



Spoooner Pump Station



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Incline Village, Nevada

**Annual Budget
Fiscal Year
2014-2015**

Adopted

May 15, 2014



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

ANNUAL BUDGET

Fiscal Year 2014-2015



IVGID Board of Trustees

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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

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 2014-2015.

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 2014-2015 budgeting process began with the Board of Trustees September 2013 and continued with many monthly workshops covering issues on revenue and service enhancements as well as basic parameters for the overall approach to each major venue. This process provided policy and direction to staff to work with a budget that resulted in no increase in the Facility Fees. It also established goals for service orