on disposal of assets	576	-	-	-	-	-
Total Nonoperating Revenue	36,911	31,200	36,200	31,200	-	(5,000)
Net Income	(232,170)	(214,827)	(272,900)	(210,802)	4,025	62,098

U.S.G.A. RULES GOVERN ALL PLAY
Except as Modified by Posted Local Rules

MOUNTAIN COURSE



Mission:

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We Challenge ourselves to reach our vision by putting People and Environment “FIRST”

Friendly—Integrity—Recognition—Superior Service—Teamwork

The District’s Facilities and Catering provides outstanding service to both residents and non-residents by offering full catering services and room rentals for weddings, social organizations, meetings, golf outings, and personal parties. The facilities used to provide these services are the Chateau a beautiful, multi-functional and flexible facility sized at 5,200 square feet. The meeting area consists of three rooms: Crystal Bay, Sierra Vista, and Diamond Peak. These three 1700 square foot meeting rooms can be combined into one spacious area that easily holds over 250 people. The Chateau also offers The Grille for casual dining or bar service with golf or just to enjoy the views of the Championship Golf Course or Lake Tahoe. The Aspen Grove is a versatile 920 square foot indoor facility boasting a wrap around, outdoor deck. In the spring and summer months, Aspen Grove features a picnic area which has picnic tables and a large outdoor grill. The Mountain Golf Course Grille is an intimate space which also has a great reception site for a small group who like to combine a fun post-wedding golf tournament with food and entertainment. The Diamond Peak Snowflake Lodge is available on a limited basis in the summer months. In each of these venues the Food & Beverage Management team has created opportunities for revenue enhancement, example; extending the snack bar hours at the Mountain Course. We will continue to offer a 10% discount on food and non-alcoholic beverages at most of the F&B outlets for our picture pass holders. Additionally over the past year we have systematically worked many cost efficiency protocols into our day to day practices.

During the 2013-14 fiscal year the catering department will transition to a focus on its business units at the Golf Courses at Incline Village and Diamond Peak Ski Resort. The existing catering department will complete those events already booked prior to May 2013 and then shift to a greater reliance on outside concessionaires to provide catering services.

Program Measures

	Actual 2011/12	Budgeted 2012/13	Approved 2013/14
Catering Covers	13,418	12,368	10,950
Food Revenue per Cover	\$46.48	\$51.00	\$43.00
Revenue per Championship round	\$13.75	\$13.00	\$14.73
Revenue per Mountain round	\$4.90	\$5.45	\$5.86
Revenue per skier visit	\$6.54	\$6.50	\$7.00

Services Provided

Facilities:

The Chateau
Aspen Grove

Catering at The Chateau, Aspen Grove, IVGID Beaches, Snow Flake Lodge and Diamond Peak Resort

Food and Beverage provided to seasonal venues including:

Championship Golf at The Grille

Mountain Golf Course

Diamond Peak Ski Resort

- ◇ Food Court
- ◇ Tahoe's Tacos Snack bar
- ◇ Phatty's Snack bar
- ◇ Lodge Pole Barbeque
- ◇ Last Tracks at Snow Flake Lodge



IVGID Departmental Budget Summary

Facilities Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	612,112	740,000	594,000	470,800	(269,200)	(123,200)
Concessions	12,950	-	2,800	-	-	(2,800)
Sales Allowance	(49,676)	-	(6,400)	(45,760)	(45,760)	(39,360)
Rents	220,417	268,300	230,700	442,100	173,800	211,400
Total Revenues and Other Sources	795,803	1,008,300	821,100	867,140	(141,160)	46,040
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	311,536	316,880	283,200	208,541	(108,339)	(74,659)
Employee Fringe	138,350	143,982	130,600	80,301	(63,681)	(50,299)
Professional Services	1,165	2,100	1,700	2,100	-	400
Services and Supplies	276,442	293,600	260,900	255,400	(38,200)	(5,500)
Insurance	12,715	14,000	14,200	17,400	3,400	3,200
Utilities	50,820	49,600	48,800	52,200	2,600	3,400
Cost of Goods and Services Sold	170,190	212,900	161,800	135,400	(77,500)	(26,400)
Capital Expenditures						
Capital Improvements	12,874	49,183	50,000	273,558	224,375	223,558
Capital Carry Forward	6,193	-	-	-	-	-
Debt Service						
Principal	120,856	125,486	125,486	148,324	22,838	22,838
Interest	74,827	64,430	57,500	16,096	(48,334)	(41,404)
Fiscal Agent Fees	139	139	200	139	-	(61)
Total Expenditures and Uses	1,176,107	1,272,300	1,134,386	1,189,459	(82,841)	55,073
Net Sources and Uses	(380,304)	(264,000)	(313,286)	(322,319)	(58,319)	(9,033)

IVGID Departmental Budget Summary

Facilities Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	612,112	740,000	594,000	470,800	(269,200)	(123,200)
Concessions	12,950	-	2,800	-	-	(2,800)
Sales Allowance	(49,676)	-	(6,400)	(45,760)	(45,760)	(39,360)
Rents	220,417	268,300	230,700	442,100	173,800	211,400
Total Operating Revenue	795,803	1,008,300	821,100	867,140	(141,160)	46,040
Operating Expenses						
Personnel Cost						
Salaries and Wages	311,536	316,880	283,200	208,541	(108,339)	(74,659)
Employee Fringe	138,350	143,982	130,600	80,301	(63,681)	(50,299)
Professional Services	1,165	2,100	1,700	2,100	-	400
Services and Supplies	276,442	293,600	260,900	255,400	(38,200)	(5,500)
Insurance	12,715	14,000	14,200	17,400	3,400	3,200
Utilities	50,820	49,600	48,800	52,200	2,600	3,400
Cost of Goods and Services Sold	170,190	212,900	161,800	135,400	(77,500)	(26,400)
Depreciation	113,457	109,100	109,700	119,696	10,596	9,996
Total Operating Expenses	1,074,675	1,142,162	1,010,900	871,038	(271,124)	(139,862)
Operating Income (Loss)	(278,872)	(133,862)	(189,800)	(3,898)	129,964	185,902
Non Operating Expense						
Interest on bond debt	74,827	64,430	57,500	16,096	(48,334)	(41,404)
Amortization issuance cost	3,338	3,336	4,800	750	(2,586)	(4,050)
Fiscal Agent Fee	139	139	200	139	-	(61)
Total Non Operating Expenses	78,304	67,905	62,500	16,985	(50,920)	(45,515)
Net Income	(357,176)	(201,767)	(252,300)	(20,883)	180,884	231,417

IVGID Departmental Budget Summary

Facilities - Chateau Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	1,350	-	2,100	-	-	(2,100)
Sales Allowance	(37,946)	-	(5,000)	(43,065)	(43,065)	(38,065)
Rents	179,373	239,700	203,500	388,200	148,500	184,700
Total Revenues and Other Sources	142,777	239,700	200,600	345,135	105,435	144,535
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	61,545	87,806	67,900	100,723	12,917	32,823
Employee Fringe	26,329	48,594	35,900	41,604	(6,990)	5,704
Professional Services	665	1,600	1,200	1,600	-	400
Services and Supplies	110,706	129,300	105,000	109,700	(19,600)	4,700
Insurance	12,327	13,600	13,700	16,800	3,200	3,100
Utilities	26,770	27,500	26,000	27,100	(400)	1,100
Capital Expenditures						
Capital Improvements	-	49,183	50,000	273,558	224,375	223,558
Debt Service						
Principal	120,856	125,122	125,122	147,523	22,401	22,401
Interest	74,735	64,351	57,400	13,028	(51,323)	(44,372)
Fiscal Agent Fees	139	139	200	139	-	(61)
Total Expenditures and Uses	434,072	547,195	482,422	731,775	184,580	249,353
Net Sources and Uses	(291,295)	(307,495)	(281,822)	(386,640)	(79,145)	(104,818)



IVGID Departmental Budget Summary

Facilities - Chateau Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	1,350	-	2,100	-	-	(2,100)
Sales Allowance	(37,946)	-	(5,000)	(43,065)	(43,065)	(38,065)
Rents	179,373	239,700	203,500	388,200	148,500	184,700
Total Operating Revenue	142,777	239,700	200,600	345,135	105,435	144,535
Operating Expenses						
Personnel Cost						
Salaries and Wages	65,650	87,806	67,900	100,723	12,917	32,823
Employee Fringe	27,211	48,594	36,100	41,604	(6,990)	5,504
Professional Services	665	1,600	1,200	1,600	-	400
Services and Supplies	139,126	167,000	137,600	147,400	(19,600)	9,800
Insurance	12,327	13,600	13,700	16,800	3,200	3,100
Utilities	26,770	27,500	26,000	27,100	(400)	1,100
Depreciation	105,347	101,900	101,900	101,000	(900)	(900)
Total Operating Expenses	377,096	448,000	384,400	436,227	(11,773)	51,827
Operating Income (Loss)	(234,319)	(208,300)	(183,800)	(91,092)	117,208	92,708
Non Operating Expense						
Interest on bond debt	74,735	64,351	57,400	13,028	(51,323)	(44,372)
Amortization issuance cost	3,318	3,318	4,800	750	(2,568)	(4,050)
Fiscal Agent Fee	139	139	200	139	-	(61)
Total Non Operating Expenses	78,192	67,808	62,400	13,917	(53,891)	(48,483)
Net Income	(312,511)	(276,108)	(246,200)	(105,009)	171,099	141,191

IVGID Departmental Budget Summary

Facilities - Aspen Grove

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales Allowance	(11,730)	-	(1,400)	(2,695)	(2,695)	(1,295)
Rents	41,044	28,600	27,200	53,900	25,300	26,700
Total Revenues and Other Sources	29,314	28,600	25,800	51,205	22,605	25,405
Expenditures and Uses						
Services and Supplies	42,118	55,400	35,500	52,600	(2,800)	17,100
Insurance	388	400	500	600	200	100
Utilities	3,375	3,500	3,200	3,500	-	300
Debt Service						
Principal	-	364	364	801	437	437
Interest	92	79	100	3,068	2,989	2,968
Total Expenditures and Uses	45,973	59,743	39,664	60,569	826	20,905
Net Sources and Uses	(16,659)	(31,143)	(13,864)	(9,364)	21,779	4,500



IVGID Departmental Budget Summary

Facilities - Aspen Grove

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales Allowance	(11,730)	-	(1,400)	(2,695)	(2,695)	(1,295)
Rents	41,044	28,600	27,200	53,900	25,300	26,700
Total Operating Revenue	29,314	28,600	25,800	51,205	22,605	25,405
Operating Expenses						
Services and Supplies	42,118	55,400	35,500	52,600	(2,800)	17,100
Insurance	388	400	500	600	200	100
Utilities	3,375	3,500	3,200	3,500	-	300
Depreciation	3,478	3,200	3,000	3,096	(104)	96
Total Operating Expenses	49,359	62,500	42,200	59,796	(2,704)	17,596
Operating Income (Loss)	(20,045)	(33,900)	(16,400)	(8,591)	25,309	7,809
Non Operating Expense						
Interest on bond debt	92	79	100	3,068	2,989	2,968
Amortization issuance cost	20	18	-	-	(18)	-
Total Non Operating Expenses	112	97	100	3,068	2,971	2,968
Net Income	(20,157)	(33,997)	(16,500)	(11,659)	22,338	4,841

IVGID Departmental Budget Summary

**Facilities - Catering
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	610,762	740,000	591,900	470,800	(269,200)	(121,100)
Concessions	12,950	-	2,800	-	-	(2,800)
Total Revenues and Other Sources	623,712	740,000	594,700	470,800	(269,200)	(123,900)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	245,886	229,074	215,300	107,818	(121,256)	(107,482)
Employee Fringe	111,139	95,388	94,500	38,697	(56,691)	(55,803)
Professional Services	500	500	500	500	-	-
Services and Supplies	95,198	71,200	87,800	55,400	(15,800)	(32,400)
Utilities	20,675	18,600	19,600	21,600	3,000	2,000
Cost of Goods and Services Sold	170,190	212,900	161,800	135,400	(77,500)	(26,400)
Capital Expenditures						
Capital Improvements	12,874	-	-	-	-	-
Capital Carry Forward	6,193	-	-	-	-	-
Total Expenditures and Uses	662,655	627,662	579,500	359,415	(268,247)	(220,085)
Net Sources and Uses	(38,943)	112,338	15,200	111,385	(953)	96,185



IVGID Departmental Budget Summary

**Facilities - Catering
Operating and Net Income (Loss)**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	610,762	740,000	591,900	470,800	(269,200)	(121,100)
Concessions	12,950	-	2,800	-	-	(2,800)
Total Operating Revenue	623,712	740,000	594,700	470,800	(269,200)	(123,900)
Operating Expenses						
Personnel Cost						
Salaries and Wages	245,886	229,074	215,300	107,818	(121,256)	(107,482)
Employee Fringe	111,139	95,388	94,500	38,697	(56,691)	(55,803)
Professional Services	500	500	500	500	-	-
Services and Supplies	95,198	71,200	87,800	55,400	(15,800)	(32,400)
Utilities	20,675	18,600	19,600	21,600	3,000	2,000
Cost of Goods and Services Sold	170,190	212,900	161,800	135,400	(77,500)	(26,400)
Depreciation	4,632	4,000	4,800	15,600	11,600	10,800
Total Operating Expenses	648,220	631,662	584,300	375,015	(256,647)	(209,285)
Operating Income (Loss)	(24,508)	108,338	10,400	95,785	(12,553)	85,385
Net Income	(24,508)	108,338	10,400	95,785	(12,553)	85,385

IVGID Departmental Budget Summary

Facilities - Marketing

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	4,105	-	-	-	-	-
Employee Fringe	882	-	200	-	-	(200)
Services and Supplies	28,420	37,700	32,600	37,700	-	5,100
Total Expenditures and Uses	33,407	37,700	32,800	37,700	-	4,900
Net Sources and Uses	(33,407)	(37,700)	(32,800)	(37,700)	-	(4,900)

The schedule on this page is only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

Mission:

Each of us is committed to providing an exceptional guest experience, building an inspiring work environment, and operating our resort responsibly.

Diamond Peak is the choice of families with children and intermediate to advanced level skiers and snowboards looking for a more value oriented and less crowded experience. The majority of our visitors live in Northern California, most in the Bay Area. Incline Village/Crystal Bay residents account for about 20% of the total visits, most of those visits are from season pass holders, although we have seen an increase in IVGID Recreation Card holder daily lift ticket sales.

Performance Measures

	Actual 2011/12	Budgeted 2012/13	Approved 2013/14
Skier Visits	98,872	115,000	115,000
Opening Date	12/15/2011	12/13/2012	12/12/2013
Closing Date	4/15/2012	4/14/2013	4/13/2014
Operating Days	122	122	121
Revenue per skier visit	\$50.20	\$53.83	\$56.67

Services Provided

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

Snowmaking covers approximately 75% of the developed terrain

The **Ski and Snowboard School** offers lessons for all abilities from age 7 and up

The **Child Ski Center** teaches children from 3 to 7

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

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

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

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

The resort operates a **daily shuttle** throughout Incline Village and Crystal Bay

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



IVGID Departmental Budget Summary

Ski Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	5,008,135	6,188,800	5,897,600	6,516,500	327,700	618,900
Concessions	62,261	85,200	79,600	84,500	(700)	4,900
Sales Allowance	(107,820)	(84,000)	(161,100)	(84,000)	-	77,100
Rents	373	-	-	-	-	-
Other Financing Sources						
Non Operating Leases	37,362	36,400	40,300	36,400	-	(3,900)
Proceeds from capital assets dispositions	2,584	-	(13,300)	-	-	13,300
Total Revenues and Other Sources	5,002,895	6,226,400	5,843,100	6,553,400	327,000	710,300
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,634,883	1,771,530	1,707,000	1,992,082	220,552	285,082
Employee Fringe	529,893	576,696	536,000	712,162	135,466	176,162
Professional Services	21,133	10,000	9,800	10,500	500	700
Services and Supplies	1,122,524	1,306,600	1,174,900	1,376,800	70,200	201,900
Insurance	146,563	159,300	142,200	160,200	900	18,000
Utilities	561,877	567,500	489,100	578,800	11,300	89,700
Cost of Goods and Services Sold	182,063	219,100	217,800	235,000	15,900	17,200
Capital Expenditures						
Capital Improvements	302,112	716,975	586,000	1,098,166	381,191	512,166
Debt Service						
Principal	877,596	905,565	905,565	1,022,322	116,757	116,757
Interest	284,532	255,684	255,700	226,837	(28,847)	(28,863)
Fiscal Agent Fees	482	482	500	482	-	(18)
Total Expenditures and Uses	5,719,055	6,489,432	6,024,565	7,302,351	812,919	1,277,786
Net Sources and Uses	(716,160)	(263,032)	(181,465)	(748,951)	(485,919)	(567,486)

IVGID Departmental Budget Summary

Ski Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	5,008,135	6,188,800	5,897,600	6,516,500	327,700	618,900
Concessions	62,261	85,200	79,600	84,500	(700)	4,900
Sales Allowance	(107,820)	(84,000)	(161,100)	(84,000)	-	77,100
Rents	373	-	-	-	-	-
Total Operating Revenue	4,962,949	6,190,000	5,816,100	6,517,000	327,000	700,900
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,634,883	1,771,530	1,707,000	1,992,082	220,552	285,082
Employee Fringe	529,893	576,696	536,000	712,162	135,466	176,162
Professional Services	21,133	10,000	9,800	10,500	500	700
Services and Supplies	1,122,524	1,306,600	1,174,900	1,376,800	70,200	201,900
Insurance	146,563	159,300	142,200	160,200	900	18,000
Utilities	561,877	567,500	489,100	578,800	11,300	89,700
Cost of Goods and Services Sold	182,063	219,100	217,800	235,000	15,900	17,200
Depreciation	1,089,809	969,900	1,013,200	1,109,500	139,600	96,300
Total Operating Expenses	5,288,745	5,580,626	5,290,000	6,175,044	594,418	885,044
Operating Income (Loss)	(325,796)	609,374	526,100	341,956	(267,418)	(184,144)
Non Operating Revenues						
Non Operating Leases	37,362	36,400	40,300	36,400	-	(3,900)
Gain (loss) on disposal of assets	2,584	-	(13,300)	-	-	13,300
Total Nonoperating Revenue	39,946	36,400	27,000	36,400	-	9,400
Non Operating Expense						
Interest on bond debt	284,532	255,684	255,700	226,837	(28,847)	(28,863)
Amortization issuance cost	(49,812)	(44,000)	(43,100)	(51,200)	(7,200)	(8,100)
Fiscal Agent Fee	482	482	500	482	-	(18)
Total Non Operating Expenses	235,202	212,166	213,100	176,119	(36,047)	(36,981)
Net Income	(521,052)	433,608	340,000	202,237	(231,371)	(137,763)

IVGID Departmental Budget Summary

Ski - Mountain Operations

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,404,714	3,304,000	2,891,000	3,437,000	133,000	546,000
Concessions	24,421	37,200	36,400	36,500	(700)	100
Sales Allowance	(107,820)	-	(161,100)	-	-	161,100
Total Revenues and Other Sources	2,321,688	3,341,200	2,766,300	3,473,500	132,300	707,200
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	800,360	892,008	869,500	970,341	78,333	100,841
Employee Fringe	271,099	313,531	299,000	358,583	45,052	59,583
Services and Supplies	569,391	616,500	554,300	625,100	8,600	70,800
Insurance	-	-	2,600	-	-	(2,600)
Utilities	529,666	532,200	458,300	547,000	14,800	88,700
Capital Expenditures						
Capital Improvements	133,657	-	-	-	-	-
Total Expenditures and Uses	2,304,467	2,354,239	2,184,100	2,501,024	146,785	316,924
Net Sources and Uses	17,221	986,961	582,200	972,476	(14,485)	390,276



IVGID Departmental Budget Summary

Ski - Ski School

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	985,786	1,076,000	1,099,000	1,132,500	56,500	33,500
Total Revenues and Other Sources	985,786	1,076,000	1,099,000	1,132,500	56,500	33,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	341,037	372,915	350,700	407,163	34,248	56,463
Employee Fringe	72,926	82,494	73,400	96,513	14,019	23,113
Services and Supplies	35,961	44,800	49,900	47,400	2,600	(2,500)
Utilities	790	1,100	1,100	1,100	-	-
Capital Expenditures						
Capital Improvements	5,120	-	-	-	-	-
Total Expenditures and Uses	455,834	501,309	475,100	552,176	50,867	77,076
Net Sources and Uses	529,952	574,691	623,900	580,324	5,633	(43,576)

The schedules on this page are only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

IVGID Departmental Budget Summary

Ski - Rental and Repair

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	710,654	792,000	813,500	822,000	30,000	8,500
Total Revenues and Other Sources	710,654	792,000	813,500	822,000	30,000	8,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	76,734	80,527	85,300	86,120	5,593	820
Employee Fringe	25,966	26,465	17,100	16,899	(9,566)	(201)
Services and Supplies	24,539	24,900	8,700	11,100	(13,800)	2,400
Utilities	186	200	200	200	-	-
Capital Expenditures						
Capital Improvements	63,153	-	-	-	-	-
Total Expenditures and Uses	190,578	132,092	111,300	114,319	(17,773)	3,019
Net Sources and Uses	520,076	659,908	702,200	707,681	47,773	5,481

The schedule on this page is only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

IVGID Departmental Budget Summary

Ski - Food and Beverage

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	645,945	750,000	729,200	805,000	55,000	75,800
Total Revenues and Other Sources	645,945	750,000	729,200	805,000	55,000	75,800
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	151,013	149,522	154,100	183,645	34,123	29,545
Employee Fringe	51,555	43,200	48,000	51,212	8,012	3,212
Services and Supplies	92,212	122,900	115,100	133,300	10,400	18,200
Utilities	18,642	22,500	18,600	18,400	(4,100)	(200)
Cost of Goods and Services Sold	181,769	219,100	217,400	235,000	15,900	17,600
Total Expenditures and Uses	544,266	557,222	553,200	621,557	64,335	68,357
Net Sources and Uses	101,679	192,778	176,000	183,443	(9,335)	7,443



IVGID Departmental Budget Summary

Ski - Food and Beverage

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	645,945	750,000	729,200	805,000	55,000	75,800
Total Operating Revenue	645,945	750,000	729,200	805,000	55,000	75,800
Operating Expenses						
Personnel Cost						
Salaries and Wages	151,013	149,522	154,100	183,645	34,123	29,545
Employee Fringe	51,555	43,200	48,000	51,212	8,012	3,212
Services and Supplies	92,212	122,900	115,100	133,300	10,400	18,200
Utilities	18,642	22,500	18,600	18,400	(4,100)	(200)
Cost of Goods and Services Sold	181,769	219,100	217,400	235,000	15,900	17,600
Depreciation	5,624	5,600	5,600	3,500	(2,100)	(2,100)
Total Operating Expenses	500,815	562,822	558,800	625,057	62,235	66,257
Operating Income (Loss)	145,130	187,178	170,400	179,943	(7,235)	9,543
Net Income	145,130	187,178	170,400	179,943	(7,235)	9,543

IVGID Departmental Budget Summary

**Ski - General Administration
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales Allowance	-	(84,000)	-	(84,000)	-	(84,000)
Other Financing Sources						
Non Operating Leases	37,362	36,400	40,300	36,400	-	(3,900)
Proceeds from capital assets dispositions	2,584	-	(13,300)	-	-	13,300
Total Revenues and Other Sources	39,946	(47,600)	27,000	(47,600)	-	(74,600)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	122,166	136,215	142,700	169,308	33,093	26,608
Employee Fringe	42,224	59,374	61,600	100,915	41,541	39,315
Professional Services	21,133	10,000	9,800	10,500	500	700
Services and Supplies	104,745	120,200	140,400	177,500	57,300	37,100
Insurance	146,563	159,300	139,600	160,200	900	20,600
Utilities	7,077	7,700	7,000	7,700	-	700
Capital Expenditures						
Capital Improvements	51,107	716,975	586,000	1,098,166	381,191	512,166
Capital Carry Forward	55,397	-	-	-	-	-
Debt Service						
Principal	877,596	905,565	905,565	1,022,322	116,757	116,757
Interest	284,532	255,684	255,700	226,837	(28,847)	(28,863)
Fiscal Agent Fees	482	482	500	482	-	(18)
Total Expenditures and Uses	1,713,022	2,371,495	2,248,865	2,862,930	491,435	614,065
Net Sources and Uses	(1,673,076)	(2,419,095)	(2,221,865)	(2,910,530)	(491,435)	(688,665)

IVGID Departmental Budget Summary

Ski - General Administration

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales Allowance	-	(84,000)	-	(84,000)	-	(84,000)
Total Operating Revenue	-	(84,000)	-	(84,000)	-	(84,000)
Operating Expenses						
Personnel Cost						
Salaries and Wages	122,166	136,215	142,700	169,308	33,093	26,608
Employee Fringe	42,224	59,374	61,600	100,915	41,541	39,315
Professional Services	21,133	10,000	9,800	10,500	500	700
Services and Supplies	104,745	120,200	140,400	177,500	57,300	37,100
Insurance	146,563	159,300	139,600	160,200	900	20,600
Utilities	7,077	7,700	7,000	7,700	-	700
Depreciation	1,080,886	957,600	998,400	1,077,400	119,800	79,000
Total Operating Expenses	1,524,794	1,450,389	1,499,500	1,703,523	253,134	204,023
Operating Income (Loss)	(1,524,794)	(1,534,389)	(1,499,500)	(1,787,523)	(253,134)	(288,023)
Non Operating Revenues						
Non Operating Leases	37,362	36,400	40,300	36,400	-	(3,900)
Gain (loss) on disposal of assets	2,584	-	(13,300)	-	-	13,300
Total Nonoperating Revenue	39,946	36,400	27,000	36,400	-	9,400
Non Operating Expense						
Interest on bond debt	284,532	255,684	255,700	226,837	(28,847)	(28,863)
Amortization issuance cost	(49,812)	(44,000)	(43,100)	(51,200)	(7,200)	(8,100)
Fiscal Agent Fee	482	482	500	482	-	(18)
Total Non Operating Expenses	235,202	212,166	213,100	176,119	(36,047)	(36,981)
Net Income	(1,720,050)	(1,710,155)	(1,685,600)	(1,927,242)	(217,087)	(241,642)

IVGID Departmental Budget Summary

Ski - Marketing

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	94,139	102,434	72,300	136,475	34,041	64,175
Employee Fringe	49,628	44,804	31,000	80,338	35,534	49,338
Services and Supplies	248,762	339,000	261,700	338,700	(300)	77,000
Utilities	3,416	3,200	3,400	3,200	-	(200)
Total Expenditures and Uses	395,945	489,438	368,400	558,713	69,275	190,313
Net Sources and Uses	(395,945)	(489,438)	(368,400)	(558,713)	(69,275)	(190,313)



IVGID Departmental Budget Summary

Ski - Hyatt Sport Shop

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	261,036	266,800	364,900	320,000	53,200	(44,900)
Total Revenues and Other Sources	261,036	266,800	364,900	320,000	53,200	(44,900)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	49,434	37,909	32,400	39,030	1,121	6,630
Employee Fringe	16,495	6,828	5,900	7,702	874	1,802
Services and Supplies	45,563	37,400	44,500	42,800	5,400	(1,700)
Utilities	1,052	600	500	600	-	100
Capital Expenditures						
Capital Improvements	-	-	-	-	-	-
Total Expenditures and Uses	112,544	82,737	83,300	90,132	7,395	6,832
Net Sources and Uses	148,492	184,063	281,600	229,868	45,805	(51,732)

The schedules on this page are only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

IVGID Departmental Budget Summary

Ski - Concessions

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Concessions	37,840	48,000	43,200	48,000	-	4,800
Total Revenues and Other Sources	37,840	48,000	43,200	48,000	-	4,800
Expenditures and Uses						
Services and Supplies	1,351	900	300	900	-	600
Utilities	1,048	-	-	600	600	600
Total Expenditures and Uses	2,399	900	300	1,500	600	1,200
Net Sources and Uses	35,441	47,100	42,900	46,500	(600)	3,600

The schedule on this page is only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

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Mission:

Partnering with our community, we provide unique parks & recreation services to inspire and enhance lives.

Parks and Recreation provides programming and facilities for Seniors, Fitness, Sports for Adults and Youth, Tennis, the Recreation Center, Aquatics, Families, and Teens. They also take the lead role in the Community Health and Wellness Initiatives. Through the Parks Department we enjoy beautiful green spaces, trails, athletic fields and exercise areas.

Performance Measures

Many Recreation venues measure units of service. Some of those are:

	Actual 2011/12	Budgeted 2012/13	Approved 2013/14
Total Recreation Center	124,356	118,250	118,300
Senior Programs	11,823	6,416	6,400
Aquatics	66,203	59,400	59,500
Youth Programs	10,632	4,543	4,700
Sports Programs	8,293	8,346	8,300
Incline Park	15,175	12,775	12,800
Preston Park	1,700	4,400	4,500
Village Green	5,630	7,750	7,800

Services Provided

Community Programming:

- Administrative Services
- Aquatics
- Fitness
- Health & Wellness
 - Recreation Center
 - Seniors
 - Sports (Adult & Youth)
 - Youth, Family and Community
 - Vision Team

Parks:

- Village Green
- Par Exercise Course
- Disc Golf
- East and West Community Gateway
- Visitor's Center
- Preston Field
- Skateboard Park
- Incline Park Ball Field
- High School Field Maintenance

IVGID Departmental Budget Summary

Community Programming

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	1,093,890	1,029,900	1,132,300	1,103,700	73,800	(28,600)
Rents	4,620	12,900	17,200	9,600	(3,300)	(7,600)
Intergovernmental - Operating Grants/Revenue	77,700	12,000	77,700	76,000	64,000	(1,700)
Other Financing Sources						
Proceeds from capital assets dispositions	6,510	-	2,400	-	-	(2,400)
Total Revenues and Other Sources	1,182,720	1,054,800	1,229,600	1,189,300	134,500	(40,300)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,019,845	1,031,925	1,009,700	880,633	(151,292)	(129,067)
Employee Fringe	356,072	367,823	360,500	305,873	(61,950)	(54,627)
Professional Services	9,021	6,600	6,400	6,600	-	200
Services and Supplies	445,391	492,100	479,600	507,500	15,400	27,900
Insurance	26,167	28,800	25,400	30,100	1,300	4,700
Utilities	155,364	157,300	134,800	151,300	(6,000)	16,500
Cost of Goods and Services Sold	65,028	57,100	64,300	62,800	5,700	(1,500)
Capital Expenditures						
Capital Improvements	155,186	36,800	31,500	245,740	208,940	214,240
Capital Carry Forward	8,270	-	-	-	-	-
Debt Service						
Principal	9,216	9,540	9,540	20,819	11,279	11,279
Interest	2,458	2,101	2,000	1,011	(1,090)	(989)
Fiscal Agent Fees	10	10	-	-	(10)	-
Total Expenditures and Uses	2,252,028	2,190,099	2,123,740	2,212,376	22,277	88,636
Net Sources and Uses	(1,069,308)	(1,135,299)	(894,140)	(1,023,076)	112,223	(128,936)

IVGID Departmental Budget Summary

**Community Programming
Operating and Net Income (Loss)**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	1,093,890	1,029,900	1,132,300	1,103,700	73,800	(28,600)
Rents	4,620	12,900	17,200	9,600	(3,300)	(7,600)
Intergovernmental - Operating Grants/Revenue	77,700	12,000	77,700	76,000	64,000	(1,700)
Total Operating Revenue	1,176,210	1,054,800	1,227,200	1,189,300	134,500	(37,900)
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,019,845	1,031,925	1,009,700	880,633	(151,292)	(129,067)
Employee Fringe	356,072	367,823	360,500	305,873	(61,950)	(54,627)
Professional Services	9,021	6,600	6,400	6,600	-	200
Services and Supplies	445,391	492,100	479,600	507,500	15,400	27,900
Insurance	26,167	28,800	25,400	30,100	1,300	4,700
Utilities	155,364	157,300	134,800	151,300	(6,000)	16,500
Cost of Goods and Services Sold	65,028	57,100	64,300	62,800	5,700	(1,500)
Depreciation	217,987	203,900	213,400	218,500	14,600	5,100
Total Operating Expenses	2,294,875	2,345,548	2,294,100	2,163,306	(182,242)	(130,794)
Operating Income (Loss)	(1,118,665)	(1,290,748)	(1,066,900)	(974,006)	316,742	92,894
Non Operating Revenues						
Gain (loss) on disposal of assets	6,510	-	2,400	-	-	(2,400)
Total Nonoperating Revenue	6,510	-	2,400	-	-	(2,400)
Non Operating Expense						
Interest on bond debt	2,458	2,101	2,000	1,011	(1,090)	(989)
Amortization issuance cost	513	513	500	-	(513)	(500)
Fiscal Agent Fee	10	10	-	-	(10)	-
Total Non Operating Expenses	2,981	2,624	2,500	1,011	(1,613)	(1,489)
Net Income	(1,115,136)	(1,293,372)	(1,067,000)	(975,017)	318,355	91,983



IVGID Departmental Budget Summary

Parks Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Rents	57,992	46,100	42,600	47,700	1,600	5,100
Intergovernmental - Operating Grants/Revenue	-	-	10,700	18,000	18,000	7,300
Interfund Services	51,431	63,400	60,500	59,000	(4,400)	(1,500)
Other Financing Sources						
Capital Grants	1,369,936	1,000,000	1,038,800	300,000	(700,000)	(738,800)
Proceeds from capital assets dispositions	5,560	-	-	-	-	-
Total Revenues and Other Sources	1,484,919	1,109,500	1,152,600	424,700	(684,800)	(727,900)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	252,287	249,538	236,400	255,763	6,225	19,363
Employee Fringe	70,421	61,436	60,100	72,872	11,436	12,772
Professional Services	-	2,000	2,000	2,000	-	-
Services and Supplies	211,075	237,700	212,800	226,600	(11,100)	13,800
Insurance	7,831	3,100	3,900	4,900	1,800	1,000
Utilities	55,334	53,200	56,200	58,100	4,900	1,900
Capital Expenditures						
Capital Improvements	2,149,436	1,329,980	1,107,000	475,300	(854,680)	(631,700)
Capital Carry Forward	(1,079,463)	-	-	-	-	-
Debt Service						
Principal	12,427	12,863	12,863	28,100	15,237	15,237
Interest	3,305	2,825	2,700	1,835	(990)	(865)
Fiscal Agent Fees	13	13	-	13	-	13
Total Expenditures and Uses	1,682,666	1,952,655	1,693,963	1,125,483	(827,172)	(568,480)
Net Sources and Uses	(197,747)	(843,155)	(541,363)	(700,783)	142,372	(159,420)

IVGID Departmental Budget Summary

Parks Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Rents	57,992	46,100	42,600	47,700	1,600	5,100
Intergovernmental - Operating Grants/Revenue	-	-	10,700	18,000	18,000	7,300
Internal Service Charges	51,431	63,400	60,500	59,000	(4,400)	(1,500)
Total Operating Revenue	109,423	109,500	113,800	124,700	15,200	10,900
Operating Expenses						
Personnel Cost						
Salaries and Wages	252,287	249,538	236,400	255,763	6,225	19,363
Employee Fringe	70,421	61,436	60,100	72,872	11,436	12,772
Professional Services	-	2,000	2,000	2,000	-	-
Services and Supplies	211,075	237,700	212,800	226,600	(11,100)	13,800
Insurance	7,831	3,100	3,900	4,900	1,800	1,000
Utilities	55,334	53,200	56,200	58,100	4,900	1,900
Depreciation	198,982	209,100	192,300	196,000	(13,100)	3,700
Total Operating Expenses	795,930	816,074	763,700	816,235	161	52,535
Operating Income (Loss)	(686,507)	(706,574)	(649,900)	(691,535)	15,039	(41,635)
Non Operating Revenues						
Gain (loss) on disposal of assets	5,560	-	-	-	-	-
Total Nonoperating Revenue	5,560	-	-	-	-	-
Non Operating Expense						
Interest on bond debt	3,305	2,825	2,700	1,835	(990)	(865)
Amortization issuance cost	693	653	700	-	(653)	(700)
Fiscal Agent Fee	13	13	-	13	-	13
Total Non Operating Expenses	4,011	3,491	3,400	1,848	(1,643)	(1,552)
Net Income	(684,958)	(710,065)	(653,300)	(693,383)	16,682	(40,083)

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Mission:

Partnering with our community, we provide unique parks & recreation services to inspire and enhance lives.

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

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

- 55% of our customers are 50+
- 57% are males and 43% are females
- 42% are Incline Village/Crystal Bay parcel owners that spend less than six months of the year in the area

The Tennis Center offers eleven courts for play in two hour blocks. Additionally, one court is reserved for every eight registrants participating in programs/clinics. During peak season this is equivalent to 66 available court plays daily.

Performance Measures

	Actual 2011-12	Budget 2012-13	Approved 2013-14
Opening Date	5/9/2011	5/7/2012	5/6/2013
Closing Date	10/31/2011	10/31/2012	10/31/2013
Days Tennis Center Staffed	186	188	189
Tennis Visits	11,966	12,000	12,000
Season Pass Sales	111	115	115
Court Usage Mon.-Fri.			
8am to 12 noon	72%	75%	75%
12 noon to 5 pm	56%	55%	55%
5pm to 7 pm	27%	30%	30%
Court Usage Sat. - Sun.			
8am to 12 noon	59%	60%	60%
12 noon to 5 pm	39%	40%	40%
5pm to 7 pm	21%	25%	25%

IVGID Departmental Budget Summary

Tennis Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	201,679	180,300	163,000	177,100	(3,200)	14,100
Total Revenues and Other Sources	201,679	180,300	163,000	177,100	(3,200)	14,100
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	129,272	109,608	105,900	117,645	8,037	11,745
Employee Fringe	30,101	19,282	18,800	22,104	2,822	3,304
Services and Supplies	59,455	57,700	59,900	54,600	(3,100)	(5,300)
Insurance	1,921	2,100	1,900	2,000	(100)	100
Utilities	6,726	6,600	6,200	6,700	100	500
Cost of Goods and Services Sold	26,475	19,800	16,800	18,250	(1,550)	1,450
Capital Expenditures						
Capital Improvements	15,878	17,000	6,600	110,000	93,000	103,400
Capital Carry Forward	(15,878)	-	-	-	-	-
Debt Service						
Principal	49,783	51,628	51,628	12,612	(39,016)	(39,016)
Interest	4,151	2,355	2,600	837	(1,518)	(1,763)
Fiscal Agent Fees	26	26	-	26	-	26
Total Expenditures and Uses	307,910	286,099	270,328	344,774	58,675	74,446
Net Sources and Uses	(106,231)	(105,799)	(107,328)	(167,674)	(61,875)	(60,346)



IVGID Departmental Budget Summary

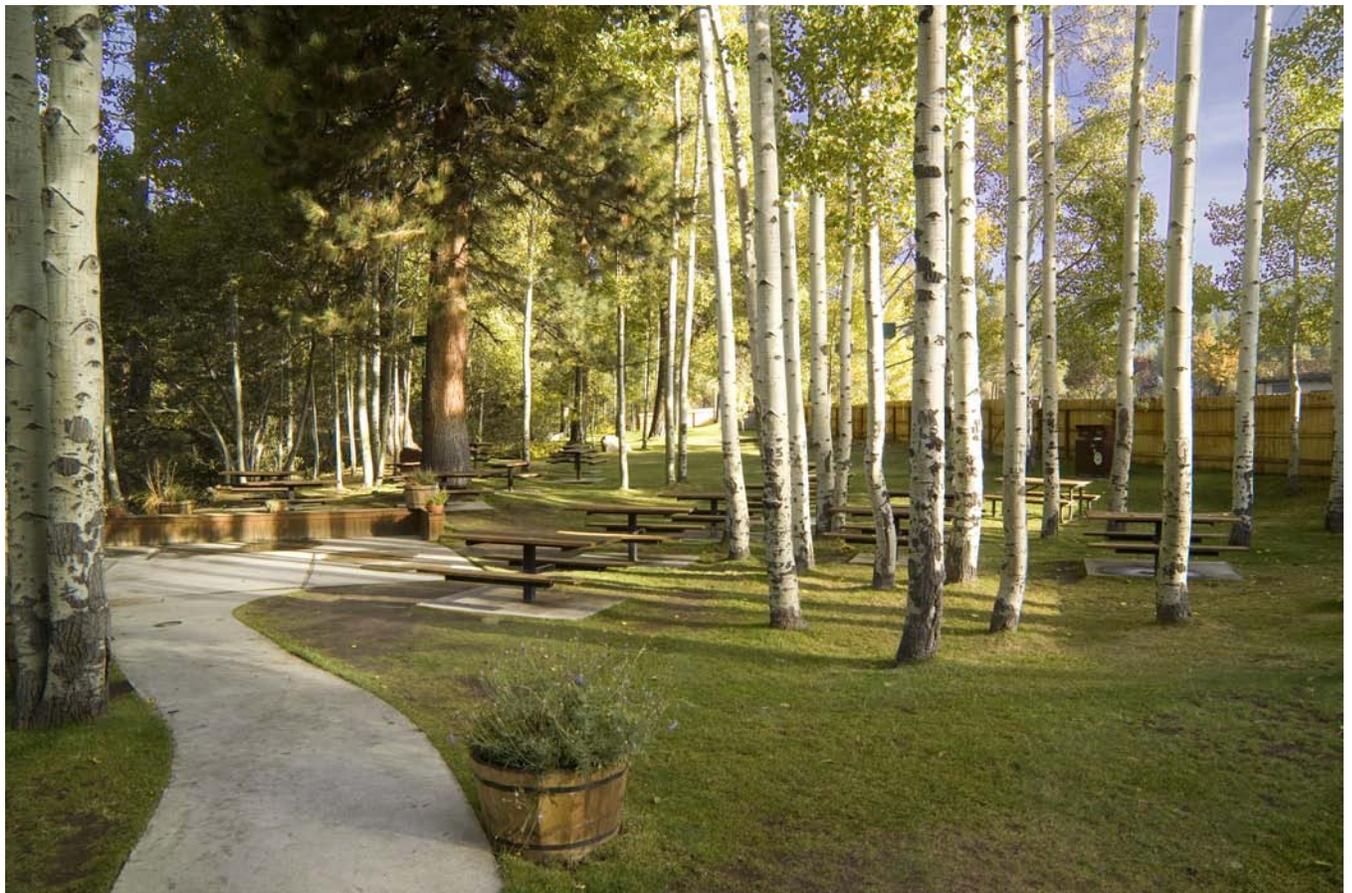
Tennis Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	201,679	180,300	163,000	177,100	(3,200)	14,100
Total Operating Revenue	201,679	180,300	163,000	177,100	(3,200)	14,100
Operating Expenses						
Personnel Cost						
Salaries and Wages	129,272	109,608	105,900	117,645	8,037	11,745
Employee Fringe	30,101	19,282	18,800	22,104	2,822	3,304
Services and Supplies	59,455	57,700	59,900	54,600	(3,100)	(5,300)
Insurance	1,921	2,100	1,900	2,000	(100)	100
Utilities	6,726	6,600	6,200	6,700	100	500
Cost of Goods and Services Sold	26,475	19,800	16,800	18,250	(1,550)	1,450
Depreciation	71,511	70,900	73,200	38,100	(32,800)	(35,100)
Total Operating Expenses	325,461	285,990	282,700	259,399	(26,591)	(23,301)
Operating Income (Loss)	(123,782)	(105,690)	(119,700)	(82,299)	23,391	37,401
Non Operating Expense						
Interest on bond debt	4,151	2,355	2,600	837	(1,518)	(1,763)
Amortization issuance cost	255	255	700	-	(255)	(700)
Fiscal Agent Fee	26	26	-	26	-	26
Total Non Operating Expenses	4,432	2,636	3,300	863	(1,773)	(2,437)
Net Income	(128,214)	(108,326)	(123,000)	(83,162)	25,164	39,838

Other Recreation, also referred to as recreation administrative overhead, captures the operating cost of managing the District's parcel files, costs related to administrating the recreation facility fee, and other costs associated with Community Services point of sales systems, including the use of punch cards by parcel owners.

As defined in Ordinance 7 the Recreation Facility Fee is the annual charge assessed by the District to finance recreation programs and facilities. It supports the various recreational venues in Community Services available to parcel owners and residents of the Incline Village/Crystal Bay community. The Recreation Facility Fee is stated in terms of its impact on a per parcel/dwelling unit within the District's boundaries.



Aspen Grove

IVGID Departmental Budget Summary

Other Recreation Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	20,520	-	13,300	-	-	(13,300)
Sales Allowance	(108,379)	(244,000)	(437,500)	(570,200)	(326,200)	(132,700)
Facilities Fees	5,919,707	6,021,040	6,025,200	5,967,750	(53,290)	(57,450)
Rents	-	-	2,700	-	-	(2,700)
Other Financing Sources						
Investment Earnings	24,062	15,000	25,800	11,000	(4,000)	(14,800)
Proceeds from capital assets dispositions	41,323	-	-	-	-	-
Total Revenues and Other Sources	5,897,233	5,792,040	5,629,500	5,408,550	(383,490)	(220,950)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	132,559	137,334	139,800	76,893	(60,441)	(62,907)
Employee Fringe	47,408	61,302	61,100	45,331	(15,971)	(15,769)
Professional Services	-	10,000	3,100	10,000	-	6,900
Services and Supplies	6,366	17,000	121,800	174,480	157,480	52,680
Central Services Cost	727,200	673,500	673,500	706,000	32,500	32,500
Capital Expenditures						
Capital Improvements	-	-	-	80,000	80,000	80,000
Fuels Management	97,094	100,000	100,000	100,000	-	-
Total Expenditures and Uses	1,010,627	999,136	1,099,300	1,192,704	193,568	93,404
Net Sources and Uses	4,886,606	4,792,904	4,530,200	4,215,846	(577,058)	(314,354)



IVGID Departmental Budget Summary

Other Recreation Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	20,520	-	13,300	-	-	(13,300)
Sales Allowance	(108,379)	(244,000)	(437,500)	(570,200)	(326,200)	(132,700)
Facilities Fees	5,919,707	6,021,040	6,025,200	5,967,750	(53,290)	(57,450)
Rents	-	-	2,700	-	-	(2,700)
Total Operating Revenue	5,831,848	5,777,040	5,603,700	5,397,550	(379,490)	(206,150)
Operating Expenses						
Personnel Cost						
Salaries and Wages	132,559	137,334	139,800	76,893	(60,441)	(62,907)
Employee Fringe	47,408	61,302	61,100	45,331	(15,971)	(15,769)
Professional Services	-	10,000	3,100	10,000	-	6,900
Services and Supplies	6,366	17,000	121,800	174,480	157,480	52,680
Central Services Cost	727,200	673,500	673,500	706,000	32,500	32,500
Fuels Management	97,094	100,000	100,000	100,000	-	-
Total Operating Expenses	1,010,627	999,136	1,099,300	1,112,704	113,568	13,404
Operating Income (Loss)	4,821,221	4,777,904	4,504,400	4,284,846	(493,058)	(219,554)
Non Operating Revenues						
Investment Earnings	24,062	15,000	25,800	11,000	(4,000)	(14,800)
Gain (loss) on disposal of assets	41,323	-	-	-	-	-
Total Nonoperating Revenue	65,385	15,000	25,800	11,000	(4,000)	(14,800)
Net Income	4,886,606	4,792,904	4,530,200	4,295,846	(497,058)	(234,354)

Mission:

Partnering with our community, we provide unique parks & recreation services to inspire and enhance lives.

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

Performance Measures

	Actual 2011/12	Budgeted 2012/13	Approved 2013/14
Beach Visits	165,387	150,000	150,000
Opening Date	5/25/2011	5/23/2012	5/22/2013
Closing Date	9/18/2011	9/16/2012	9/15/2013
Days gates are staffed	119	117	117

Services Provided

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

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

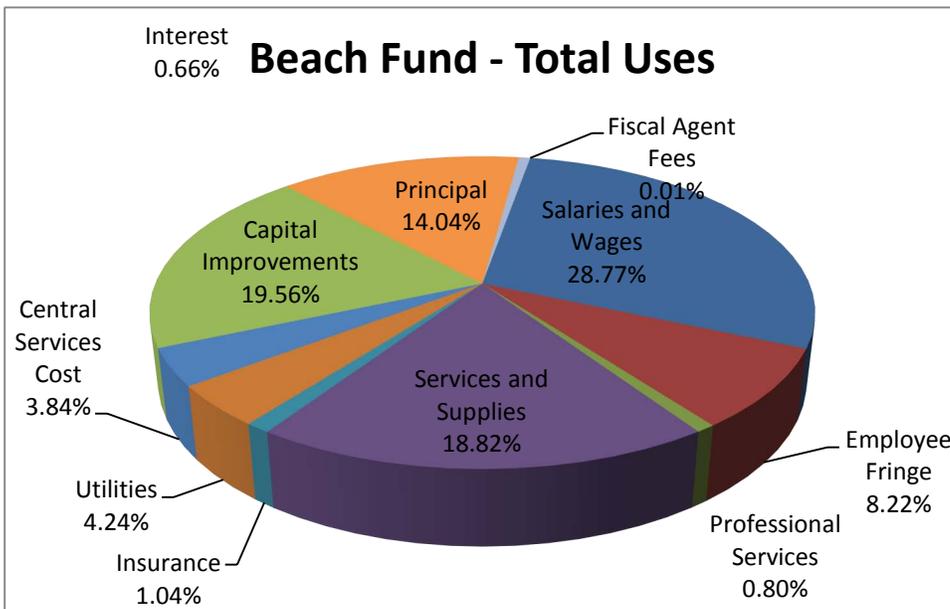
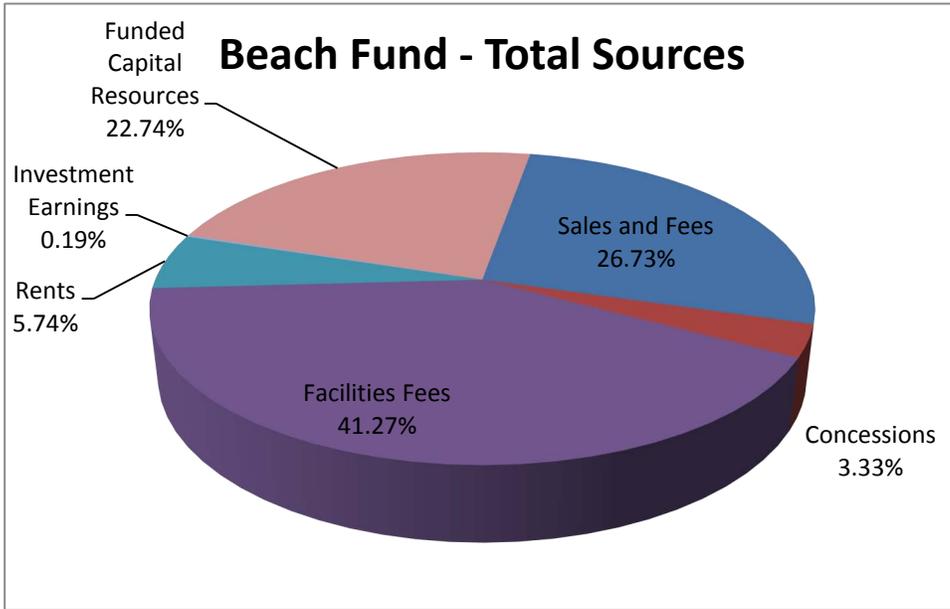
Ski Beach is open for dogs off leash from mid-October to mid-April. All other beaches remain closed to pets year round.

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

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

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

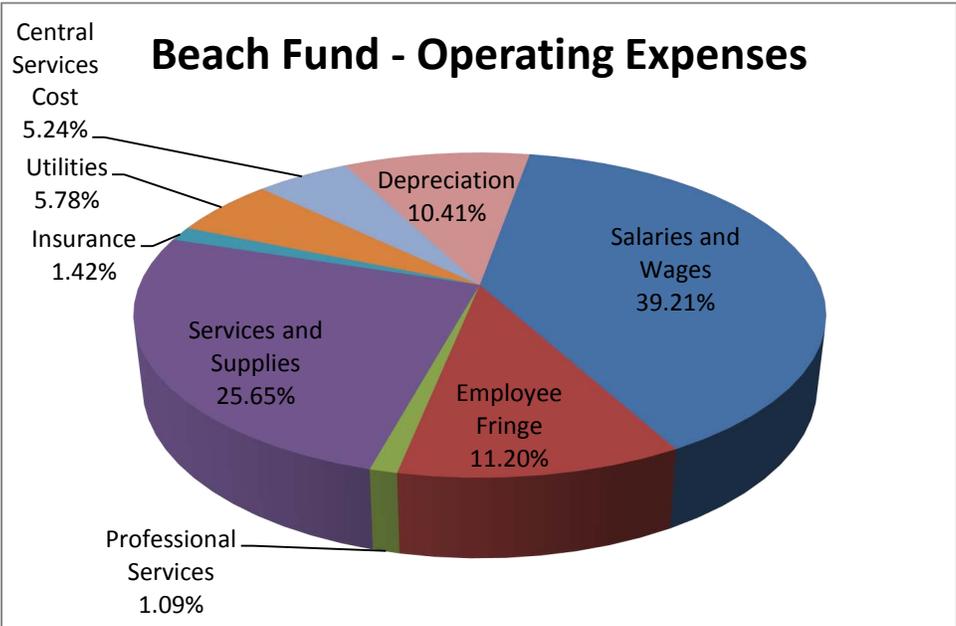
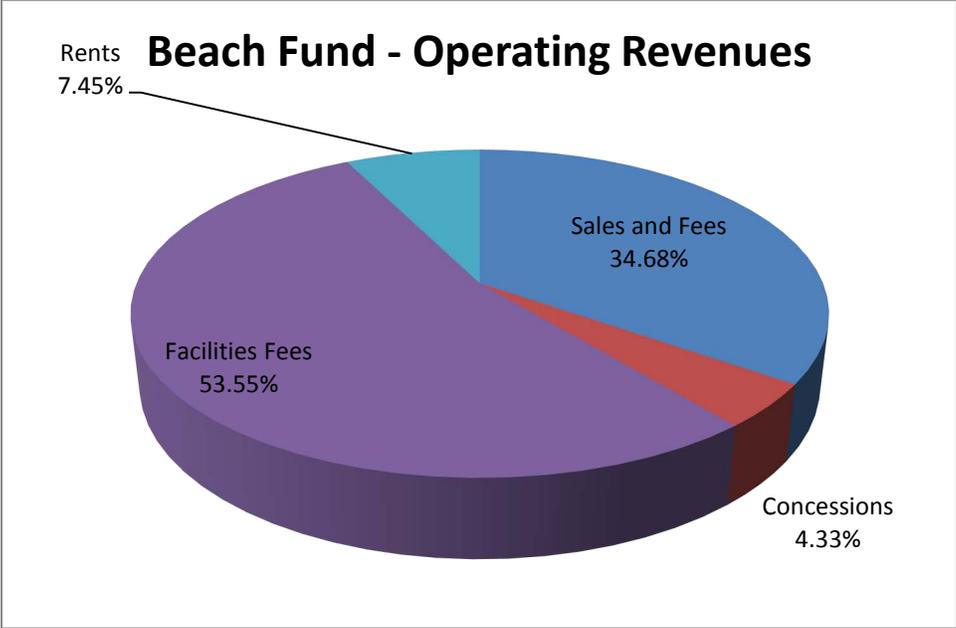
Concessionaires provide separate **food and beverage services** at Burnt Cedar and Incline Beach.



IVGID Departmental Budget Summary

Beach Fund Summary Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud
Revenues					
Sales and Fees	838,017	548,100	710,600	569,650	21,550
Concessions	69,974	60,850	61,500	62,500	1,650
Sales Allowance	(448,003)	(156,000)	(96,900)	(68,520)	87,480
Facilities Fees	899,565	781,100	785,000	773,800	(7,300)
Rents	108,288	108,600	114,100	107,600	(1,000)
Other Financing Sources					
Investment Earnings	4,495	2,500	5,400	3,600	1,100
Total Revenues and Other Sources	1,472,336	1,345,150	1,579,700	1,448,630	103,480
Expenditures and Uses					
Personnel Cost					
Salaries and Wages	424,133	421,525	425,100	539,045	117,520
Employee Fringe	104,491	107,833	107,500	154,016	46,183
Professional Services	7,369	15,000	6,100	15,000	-
Services and Supplies	326,490	349,800	283,300	352,720	2,920
Insurance	17,731	19,500	18,300	19,500	-
Utilities	78,317	80,000	76,100	79,500	(500)
Central Services Cost	69,600	63,600	63,600	72,000	8,400
Capital Expenditures					
Capital Improvements	17,644	629,000	345,000	366,520	(262,480)
Capital Carry Forward	41,113	-	-	-	-
Debt Service					
Principal	108,928	112,700	112,701	263,186	150,486
Interest	23,205	19,773	19,700	12,290	(7,483)
Fiscal Agent Fees	113	113	100	113	-
Interfund Transfers and Adjustments					
Funded Capital Resources	-	(500,000)	-	(426,260)	73,740
Total Expenditures and Uses	1,219,134	1,318,844	1,457,501	1,447,630	128,786
Net Sources and Uses	253,202	26,306	122,199	1,000	(25,306)



IVGID Departmental Budget Summary

Beach Fund Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	838,017	548,100	710,600	569,650	21,550	(140,950)
Concessions	69,974	60,850	61,500	62,500	1,650	1,000
Sales Allowance	(448,003)	(156,000)	(96,900)	(68,520)	87,480	28,380
Facilities Fees	899,565	781,100	785,000	773,800	(7,300)	(11,200)
Rents	108,288	108,600	114,100	107,600	(1,000)	(6,500)
Total Operating Revenue	1,467,841	1,342,650	1,574,300	1,445,030	102,380	(129,270)
Operating Expenses						
Personnel Cost						
Salaries and Wages	424,134	421,525	425,100	539,045	117,520	113,945
Employee Fringe	104,491	107,833	107,500	154,016	46,183	46,516
Professional Services	7,369	15,000	6,100	15,000	-	8,900
Services and Supplies	326,490	349,800	283,300	352,720	2,920	69,420
Insurance	17,731	19,500	18,300	19,500	-	1,200
Utilities	78,317	80,000	76,100	79,500	(500)	3,400
Central Services Cost	69,600	63,600	63,600	72,000	8,400	8,400
Depreciation	116,944	110,200	110,300	143,100	32,900	32,800
Total Operating Expenses	1,145,076	1,167,458	1,090,300	1,374,881	207,423	284,581
Operating Income (Loss)	322,765	175,192	484,000	70,149	(105,043)	(413,851)
Non Operating Revenues						
Investment Earnings	4,495	2,500	5,400	3,600	1,100	(1,800)
Total Nonoperating Revenue	4,495	2,500	5,400	3,600	1,100	(1,800)
Non Operating Expense						
Interest on bond debt	23,205	19,773	19,700	12,290	(7,483)	(7,410)
Amortization issuance cost	6,529	6,529	6,600	-	(6,529)	(6,600)
Fiscal Agent Fee	113	113	100	113	-	13
Total Non Operating Expenses	29,847	26,415	26,400	12,403	(14,012)	(13,997)
Net Income	297,413	151,277	463,000	61,346	(89,931)	(401,654)

IVGID Departmental Budget Summary

Beach - Operations

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	838,017	548,100	710,600	569,650	21,550	(140,950)
Sales Allowance	(448,003)	(156,000)	(96,900)	(68,520)	87,480	28,380
Facilities Fees	899,565	781,100	785,000	773,800	(7,300)	(11,200)
Rents	108,288	108,600	114,100	107,600	(1,000)	(6,500)
Other Financing Sources						
Investment Earnings	4,495	2,500	5,400	3,600	1,100	(1,800)
Total Revenues and Other Sources	1,402,362	1,284,300	1,518,200	1,386,130	101,830	(132,070)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	294,199	275,735	289,000	356,780	81,045	67,780
Employee Fringe	58,142	62,443	63,100	93,074	30,631	29,974
Professional Services	7,369	15,000	6,100	15,000	-	8,900
Services and Supplies	192,043	181,900	166,900	185,420	3,520	18,520
Insurance	17,731	19,500	18,300	19,500	-	1,200
Utilities	55,076	55,500	49,800	55,200	(300)	5,400
Central Services Cost	69,600	63,600	63,600	72,000	8,400	8,400
Capital Expenditures						
Capital Improvements	17,644	629,000	345,000	366,520	(262,480)	21,520
Capital Carry Forward	(649)	-	-	-	-	-
Debt Service						
Principal	108,928	112,700	112,701	263,186	150,486	150,485
Interest	23,205	19,773	19,700	12,290	(7,483)	(7,410)
Fiscal Agent Fees	113	113	100	113	-	13
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(500,000)	-	(426,260)	73,740	(426,260)
Total Expenditures and Uses	843,401	935,264	1,134,301	1,012,823	77,559	(121,478)
Net Sources and Uses	558,961	349,036	383,899	373,307	24,271	(10,592)

IVGID Departmental Budget Summary

Beach - Operations

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	838,017	548,100	710,600	569,650	21,550	(140,950)
Sales Allowance	(448,003)	(156,000)	(96,900)	(68,520)	87,480	28,380
Facilities Fees	899,565	781,100	785,000	773,800	(7,300)	(11,200)
Rents	108,288	108,600	114,100	107,600	(1,000)	(6,500)
Total Operating Revenue	1,397,867	1,281,800	1,512,800	1,382,530	100,730	(130,270)
Operating Expenses						
Personnel Cost						
Salaries and Wages	294,200	275,735	289,000	356,780	81,045	67,780
Employee Fringe	58,142	62,443	63,100	93,074	30,631	29,974
Professional Services	7,369	15,000	6,100	15,000	-	8,900
Services and Supplies	192,043	181,900	166,900	185,420	3,520	18,520
Insurance	17,731	19,500	18,300	19,500	-	1,200
Utilities	55,076	55,500	49,800	55,200	(300)	5,400
Central Services Cost	69,600	63,600	63,600	72,000	8,400	8,400
Depreciation	116,944	110,200	110,300	143,100	32,900	32,800
Total Operating Expenses	811,105	783,878	767,100	940,074	156,196	172,974
Operating Income (Loss)	586,762	497,922	745,700	442,456	(55,466)	(303,244)
Non Operating Revenues						
Investment Earnings	4,495	2,500	5,400	3,600	1,100	(1,800)
Total Nonoperating Revenue	4,495	2,500	5,400	3,600	1,100	(1,800)
Non Operating Expense						
Interest on bond debt	23,205	19,773	19,700	12,290	(7,483)	(7,410)
Amortization issuance cost	6,529	6,529	6,600	-	(6,529)	(6,600)
Fiscal Agent Fee	113	113	100	113	-	13
Total Non Operating Expenses	29,847	26,415	26,400	12,403	(14,012)	(13,997)
Net Income	561,410	474,007	724,700	433,653	(40,354)	(291,047)

IVGID Departmental Budget Summary

Beach - Maintenance

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	129,934	145,790	136,100	182,265	36,475	46,165
Employee Fringe	46,349	45,390	44,400	60,942	15,552	16,542
Services and Supplies	122,624	157,300	105,000	151,700	(5,600)	46,700
Utilities	18,883	20,300	22,300	19,800	(500)	(2,500)
Capital Expenditures						
Capital Carry Forward	41,762	-	-	-	-	-
Total Expenditures and Uses	359,552	368,780	307,800	414,707	45,927	106,907
Net Sources and Uses	(359,552)	(368,780)	(307,800)	(414,707)	(45,927)	(106,907)



IVGID Departmental Budget Summary

Beach - Maintenance

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Expenses						
Personnel Cost						
Salaries and Wages	129,934	145,790	136,100	182,265	36,475	46,165
Employee Fringe	46,349	45,390	44,400	60,942	15,552	16,542
Services and Supplies	122,624	157,300	105,000	151,700	(5,600)	46,700
Utilities	18,883	20,300	22,300	19,800	(500)	(2,500)
Total Operating Expenses	317,790	368,780	307,800	414,707	45,927	106,907
Operating Income (Loss)	(317,790)	(368,780)	(307,800)	(414,707)	(45,927)	(106,907)
Net Income	(317,790)	(368,780)	(307,800)	(414,707)	(45,927)	(106,907)

IVGID Departmental Budget Summary

**Beach - Food and Beverage
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Concessions	69,974	60,850	61,500	62,500	1,650	1,000
Total Revenues and Other Sources	69,974	60,850	61,500	62,500	1,650	1,000
Expenditures and Uses						
Services and Supplies	11,823	10,600	11,400	15,600	5,000	4,200
Utilities	4,358	4,200	4,000	4,500	300	500
Total Expenditures and Uses	16,181	14,800	15,400	20,100	5,300	4,700
Net Sources and Uses	53,793	46,050	46,100	42,400	(3,650)	(3,700)



The schedule on this page is only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

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This section provides supplemental information for the following functions:

- Marketing and Communications
- Food and Beverage

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Consolidated
Informational Section Only
Sales, Marketing and Communications is accounted for in the
General Fund, Golf, Facilities, Ski and Parks and Recreation

IVGID Departmental Budget Summary

**Marketing & Communications Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	113,444	104,773	73,551	170,171	65,398	96,620
Employee Fringe	54,507	45,815	31,780	104,866	59,051	73,086
Services and Supplies	341,797	500,500	391,551	533,300	32,800	141,749
Utilities	3,778	3,300	3,544	3,300	-	(244)
Total Expenditures and Uses	513,526	654,388	500,426	811,637	157,249	311,211
Net Sources and Uses	(513,526)	(654,388)	(500,426)	(811,637)	(157,249)	(311,211)

IVGID Departmental Budget Summary

**Marketing & Communications Summary
Sources and Uses - By Area**

	Community Relations	Golf	Facilities	Ski	Parks and Recreation	Total Marketing
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	15,000	-	-	136,475	18,696	170,171
Employee Fringe	13,407	-	-	80,338	11,121	104,866
Services and Supplies	35,700	104,500	37,700	338,700	16,700	533,300
Utilities	-	-	-	3,200	100	3,300
Total Expenditures and Uses	64,107	104,500	37,700	558,713	46,617	811,637
Net Sources and Uses	(64,107)	(104,500)	(37,700)	(558,713)	(46,617)	(811,637)

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Consolidated
Informational Section Only
Food and Beverage is accounted for in the
Golf, Facilities, Ski and Beach Fund

IVGID Departmental Budget Summary

**Food and Beverage - Summary
Sources and Uses**

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	1,673,329	1,894,800	1,711,697	1,753,700	(141,100)	42,003
Concessions	82,924	60,850	64,300	62,500	1,650	(1,800)
Total Revenues and Other Sources	1,756,253	1,955,650	1,775,997	1,816,200	(139,450)	40,203
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	519,002	512,474	483,997	456,116	(56,358)	(27,881)
Employee Fringe	186,336	161,327	165,098	133,010	(28,317)	(32,088)
Professional Services	13,674	12,000	25,900	17,000	5,000	(8,900)
Services and Supplies	273,873	276,800	281,652	269,000	(7,800)	(12,652)
Utilities	58,781	53,600	54,932	57,500	3,900	2,568
Cost of Goods and Services Sold	447,999	530,300	474,909	487,600	(42,700)	12,691
Capital Expenditures						
Capital Improvements	61,949	-	-	-	-	-
Capital Carry Forward	6,193	-	-	-	-	-
Total Expenditures and Uses	1,573,213	1,550,701	1,490,489	1,425,326	(125,375)	(65,163)
Net Sources and Uses	183,040	404,949	285,508	390,874	(14,075)	105,366



IVGID Departmental Budget Summary

**Food and Beverage
Sources and Uses - By Area**

	Champ. Golf	Mountain Golf	Catering	Ski	Beach	Total all F&B
Revenues						
Sales and Fees	353,100	76,800	470,800	805,000	-	1,705,700
Concessions	-	-	-	48,000	62,500	110,500
Total Revenues and Other Sources	353,100	76,800	470,800	853,000	62,500	1,816,200
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	139,863	24,790	107,818	183,645	-	456,116
Employee Fringe	36,381	6,720	38,697	51,212	-	133,010
Professional Services	-	-	500	-	-	500
Services and Supplies	64,100	16,200	55,400	134,200	15,600	285,500
Utilities	12,700	4,800	21,600	19,000	4,500	62,600
Cost of Goods and Services Sold	96,800	20,400	135,400	235,000	-	487,600
Total Expenditures and Uses	349,844	72,910	359,415	623,057	20,100	1,425,326
Net Sources and Uses	3,256	3,890	111,385	229,943	42,400	390,874

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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 as its means of providing workers compensation coverage going forward. During a period regulated by the Nevada Division of Insurance, the District will complete administration of the existing claims at June 30, 2013. At some point in that process the State will release the majority of the self insurance retention account. Until then, at a minimum, the District will maintain is restricted deposit in the Local Governments Investment Pool.

Performance Measures

	Actual	Budget	Proposed
	2011/12	2012/13	2013-14
Claims Costs	\$159,098	\$175,000	\$220,000
Investment Earnings	\$139,450	\$20,700	\$22,900

Services Provided

- Support Risk Management and District Safety Committee promotion of **Safety First**
- Monitor Third Party Claims Administration
- Legal Compliance reporting to the State of Nevada to complete self-insurance status
- Coordinate rates based on PACT stated rates subject to calendar year audit

IVGID Departmental Budget Summary

Workers Compensation Summary

Sources and Uses

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Interfund Services	167,554	230,000	195,600	285,100	55,100	89,500
Other Financing Sources						
Investment Earnings	139,450	20,700	21,300	22,900	2,200	1,600
Total Revenues and Other Sources	307,004	250,700	216,900	308,000	57,300	91,100
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	9,066	-	-	-	-	-
Employee Fringe	5,399	-	-	-	-	-
Professional Services	35,044	27,700	26,100	33,100	5,400	7,000
Insurance	49,610	48,000	42,500	48,000	-	5,500
Worker Compensation Claims	144,634	175,000	74,100	226,900	51,900	152,800
Total Expenditures and Uses	243,753	250,700	142,700	308,000	57,300	165,300
Net Sources and Uses	63,251	-	74,200	-	-	(74,200)



IVGID Departmental Budget Summary

Workers Compensation Summary

Operating and Net Income (Loss)

	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Internal Service Charges	167,554	230,000	195,600	285,100	55,100	89,500
Total Operating Revenue	167,554	230,000	195,600	285,100	55,100	89,500
Operating Expenses						
Personnel Cost						
Salaries and Wages	9,066	-	-	-	-	-
Employee Fringe	5,399	-	-	-	-	-
Professional Services	35,044	27,700	26,100	33,100	5,400	7,000
Insurance	49,610	48,000	42,500	48,000	-	5,500
Worker Compensation Claims	144,634	175,000	74,100	226,900	51,900	152,800
Total Operating Expenses	243,753	250,700	142,700	308,000	57,300	165,300
Operating Income (Loss)	(76,199)	(20,700)	52,900	(22,900)	(2,200)	(75,800)
Non Operating Revenues						
Investment Earnings	139,450	20,700	21,300	22,900	2,200	1,600
Total Nonoperating Revenue	139,450	20,700	21,300	22,900	2,200	1,600
Net Income	63,251	-	74,200	-	-	(74,200)

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) process supports the Board of Trustees District's Long Range Principle Number Five:

FACILITIES

Maintaining and enhancing the District's infrastructure/facilities, to provide superior long term utility services and recreation activities in accordance with Government regulations.

Measurement Method

Keep current and present to the Board of Trustees every election year or every at the Board Retreat or Other (by individual plan):

Master Plans

Business Plans

Maintenance Plans

Capital Plans (1 year, 5 year and 20 year)

Potential New Acquisition Plans and Review

Government Regulation Outlook

The District's capital improvement plan is the culmination of input from throughout the District from groups such as District managers, District Venue Advisory Teams (DVAT), Capital Projects Committee (CPC), and public input that results in final input and approval by the Board of Trustees. The capital improvement process identifies the essential projects and procurements over the next 5 years with strong emphasis on the first three years to maintain or enhance the District facilities and physical assets to meet the service levels. As each Operating Budget is developed, the associated 1 Year CIP and 5 Year Summary is developed and reviewed with the Board of Trustees. The emphasis on the first three years allows District staff to highlight those projects that are soon to be executed or are in some phase of pre-design, design or acquisition.

The District CPC that consists of District management and is charged with making a CIP under Long Range Principle Number Two; Finance: "The District will consider the best use of public funds..." by providing a fair and balanced review of each capital improvement project which is then recommended to the Board of Trustees for eventual adoption during the budget process. The CPC team in cooperation with the Department Managers puts together a Multi Year Capital Plan (MYCP) that addresses capital infrastructure, operational equipment, and rolling stock over the next 20 years. The current fiscal year Capital Budget is established from projects listed in Year 1, while the 5 Year Summary is comprised of first 5 years under the MYCP. It is understood the further out on the 20 year MYCP the less reliable the financial estimates become, however it allows staff to plan for the future and identify what it on the District's horizon. The 20 year MYCP is one of the major components used for the District's long term financial plan and is critical to facilitate long range planning.

The MYCP indicates whether capital projects are financed by cash, user fees, the Recreation Facility Fee, the Beach Facility Fee, debt or grant funding and sets the budget for each capital project for the first

year of the MYCP. Ongoing projects, budgeted in previous capital plans, and identified as carryover projects, are not repeated in the current MYCP. They are presented in a separate schedule.

How the Capital Process Works

The CPC oversees the MYCP process and consists of key District staff members that review each proposed capital data sheet. Though managing the capital process is on-going, each year's capital process officially begins in October and ends with the adoption of the Fiscal Year Capital Budget in May as required by the Nevada Revised Statutes (NRS). Since the CPC is an ongoing committee, capital project data sheets can be submitted to the CPC throughout the year, which allows more accurate cost analysis on each project. At the start of the process, the departments are required to prepare and submit requests for both the upcoming budget year and items for the MYCP. Requests at a minimum should consider the 5 Year Summary as required by the NRS.

Input from the Board of Trustees is valuable for setting the tone for capital planning. In November 2010 the Board requested a review of the scheduling of projects to minimize the need for changes in the supporting Facility Fee. This was affirmed by the Board of Trustees each year since, where this process adopted the term "smoothing". Considerable effort has gone into reviewing the scheduling for projects, with a goal of maintaining the current Facility Fee levels over the coming 5 years.

The CPC meets with each department manager or capital projects managers to evaluate and prioritize departmental requests within the funding level provided by the Finance and Accounting Department. Once the CPC team has met with all the departments, information is shared with the Board of Trustees during budget work sessions. The MYCP will go through several iterations before being brought back to the Board of Trustees. The following outlines the key timeframes for the MYCP:

October – review existing projects and set planning for next MYCP

November – Capital project data sheets are released for updating and for submittal of new capital data sheet(s). Information about the direction of the MYCP and related factors are shared at the Board Annual Retreat.

December – complete submission or updates of capital data sheets

January – review all capital data sheets, meets with department and division managers or capital project managers, review scope of the project, prioritize projects, determines funding, and compiles the first draft of the MYCP

February – identify Fiscal Year Capital Budget and 5 Year Summary projects to Board of Trustees through agenda items or work sessions

March or April – reach agreement with the Board of Trustees on the first year of MYCP to be adopted in May

May - Adopt the Fiscal Year Capital Budget and 5 Year Summary

Project Criteria

A project is established within the Multi Year Capital Plan when it has met these criteria (as appropriate to the nature of the project):

- Defined**
- Planned**
- Justified**
- Scheduled**
- Funded**
- Designed or Specified**

All planned capital items shall fall under one of the following purpose and justification criteria: safety, regulatory, infrastructure, revenue, or service level. When appropriate, capital projects are also evaluated on return on investment, keeping in the forefront public purpose and service levels. All proposed capital projects are documented according to the District's Capital Expenditures Practice 13.2.0, Section 3.0, using a capital project data sheet. Annually, the capital project data sheets are brought up to date as to project write up, justification, and financial amounts. This includes carryover projects.

The Fiscal Year Capital Budget amount of a project may need to be amended from time to time. A budget amendment is when a capital project needs to increase or decrease. For those budget amendments which transfer funds from one capital project to another, the General Manager can approve budget amendments below \$25,000. The Board of Trustees must approve budget amendments above \$25,000.

From time to time changes of scope to capital projects are required. A change of scope is when the objective or character of the project changes. An example would be re-scoping a capital project from buying a groomer to buying a generator. The scope of a capital improvement project may be changed by action of the Board of Trustees or the General Manager. The General Manager has the authority to approve scope changes below \$25,000. The Board of Trustees must approve scope changes above \$25,000.



Spooner Pumping Station

Project Coding and Classification

Each capital project data sheet is assigned a unique code. The coding allows the projects to be classified first by Activity, then class, they include a reference to the year in which the project was identified or is scheduled and a sequence number.

Class Codes for Equipment	Useful Lives 5 to 10 years
P1 Auto or SUV	P2 1/2 Ton Pickup
P3 3/4 Ton Pickup	P4 1 Ton Pickup
TR Truck	TL Trailer
TC Tractor	NL Non-licensed Vehicle
SV Service Equipment	AT Attachment

Class Codes	Description	Useful Life in Years
BD	Buildings & Structures	40+
LI	Land Improvements	15-20
OE	Office Equipment	3-5
HE	Heavy Duty Service Equipment	10
LE	Light Duty Service Equipment	10
HV	Heavy Duty Vehicles	10
LV	Light Duty Vehicles	10
AE	Audio Equipment	5
CO	Computer Equipment	5
FF	Furniture and Fixtures	5
GC	Golf Course Improvements	10-15
CE	Communications Equipment	5
LA	Land	n/a
ME	Mechanical Equipment	10-20
RS	Recreation System	10-20
SS	Sewer System	20-40
SI	Slope & Mountain Improvements	20-40
DI	Distribution Infrastructure	20-40
WR	Water Rights	n/a
WS	Water System	20-40
RE	Rental Equipment	3

Management and Organization Initiatives for Fiscal Year Ending June 30, 2014

The Finance and Accounting Department maintains a report that presents and reconciles carryover projects from the prior year, capital projects budgeted less those completed, and ending in amounts released (not to be spent) or carried over to the next fiscal year. This will be updated in August 2013 for the year ending June 30, 2013.

The District intends to use funds collected for capital projects that are not ultimately spent, to be added to reserves in their respective funds.

Under “smoothing” it is very important to communicate the affects of projects that have a change in scope, either to planned amounts, scheduling, or funding. The financial consequences of changes will be monitored throughout the year. These consequences will also be communicated whenever the Board of Trustees considers an action affecting the current budget or the 5 Year Summary.

The District staff approach providing the measures in support of Long Range Principle 5 for Facilities by considering Master Plans, Business Plans, the 20 Year Multi Year Capital Plan, and major Potential Acquisitions at the Board of Trustees Annual Retreat. The Fiscal Year Capital Budget, 5 Year Summary and maintenance plans are incorporated in the regular budgeting calendar and process.

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Financial Administration	1212CO1802	Replace Accounting System - Payroll Time Clocks	-	-	-	-	40,000	40,000
	1213CE1101	IT Master Plan - Firewall/Remote Access	-	-	-	12,360	-	12,360
	1213CE1201	IT Master Plan - Data Warehouse	-	-	-	-	15,000	15,000
	1213CE1202	IT Master Plan - Wireless Network	-	-	-	-	16,480	16,480
	Total		-	-	-	12,360	71,480	83,840
General Government	1099BD1204	External Computer Room/Data Center	-	-	-	-	40,000	40,000
	1099BD1301	Paint Facility Exterior	-	22,120	-	-	-	22,120
	1099BD1501	Admin Roof Replacement	-	-	31,220	-	-	31,220
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	-	-	-	-	73,540	73,540
	1099BD1505	Paint Interior 893 Southwood Admin Building	-	-	-	35,400	-	35,400
	1099FF1503	Replace Carpeting 893 Southwood Admin Building	-	-	-	-	41,500	41,500
	1099OE1401	Copier Replacement - 893 Southwood Admin Building	24,000	-	-	-	-	24,000
	Total		24,000	22,120	31,220	35,400	155,040	267,780
General Fund	Total Capital Outlay		24,000	22,120	31,220	47,760	226,520	351,620

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Water	2299DI1102	Water Pumping Station Improvements	30,000	30,000	30,000	30,000	30,000	150,000
	2299DI1103	Replace Commercial Water Meters, Vaults, Lids	73,000	75,000	78,000	80,000	80,000	386,000
	2299DI1204	Recoat Potable Water Reservoir Exteriors	20,000	20,000	25,000	25,000	30,000	120,000
	2299DI1305	Water Pump Station Roof Replacement	25,000	180,000	-	-	-	205,000
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	40,000	40,000	40,000	40,000	250,000	410,000
	2299DI2603	Residential meter and electronics replacement	-	-	-	-	-	-
	2299P1203	2013 Mid Size Truck #675	-	-	-	-	-	-
	2299WS1101	Watermain Replacement	475,000	720,000	322,000	453,000	310,000	2,280,000
	Total Water		663,000	1,065,000	495,000	628,000	700,000	3,551,000
	Sewer	2523AT745	2007 Trackless Flail Mower #602	-	-	-	-	22,300
2523SV535		2001 Sellick Forklift #499	-	-	-	60,500	-	60,500
2524AT744		2001 Jet-Away Line Cleaner #508	-	-	-	26,000	-	26,000
2524SS1010		Effluent Export Line - Phase II	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
2524TR103		2008 Chevrolet Camera Truck #615	-	-	-	-	82,900	82,900
2599BD1105		Building Upgrades Treatment Plant	-	-	-	-	48,850	48,850
2599DI1104		Sewer Pumping Station Improvements	140,000	50,000	175,000	50,000	50,000	465,000
2599SS1102		Wastewater Treatment Plant Improvements	60,000	100,000	80,000	500,000	125,000	865,000
2599SS1103		Wetlands Effluent Disposal Facility Improvements	25,000	25,000	25,000	25,000	25,000	125,000
2599SS1203		Replace & Reline Sewer Mains & Manholes	350,000	415,000	350,000	410,000	350,000	1,875,000
2599SS2107	Update Camera Equipment	-	50,000	-	-	-	50,000	
Total Sewer		2,575,000	2,640,000	2,630,000	3,071,500	2,704,050	13,620,550	

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total	
Public Works Shared	2097AT735	Snowplow #300A	-	-	-	18,000	-	18,000	
	2097AT737	Snowplow #307A	-	-	-	18,000	-	18,000	
	2097AT738	1998 Slurry Liquidator #326	-	-	-	-	41,000	41,000	
	2097AT739	2004 9' Western Snow Plow #542A	-	5,750	-	-	-	5,750	
	2097AT740	2004 Auto Crane #543A	-	5,350	-	-	-	5,350	
	2097AT741	2010 Sander/Spreader #642	-	-	7,025	-	-	7,025	
	2097AT742	Loader Tire Chains (2-Sets)	17,580	-	-	-	18,700	36,280	
	2097AT743	Loader Tires (2-Sets)	32,000	-	-	-	-	32,000	
	2097AT749	2012 Snowplow #669B	-	-	-	6,200	-	6,200	
	2097BD1202	Paint Interior Building #A	45,220	-	-	-	-	45,220	
	2097BD1204	New Carpet Building #A	40,820	-	-	-	-	40,820	
	2097BD1301	Public Works Equipment Storage Building	250,000	900,000	-	-	-	1,150,000	
	2097BD1502	Fueling Facility Upgrade	67,000	-	-	-	-	67,000	
	2097DI1401	Raise Manholes & Valve Boxes	30,000	30,000	30,000	30,000	30,000	150,000	
	2097L11401	Pavement Maintenance, Utility Facilities	20,000	47,800	10,000	10,000	10,000	97,800	
	2097ME1601	Replace Boiler in Washbay	-	-	55,470	-	-	55,470	
	2097NL470	2001 Caterpillar 430D Backhoe #496	-	-	-	-	128,500	128,500	
	2097NL473	2008 Trackless Snowblower #619	-	-	-	150,450	-	150,450	
	2097NL474	2010 International Vactor Truck #638	-	-	100,000	-	-	100,000	
	2097OE1205	Large Format Printer Replacement	23,000	-	-	-	-	23,000	
	2097P1200	2009 Chevrolet Mid Size Pick-up #630	-	-	-	-	22,850	22,850	
	2097P2254	2003 GMC 3/4-Ton Pick-up #519	-	26,000	-	-	-	26,000	
	2097P2255	2005 Chevy 1/2-Ton Pick-up #553	-	-	22,600	-	-	22,600	
	2097P2256	2008 Chevrolet 1/2-Ton Pick-up #611	-	-	-	-	22,850	22,850	
	2097P2257	2009 Chevrolet 1/2 Ton Pick-up Truck #631	-	-	-	-	23,000	23,000	
	2097P3303	2004 3/4-Ton Service Truck w/liftgate & crane #543	-	43,100	-	-	-	43,100	
	2097P3304	2005 Chevy 3/4-Ton Service Truck #555	-	-	41,200	-	-	41,200	
	2097P4361	2004 GMC 1-Ton Flatbed #542	-	-	-	-	39,000	39,000	
	2097P4362	2008 Chevrolet Service Truck #609	-	-	-	-	28,600	28,600	
	2097P4363	2008 Chevrolet Service Truck #612	-	-	-	-	41,800	41,800	
	2097P4364	2011 Chevrolet Service Truck #647	-	-	-	-	43,500	43,500	
	2097SV533	1997 Forklift #315	-	-	-	33,900	-	33,900	
	2097SV534	2004 Trackless Snowblower #552	180,000	-	-	-	-	180,000	
	2097TL80	1999 25 Ton Trail King Trailer #354	-	-	-	-	28,600	28,600	
	2097TR140	2004 Freightliner Vactor Truck #534	-	100,000	-	-	-	100,000	
	2097TR180	1996 Peterbilt Dump Truck #299	-	-	-	-	160,000	160,000	
	2097TR181	2001 Peterbilt Dump Truck	-	-	-	154,600	-	154,600	
	Total			705,620	1,158,000	266,295	421,150	638,400	3,189,465
	Total All Utilities			3,943,620	4,863,000	3,391,295	4,120,650	4,042,450	20,361,015

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Championship	3141BD1502	Remodel Bathrooms, #6 Tee and #14 Green	-	-	52,740	-	-	52,740
	3141GC1103	Irrigation Improvements	30,000	80,000	-	-	130,000	240,000
	3141GC1202	Course Rebuilding Bunkers & Greens Improvement	-	80,000	-	-	-	80,000
	3141GC1401	Green Covers - 60% Championship Course	18,000	-	-	-	-	18,000
	3141GC1501	Wash Pad Improvements	-	-	70,000	-	-	70,000
	3141LI1201	Pavement Maintenance, Champ Course & Chateau	45,000	-	-	-	-	45,000
	3141LI1202	Pavement Maintenance of Cart Paths	24,400	15,000	15,000	15,000	-	69,400
	3142BD1303	Replace Roof Champ Golf Maintenance	-	-	86,870	-	-	86,870
	3143GC1201	Driving Range Nets	2,500	-	75,000	-	-	77,500
	3143GC1202	Driving Range Hitting Mats	-	-	-	-	28,000	28,000
	3153BD1405	Resurface F&B Floors in all Kitchens	30,350	-	-	-	-	30,350
	3153FF1204	Champ Grille Kitchen Equipment	-	-	-	89,175	-	89,175
	3153FF1205	The Grille Furniture & Bar Cooler	-	-	15,500	-	-	15,500
	3153P2250	2001 Pick-up Truck 4x4 (1/2-Ton) #474	-	24,000	-	-	-	24,000
	3197AT701	1996 Toro Aerator #413	-	-	-	-	17,200	17,200
	3197AT702	2011 John Deere HD300 Spray Rig #662	-	-	-	44,400	-	44,400
	3197AT705	2000 Toro Spreader #462	-	-	-	10,650	-	10,650
	3197AT706	2001 John Deere 800 Greens Aerator #476	-	-	-	-	17,200	17,200
	3197AT708	2001 Aerothatch Seeder #479	-	15,900	-	-	-	15,900
	3197AT710	2002 Toro Hydroject 3000 #514	-	-	29,950	-	-	29,950
	3197AT711	2003 Ty-Crop Propass #533	12,000	-	-	-	-	12,000
	3197AT712	2003 Hines Drill Aerator #536	-	-	-	64,300	-	64,300
	3197AT714	2006 Toro 1250 Spray Rig #586	-	30,300	-	-	-	30,300
	3197AT715	2006 John Deere 1500 Fairway Aerator #592	-	-	28,400	-	-	28,400
	3197AT716	2007 Buffalo Turbin Debris Blower #601	-	-	-	-	8,400	8,400
	3197AT717	2007 Trilo Verticutter/Vacuum/Sweeper #607	-	-	58,900	-	-	58,900
	3197AT719	2008 Planetair HD50 #616	-	-	-	-	32,200	32,200
	3197AT720	2008 John Deere 1500 Fairway Aerator #620	-	-	-	27,400	-	27,400
	3197AT722	2008 Bandit Brush Chipper #625	-	-	-	38,000	-	38,000
	3197AT723	2010 JD 1500 Arecore Aerator #640 - Shared	-	-	-	-	13,900	13,900
	3197NL410	2000 Carryall Club Car #459	-	-	-	9,780	-	9,780
	3197NL420	2007 Club Car Carryall Ball Picker #600	-	-	20,600	-	-	20,600
	3197NL450	2001 John Deere Pro Gator #483	-	-	-	-	31,400	31,400
	3197NL451	2001 John Deere Pro Gator #484	-	-	-	-	31,400	31,400
	3197NL452	2004 John Deere Pro Gator #545	-	-	-	-	33,600	33,600
	3197NL453	2004 John Deere Pro Gator #546	-	-	-	-	33,600	33,600
	3197NL454	2004 John Deere Pro Gator #547	-	-	-	-	33,600	33,600
	3197NL480	2002 Bar Cart #527	-	27,900	-	-	-	27,900
	3197NL481	2002 Bar Cart #528	-	27,900	-	-	-	27,900
	3197NL482	2002 Bar Cart #529	-	27,900	-	-	-	27,900
	3197SV501	2005 Vibratory Greens Rollers	-	7,850	-	-	-	7,850
	3197SV502	2011 Toro Sand Pro 3020 #659	-	-	-	16,000	-	16,000
	3197SV504	2000 Toro Tri-Plex Mower 3250D #463	-	38,700	-	-	-	38,700
	3197SV505	2011 Toro 3500D Mower #649	-	-	-	39,000	-	39,000
	3197SV507	2011 Toro Groundsmaster 4000D #650	-	-	-	53,600	-	53,600
	3197SV508	2001 Toro Tri-Plex 3250D Mower #495	-	-	39,700	-	-	39,700
	3197SV509	2001 Toro Greensmaster 1600 #505	-	-	9,650	-	-	9,650
	3197SV510	2001 Toro Greensmaster 1600 #506	-	-	9,650	-	-	9,650
	3197SV511	2011 Toro 3500D Mower #663	-	-	45,000	-	-	45,000
	3197SV512	2002 JD 3235 Fairway Mower #512	61,200	-	-	-	-	61,200
	3197SV513	2002 Toro 4000D Rough Mower #515	-	59,600	-	-	-	59,600
	3197SV515	2005 JD 3235 Fairway Mower #570	-	-	54,100	-	-	54,100
	3197SV516	2005 Toro Greensmaster 1600 #574	-	-	10,650	-	-	10,650
	3197SV517	2011 Toro Greensmaster 1000 #652	-	-	-	9,200	-	9,200
	3197SV518	2011 Toro Greensmaster 1000 #653	-	-	-	9,200	-	9,200
	3197SV519	2011 Toro Greensmaster 1000 #654	-	-	-	9,200	-	9,200
	3197SV520	2011 Toro Greensmaster 1000 #655	-	-	-	9,200	-	9,200
	3197SV521	2011 Toro Greensmaster 1000 #656	-	-	-	9,200	-	9,200
	3197SV522	2011 Toro Greensmaster 1000 #657	-	-	-	9,200	-	9,200
	3197SV523	2007 Toro Tri-Plex 3250D Mower #598	-	-	-	-	39,100	39,100
	3197SV524	2007 3500D Toro Rotary Mower #606	-	32,000	-	-	-	32,000
	3197SV525	2008 Toro Sand-Pro #618	-	-	-	14,950	-	14,950
	3197SV536	2008 Toro Tri-Plex Mower #614	-	-	-	-	40,100	40,100
	3197TC01	2000 John Deere 5310 Tractor #464	-	-	41,500	-	-	41,500
	3197TC02	2002 John Deere 4400 Tractor #513	-	-	-	-	24,200	24,200
	3197TC03	2002 John Deere 4400 Tractor #517	-	-	-	-	24,200	24,200
	3197TC05	2010 JD 4120 Tractor- Shared #643	-	-	-	19,850	-	19,850
3197TC09	John Deer 5075E Tractor - Shared	-	17,500	-	-	-	17,500	
3197TO905	Replace Fairway Mower Cutting Heads	-	-	20,000	-	-	20,000	
3197TO906	Replace Fairway Mower Reels	25,000	-	-	-	-	25,000	
3197TR160	1997 1-Ton Dump Truck #419	-	38,000	-	-	-	38,000	
Total Championship Course			248,450	522,550	683,210	497,305	538,100	2,489,615

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total	
Mountain	3241BD1402	ADA Access to #6 Tee Restroom	-	-	-	20,000	95,000	115,000	
	3241BD1503	Remodel On Course Bathrooms #6 & #12	-	-	44,820	-	-	44,820	
	3241GC1101	Mountain Course Tee and Bunker Renovation	21,000	22,500	66,000	17,000	35,000	161,500	
	3241GC1401	Green Covers - Mountain Course	12,000	-	-	-	-	12,000	
	3241GC1404	Irrigation Improvements	-	-	25,000	-	15,000	40,000	
	3241GC1502	Wash Pad Improvements	-	-	70,000	-	-	70,000	
	3242LI1204	Pavement Maintenance Mountain Course Parking Lot	16,000	2,000	45,000	15,000	45,000	123,000	
	3242LI1205	Pavement Maintenance Mountain Course Cart Paths	11,000	12,000	-	-	-	23,000	
	3253FF1501	Mountain Golf Kitchen Equipment	-	6,510	-	-	-	6,510	
	3299BD1403	Mountain Course Clubhouse and Maintenance Building Pre-Design, Design & Replacement	100,000	325,000	2,850,000	-	-	3,275,000	
	Total Mountain Course			160,000	368,010	3,100,820	52,000	190,000	3,870,830
	Ski	3499BD1399	Master Plan Update and Summer Operations	111,000	-	-	-	-	111,000
		3453BD1402	Resurface F&B Floor Main Lodge Kitchen	31,650	-	-	-	-	31,650
3453FF1106		Diamond Peak Lodge Chairs	-	-	-	-	29,926	29,926	
3453FF1108		Diamond Peak Main Kitchen Equip.	-	-	-	12,600	-	12,600	
3453FF1201		Diamond Peak Tornado Pizza Oven	8,176	-	-	-	-	8,176	
3453FF1403		Diamond Peak Loft Bar Kitchen Equip.	-	-	-	5,600	-	5,600	
3453FF2002		Main Lodge Barbeque	-	-	-	15,000	-	15,000	
3453ME1401		Ski F&B Ventilation Dish Pit	19,610	-	-	-	-	19,610	
3462HE1501		Lodgepole Lift Major Component Replacement	-	33,000	-	-	-	33,000	
3462HE1502		Crystal Express Lift Replacement of Major Lift Components and Systems	-	89,000	-	-	-	89,000	
3462HE1503		Redfox Lift Major Component Replacement	-	20,000	-	-	-	20,000	
3462HE1602		School House Lift Major Component Replacement	-	-	42,000	-	-	42,000	
3462HE1603		Ridge Lift Major Component Replacement	-	-	80,000	-	-	80,000	
3462HE1608		Lakeview Lift Major Component Replacement	-	-	33,000	-	-	33,000	
3463AT746		1997 Snow blower #309	136,100	-	-	-	-	136,100	
3463AT747		Loader Tire Chains (1-Set)	8,790	-	-	9,300	-	18,090	
3463AT748		Loader Tires (1-Sets)	16,000	-	-	-	-	16,000	
3463NL490		Replace 2002 Winch Cat Grooming # 531	-	335,000	-	-	-	335,000	
3463NL491		Replace 2004 Grooming Snowcat # 551	-	-	275,000	-	-	275,000	
3463NL492		Replace 2006 Pisten Bully 300 Snowcat #595	-	-	-	275,000	-	275,000	
3464AT736		Snowplow #304A	-	-	-	18,000	-	18,000	
3464BD1302		Vehicle Shop/ Snowmaking Pumphouse	24,190	-	-	-	36,122	60,312	
3464BD1403		Resurface Main Lodge Deck	-	-	-	30,710	-	30,710	
3464HE1405		Snow Making Compressor House C90	200,000	-	-	-	-	200,000	
3464NL430		2013 Ski Resort Snowmobile #672	-	-	-	-	-	-	
3464NL431		2013 Ski Resort Snowmobile #673	-	-	-	-	-	-	
3464NL432		2010 Ski Resort Snowmobile #633	11,200	-	-	-	-	11,200	
3464NL433		2010 Ski Resort Snowmobile #634	-	11,300	-	-	-	11,300	
3464NL434		2011 Ski Resort Snowmobile #644	-	-	11,500	-	-	11,500	
3464NL441		2005 Suzuki ATV #559	-	7,200	-	-	-	7,200	
3464NL442		2005 Suzuki ATV #560	7,200	-	-	-	-	7,200	
3464NL443		2006 Yamaha Rhino (ATV) #585	-	-	-	14,800	-	14,800	
3464NL444		2008 Yamaha Rhino (ATV) #639	-	-	-	14,800	-	14,800	
3464SI1002		Phase 3 Fan Guns and Replacement	205,800	-	-	-	400,000	605,800	
3464SI1104		Snowmaking pipe replacement	-	-	-	202,700	171,010	373,710	
3467RE1109		Replace Child Ski Center Rental Equipment	15,450	53,914	16,391	16,883	57,200	159,838	
3468RE1102		Replace Ski Rental Equipment	198,000	190,000	295,000	255,000	205,000	1,143,000	
3469BD1601		Install Main Lodge Parking Lot Lights	-	-	21,120	-	-	21,120	
3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	20,000	-	-	675,000	285,000	980,000	
3469P4365		2007 Chevy 1-Ton Pick-Up #596	-	-	-	-	30,440	30,440	
3469P4366		2007 Chevy 1-Ton Pick-Up #597	-	-	-	-	30,440	30,440	
3499LI1101		Incline Creek Culvert Rehabilitation at Diamond Peak	50,000	225,000	1,530,000	1,530,000	-	3,335,000	
3499LI1404	Diamond Peak BMP Revegetation	35,000	-	-	-	-	35,000		
3499OE1205	Replace Staff Uniforms	-	-	-	113,500	-	113,500		
Total Ski			1,098,166	964,414	2,304,011	3,188,893	1,245,138	8,800,622	
Facilities & Catering	3350BD1103	Chateau - Replace Carpet	44,720	33,220	-	-	-	77,940	
	3350BD1301	Repair/Replace Front Entrance Concrete	9,020	39,820	-	-	-	48,840	
	3350BD1302	Resurface Patio Deck - Chateau	33,720	-	-	-	-	33,720	
	3350BD1504	Upgrade HVAC Computer System	16,210	-	-	-	-	16,210	
	3350BD1505	Paint Interior of Chateau	-	-	-	20,740	-	20,740	
	3350BD1506	Paint Exterior of Chateau	-	-	-	24,500	-	24,500	
	3350FF1202	Serviceware & Banquet China	25,225	-	-	-	-	25,225	
	3350FF1204	Catering Kitchen Equipment	21,193	-	-	27,600	-	48,793	
	3350FF1303	Catering Kitchen Ice Machine	-	-	-	-	5,800	5,800	
	3350ME1503	Replace Lochinvar Boiler	87,970	-	-	-	-	87,970	
	3351BD1501	Aspen Grove - Replace Carpet	-	8,910	-	-	-	8,910	
	3351BD1502	Aspen Grove - Replace Siding	-	22,520	-	-	-	22,520	
	3352CO1201	F&B Computer Equipment - POS Work Stations	-	-	14,250	-	-	14,250	
	3352FF1104	Replace Banquet Silverware	-	-	-	13,200	-	13,200	
	3352TR100	2002 Cargo Van 4x4 #509	35,500	-	-	-	-	35,500	
	Total Facilities & Catering			273,558	104,470	14,250	86,040	5,800	484,118

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Recreation	4884BD1304	Replace Roof Recreation Center	164,120	-	-	-	-	164,120
	4884FF1501	Resurface Recreation Center Patio Deck	-	24,620	-	-	-	24,620
	4884FF1502	Repair Deck Stairs and Powder Coat All Patio Deck Railings	-	53,710	-	-	-	53,710
	4884LI1102	Pavement Maintenance, Recreation Center Area	10,000	10,000	30,000	-	10,000	60,000
	4884RS1503	Replaster Recreation Center Pool	-	96,120	-	-	-	96,120
	4885BD1606	Pool Deck Recoat	-	28,910	-	-	-	28,910
	4886LE1101	Fitness Equipment	37,600	39,100	42,000	41,500	42,600	202,800
	4889RS1602	Play Structure for Kid Zone	-	-	-	-	33,000	33,000
	4899BD1305	Paint Interior of Recreation Center	34,020	-	-	-	-	34,020
	4899FF1202	Replace Lockers	-	60,000	-	-	-	60,000
	4899OE1607	Replace Rec. Center Copier	-	-	-	14,000	-	14,000
	Total Recreation			245,740	312,460	72,000	55,500	85,600
Other Recreation	4899OE1399	Web Site Redesign and Upgrade	80,000	-	-	-	-	80,000
Parks	4378AT726	1986 Surf Rake #234	24,300	-	-	-	-	24,300
	4378AT727	2000 JD 1500 Arecore Aerator #456 - Shared	-	-	-	-	13,675	13,675
	4378AT728	2001 Toro Rake-O-Vac #485	-	30,500	-	-	-	30,500
	4378AT729	1996 Lely Fertilizer Spreader #498	-	5,600	-	-	-	5,600
	4378AT732	2008 Landpride Overseeder #622	-	-	-	-	15,850	15,850
	4378LI1006	Incline and Third Creeks Restoration (75% USACE 25% Nevada Funding)	300,000	-	-	-	-	300,000
	4378LI1203	Pathway Village Green and Recreation Center/Tennis	10,000	10,000	-	-	-	20,000
	4378LI1206	Village Green Pathway Improvements	35,000	10,000	-	-	-	45,000
	4378LI1207	Pavement Maintenance, East & West End Parks	-	-	-	-	10,000	10,000
	4378LI1303	Pavement Maintenance, Aspen Grove	20,000	-	-	-	20,000	40,000
	4378LI1304	Replace Irrigation and Drainage - Fields 2 & 3	-	15,000	313,500	-	-	328,500
	4378LI1403	Pavement Maintenance, Preston Field	-	-	26,000	-	-	26,000
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	-	-	-	22,000	-	22,000
	4378NL440	2008 Suzuki ATV #617	-	-	7,400	-	-	7,400
	4378NL456	2002 John Deere Pro Gator #516	-	-	29,500	-	-	29,500
	4378NL457	2005 John Deere Pro Gator #572	-	-	-	-	31,425	31,425
	4378P2251	2000 Flatbed 4X4 (1/2 ton) #356	-	-	27,000	-	-	27,000
	4378P3301	2005 Pick-up Truck 4x4 (3/4-Ton) #554	-	-	25,800	-	-	25,800
	4378P4353	1994 1-Ton Dump Truck #292	39,000	-	-	-	-	39,000
	4378P4354	2003 1-Ton Service Truck #520	-	-	26,000	-	-	26,000
	4378P4355	2004 Pick-up Truck 4x4 (1-Ton) #541	-	-	-	-	25,100	25,100
	4378RS1205	Retrofit Ball field Lights Incline Park Field 3	-	113,000	-	-	-	113,000
	4378RS1501	Incline Park Playground	-	-	29,500	-	-	29,500
	4378RS1601	Replace Preston Park Playgrounds	-	-	50,000	27,800	-	77,800
	4378SV528	2001 Ball Field Groomer #472	15,300	-	-	-	-	15,300
	4378SV529	2001 Ball Field Mower / Toro 3500D Groundskeeper #480	31,700	-	-	-	-	31,700
	4378SV530	2002 Ditch Witch Trencher #518	-	-	13,600	-	-	13,600
	4378SV531	2005 Ball Field Groomer #557	-	-	15,800	-	-	15,800
	4378SV532	2007 Toro 3500D Rotary Mower #605	-	33,700	-	-	-	33,700
	4378SV731	2005 Diamond Master Groomer #563	-	9,000	-	-	-	9,000
	4378TC06	1999 John Deere 5310 Tractor #355	-	52,400	-	-	-	52,400
	4378TC07	2010 JD 4120 Tractor- Shared #643	-	-	-	19,850	-	19,850
	4378TC09	John Deere 5075E Tractor - Shared	-	17,500	-	-	-	17,500
Total Parks			475,300	296,700	564,100	69,650	116,050	1,521,800
Tennis	4588BD1601	Rockwall Sign / Entrance Landscaping	-	-	-	-	45,000	45,000
	4588BD1602	Paint All Court Fences and Light Poles	-	-	20,020	-	-	20,020
	4588BD1603	Replace Tennis Wood Deck	-	-	-	24,510	-	24,510
	4588LI1201	Pavement Maintenance, Tennis Facility	90,000	-	-	-	-	90,000
	4588RS1401	Resurface Tennis Courts 8-9-10-11	-	16,000	-	-	-	16,000
	4588RS1402	Resurface Tennis Courts 3 thru 7	20,000	-	-	-	-	20,000
	4588RS1501	Resurface Tennis Courts 1 and 2	-	8,000	-	-	-	8,000
	Total Tennis			110,000	24,000	20,020	24,510	45,000
Total All Community Services			2,691,214	2,592,604	6,758,411	3,973,898	2,225,688	18,241,815

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Beach	3970RS1304	Replace Baby Pool Boiler	12,920	-	-	-	-	12,920
	3972BD1301	Pavement Maintenance, Ski Beach	10,000	-	-	-	-	10,000
	3972LI1201	Pavement Maintenance, Incline Beach	18,000	-	-	-	-	18,000
	3972RS1701	Replace Beach Playgrounds	-	-	-	-	65,000	65,000
	3973LI1302	Design & Best Use of Incline Beach Study	50,000	-	-	-	-	50,000
	3974BD1401	Tile Floor Burnt Cedar Beach Snack bar	16,900	-	-	-	-	16,900
	3974FF1101	Burnt Cedar Beach Kitchen	-	-	-	6,600	-	6,600
	3999BD1303	Ski Beach Bathroom Replacement	246,700	-	-	-	-	246,700
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	-	-	-	14,310	-	14,310
	3999FF1206	Replace Beach Chairs	12,000	-	-	-	-	12,000
Total Beach			366,520	-	-	20,910	65,000	452,430

Division	Project ID	Project Title	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Buildings	5394P4350	Replace 1998 Service Truck 4X4 (1-ton) #322	-	-	-	-	-	-
	5394P4351	Replace 2001 Service Truck 4X4 (3/4-ton) #473	-	-	-	-	37,500	37,500
	5394P4352	Replace 2004 Pick-up Truck 4X4 (1-ton) #540	-	-	37,975	-	-	37,975
	5394SV500	2003 Genie Scissor Lift	-	-	10,600	-	-	10,600
	5394TL50	2004 Equipment Trailer (Tilt)	-	-	-	5,100	-	5,100
	Total		-	-	48,575	5,100	37,500	91,175
Total All Internal Services			-	-	48,575	5,100	37,500	91,175

IVGID Capital Improvement Projects (CIP)
2013-2014 - 5 Year Project Summary Totals - District Wide Recap

Fund Name	2013-14	2014-15	2015-16	2016-17	2017-18	Total
General Fund	\$ 24,000	\$ 22,120	\$ 31,220	\$ 47,760	\$ 226,520	\$ 351,620
Utilities Fund	3,943,620	4,863,000	3,391,295	4,120,650	4,042,450	20,361,015
Community Services Fund	2,691,214	2,592,604	6,758,411	3,973,898	2,225,688	18,241,815
Beach Fund	366,520	-	-	20,910	65,000	452,430
Internal Services Funds	-	-	48,575	5,100	37,500	91,175
District-wide Total Capital Expenditures	\$ 7,025,354	\$ 7,477,724	\$10,229,501	\$ 8,168,318	\$ 6,597,158	\$39,498,055
Previously Funded Capital Expenditures	661,000	900,000	-	-	-	1,561,000
Funded by Army Corp of Engineers & State Grants	446,000	-	-	-	-	446,000
Paid from existing Beach Fund cash	366,520	-	-	20,910	65,000	452,430
Paid from internal charges	-	-	48,575	5,100	37,500	91,175
Paid from proposed bond issue	-	225,000	4,380,000	1,530,000	-	6,135,000
Total non-current user revenue sources	1,473,520	1,125,000	4,428,575	1,556,010	102,500	8,685,605
Net Expenditure - District Wide	\$ 5,551,834	\$ 6,352,724	\$ 5,800,926	\$ 6,612,308	\$ 6,494,658	\$30,812,450

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KEY RATES

Establishing Key Rates is an essential part of the budget process. Each major venue considers its products and services, costs associated with delivery, and the customer types for these transactions. They are applied to units of service to become part of the revenues and sources.

The District approaches rates with the understanding that parcel owners, facility fee payers, deserve and should get preferred pricing and when practical preferred access to venues. IVGID issues picture passes and punch cards to the parcel owners. Therefore Key Rates identify when a Pass Holder has preferred pricing. By contrast, a punch card can buy down a rate from the non-pass holder amount to that of a pass holder.

Staff makes operational decisions throughout the year that set prices for products and services. These listings are not intended to be all inclusive for each price, line item or transaction. The Board of Trustees have given staff the specific authority to make “yield management “ decisions which will allow price adjustments at any time to encourage utilization of our venues.



Championship Golf Course

CHAMPIONSHIP GOLF COURSE**Fiscal 2013-14 Budget****KEY RATES****Calendar 2013**

Low season May Opening until June 14 and September 23 until closing
 High Season-June 15 to September 22

Pass Holders

18 Hole - Low Season before 2 pm	\$65
18 Hole - Low Season after 2 pm	\$43
18 Hole - High Season before 2 pm	\$75
18 Hole - High Season after 2 pm	\$45
Super twilight after 4:00	\$1.50 / hole
20 Play Pass	\$1,170 (a)
15 Play Pass	\$925
10 Play Pass	\$680
5 Play Pass	\$330
All You Can Play Pass	\$1,950 (b)
Full Time Student Pass (up to age 26 & Pass Holder, only)	\$225
Junior Pass (Walking only, up to age 17 & Pass Holder, only)	\$175
Guest 18 Hole before 2 pm	\$99
Guest 18 Hole after 2 pm	\$75

(a) includes 1 free pass round

(b) includes free bag storage

Non-Pass Holders

18 Hole - Low Season before 3 pm	\$159
18 Hole - Low Season after 3 pm	\$85
18 Hole - High Season before 3 pm	\$179
18 Hole - High Season after 3 pm	\$95
Super twilight after 4:30 pm	\$3 / hole
10 Play Pass for use after 12 noon	\$1,100
All You Can Play pass for use after 12 noon	\$2,200

Charitable Donated Events

Fee-Operations Rate; each event-Championship Course	\$1,150
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Driving Range (New Ball Dispensing Equipment for 2013)

Variable increments passes allow purchase of small/medium or large	
Pass Holders - Variable increments at 10/15/20% discount	\$100/\$200/\$300
Non-pass Holders - Variable increments all at 5% discount	\$100/\$200/\$300
Pass Holders Bucket Small/Medium/Large	\$4.00/\$7.00/\$9.00
Non-pass Holder Bucket Small/Medium/Large	\$6.00/\$10.00/\$12.00

Note to Rate Schedule:

Rates have been provided only for the 2013 season.

2014 will be determined with the next budget cycle.

The IVGID Board of Trustees allow Staff to adjust prices to accomplish "Yield Management".

All You Can Play (Both Courses) - Pass Holders	\$2,195
Junior rates (age 17 and under) 1/2 off applicate rate at that time of day	

MOUNTAIN GOLF COURSE**Fiscal 2013-14 Budget****KEY RATES****Calendar 2013****Pass Holder****Non-pass Holder**

Low season May Opening until June 14 and September 23 until closing
 High Season-June 15 to September 22

18 Hole - Low Season	\$35	\$55
18 Hole - High Season	\$40	\$70
Twilight-All Season after 4 pm	\$1.00/hole (b)	\$1.50/hole (b)
10 Play Pass	\$350 (a)	N/A
All You Can Play Pass	\$600 (c)	\$1,200
9 Hole-Low Season	\$20	\$30
9 Hole-High Season	\$25	\$40
Junior Pass (walking only, standby twilight at Champ, up to age 17)	\$175	N/A
Junior Pass-Mountain only (walking only, up to age 17)	\$99	N/A
Junior (up to age 17)/ Parent Pass	\$395	N/A
Guest - Low Season	\$45	N/A
Guest - High Season	\$50	N/A
Guest - Twilight-All Season after 4 pm	\$1.50/hole (b)	N/A

Charitable Donated Events

Fee-Operations Rate; each event- Mountain Course	\$800	
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- (a) includes on free resident round
 (b) cart fee of \$5 per person
 (c) includes bag storage

Note to Rate Schedule:

Rates have been provided only for the 2013 season.
 2014 will be determined with the next budget cycle.

The VGID Board of Trustees allow Staff to adjust prices to accomplish "Yield Management".

All You Can Play (Both Courses) - Pass Holders	\$2,195
Junior rates (age 17 and under) 1/2 off applicate rate at that time of day	
Pass Holder 10 Play 9 Hole Pass	\$250

FACILITIES	Fiscal 2013-14 Budget	
	Pass Holder	Non-pass Holder
Aspen Grove Building, Barbecue & Outdoor Seating		
(May - October)		
Saturday	\$790	\$1,050
Friday and Sunday	\$710	\$920
Monday through Thursday	\$395	\$630
Wedding Ceremony Set-up Fee - Outdoors including use of white folding chairs	\$395	\$525
Aspen Grove Building Only (max. capacity 50)(3 Hr. Minimum)		
Special Off-Season Rate applies to November to April - Per Hour	\$55	\$130
Additional hours charged at the same hourly rate.		
Championship Golf Course		
Wedding Ceremony 7th and 10th back tee box including use of white folding chairs		
	\$790	\$1,050
Chateau		
High Season Dates June to October		
HIGH Season Full Facility Rate on Sat. & Holidays	\$4,720	\$6,295
HIGH Season -2/3 Facility Rate Sat. & Holidays	\$3,545	\$4,720
HIGH Season -1/3 Facility Rate Sat. & Holidays	\$2,365	\$3,145
HIGH Season Full Facility Rate Fri & Sunday's	\$3,070	\$4,090
HIGH Season -2/3 Facility Rate Fri & Sunday's	\$2,365	\$3,145
HIGH Season -1/3 Facility Rate Fri & Sunday's	\$1,420	\$1,885
HIGH Season Full Facility Rate Mon. - Thurs.	\$1,760	\$2,335
HIGH Season -2/3 Facility Rate Mon. - Thurs.	\$1,180	\$1,570
HIGH Season - 1/3 Facility Rate Mon. - Thurs.	\$760	\$1,025
Low Season Dates November to May		
LOW Season Full Facility Rate on Sat. & Holidays	\$2,755	\$3,670
LOW Season -2/3 Facility Rate Sat. & Holidays	\$1,865	\$2,470
LOW Season -1/3 Facility Rate Sat. & Holidays	\$1,180	\$1,570
LOW Season Full Facility Rate Fri & Sunday's	\$2,020	\$2,700
LOW Season -2/3 Facility Rate Fri & Sunday's	\$1,315	\$1,760
LOW Season -1/3 Facility Rate Fri & Sunday's	\$920	\$1,235
LOW Season Full Facility Rate Mon. - Thurs.	\$1,145	\$1,525
LOW Season - 2/3 Facility Mon. - Thurs.	\$845	\$1,130
LOW Season-1/3 Facility Mon. - Thurs.	\$550	\$730
Special Hourly Rate - Based on Availability (3 HR. minimum)		
HIGH Season Full Room - Per Hour	\$525	\$710
HIGH Season 2/3 Room - Per Hour	\$395	\$525
HIGH Season 1/3 Room - Per Hour	\$265	\$370
LOW Season Full Room - Per Hour	\$315	\$420
LOW Season 2/3 Room - Per Hour	\$210	\$290
LOW Season 1/3 room - Per Hour	\$130	\$185
Wedding Ceremony Set-up Fee - Indoors Fireplace*	\$395	\$525
Wedding Ceremony Set-up Fee - Outdoor Chateau Garden* *including use of white folding chairs	\$630	\$840

The IVGID Board of Trustees allow Staff to adjust prices to accomplish "Yield Management".

RECREATION CENTER**Fiscal 2013-14 Budget**

KEY RATES	<u>Pass Holder</u>	<u>Non-pass Holder</u>
Adult - Annual	\$523	\$677
Adult - Daily	\$11	\$15
Adult - Monthly	\$49	\$65
Family - Annual	\$970	\$1,184
Senior (60+)- Daily	\$9	\$13
Senior (60+)- Monthly	\$43	\$58
Student (age 13-23) - Monthly	\$42	\$55
Youth (ages 6 to 12)- Daily	\$6	\$9
Totally Active (ages 6 to 17) / Program	\$4	
Lapsed Membership processing Fee	\$49	\$49

PARK & FIELDS RENTAL RATES**Fiscal 2013-14 Budget****KEY RATES****Calendar 2013**

	<u>Pass-holder</u>	<u>Non-pass Holder</u>
Rental Rates		
Individual - Daily		
Incline Park Ballfield	\$268	\$395
Preston Field	\$268	\$395
Village Green	\$268	\$395
Security deposit	25%	25%
Individual - Hourly		
Incline Park Ballfield	\$40	\$60
Preston Field	\$40	\$60
Village Green	\$40	\$60
Preston Group Picnic Area Reservation		
8am - 2pm or 3pm - 8pm	\$42	\$52
All day	\$75	\$94

Note to Rate Schedule:

Rates have been provided only for the 2013 season.

2014 will be determined with the next budget cycle.

TENNIS**Fiscal 2013-14 Budget****KEY RATES****Calendar 2013**

	<u>Pass-holder</u>	<u>Non-pass Holder</u>
<u>Tennis Full Season Operates May to October, weather permitting</u>		
Adult - Full Season	\$399	\$499
Adult Couple - Full Season	\$751	\$940
Senior Citizen - Full Season	\$324	\$405
Senior Couple - Full Season	\$607	\$759
Junior (13-17) - Full Season	\$114	\$144
Student (18-23*) - Full Season	\$256	\$321
<u>Peak Season Membership Passes June 1 - August 31 - New 2013</u>		
Adult - Peak Season	\$289	\$399
Senior Citizen - Peak Season	\$243	\$304
Couple - Peak Season	\$564	\$705
Senior Couple - Peak Season	\$456	\$570
<u>Daily Court Fees</u>		
Adult - Hourly		
Opening until 2 pm	\$12	\$18
after 2pm	\$7	\$10
Junior (13-17)- Hourly		
Opening until 2 pm	\$10	\$13
after 2pm	\$4	\$6
Child (12 yrs and under) special afternoon	Free	\$5
<u>Special Passes - Pass-holders Only</u>		
Family - Full Season	\$779	N/A
80+ Full Season	Free	N/A
<u>Afternoon Season Pass (Mon-Sat after 2pm, Sunday anytime)</u>		
Junior (13-17) Resident	\$68	\$86
Adult (18-64) Resident	\$169	\$191
Senior (65-79) Resident	\$138	\$174
<u>Twilight Season Pass good after 5pm daily - New 2013</u>		
All Players	\$99	\$99

Note to Rate Schedule:

Rates have been provided only for the 2013 season.

2014 will be determined with the next budget cycle.

KEY RATES

Calendar 2013

Guest of a Pass Holder

Daily Adult	\$12
Daily Child	\$4

Boat Launch

Vehicle with Watercraft - Season	n/a
Vehicle & Trailer - Season	\$135
Vehicle with Watercraft - Daily	N/A
Vehicle & Trailer - Daily	\$17

Kayak Storage Fee

Summer	\$184
Winter	\$105
Full Year	\$250

Group Picnic Area Reservation

8am - 2pm or 3pm - 8pm Mon-Thurs	\$103
8am - 2pm or 3pm - 8pm Fri-Sun	\$139
All Day - Mon-Thurs	\$155
All Day - Fri - Sun	\$211

Note to Rate Schedule:

Rates have been provided only for the 2013 season.
2014 will be determined with the next budget cycle.

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Central Services Cost Allocation Plan

The District has adopted Board Policy and Practice Statements, series 18 that establishes the method of allocation for costs incurred by the General Fund while providing essential administrative services to the Enterprise Funds. These funds have individual capacities for revenue transactions. Accounting provides all purchase order and accounts payable support as well as all financial reporting, budget preparation and project planning a support. Human Resources provide employment, benefit and many levels of compliance for each department.

Under Practice 18.2.01, Section 1.04 lists the eligible costs:

1.0.4 Costs incurred may include, without limitation:

- 1.0.4.1 Legislative costs for the Board of Trustees
- 1.0.4.2 Legal Costs
- 1.0.4.3 General Administration
- 1.0.4.4 Emergency Services
- 1.0.4.5 Public Relations
- 1.0.4.6 Property Management
- 1.0.4.7 Grants Management
- 1.0.4.8 Contract, Procurement and Accounts Payable
- 1.0.4.9 Grounds and Building Maintenance
- 1.0.4.10 Budgeting, Accounting, Payroll and Audit
- 1.0.4.11 Human Resources and Risk Management
- 1.0.4.12 Information Technology and Communications
- 1.0.4.13 Warehouse and Storage

Eligible costs to be allocated can use either budget or actual and be based on relevant units of measure. The District has chosen to only allocate the Accounting, which includes payroll processing, and Human Resources. The calculations utilize budgeted amounts allocated on the basis of FTE's Wages, Benefits and Services and Supplies. All of costs are allocated across all funds, but only those allocated to an Enterprise Fund result in a Central Services Cost Allocation payment to the General Fund.

Once the calculation has been completed, a monthly charge is established. According to Policy and Practice the amount cannot exceed the budgeted total. Amounts charged are rounded down to avoid any excess.

For the year ended June 30, 2014 the General Fund will receive payments of \$1,069,000 while incurring costs of approximately \$864,000 for Accounting and \$463,000 for Human Resources. The difference representing the costs incurred for the General Fund and Internal Services based on their share of the units of measure.

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Year Ending June 30, 2014**

	General	Utility	Community Services	Beach	Internal Services	Total District
Base Cost						
Budgeted FTE by Fund	28.03	31.88	147.52	17.785	13.6	238.815
Basis for Allocation	11.74%	13.35%	61.77%	7.45%	5.69%	100%
Budgeted Wages by Fund	\$ 1,745,655	\$ 2,166,702	\$ 4,815,720	\$ 539,045	\$ 917,709	\$ 10,184,831
Basis for Allocation	17.14%	21.27%	47.28%	5.29%	9.01%	100%
Budgeted Benefits by Fund	\$ 800,195	\$ 1,085,225	\$ 1,615,685	\$ 154,016	\$ 451,425	\$ 4,106,546
Basis for Allocation	19.49%	26.43%	39.34%	3.75%	10.99%	100%
Budgeted Services & Supplies by Fund	\$ 483,750	\$ 1,539,800	\$ 3,719,680	\$ 352,720	\$ 477,200	\$ 6,573,150
Basis for Allocation	7.36%	23.43%	56.59%	5.37%	7.26%	100%
Budgeted Accounting	\$ 864,311					
Percentage of Costs Allocated	80%					691,449
Allocation based on Services & Supplies	50,887	161,976	391,284	37,104	50,198	691,449
Blended Allocation	16%	20%	49%	5%	9%	
Budgeted Human Resources	463,825					
HR + 20% Accounting	636,687					
Based on FTE, Wages & Benefits	102,640	129,565	314,946	34,997	54,539	636,687
Central Services Cost Allocation to Enterprise Funds	\$ 291,541	\$ 706,230	\$ 72,101			\$ 1,069,872
Annual Billing for Adopted Budget	\$ 291,000	\$ 706,000	\$ 72,000			\$ 1,069,000

2013-2014 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. Reflecting this value in our employees is investing in the future of the District. Each and every employee is committed to providing customer service excellence to the District's parcel owners and users of our services. The current fiscal year has been the year of change and we still see that continue in the Fiscal Year 2013-2014. In addition to providing competitive wages and benefits, the District is committed to provide a workplace environment that allows our employees to work together and excel.

The District's Value Statement focuses on this commitment:

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

The District offers its benefited position employees, a competitive and comprehensive benefit package. This includes employer paid insurance that provides coverage for medical, dental, vision, life, short term and long term disability. There is also a retirement pension plan including deferred compensation, an employee assistance program, as well as vacation, sick leave and 11 paid holidays.

Recreational privileges such as golfing, skiing, tennis, and use of the Recreation Center facility are available to most of the District's employees at no cost. Employees who work more than 20 hours a week are eligible to enroll at Sierra Nevada College (SNC) for up to 6 free units per semester. SNC also offers career counseling, tutoring for employee dependents, summer housing in the dorms for seasonal employees, and community scholarships. These privileges at SNC are a result of the District synergistic partnership, which was created by an exchange of services between the District and the College.

We hold "All Employee" meetings semi-annually bringing employees from all venues together to share information, ask questions, recognize longevity milestones, and present *Power of 1* awards. The ***Power of 1*** award recognizes employees who demonstrated exceptional Customer Service Empowerment in keeping with IVGID's Culture of Customer Service Excellence. Nominations for these awards come from the employee's peers.

The Employee P.E.R.K. (Positive Employee Recognition – Kool) program is designed to value the District's non-benefited returning employees who work more than 325 hours during a season and return to work for another season. Seasons are defined as winter (December – April) and summer (May – October). HR is currently working to revamp this recognition program for new and improved conditions or awards.

The District's employee population is made up non-union and union employees who are employed in full and part time positions. The District considers all of our employees, seasonal and year-round, to be critical operational assets who significantly contribute and will continue to make a difference in the future success of the District.

Specific Matters for the 2013-14 Fiscal Year:

Changes in benefited positions for this fiscal year include:

- Elimination of two full time benefited positions
 - ◇ Food & Beverage Event Manager – effective November 30, 2013
 - ◇ Food & Beverage Administrative Coordinator – effective November 30, 2013

- Re-classify
 - ◇ Receptionist/Admin Clerk at Ski becoming full time at ski, no longer shared between Ski and Recreation.
 - ◇ Reduction of a full time benefited position at Mountain Golf (Superintendent) to a 10 month furlough position with benefits.
 - ◇ Merchandise Manager changed from 10 month seasonal manager to a 7 month seasonal manager.
 - ◇ Food & Beverage Director to Food & Beverage Manager
 - ◇ Safety Specialist from a seasonal position to a full time year round in April 2014. This position will not be held by anyone from October 31, 2013 through March 31, 2014.
 - ◇ Revenue Office Manager re-classified from Multi-seasonal Year Round to a Full time year round.
 - ◇ Assistant Revenue Office Manager re-classified from Multi-seasonal Year Round to a Full time year round.
 - ◇ A salary grade 26 assigned to Director of Skier Services
 - ◇ Parks & Recreation Superintendent Grade 30 to Assistant Director of Parks & Recreation Grade 32
 - ◇ Executive Assistant change of Salary Grade to 31
 - ◇ Director of Human Resources change of Salary Grade to 36
 - ◇ Director of Finance, Account, Risk Management to Salary Grade 39
 - ◇ Director of Public Works to Salary Grade 40
 - ◇ Engineer Manager to Salary Grade 38
 - ◇ Public Works Administrative Manager to Salary Grade 29

- Created four new full-time year round positions
 - ◇ Marketing Manager Salary Grade 27
 - ◇ Sales Manager Salary Grade 24
 - ◇ Laboratory Analyst I Salary Grade C-8

- Changes in Salary Ranges, Wages and Benefits for this fiscal year:
 - ◇ Year round employees in benefitted positions will receive a 1% increase to their base rate of pay back, retroactive to 7-1-2012, if the District exceeds operating profits at the close of fiscal year 2012/13, by 1% plus cost of benefit burden.
 - ◇ District has scheduled an increases of 2% for full time benefited employees this fiscal year. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - ◇ There was a pay equity adjustment for 37 seasonal positions bringing us into a more competitive market place for these seasonal positions. These venues were: 17 positions in Parks & Recreation, 2 in Food & Beverage, 15 in Ski and 3 in Golf.
 - ◇ For the third year in a row the District's salary ranges have fallen slightly below market.
 - ◆ As a result scheduled increases, we have changed the grade ranges by moving from 37% to a 40% spread from the minimum to the maximum of the grade's range.
 - ◆ This increases the mid-point and the top of the range, bringing the grade ranges into the competitive market and allowing long-term staff to grow, should salary advancement become an option in the future.
 - ◇ There are amounts budgeted for the union bargaining unit positions, but these are not subject to release until union negotiations are finalized.
 - ◇ The District has budgeted to add approximately twelve (12) additional employees to medical benefits based on the expectation they will meet the criteria of the Affordable Health Care Act which takes effect January 1, 2014.

Challenges and opportunities for this fiscal year include:

- Continuing to provide the high level of customer service excellence that our residents and customers have to come to expect, while holding staffing to a minimum.
- Rolled out a District Wide Customer Care Card so all employees will have a tool to support being able to build a stronger level of Customer Service at all venues.
- Working hard to try to raise employee morale with a minimal salary increase, along with morale issues with recent Board change and impending retirement of our General Manager.
- Rolling out the Affordable Health Care Act and being armed with communication regarding this Federal change, and where to direct employees to the Nevada Exchange for employees that do not qualify for District medical benefits.

The following personnel schedules contain information on Full time Equivalents (FTE) Budget on Budget Changes for the current and prior two budget plans, a list of position Classifications, FTYR Authorized Positions, Part-time, Temporary and Seasonal Positions, and adjusted Salary Grade Ranges.

Incline Village General Improvement District
2013-2014 Budget

Full-Time Equivalent (FTE) Personnel Summary
July 1, 2013

	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget			Changes (+/-)			
	SM/S/PT/PTYR	FTE	FTYR	SM/S/PT/PTYR	FTE	FTYR	SM/S/PT/PTYR	FTE	FTYR	SM/S/PT/PTYR	FTE	FTYR	Total FTE
	No. Positions	Total FTE	No. Positions	Total FTE	No. Positions	Total FTE	No. Positions	Total FTE	No. Positions	Total FTE	No. Positions	Total FTE	
Golf - Championship	65.1	32.2	6.8	33.1	72.1	33.1	67.1	32.3	5.0	32.3	-5.0	0.1	-0.8
Golf - Mountain Facilities	31.2	10.9	2.6	10.5	31.4	10.5	30.4	9.7	1.0	9.7	-1.0	-0.2	-0.8
Ski	15.8	9.3	4.0	8.6	15.0	8.6	16.5	7.0	1.5	7.0	-1.0	-0.6	-1.6
Parks & Recreation	238.0	61.3	15.6	59.0	239.0	59.0	247.0	64.3	8.0	64.3	4.5	0.8	5.3
Other Recreation	100.9	40.4	12.0	39.4	101.8	39.4	94.3	34.8	-7.5	34.8	-1.7	-2.9	-4.6
	3.2	4.0	2.4	2.9	3.1	2.9	0.8	1.8	-2.3	1.8	-0.9	-0.2	-1.1
Subtotal Community Svc	454.1	158.1	43.4	153.5	462.4	153.5	456.1	149.9	-6.4	149.9	-6.4	-3.0	-3.7
Beach	90.6	14.9	2.5	15.3	88.1	15.3	89.0	17.1	0.9	17.1	1.1	0.7	1.8
General Fund	3.0	2.1	20.2	20.9	2.0	20.7	2.0	2.0	0.0	2.0	0.0	2.0	2.1
Engineering	1.0	3.1	2.8	3.1	1.0	2.8	1.0	3.1	0.0	3.1	0.0	0.0	0.0
Fleet	0.0	6.0	6.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0	0.0	0.0	0.0
Buildings	1.0	4.5	4.0	4.5	1.0	4.0	1.0	4.5	0.0	4.5	0.0	0.0	0.0
Utilities	2.0	31.9	31.2	30.9	2.0	30.2	3.0	31.2	1.0	32.2	0.3	1.0	1.3
Total	551.7	129.5	110.1	239.7	556.6	234.2	552.1	235.8	-4.5	235.8	0.9	0.7	1.5
- Supplemental Breakdowns for informational purposes only.													
Marketing	2.0	3.7	3.0	2.7	2.0	2.0	1.0	0.0	-1.0	0.0	-0.7	-2.0	-2.7
C. S. Food and Beverage	59.0	14.3	5.0	18.4	57.0	14.4	0.0	3.4	-57.0	3.9	-13.8	-0.6	-14.4
Beach Food and Beverage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Legend

- SM = Seasonal Management
- S = Seasonal
- PT = Parttime
- PTYR = Part-time Year-Round
- FTYR = Full-Time Year-Round
- FTE = Full-Time Equivalent

*Footnote: Differences in totals are due to rounding.

**AUTHORIZED POSITIONS
2013-2014 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
Administrative Services:		
Executive Office:		
31	General Manager	Exempt
18	Executive Assistant	Exempt
18	Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
Administration:		
36	Director of Human Resources	Exempt
28	Sr. Human Resources Analyst/Risk Management	Exempt
25	Human Resource Analyst	Exempt
18	Receptionist/Sr. Administrative Clerk	Non-Exempt
39	Director of Finance, Accounting & Risk Management	Exempt
32	Controller	Exempt
27	Senior Accountant	Exempt
28	Budget and Reporting Analyst	Exempt
25	Accountant	Exempt
22	Payroll Coordinator	Exempt
18	Accounts Payable Technician	Non-Exempt
16	Administrative Technician	Non-Exempt
25 (MY1)	Safety Specialist	Exempt
Information Technology:		
36	Director of Information Technology	Exempt
28	Senior IT Analyst	Exempt
26	IT Network Administrator	Exempt
27	IT Systems Developer/Analyst	Exempt
20	Web Content Coordinator	Non-Exempt
Public Works:		
Administration:		
40	Director of Public Works	Exempt
36	Utilities Superintendent	Exempt
24	Public Works Contracts Administrator	Exempt
Engineering:		
38	Engineering Manager	Exempt
33	Senior Engineer	Exempt

**AUTHORIZED POSITIONS
2013-2014 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department		FLSA Class
Fleet Maintenance:			
S11		Fleet Superintendent	Exempt
C9		Mechanic II Certified	Non-Exempt
UC9		Mechanic II	Non-Exempt
UC8		Mechanic I	Non-Exempt
Building Maintenance:			
29		Buildings Superintendent	Exempt
UC7		Buildings Maintenance III	Non-Exempt
UC6		Buildings Maintenance II	Non-Exempt
Utilities:			
29		Public Works Admin. Manager	Exempt
UC7		Utilities Asset Management Technician	Non-Exempt
UC3		Customer Service Representative	Non-Exempt
S10		Collection/Distribution Supervisor	Exempt
S9		Compliance Supervisor/Chief Inspector	Exempt
C10		Senior Inspector	Non-Exempt
C9		Inspector II	Non-Exempt
C10		Collection/Distribution Operator III	Non-Exempt
C9		Collection/Distribution Operator II	Non-Exempt
C8		Collection/Distribution Operator I	Non-Exempt
C7		Meter Reader	Non-Exempt
S10		Water/Wastewater Supervisor	Non-Exempt
C10		Water/Wastewater Operator III/Chemist	Non-Exempt
C8		Laboratory Analyst I	Non-Exempt
C9		Water/Wastewater Operator III	Non-Exempt
C9		Water/Wastewater Operator II	Non-Exempt
C8		Water/Wastewater Operator I	Non-Exempt
C11		Electrician/Instrumentation Technician	Non-Exempt
C10		Chemist	Exempt
UC6		Building Maintenance II	Non-Exempt
25		Resource Conservationist	Exempt
21		Public Works Program Coordinator	Non-Exempt
Community Services:			
Golf:			
36		Director of Golf Operations	Exempt
7mo SM		Merchandise Manager	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
33		Grounds Superintendent Golf Courses	Exempt
30		Mountain Course Superintendent	Exempt
10mo SM		Maintenance Crew Foreman	Exempt

**AUTHORIZED POSITIONS
2013-2014 Budget
FTYR, MSYR, PTYR(B)**

Salary Range	Grade	Department	FLSA Class
		Facilities:	
Base		Facilities & Golf Sales Coordinator	Exempt
17		Sales & Banquets Admin Specialist	Non-Exempt
		Recreation:	
36		Director of Parks & Recreation	Exempt
32		Assistant Director of Parks & Recreation	Exempt
28		Parks Superintendent	Exempt
24		Parks and Rec Center Manager	Exempt
24		Recreation Manager - Fitness, Health & Wellness	Exempt
22		Recreation Supervisor - Aquatics	Exempt
22		Recreation Supervisor - Programs	Exempt
22		Recreation Supervisor - Senior Programs	Exempt
22		Recreation Supervisor - Sports	Exempt
14		Parks & Recreation Clerk (PTYR-B)	Non-Exempt
		Aquatics Assistant (PTYR-B)	Non-Exempt
20 (MSYR)		Parks Supervisor	Exempt
18		Parks Crew Supervisor	Exempt
18		Recreation Administrative Clerk	Non-Exempt
UC6		Buildings Maintenance II	Non-Exempt
18		Parks & Rec Admin. Specialist	Non-Exempt
		Ski:	
37		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
21		Lift Electrician/Mechanic	Non-Exempt
21		Lift Supervisor/Mechanic	Exempt
20		Assistant Slope Maintenance Manager	Exempt
16		Receptionist/Administrative Clerk	Non-Exempt
26 (MY1)		Ski Patrol Director	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
26 (MY1)		Director of Skier Services	Exempt
(MSY2)		Base Operations Manager	Exempt
		Marketing:	
27		Marketing Manager	Exempt
24		Sales Manager	Exempt
19		Marketing Coordinator	Exempt

**AUTHORIZED POSITIONS
2013-2014 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department		FLSA Class
	Food & Beverage		
27		Food and Beverage Manager	Exempt
23		Food and Beverage Event Manager	Exempt
19		F&B Administrative Coordinator	Non-Exempt
21		Sous Chef	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**FULL-TIME YEAR-ROUND PERSONNEL
Authorized Positions (including Multi-Seasonal)**

Fund	Dept	Div	11-12	12-13	13-14	Position
General	Admin	Administration	1.0	1.0	1.3	General Manager
General	Admin	Administration	1.0	1.0	1.0	Executive Assistant
General	Admin	Administration	1.0	2.0	2.0	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Accounting	1.0	0.0	0.0	Director of Finance, Accounting & IT
General	Admin	Accounting	0.0	1.0	1.0	Director of Finance, Accounting & Risk Management
General	Admin	Accounting	1.0	1.0	1.0	Controller
General	Admin	Accounting	1.0	1.0	1.0	Sr. Accountant
General	Admin	Accounting	1.0	1.0	1.0	Budget & Reporting Analyst
General	Admin	Accounting	1.0	1.0	1.0	Accountant
General	Admin	Accounting	1.0	1.0	1.0	Payroll Coordinator
General	Admin	Accounting	2.0	1.0	1.0	Accounts Payable Technician
General	Admin	Accounting	1.0	1.0	1.0	Administrative Technician
General	Admin	Human Resources	0.0	1.0	1.0	Director of Human Resources
General	Admin	Human Resources	1.0	0.0	0.0	Director of Human Resources & Risk Management
General	Admin	Human Resources	1.0	1.0	1.0	Human Resource Analyst
General	Admin	Human Resources	1.0	1.0	1.0	Sr. Human Resource Analyst/Risk Management
General	Admin	Info Technology	0.0	1.0	1.0	Director of Information Technology
General	Admin	Info Technology	1.0	0.0	0.0	Information Technology Manager
General	Admin	Info Technology	2.0	2.0	1.0	Senior Information Technology Analyst
General	Admin	Info Technology	0.0	0.0	2.0	IT Systems Developer/Analyst
General	Admin	Info Technology	1.0	1.0	1.0	IT Network Administrator
General	Admin	Info Technology	1.0	1.0	1.0	Web Content Coordinator
General	Admin	Risk Management	0.0	0.5	0.7	Safety Specialist
General	Admin	Wellness	0.2	0.2	0.2	Recreation Manager
General	Admin	Community Relations	0.1	0.0	0.0	Marketing Manager
General	Admin	Community Relations	0.00	0.01	0.50	Marketing Coordinator
Total General Fund			20.2	20.7	22.6	
Public Works	Eng	Eng	0.2	0.2	0.2	Director of Public Works
Public Works	Eng	Eng	1.0	1.0	1.0	Engineering Manager
Public Works	Eng	Eng	1.0	0.0	0.0	Associate Engineer
Public Works	Eng	Eng	0.0	1.0	1.0	Senior Engineer
Public Works	Eng	Eng	0.7	0.0	0.0	Administrative Assistant
Public Works	Eng	Eng	0.0	0.7	0.7	Public Works Contracts Administrator
Public Works	Fleet	Fleet	1.0	1.0	1.0	Fleet Superintendent
Public Works	Fleet	Fleet	3.0	3.0	3.0	Mechanic II Certified
Public Works	Fleet	Fleet	1.0	1.0	1.0	Mechanic II
Public Works	Fleet	Fleet	1.0	1.0	1.0	Mechanic I
Public Works	Int Svc	Buildings	1.0	1.0	1.0	Buildings Superintendent
Public Works	Int Svc	Buildings	2.0	2.0	2.0	Buildings Maintenance III
Public Works	Int Svc	Buildings	1.0	1.0	1.0	Buildings Maintenance II
Total Internal Services Fund			12.8	12.8	12.8	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**FULL-TIME YEAR-ROUND PERSONNEL
Authorized Positions (including Multi-Seasonal)**

Fund	Dept	Div	11-12	12-13	13-14	Position
Community Svc	Golf	Admin	0.0	0.9	0.9	Director of Golf Operations
Community Svc	Golf	Admin	1.0	0.0	0.0	Head Golf Pro/Champ Course
Community Svc	Golf	Admin	0.7	0.3	0.0	Merchandise Manager (7 Mo.)
Community Svc	Golf	Admin	0.4	0.4	0.4	Revenue Office Manager
Community Svc	Golf	Admin	0.4	0.4	0.4	Assistant Revenue Office Manager
Community Svc	Golf	Admin	0.5	0.0	0.0	Outside Services Supervisor
Community Svc	Golf	Chateau	0.5	0.0	0.0	Facilities & Golf Sales Coordinator
Community Svc	Golf	Chateau	0.5	0.5	0.5	Sales & Banquets Admin Clerk
Community Svc	Golf	F&B	0.1	0.1	0.1	Food and Beverage Director/Manager
Community Svc	Golf	F&B	0.1	0.0	0.0	Executive Chef
Community Svc	Golf	F&B	0.1	0.1	0.1	Sous Chef
Community Svc	Golf	F&B	0.0	0.0	0.2	Food and Beverage Event Manager
Community Svc	Golf	F&B	0.1	0.1	0.1	F&B Administrative Coordinator
Community Svc	Golf	Maint	0.8	0.8	0.9	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	1.7	1.7	1.7	Maintenance Crew Foreman (10 Mo.)
Community Svc	Golf	Mkt	0.10	0.00	0.00	Marketing Manager
Subtotal Golf - Championship			6.7	5.1	5.2	
Community Svc	Golf	Admin	0.0	0.1	0.1	Director of Golf Operations
Community Svc	Golf	Admin	1.0	0.0	0.0	Head Golf Pro/Mountain Course
Community Svc	Golf	Admin	0.2	0.1	0.0	Merchandise Manager (10 Mo.)
Community Svc	Golf	Admin	0.1	0.1	0.1	Revenue Office Manager
Community Svc	Golf	Admin	0.1	0.1	0.1	Assistant Revenue Office Manager
Community Svc	Golf	F&B	0.03	0.03	0.05	Food and Beverage Director/Manager
Community Svc	Golf	F&B	0.03	0.00	0.00	Executive Chef
Community Svc	Golf	F&B	0.03	0.03	0.05	Sous Chef
Community Svc	Golf	F&B	0.00	0.00	0.06	Food and Beverage Event Manager
Community Svc	Golf	Maint	0.3	0.3	0.2	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	0.9	1.0	0.8	Mountain Course Superintendent
Community Svc	Golf	Maint	0.0	0.0	0.0	Maintenance Crew Foreman (10 Mo.)
Community Svc	Golf	Mkt	0.02	0.00	0.00	Marketing Manager
Subtotal Golf - Mountain			2.6	1.7	1.5	
Community Svc	Facilities	Chateau	0.5	1.0	1.0	Facilities & Golf Sales Coordinator
Community Svc	Facilities	Chateau	0.5	0.5	0.5	Sales & Banquets Admin Specialist
Community Svc	Facilities	F&B	1.0	1.0	0.6	Food and Beverage Event Manager
Community Svc	Facilities	F&B	0.5	0.0	0.0	Executive Chef
Community Svc	Facilities	F&B	0.5	0.5	0.5	F&B Administrative Coordinator
Community Svc	Facilities	F&B	0.5	0.5	0.4	Food and Beverage Director/Manager
Community Svc	Facilities	F&B	0.5	0.5	0.4	Sous Chef
Community Svc	Facilities	Mkt	0.02	0.00	0.00	Marketing Manager
Subtotal Facilities			4.0	4.0	3.4	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**FULL-TIME YEAR-ROUND PERSONNEL
Authorized Positions (including Multi-Seasonal)**

Fund	Dept	Div	11-12	12-13	13-14	Position
Community Svc	Ski	Admin	1.0	1.0	1.0	Ski Resort General Manager
Community Svc	Ski	Admin	0.7	0.7	1.0	Receptionist/Administrative Clerk
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Manager
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Electrician/Mechanic
Community Svc	Ski	Lifts	1.0	0.0	0.0	Lift Mechanic
Community Svc	Ski	Lifts	0.0	1.0	1.0	Lift Supervisor/Mechanic
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Assistant Slope Maintenance Manager
Community Svc	Ski	Mtn.. Op	1.0	1.0	1.0	Mountain Operations Manager
Community Svc	Ski	Mtn.. Op	0.0	0.5	0.5	Base Operations Manager
Community Svc	Ski	Mtn.. Op	1.0	0.5	0.5	Ski Patrol Director
Community Svc	Ski	Rentals	0.5	0.5	0.0	Rental Shop Manager
Community Svc	Ski	Ski School	0.5	0.5	0.7	Director of Skier Services
Community Svc	Ski	Hyatt	0.5	0.0	0.0	Hyatt Shop Manager
Community Svc	Ski	Tickets	0.5	0.5	0.5	Assistant Revenue Office Manager
Community Svc	Ski	Tickets	0.5	0.5	0.5	Revenue Office Manager
Community Svc	Ski	F&B	0.5	0.0	0.0	Executive Chef
Community Svc	Ski	F&B	0.0	0.0	0.1	Food and Beverage Event Manager
Community Svc	Ski	F&B	0.5	0.5	0.5	F&B Administrative Coordinator
Community Svc	Ski	F&B	0.4	0.4	0.5	Food and Beverage Director/Manager
Community Svc	Ski	F&B	0.5	0.5	0.5	Sous Chef
Community Svc	Ski	Mkt	0.8	0.0	1.0	Marketing Manager
Community Svc	Ski	Mkt	1.0	0.9	0.5	Marketing Coordinator
Community Svc	Ski	Mkt	0.0	0.0	1.0	SALES MANAGER
Community Svc	Ski	Mkt	1.0	1.0	0.0	Sales Coordinator
Subtotal Ski			15.6	13.9	14.7	
Community Svc	Rec	Admin	0.7	0.7	0.5	Director of Parks & Recreation
Community Svc	Rec	Admin	0.0	0.0	0.8	Assistant Director of Parks & Recreation
Community Svc	Rec	Admin	1.0	1.0	0.0	Recreation Administrative Clerk
Community Svc	Rec	Admin	0.4	0.0	0.0	Senior Recreation Clerk
Community Svc	Rec	Admin	0.0	0.3	0.0	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.0	0.0	0.4	Parks and Rec Center Manager
Community Svc	Rec	Admin	0.9	0.9	0.7	Recreation Administrative Specialist
Community Svc	Rec	Admin	0.1	0.3	0.0	Receptionist/Administrative Clerk (MSYR)
Community Svc	Rec	Aquatics/Rec Ctr	1.0	1.0	0.0	Recreation Center Manager
Community Svc	Rec	Parks	0.5	0.5	0.5	Parks Superintendent
Community Svc	Rec	Parks	0.5	0.3	0.3	Parks Supervisor
Community Svc	Rec	Parks	0.5	0.5	0.5	Parks Crew Supervisor
Community Svc	Rec	Progms/Parks/Rec Ctr	1.0	0.9	0.0	Parks and Recreation Superintendent
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Programs)
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Sports)
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Senior Programs)
Community Svc	Rec	Progms/Rec Ctr	0.6	0.6	0.5	Recreation Supervisor (Aquatics)
Community Svc	Rec	Progms/Rec Ctr	0.9	0.9	0.9	Recreation Manager (Fitness, Health & Wellness)
Community Svc	Rec	Recreation Center	1.0	1.0	1.0	Buildings Maintenance II
Community Svc	Rec	Mkt	0.1	0.0	0.0	Marketing Manager
Community Svc	Rec	Mkt	0.1	0.1	0.0	Marketing Coordinator
Subtotal Parks and Recreation			12.0	11.8	9.0	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**FULL-TIME YEAR-ROUND PERSONNEL
Authorized Positions (including Multi-Seasonal)**

Fund	Dept	Div	11-12	12-13	13-14	Position
Community Svc	Other Rec	Admin	0.2	0.2	0.2	Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.0	0.0	0.04	Assistant Director of Parks & Recreation
Community Svc	Other Rec	Admin	1.0	0.0	0.0	Senior Recreation Clerk
Community Svc	Other Rec	Admin	0.0	0.0	0.4	Parks and Rec Center Manager
Community Svc	Other Rec	Admin	0.0	0.6	0.0	Senior Parks & Recreation Clerk
Community Svc	Other Rec	Admin	0.2	0.0	0.0	Receptionist/Administrative Clerk (MSYR)
Community Svc	Other Rec	Admin	0.0	0.0	1.0	Rec. Administrative Clerk
Community Svc	Other Rec	Info Technology	1.0	1.0	0.0	IT Systems Developer
Subtotal Other Recreation			2.4	1.8	1.6	
Total Community Services Fund			43.3	38.2	35.2	
Beach	Beach	Beach	0.2	0.2	0.4	Director of Parks & Recreation
Beach	Beach	Beach	0.0	0.0	0.1	Assistant Director of Parks & Recreation
Beach	Beach	Beach	0.0	0.0	0.2	Parks and Rec Center Manager
Beach	Beach	Beach	0.2	0.0	0.0	Senior Recreation Clerk
Beach	Beach	Beach	0.0	0.1	0.0	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.1	0.1	0.3	Recreation Administrative Specialist
Beach	Beach	Beach	0.4	0.4	0.6	Recreation Supervisor (Aquatics)
Beach	Beach	Beach	0.0	0.0	0.0	Receptionist/Administrative Clerk (MSYR)
Beach	Beach	Beach/Parks	0.1	0.1	0.0	Parks and Recreation Superintendent
Beach	Beach	Parks	0.5	0.5	0.5	Parks Superintendent
Beach	Beach	Parks	0.5	0.3	0.3	Parks Supervisor
Beach	Beach	Parks	0.5	0.5	0.5	Parks Crew Supervisor
Total Beach Fund			2.5	2.1	2.8	
Public Works	Util	All	1.0	1.0	1.0	Utilities Superintendent
Public Works	Util	Buildings	1.0	1.0	1.0	Building Maintenance II
Public Works	Util	G&A	1.0	1.0	1.0	Customer Service Representative
Public Works	Util	G&A	0.9	0.9	0.8	Director of Public Works
Public Works	Util	G&A	0.3	0.0	0.0	Administrative Assistant
Public Works	Util	G&A	0.0	0.3	0.4	Public Works Contracts Administrator
Public Works	Util	G&A	1.0	1.0	1.0	Utilities Asset Management Technician
Public Works	Util	G&A	1.0	1.0	1.0	Public Works Administration Manager
Public Works	Util	G&A	1.0	1.0	1.0	Meter Reader
Public Works	Util	Pipeline	1.0	1.0	1.0	Compliance Supervisor/Chief Inspector
Public Works	Util	Pipeline	1.0	1.0	1.0	Senior Inspector
Public Works	Util	Pipeline	1.0	0.0	0.0	Inspector I
Public Works	Util	Pipeline	1.0	1.0	1.0	Inspector II
Public Works	Util	Pipeline	6.0	6.0	5.0	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	1.0	1.0	2.0	Collection/Distribution Operator III
Public Works	Util	Pipeline	1.0	1.0	1.0	Collection/Distribution Supervisor
Public Works	Util	Plant	1.0	1.0	1.0	Chemist
Public Works	Util	Plant	1.0	1.0	1.0	Electrician/Instrumentation Technician
Public Works	Util	Plant	0.0	0.0	1.0	Laboratory Analyst I
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wastewater Operator III/Chemist
Public Works	Util	Plant	1.0	1.0	0.0	Operator in Training/Water/Wastewater
Public Works	Util	Plant	5.0	5.0	5.0	Water/Wastewater Operator (I or II)
Public Works	Util	Plant	0.0	0.0	1.0	Water/Wastewater Operator III

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**FULL-TIME YEAR-ROUND PERSONNEL
Authorized Positions (including Multi-Seasonal)**

Fund	Dept	Div	11-12	12-13	13-14	Position
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wasterwater Supervisor
Public Works	Util	Trash	1.0	1.0	1.0	Public Works Program Coordinator
Public Works	Util	Trash	1.0	1.0	1.0	Resource Conservationist
Total Utility Fund			31.2	30.2	31.2	
Total All Funds			110.0	104.0	104.7	

STAFFING BY DEPARTMENT SUMMARY

	11-12	12-13	13-14
Administration/Finance	20.2	20.7	22.6
Utility	31.2	30.2	31.2
Engineering	2.8	2.8	2.8
Fleet	6.0	6.0	6.0
Buildings	4.0	4.0	4.0
Golf - Championship	6.7	5.1	5.2
Golf - Mountain	2.6	1.7	1.5
Facilities	4.0	4.0	3.4
Parks and Recreation	12.0	11.8	9.0
Other Recreation	2.4	1.8	1.6
Ski	15.6	13.9	14.7
Beach	2.5	2.1	2.8
Total All Funds	110.0	104.0	104.7

SUPPLEMENTAL STAFFING BREAKDOWN

	11-12	12-13	13-14
Marketing	3.0	2.0	3.0
Food & Beverage	5.0	4.0	4.0

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL
(ESTIMATE ONLY)**

STAFFING BY FUND

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			11-12	12-13	13-14				
Admin Svc	General	HR	1	0	0	Senior Admin Clerk	PTYR-B	26	52
Admin Svc	General	HR	1	1	1	Temporary Help	PT	1	52
Admin Svc	General	HR	1	1	1	Health and Wellness Program Asst.	PT	15	52
Subtotal General Fund			3.0	2.0	2.0				
Public Works	Utility	Pipeln/Trash	1	1	1	Intern	PT	40	23
Public Works	Utility	Plant	1	1	1	Wetlands Hunting Coordinator	PT	36	17
Public Works	Utility	Plant	0	0	1	Temporary Help	PT	40	13
Subtotal Utility Fund			2.0	2.0	3.0				
Community Svc	Golf	Champ Opns	0	1	1	Head Golf Pro	SM	40	31
Community Svc	Golf	Champ Opns	0	1	1	Golf Tournament Sales	SM	40	21
Community Svc	Golf	Champ Opns	6	6	6	Golf Shop Staff/Lead Golf Shop Staff	S	32	23
Community Svc	Golf	Champ Opns	2	2	1	Teaching Professional	S	5	20
Community Svc	Golf	Champ Opns	2	2	2	Starter/Ranger	S	40	21
Community Svc	Golf	Champ Opns	2	2	2	Starter/Ranger	S	40	31
Community Svc	Golf	Champ Opns	1	1	0	1st Assistant Championship	SM	40	0
Community Svc	Golf	Champ Opns	0	0.8	0.8	Marchandise Manager	SM	40	32
Community Svc	Golf	Champ Opns	3	3	3	Merch Sales Staff	S	25	23
Community Svc	Golf	Champ Opns	7	7	7	Outside Service Staff	S	32	24
Community Svc	Golf	Champ Opns	1	1	0	Outside Services Supervisor	SM	40	0
Community Svc	Golf	Champ Opns	0	1	0	Cart Supervisor	S	40	0
Community Svc	Golf	Champ Opns	1	1	1	Tournament Coordinator	SM	40	24
Subtotal Championship			25.0	28.8	24.8				
Community Svc	Golf	Mtn Opns	1	1	1	Cart Supervisor	S	40	23
Community Svc	Golf	Mtn Opns	0	1	1	Head Golf Professional	SM	40	33
Community Svc	Golf	Mtn Opns	2	2	2	Starter/Ranger	S	40	5
Community Svc	Golf	Mtn Opns	0	0.2	0.2	Merchandise Manager	SM	40	32
Community Svc	Golf	Mtn Opns	5	5	5	Lead/Golf Shop Staff	S	40	11
Community Svc	Golf	Mtn Opns	4	4	0	Ambassador	S	40	0
Community Svc	Golf	Mtn Opns	1	1	0	1st Assistant Mountain	S	40	10
Community Svc	Golf	Mtn Opns	5	5	5	Outside Service Staff	S	40	8
Community Svc	Golf	Mtn Opns	0	0	2	Starter/Ranger	S	40	21
Subtotal Mountain			18.0	19.2	16.2				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	40	30
Subtotal Champ Maintenance			19.0	19.0	19.0				
Community Svc	Golf	Mtn Maint	6	6	6	Maintenance Grounds Worker	S	40	27
Subtotal Mountain Maintenance			6.0	6.0	6.0				
Community Svc	Golf	Food & Bev Ch	1	0	0	Delivery Person	S	0	0
Community Svc	Golf	Food & Bev Ch	2	2	2	Snack Bar Attendant	S	28	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	20	24
Community Svc	Golf	Food & Bev Ch	0	0	1	Lead Cashier	S	10	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	24	25
Community Svc	Golf	Food & Bev Ch	0	1	0	On Duty Supervisor	S	28	22
Community Svc	Golf	Food & Bev Ch	0	0	1	Backup Chef	PT	14	13
Community Svc	Golf	Food & Bev Ch	1	1	1	Prep Cook	S	40	29
Community Svc	Golf	Food & Bev Ch	4	4	4	Bar Cart Attendant	S	15	23

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL
(ESTIMATE ONLY)**

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	11-12	12-13	13-14				
Community Svc	Golf	Food & Bev Ch	3	3	3	Cook	S	32	20
Community Svc	Golf	Food & Bev Ch	1	1	0	Grille Lead Supervisor	S	0	0
Community Svc	Golf	Food & Bev Ch	0	0	1	Lead Grill Server	S	30	24
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	17	26
Subtotal Food & Bev Champ			19.0	19.0	20.0				
Community Svc	Golf	Food & Bev Mt	1	0	0	Delivery Person	S	0	0
Community Svc	Golf	Food & Bev Mt	0	0	1	Backup Chef	PT	2	13
Community Svc	Golf	Food & Bev Mt	0	0	2	Dishwasher	S	3	20
Community Svc	Golf	Food & Bev Mt	3	3	3	Snack Bar Attendant/Cook	S	20	23
Community Svc	Golf	Food & Bev Mt	3	3	2	Bar Cart Attendant	S	10	25
Subtotal Food & Bev Mountain			7.0	6.0	8.0				
Community Svc	Golf	Hyatt Shop	0	2	2	Hyatt Shop Staff	S	40	28
Community Svc	Golf	Hyatt Shop	0	2	0	Lead Hyatt Shop Staff	S	27	26
Subtotal Hyatt Shop			0.0	4.0	2.0				
Community Svc	Golf	G&A Champ	0.5	0.5	0.5	Chateau Receptionist/Clerk	S	20	20
Community Svc	Golf	G&A Champ	0.75	0	0	Advertising Manager	S	0	0
Community Svc	Golf	G&A Ch/Mtn	1	1	1	Safe Room Clerk	S	40	29
Subtotal General & Administrative			2.3	1.5	1.5				
Subtotal Golf Department			96.3	103.5	97.5				
Community Svc	Facilities	Chateau/Caterin	2	2	2	Facilities Operations Assistant	PT	20	52
Community Svc	Facilities	Chateau	0.5	0	0.5	Chateau Receptionist/Clerk	S	20	20
Community Svc	Facilities	Chateau	0.25	0	0	Advertising Manager	PT	0	0
Subtotal Facilities			2.8	2.0	2.5				
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Dishwasher	OC	17	20
Community Svc	Facilities	Food & Bev	1	1	2	Banquet Bartender	OC	27	20
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Cook	OC	30	20
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Prep Cook	OC	24	20
Community Svc	Facilities	Food & Bev	3	3	3	Banquet Captain	OC	18	20
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Busser	OC	3	52
Community Svc	Facilities	Food & Bev	5	5	5	Banquet Server	OC	14	20
Subtotal Facilities Food & Bev			13.0	13.0	14.0				
Subtotal Facilities Department			15.8	15.0	16.5				
Community Svc	Ski	Tickets	6	6	4	Lead Cashier	S	39	16
Community Svc	Ski	Tickets	8	8	8	Cashier	S	38	16
Community Svc	Ski	Tickets	2	2	2	Safe Room Auditor	S	40	16
Community Svc	Ski	Tickets	0	0	3	Plaza Host	S	23	16
Subtotal Ticket Office			16.0	16.0	17.0				
Community Svc	Ski	Lifts	26	26	24	Lift Operator/Ticket Checker	S	38	16
Community Svc	Ski	Lifts	2	1	0	Lift Supervisor	S	0	0
Community Svc	Ski	Lifts	0	1	1	Lift Maintenance Laborer	S	40	31
Community Svc	Ski	Lifts	1	1	1	Dispatcher	S	22	16
Community Svc	Ski	Lifts	0	0	3	Lead Lift Operator	S	34	16
Subtotal Lift Operation			29.0	29.0	29.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL
(ESTIMATE ONLY)**

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	11-12	12-13	13-14				
Community Svc	Ski	Slope Mainten	2	2	0	Crew Boss Snowmaking/Grooming	S	0	0
Community Svc	Ski	Slope Mainten	0	0	1	Crew Boss Snowmaking	S	40	11
Community Svc	Ski	Slope Mainten	0	0	1	Crew Boss Grooming	S	40	16
Community Svc	Ski	Slope Mainten	11	11	0	Groomer/Snowmaker	S	0	0
Community Svc	Ski	Slope Mainten	0	0	8	Snowmaker	S	32	10
Community Svc	Ski	Slope Mainten	0	0	3	Groomer	S	36	16
Community Svc	Ski	Slope Mainten	0	0	1	Sr. Groomer/Snowmaker	S	38	16
Community Svc	Ski	Slope Mainten	0	0	1	Winch Cat Operator	S	40	16
Community Svc	Ski	Slope Mainten	0	2	2	Pumps & Compressor Operator	S	40	9
Community Svc	Ski	Slope Mainten	0	0	1	Special Projects	S	40	25
Community Svc	Ski	Slope Mainten	2	2	2	Terrain Park Attendant	S	27	16
Community Svc	Ski	Slope Mainten	2	2	2	Summer Trail Worker	S	40	15
Subtotal Grooming			17.0	19.0	22.0				
Community Svc	Ski	Ski Patrol	1	1	1	Dispatcher	S	40	17
Community Svc	Ski	Ski Patrol	2	2	2	Mt Capt	S	40	19
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	29	16
Subtotal Ski Patrol			12.0	12.0	12.0				
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	22
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	S	12	16
Subtotal Ski School			51.0	51.0	51.0				
Community Svc	Ski	Child Ski	1	1	1	CSC Director	SM	40	30
Community Svc	Ski	Child Ski	1	0	0	Asst. CSC Director	S	0	0
Community Svc	Ski	Child Ski	0	0	1	CSC Lead Guest Services	S	40	16
Community Svc	Ski	Child Ski	0	1	0	Supervisor/Trainer	S	0	0
Community Svc	Ski	Child Ski	5	6	4	CSC Guest Services	S	20	32
Community Svc	Ski	Child Ski	34	34	34	CSC Instructor	S	13	16
Community Svc	Ski	Child Ski	2	1	3	CSC Supervisor	S	40	19
Community Svc	Ski	Child Ski	7	7	7	Junior CSC Instructor	S	16	16
Community Svc	Ski	Child Ski	2	2	2	Rental Technician	S	28	16
Subtotal Child Ski Center			52.0	52.0	52.0				
Community Svc	Ski	Rental/Rpr	0	0	1	Rental Shop Manager	SM	40	27
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	27
Community Svc	Ski	Rental/Rpr	13	13	13	Rental Tech	S	26	16
Subtotal Rental & Repair			14.0	14.0	15.0				
Community Svc	Ski	Property Op	1	0	0	Base Ops Manager	SM	0	0
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	18
Subtotal Property Operations			4.0	3.0	3.0				
Community Svc	Ski	Parking/Trans	3	3	3	Shuttle/Tram Driver	S	34	16
Community Svc	Ski	Parking/Trans	3	3	3	Tram Driver	S	37	16
Community Svc	Ski	Parking/Trans	0	1	0	Special Projects	S	0	0
Community Svc	Ski	Parking/Trans	9	9	9	Parking Attendant	S	18	16
Subtotal Parking and Transportation			15.0	16.0	15.0				
Community Svc	Ski	F&B	2	2	2	Bartender	S	36	23
Community Svc	Ski	F&B	6	6	6	Cashier	S	21	16
Community Svc	Ski	F&B	7	7	7	Cook	S	30	16
Community Svc	Ski	F&B	0	0	1	Backup Chef	S	26	16
Community Svc	Ski	F&B	0	0	1	Lead Cashier	S	40	19

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL
(ESTIMATE ONLY)**

STAFFING BY FUND			ESTIMATED # OF POSITIONS				HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	11-12	12-13	13-14	POSITION	TYPE	
Community Svc	Ski	F&B	1	1	2	Prep Cook	S	34
Community Svc	Ski	F&B	1	0	1	Dishwasher	S	17
Community Svc	Ski	F&B	3	3	3	Busser	S	24
Subtotal Food & Beverage			20.0	19.0	23.0			
Community Svc	Ski	Hyatt Shop	3	3	3	Hyatt Shop Staff	S	28
Community Svc	Ski	Hyatt Shop	2	2	2	Lead Hyatt Shop Staff	S	31
Subtotal Hyatt Shop			5.0	5.0	5.0			
Community Svc	Ski	General Admin	1	1	1	Receptionist/Snow Reporter	S	40
Subtotal General Admin			1.0	1.0	1.0			
Community Svc	Ski	Marketing	2	2	2	Receptionist/Snow Reporter	S	22
Subtotal Marketing			2.0	2.0	2.0			
Subtotal Ski Department			238.0	239.0	247.0			
Community Svc	Parks	Parks	0.6	0.6	0.6	Irrigation Tech	S	40
Community Svc	Parks	Parks	0	0	0.03	Parks & Recreation Clerk	PT	20
Community Svc	Parks	Parks	0.0	0.0	0.03	Asst Parks & Recreation Clerk	PT	20
Community Svc	Parks	Parks	9	9	8	Maintenance Worker	S	40
Community Svc	Parks	Parks	4	4	5	Senior Maintenance Worker	S	40
Subtotal Parks Department			13.6	13.6	13.6			
Community Svc	Recreation	Tennis	1	0	0	Director of Tennis	SM	0
Community Svc	Recreation	Tennis	0	0	4	Tennis Pro*	S	15
Community Svc	Recreation	Tennis	3	3	2	Tennis Host	S	40
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	6
Community Svc	Recreation	Tennis	1	0	1	Senior Tennis Host	S	32
Community Svc	Recreation	Tennis	0	2	0	Senior Tennis Pro	S	0
Subtotal Tennis			5.0	6.0	4.0			
Community Svc	Recreation	Programs	0	0	0.2	Parks & Recreation Clerk	PT	20
Community Svc	Recreation	Programs	1	1	1	Bus Driver Recreation	PT	2
Community Svc	Recreation	Programs	0	0	0.2	Asst. Parks & Recreation Clerk	PT	20
Community Svc	Recreation	Programs	0	0	1	Fitness Instructor	PT	5
Community Svc	Recreation	Programs	3	3	3	Recreation Leader	PT	22
Community Svc	Recreation	Programs	2	2	2	Senior Recreation Leader	PT	24
Community Svc	Recreation	Programs	4	4	0	Senior Fitness Instructor	PT	0
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	2
Community Svc	Recreation	Sports	1	1	1	Sports Official	PT	1
Community Svc	Recreation	Sports	0	0	0.1	Parks & Recreation Clerk	PT	20
Community Svc	Recreation	Sports	0	0	0.1	Asst. Parks & Recreation Clerk	PT	20
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	7
Subtotal Programs			13.0	13.0	10.5			
Community Svc	Recreation	Admin	0.3	0.3	0.0	Parks & Recreation Clerk	PTYR-B	0
Community Svc	Recreation	Admin	1	1	0	Parks & Recreation Host	PT	0
Community Svc	Recreation	Admin	0	0	0	Parks & Recreation Host	S	0
Community Svc	Recreation	Admin	0	0	0	Audit Parcel Files	PT	0
Community Svc	Recreation	Admin	1	1	0	Safe Room Clerk	S	0
Community Svc	Recreation	Admin	0	0	0	Daily Sales Clerk (W)	PT	0
Subtotal P&R Administration			2.3	2.3	0.0			

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL
(ESTIMATE ONLY)**

STAFFING BY FUND

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			11-12	12-13	13-14				
Community Svc	Recreation	Rec Ctr	0	0	1	Saferoom Clerk	PT	7	52
Community Svc	Recreation	Rec Ctr	0	0	0.1	Parks & Recreation Clerk	PT	20	18
Community Svc	Recreation	Rec Ctr	0	0	5.1	Asst. Parks & Recreation Clerk	PT	26	52
Community Svc	Recreation	Rec Ctr	8	8	8	Aquacise Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	1	1	1	Aquatics Assistant	PTYR-B	11	52
Community Svc	Recreation	Rec Ctr	1	1	1	Aquatics Maint. Specialist	PT	7	52
Community Svc	Recreation	Rec Ctr	7	7	7	Child Care Leader	PT	5	52
Community Svc	Recreation	Rec Ctr	6	6	6	Fitness Attendant	PT	4	52
Community Svc	Recreation	Rec Ctr	11	11	9	Fitness Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	0	0	2	Senior Fitness Instructor	PT	9	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	13	52
Community Svc	Recreation	Rec Ctr	7	7	0	Parks & Recreation Host	PT	0	0
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Child Care Leader	PT	9	26
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	10	52
Community Svc	Recreation	Rec Ctr	6	6	6	Swim Instructor	PT	7	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Lesson Coordinator	PT	6	52
Community Svc	Recreation	Rec Ctr	2	2	2	Host/Rover	PT	5	52
Subtotal Recreation Center			67.0	67.0	66.2				
Subtotal Recreation Dept			100.9	101.8	94.3				
Community Svc	Other Rec	Admin	0.6	0.6	0.0	Parks & Recreation Host	PTYR-B	0	0
Community Svc	Other Rec	Admin	0.0	0.0	0.4	Parks & Recreation Clerk	PT	20	18
Community Svc	Other Rec	Admin	0.0	0.0	0.4	Asst. Parks & Recreation Clerk	PT	20	21
Community Svc	Other Rec	Admin	0.9	2.5	0.0	Parks & Recreation Host	PT	0	0
Community Svc	Other Rec	Admin	1.7	0.0	0.0	Parks & Recreation Host	PT	0	0
Subtotal Other Recreation			3.2	3.1	0.8				
Subtotal Recreation Fund			454.1	462.4	456.1				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	22
Beach	Recreation	Beach	0.1	0.1	0.0	Parks & Recreation Host	PTYR-B	0	0
Beach	Recreation	Beach	0.0	0.5	0.0	Parks & Recreation Host	PT	0	0
Beach	Recreation	Beach	1	1	1	Safe Room Clerk	S	5	16
Beach	Recreation	Beach	1	1	2	Lead Beach Host	S	40	17
Beach	Recreation	Beach	0	0	0.16	Parks & Recreation Clerk	S	20	18
Beach	Recreation	Beach	21	21	21	Beach Host	S	15	16
Beach	Recreation	Beach	0	0	0.16	Asst. Parks & Rec Clerk	S	20	21
Beach	Recreation	Beach	1	1	1	Aquatics Assistant	PTYR-B	17	52
Beach	Recreation	Beach	1	1	1	Aquatics Maintenance Specialist	PT	23	52
Beach	Recreation	Beach	3	3	3	Lead Lifeguard	S	32	32
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	3	16
Beach	Recreation	Beach	35	35	35	Lifeguard	S	12	16
Beach	Recreation	Beach	3	0	0	Aquatics Beach Supervisor	S	0	0
Beach	Recreation	Beach	1	1	1	Swim Lesson Coordinator	PT	7	16
Beach	Recreation	Beach	2	2	2	Parking/Boat Ramp Attend.	S	31	16
Subtotal Beach			78.1	75.6	76.3				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2013-2014 BUDGET**

**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL
(ESTIMATE ONLY)**

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	11-12	12-13	13-14				
Beach	Parks	Parks	0.5	0.5	0.5	Irrigation Tech	S	40	35
Beach	Parks	Parks	1	0	0	Maintenance Worker (On Call)	S	0	0
Beach	Parks	Parks	0	0	0.08	Parks & Recreation Clerk	PT	20	18
Beach	Parks	Parks	0	0	0.08	Asst. Parks & Recreation Clerk	PT	20	18
Beach	Parks	Parks	7	7	7	Maintenance Worker	S	40	10
Beach	Parks	Parks	4	5	5	Senior Maintenance Worker	S	40	27
Subtotal Beach Parks Department			12.5	12.5	12.7				
Subtotal Beach Fund			90.6	88.1	89.0				
Public Works	Internal Svc	Engineering	1	1	1	Intern	PT	40	18
Subtotal Engineering Dept			1.0	1.0	1.0				
Public Works	Internal Svc	Buildings	1	1	1	Sign Maker	PT	18	52
Subtotal Buildings Dept			1.0	1.0	1.0				
Subtotal Internal Svc Fund			2.0	2.0	2.0				
Total All Funds			551.7	556.6	552.1				

STAFFING BY DEPARTMENT SUMMARY

	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>Legend</u>
Administration/Finance	3	2	2	PT - Part-Time
Utility	2.0	2.0	3.0	PTYR - Part-Time Year Round
Golf - Championship	65.1	72.1	67.1	PTYR-B - Part-Time Year Round Benefited
Golf - Mountain	31.2	31.4	30.4	SM - Seasonal Management
Facilities	15.8	15.0	16.5	S - Seasonal
Parks	0.0	0.0	0.0	
Ski Resort	238.0	239.0	247.0	OC - On Call
Recreation	100.9	101.8	94.3	S - Seasonal
Other Recreation	3.2	3.1	0.8	
Beach	90.6	88.1	89.0	
Engineering	1.0	1.0	1.0	
Fleet	0.0	0.0	0.0	
Buildings	1.0	1.0	1.0	
Total All Departments	551.7	556.6	552.1	

SUPPLEMENTAL STAFFING BREAKDOWN

	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>
Marketing	2.0	2.0	2.0
Food & Beverage	59.0	57.0	65.0

Note:

This schedule does not include ski instructors, recreation program instructors, and certain other personnel that are retained on an as needed basis or paid based on formulas related to program receipts, or personnel used in conjunction with capital improvement projects. fiscal year is not available.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2013

*Top of Ranges Increased 3%
from previous year.
No Change in Minimum*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
4.0	\$8,548	\$10,335	\$12,123	\$684	\$827	\$970	\$17,779	\$21,498	\$25,216
5.0	\$8,986	\$10,864	\$12,741	\$719	\$869	\$1,019	\$18,691	\$22,596	\$26,501
6.0	\$9,445	\$11,423	\$13,400	\$756	\$914	\$1,072	\$19,646	\$23,759	\$27,873
7.0	\$9,914	\$11,987	\$14,060	\$793	\$959	\$1,125	\$20,622	\$24,933	\$29,244
8.0	\$10,414	\$12,592	\$14,770	\$833	\$1,007	\$1,182	\$21,662	\$26,192	\$30,722
9.0	\$10,934	\$13,218	\$15,502	\$875	\$1,057	\$1,240	\$22,744	\$27,493	\$32,243
10.0	\$11,506	\$13,905	\$16,305	\$920	\$1,112	\$1,304	\$23,932	\$28,923	\$33,914
11.0	\$12,077	\$14,603	\$17,129	\$966	\$1,168	\$1,370	\$25,120	\$30,374	\$35,628
12.0	\$12,689	\$15,341	\$17,994	\$1,015	\$1,227	\$1,440	\$26,393	\$31,910	\$37,428
13.0	\$13,331	\$16,121	\$18,911	\$1,067	\$1,290	\$1,513	\$27,729	\$33,532	\$39,334
14.0	\$14,005	\$16,937	\$19,869	\$1,120	\$1,355	\$1,589	\$29,130	\$35,228	\$41,327
15.0	\$14,719	\$17,798	\$20,878	\$1,177	\$1,424	\$1,670	\$30,615	\$37,021	\$43,426
16.0	\$15,453	\$18,691	\$21,929	\$1,236	\$1,495	\$1,754	\$32,142	\$38,877	\$45,612
17.0	\$16,238	\$19,635	\$23,031	\$1,299	\$1,571	\$1,842	\$33,776	\$40,840	\$47,904
18.0	\$17,065	\$20,635	\$24,205	\$1,365	\$1,651	\$1,936	\$35,494	\$42,920	\$50,346
19.0	\$17,932	\$21,681	\$25,431	\$1,435	\$1,734	\$2,034	\$37,298	\$45,097	\$52,896
20.0	\$18,839	\$22,779	\$26,718	\$1,507	\$1,822	\$2,137	\$39,186	\$47,380	\$55,574
21.0	\$19,798	\$23,938	\$28,078	\$1,584	\$1,915	\$2,246	\$41,180	\$49,791	\$58,402
22.0	\$20,798	\$25,143	\$29,489	\$1,664	\$2,011	\$2,359	\$43,259	\$52,298	\$61,337
23.0	\$21,848	\$26,421	\$30,993	\$1,748	\$2,114	\$2,479	\$45,445	\$54,955	\$64,465
24.0	\$22,960	\$27,764	\$32,569	\$1,837	\$2,221	\$2,605	\$47,757	\$57,750	\$67,743
25.0	\$24,123	\$29,170	\$34,217	\$1,930	\$2,334	\$2,737	\$50,176	\$60,673	\$71,171
26.0	\$25,337	\$30,632	\$35,926	\$2,027	\$2,451	\$2,874	\$52,701	\$63,714	\$74,727
27.0	\$26,612	\$32,181	\$37,750	\$2,129	\$2,574	\$3,020	\$55,353	\$66,936	\$78,519
28.0	\$27,968	\$33,822	\$39,676	\$2,237	\$2,706	\$3,174	\$58,174	\$70,350	\$82,525
29.0	\$29,376	\$35,520	\$41,664	\$2,350	\$2,842	\$3,333	\$61,102	\$73,881	\$86,660
30.0	\$30,865	\$37,325	\$43,785	\$2,469	\$2,986	\$3,503	\$64,200	\$77,637	\$91,073
31.0	\$32,426	\$39,208	\$45,990	\$2,594	\$3,137	\$3,679	\$67,446	\$81,552	\$95,658
32.0	\$34,078	\$41,203	\$48,328	\$2,726	\$3,296	\$3,866	\$70,883	\$85,702	\$100,521
33.0	\$35,802	\$43,291	\$50,779	\$2,864	\$3,463	\$4,062	\$74,468	\$90,044	\$105,620
34.0	\$37,607	\$45,470	\$53,333	\$3,009	\$3,638	\$4,267	\$78,223	\$94,578	\$110,933
35.0	\$39,515	\$47,779	\$56,042	\$3,161	\$3,822	\$4,483	\$82,191	\$99,379	\$116,568
36.0	\$41,504	\$50,184	\$58,865	\$3,320	\$4,015	\$4,709	\$86,328	\$104,383	\$122,438
37.0	\$43,615	\$52,739	\$61,862	\$3,489	\$4,219	\$4,949	\$90,720	\$109,696	\$128,673
38.0	\$45,818	\$55,406	\$64,993	\$3,665	\$4,432	\$5,199	\$95,302	\$115,244	\$135,185
39.0	\$48,144	\$58,211	\$68,279	\$3,852	\$4,657	\$5,462	\$100,140	\$121,080	\$142,020
40.0	\$50,592	\$61,166	\$71,740	\$4,047	\$4,893	\$5,739	\$105,231	\$127,225	\$149,218

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2013

Uncertified Scale

*Top of Ranges Increased 3%
from previous year.
No Change in Minimum*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
3	\$ 16.504	\$ 19.953	\$ 23.402	\$1,320	\$1,596	\$1,872	\$34,327	\$41,501	\$48,675
4	\$ 17.340	\$ 20.968	\$ 24.596	\$1,387	\$1,677	\$1,968	\$36,067	\$43,614	\$51,161
5	\$ 18.207	\$ 22.015	\$ 25.822	\$1,457	\$1,761	\$2,066	\$37,871	\$45,790	\$53,710
6	\$ 18.442	\$ 22.302	\$ 26.162	\$1,475	\$1,784	\$2,093	\$38,359	\$46,388	\$54,417
7	\$ 20.502	\$ 24.795	\$ 29.087	\$1,640	\$1,984	\$2,327	\$42,644	\$51,573	\$60,501
8	\$ 22.522	\$ 27.231	\$ 31.940	\$1,802	\$2,178	\$2,555	\$46,845	\$56,640	\$66,436
9	\$ 24.337	\$ 29.426	\$ 34.515	\$1,947	\$2,354	\$2,761	\$50,621	\$61,207	\$71,792
10	\$ 26.632	\$ 32.201	\$ 37.770	\$2,131	\$2,576	\$3,022	\$55,395	\$66,978	\$78,562
11	\$ 28.662	\$ 34.658	\$ 40.654	\$2,293	\$2,773	\$3,252	\$59,617	\$72,089	\$84,561
12	\$ 30.733	\$ 37.161	\$ 43.590	\$2,459	\$2,973	\$3,487	\$63,924	\$77,295	\$90,666

Certified Scale

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
3	N/A		N/A	N/A		N/A	N/A		N/A
4	N/A		N/A	N/A		N/A	N/A		N/A
5	N/A		N/A	N/A		N/A	N/A		N/A
6	\$ 18.839	\$ 22.777	\$ 26.715	\$1,507	\$1,822	\$2,137	\$39,185	\$47,376	\$55,567
7	\$ 20.451	\$ 24.730	\$ 29.009	\$1,636	\$1,978	\$2,321	\$42,538	\$51,438	\$60,339
8	\$ 22.919	\$ 27.710	\$ 32.502	\$1,834	\$2,217	\$2,600	\$47,672	\$57,637	\$67,603
9	\$ 25.000	\$ 30.230	\$ 35.460	\$2,000	\$2,418	\$2,837	\$52,000	\$62,878	\$73,756
10	\$ 27.030	\$ 32.686	\$ 38.343	\$2,162	\$2,615	\$3,067	\$56,222	\$67,988	\$79,753
11	\$ 29.080	\$ 35.163	\$ 41.246	\$2,326	\$2,813	\$3,300	\$60,486	\$73,139	\$85,792
12	\$ 31.141	\$ 37.656	\$ 44.172	\$2,491	\$3,013	\$3,534	\$64,773	\$78,325	\$91,877

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**Union Salary Ranges
Supervisor Bargaining Unit
Effective July 1, 2013**

*Top of Ranges Increased 3%
from previous year.
No Change in Minimum*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
S12	\$ 33.966	\$ 41.073	\$ 48.179	\$ 2,717	\$ 3,286	\$ 3,854	\$ 70,649	\$ 85,431	\$100,213
S11	\$ 32.365	\$ 39.136	\$ 45.908	\$ 2,589	\$ 3,131	\$ 3,673	\$ 67,318	\$ 81,404	\$ 95,489
S10	\$ 30.814	\$ 37.258	\$ 43.701	\$ 2,465	\$ 2,981	\$ 3,496	\$ 64,094	\$ 77,496	\$ 90,898
S9	\$ 29.345	\$ 35.483	\$ 41.621	\$ 2,348	\$ 2,839	\$ 3,330	\$ 61,038	\$ 73,805	\$ 86,572
S8	\$ 27.948	\$ 33.793	\$ 39.639	\$ 2,236	\$ 2,703	\$ 3,171	\$ 58,132	\$ 70,290	\$ 82,448
S7	\$ 26.622	\$ 32.193	\$ 37.764	\$ 2,130	\$ 2,575	\$ 3,021	\$ 55,374	\$ 66,961	\$ 78,549
S6	\$ 25.347	\$ 30.650	\$ 35.952	\$ 2,028	\$ 2,452	\$ 2,876	\$ 52,722	\$ 63,751	\$ 74,780
S5	\$ 24.154	\$ 29.207	\$ 34.260	\$ 1,932	\$ 2,337	\$ 2,741	\$ 50,239	\$ 60,750	\$ 71,261
S4	\$ 23.134	\$ 27.973	\$ 32.813	\$ 1,851	\$ 2,238	\$ 2,625	\$ 48,118	\$ 58,184	\$ 68,250
S3	\$ 22.573	\$ 27.296	\$ 32.020	\$ 1,806	\$ 2,184	\$ 2,562	\$ 46,951	\$ 56,776	\$ 66,601
S2	\$ 21.491	\$ 25.984	\$ 30.477	\$ 1,719	\$ 2,079	\$ 2,438	\$ 44,702	\$ 54,047	\$ 63,391
S1	\$ 20.461	\$ 24.740	\$ 29.019	\$ 1,637	\$ 1,979	\$ 2,322	\$ 42,559	\$ 51,460	\$ 60,360

The District budget contains acronyms and terminology that are unique to public finance and budgeting. To assist the reader of this document in understating the terms, a glossary has been included.

- **ADA** - Americans with Disabilities Act.
- **Accrual Basis** - Recognition of revenue when earned and expenses when incurred. They are recorded within an accounting period even though cash has not been received or paid.
- **Ad Valorem Tax** - a.k.a. Real Property Tax. Tax levied based upon assessed valuations. The District receives its share of Ad Valorem Tax distributions from Washoe County.
- **Advertising** - Announcements and displays in newspapers, radio, TV, internet and other forms of media to promote services or provide information.
- **Appropriation** - A specific amount of money that is authorized for the purchase of goods or services.
- **Audit** - An official independent examination and verification of accounts and records, especially of financial accounts.
- **Balanced Budget** - A budget in which revenues are matched by expenses for a given period.
- **Banking Fees and Processing** - Bank charges from operating checking accounts and for processing credit or debit cards.
- **Beach Facility Fee** - An annual fee assessed to all eligible parcels within the Incline Village boundaries for the availability of use of the beach facilities.
- **Balance Sheet** - A statement of the financial position including assets, liabilities and equity of an entity at a specified date.
- **Bear Awareness Program** - A joint program between I.V.G.I.D. and Washoe County to educate citizens about bears. The program consists on education, ordinance and a lead by example/incentive component.
- **Bonds** - A written promise to pay a specified sum of money (principal) of face value at a specified future date (maturity date) along with periodic interest paid at a specified percentage (interest rate) of the principal. Bonds are typically used for long-term debt.
- **Bond Rating** - normally an evaluation of creditworthiness performed by an independent rating service.
- **Board of Trustees** - 5 person elective Board that runs the District. Board members are elected to four year terms. The election of Board members is staggered every two years.
- **Budget** - An estimate of expected sources and uses for a given period in the future. A plan of operations based on such an estimate.
- **Budget Amendment** - A change to the budget as it was originally approved.
- **Bureau of Land Management** - is responsible for carrying out a variety of programs for the management and conservation, of resources on 256 million surface acres, as well as 700 million acres of subsurface mineral estate.
- **Capital Budget** - A plan for long-term outlays, such as acquisition or construction of fixed assets, like infrastructure, facilities and equipment.

- **Capital Carryover** - Capital budget projects not spent in the previous fiscal year(s) that will be spent in a future fiscal year.
- **Capital Grants** - Grants from a specified form of government in support of a specified capital improvement project.
- **Capital Expenditure** - Money spent to acquire or upgrade physical assets such as systems, buildings and machinery. By District policy these assets have a useful life beyond 3 years. Also called capital spending or capital expense.
- **Capital Improvement Plan (CIP)** - A five year plan outlining expenses related to long-term outlays for property, plant and equipment. All capital expenditures are made within the parameters of the District's rolling Capital Improvement Plan. They are also part of the Multi Year Capital Plan for planning purposes.
- **Capital Improvements** - Acquisition of assets having a cost over \$5000 and a useful life greater than 2 years.
- **Capital Outlay** - Money spent to acquire or upgrade fixed assets in the General Fund.
- **Capital Project Committee (CPC)** - The committee that reviews all capital projects before they are included in the capital budget.
- **Cash Flow** - A measure of activity based on inflow and outflow of cash. Activity equals cash receipts minus cash payments over a given period of time; or equivalently, based on measured operations adjusted for depreciation, depletion, and amortization.
- **Central Services Cost Allocation** - The amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund under Board Policy 18.
- **Communications** - Transmission of messages or information including telephone, T1 and internet services.
- **Community Relations** - Costs to promote the District and local events.
- **Consumer Price Index (CPI)** - An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. The CPI is published monthly. Also called cost-of-living index. The District references the Bureau of Labor Statistics Western Region CPI.
- **Contractual Services** - Purchased services from other than employees including security, recycling, waste processing, body shop work, tee times and inventory services.
- **Contribution** - Funds given to the District for capital or operating expenses from other governmental agencies and other sources.
- **Cost of Goods Sold** - Direct costs of item or service purchased for resale.
- **Customer Service Training** - An internal training program specifically designed to keep the focus on providing excellent service to our customers.
- **CTX General Sales Tax** - Consolidated Nevada and other government sales tax.
- **Debt Coverage Ratio** - This is determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments.
- **Debt Proceeds** - Gross receipts from issuance of Debt.
- **Debt Service** - The payment of principal and interest on borrowed funds such as bonds.
- **Depreciation** - A non-cash expense that reduces the value of an asset as a result of utilization. Most assets lose their value over time based on use and must be replaced once the end of their useful life is reached. There are several accounting methods that are used in order to recognize an asset's depreciation over the period of its useful life. The District uses the straight line and units of production methods. Depreciation ex-

pense lowers reported earnings, but does not affect cash flow.

- **Depreciation Add back** - Offsetting entry for expenses not requiring the further use of resources.
- **District** - Incline Village General Improvement District (IVGID) - the governing entity that is the subject of the budget process.
- **District Venue Advisory Team** - (DVAT) A group of staff and community members organized for a specific venue to provide input and feedback.
- **Dues & Subscriptions** - Memberships to trade and professional groups and for periodicals and trade journals.
- **EDU** - Equivalent Dwelling Unit, for example a single family home is one EDU.
- **EPA** - Environmental Protection Agency.
- **Employees Benefits** - Amounts paid not in salary for such items as group insurance, retirement, payroll taxes, unemployment, and workers compensation.
- **Enterprise Fund** - Accounts for the revenue earned, expense incurred and net income for business-type functions. The Utility, Community Services and Beach funds are Enterprise Funds.
- **Employees Relations & Recognition** - Staff awards and events and retention incentives.
- **Expense** – Use of assets, generally to acquire services or products in support of the operations of the entity.
- **Expenditures** – Use of assets in the form of expenses, payment of liabilities or acquisition of long term assets.
- **Fines** - Fees issued with citations for violation of District Ordinances.
- **Fiscal Agent** - Costs associated with professional debt service management
- **Fixed Assets** - A long-term, tangible asset held for business use and not expected to be converted to cash in the current or upcoming fiscal year, such as plant, infrastructure, equipment and real estate.
- **Food & Beverage Sales** - Sale of food and beverage to consumers.
- **Fuels Management** - Purchase of service work to create or maintain defensible space on District Property.
- **Full Time Equivalent (FTE)** - A term used to quantify labor force. Each FTE equals a standard 2,080 hours of work per year.
- **Full Time Year Round (FTYR)** - An employee that is budgeted for 2,080 hours a year and receives the total benefit package of the District.
- **Fund** - In Government Accounting, fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An example is the General Fund.
- **Funded Capital Resources** - As per District Policy, are amounts earned and retained in prior periods for use to acquire specific capital improvements
- **FY** - Fiscal Year of District - July 1 through June 30.
- **Generally Accepted Accounting Principles (GAAP)** - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information as established by the Financial Accounting Standards Board.
- **GFOA** - Government Finance Officers Association.
- **Goal** - Declares the District's intent and purpose.
- **Governmental Fund** - Accounts for all transactions not recorded in other fund types.

The General Fund is a Governmental Fund.

- **Grant** - Funds given to the District for capital or operating expenses from other governmental agencies. The District receives operating grants from the State of Nevada and Washoe County, and capital grants from the Federal Government through the Army Corps of Engineers and the State of Nevada.
- **HR** - Human Resources Department.
- **HRIS** - Human Resource Information System. A software solution for the data entry, data tracking, and data information needs of the Human Resources, payroll, management, and accounting functions related to HR.
- **Insurance** - General liability, property, fidelity and excess limits coverage.
- **Interco Fees** - Internal fees charged to various areas of the District. The fees are designed to capture the actual cost of doing business and reimburse the Internal Funds.
- **Interest Expense** - Payment of periodic interest amounts due.
- **Interfund Transfers** - Board authorized transfers between the District's Funds.
- **Intergovernmental Operating Grants** - Grants from specified forms of government in support of a specified operating purpose.
- **Internal Services Fund** - Accounts for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. Fleet, Engineering, Buildings Maintenance and Workers Compensation are part of the Internal Services Funds.
- **Investment Earnings** - Interest income, changes in market value and results from sales of investments.
- **IT** - Information Technology Department.
- **IVGID** - Incline Village General Improvement District (a.k.a. the District).
- **LGIP** - Local Government Investment Pool.
- **Legal** - Costs of legal services.
- **Long Range Principle** – Adopted by the Board of Trustees, they represent governing elements incorporating the District's Vision, Mission and Value Statements.
- **Long Term 2 Enhanced Surface Water Treatment Rule** - The purpose of the LT2 rule is to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water. The rule will supplement existing regulations by targeting additional Cryptosporidium treatment requirements to higher risk systems. This rule also contains provisions to reduce risks from uncovered finished water reservoirs and to ensure that systems maintain microbial protection when they take steps to decrease the formation of disinfection byproducts that result from chemical water treatment.
- **LT2 Rule** - Long Term 2 Enhanced Surface Water Treatment Rule (LT2 2006). The purpose of the LT2 2006 rule is to build on the SWTR of 1989 and to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water.
- **MBO** - Management by Objectives - A program which outlines the Districts goals and objectives for a specific calendar year.
- **Mantra** - "One District ~ One Team" District wide belief developed by the Employee Focus Group.
- **Merchandise Sales** - Sale of clothing and sports equipment.
- **Modified Accrual Accounting** - Governmental accounting method. Revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred except for: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2)

interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. The District follows the modified accrual method for the General Fund.

- **Moody's Investors Services** - An independent rating service that performs evaluation of creditworthiness.
- **Multi Seasonal Year Round (MSYR)** - Year-round employees that move with the season and receive the District's specific benefit packages.
- **Multi Year Capital Plan (MYCP)** - This is the capital plan that is administered by the Capital Project Committee and approved by the Board of Trustees.
- **Net Promoter Score** - The percentage of customers who are promoters of the entity or brand, minus the percentage who are detractors.
- **Nevada Revised Statutes (NRS)** - The current codified laws of the State of Nevada. The NRS is a compilation of all cumulative legislation passed by the Nevada Legislature during its Legislative Sessions.
- **North Lake Tahoe Fire Protection District (NLTFPD)** - is responsible for providing both emergency and non-emergency responses to the citizens of Incline Village/ Crystal Bay, Nevada.
- **North Lake Tahoe Resort Association (NLTRA)** - Official Visitors and Convention Bureau and Central Reservations Center for North Lake Tahoe.
- **Objective** - An unambiguous statement of the District's intentions, expressed in measurable terms usually with an implied or explicit timeframe.
- **Operating Budget** - A plan that outlines the anticipated revenues, sources, expenditures and uses arising in the normal course of running an entity.
- **Operating Expense** - An expense arising in the normal course of running a business such as an office electricity bill.
- **Ordinance** - An action approved by the Board of Trustees that has the affect of law.
- **Other Consultants** - Professional services from non-employees.
- **Other Taxes** - LGTA is the Local Government Tax Act set by law which by a calculation established in the NRS allows "other taxes" income.
- **Passes & Admissions** - User fees paid to gain access or use of facilities.
- **Part Time Year Round (PTYR)** - An employee that is budgeted for an average of 24 hours per week that may receive a portion of District benefit package.
- **Performance Measure** - Indicates how much or how well the District is doing. They track the District's progress toward achieving its objectives.
- **PERK** - Positive Employee Recognition - Kool (PERK) program. This program is designed to provide recognition to IVGID's valuable non-benefited employees.
- **PERS** - Public Employees' Retirement System of Nevada.
- **Personal Services** - Fees paid for contract service staff.
- **Point Of Sale (POS) software system** - Software system that captures daily transactions and is uploaded to the financial system.
- **Policy** - A fundamental statement or position established by the Board of Trustees to set the context for decision making or actions.
- **Postage** - Stamps and metered postage.
- **Power of 1** - A customer service training component that lets each employee know that they, as an individual, have the power to change the outcome of a situation either before it escalates into a challenge or when it is a challenge.
- **Principal** - Repayment of principal from past borrowing.
- **Printing & Publishing** - Costs associated with printing and binding publications.
- **Proceeds from sale of capital assets** - Proceeds for the sales of District assets gen-

erally taken out of service.

- **Program Registrations** - User fees paid for events and activities.
- **Proprietary Fund** - In Governmental accounting, one having profit and loss aspects. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.
- **Recreation Facility Fee** - An annual fee assessed to all parcels within the Incline Village and Crystal Bay boundaries for the availability of use of the recreational facilities.
- **Recreation Roll** - The number of parcels that can be assessed the Recreation Facility Fee and the Beach Facility Fee.
- **Recruitment** - Costs incurred to obtain employees new to their position.
- **Reno-Sparks Convention and Visitors Authority (RSCVA)** - Acts as a marketing organization for the county to promote convention and tourism business.
- **Rent Income** - Amounts collected for rental of District facilities and equipment.
- **Rental & Lease** - Payments for use of assets for a specified period.
- **Repairs & Maintenance** – Preventative, corrective and general procedures, including costs of labor and supplies, for buildings, grounds and equipment to be available for use in operations
- **Resolution** - an action by the Board of Trustees to manage, control and supervise the business and affairs of the District.
- **Resolution 1736** - Financial policy put in place that guides the District to make sound business decisions.
- **Revenue** - The increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is obtained from taxes, licenses and service fees.
- **Section 595 Federal Funds** - Federal funds that the District has secured with the help of a Legislative Advocate for the effluent export pipeline. These funds are made available pursuant to Section 595 of the Water Resources Development Act of 1999, Public Law 106-53, as amended (section 595).
- **Self Insured Retention (SIR)** - The deductible amount of insurance the District must provide before insurance attaches.
- **Service Fees** - User fee paid for units of service received.
- **Services and Supplies** – A financial caption used for aggregating all expense categories not individually listed. Often it includes advertising, discounts, processing fees, computer, dues and subscriptions, postage, printing, operating supplies, repairs and maintenance, and travel education and conferences.
- **Sierra Nevada College (SNC)** - A four year liberal arts college located in Incline Village.
- **Sources** - All in-flows of resources such as revenue, bond proceeds, transfers or other internal allocations.
- **Southern Nevada Public Land Management Act (SNPLMA)** - It allows the Bureau of Land Management to sell public land within a specific boundary around Las Vegas, Nevada.
- **State of Nevada Department of Taxation (DOT)** - the governmental entity where the tentative and final budgets are filed.
- **Supplies;**
 - ◊ **Office** - Paper products and office supplies including small equipment.
 - ◊ **Computer** - Software, maintenance, ink and small equipment.
 - ◊ **Operating** - Chemicals, fuels, materials and small equipment.
- **Surface Water Treatment Rule of 1989** - Seeks to prevent waterborne diseases

caused by viruses, Legionella, and Giardia lamblia. These disease-causing microbes are present at varying concentrations in most surface waters. The rule requires that water systems filter and disinfect water from surface water sources to reduce the occurrence of unsafe levels of these microbes.

- **Tahoe Center for Environmental Sciences (TCES)** - A collaborative partnership between University of California, Davis and Sierra Nevada College (SNC), to create a world-class environmental science and education center at Lake Tahoe.
- **Tahoe Water Suppliers Association (TWSA)** - is a regional partnership of Nevada and California Water Suppliers serving the Lake Tahoe region.
- **Training & Education** - Costs of classes and certifications.
- **Travel & Conferences** - Costs to attend meetings and events for vendors, trade associations and for education.
- **Uses** - All outflows of resources such as expenditures for operations, asset acquisition, debt service, transfers, or other internal allocations.
- **Utilities** - Electricity, natural gas, water, sewer, trash, cable TV and telephone.
- **Wages and Salaries** - Paid to full time, part time permanent and temporary employees.
- **Washoe County District 4B Funds** - A residential construction tax that provides funds to build public parks in Washoe County.

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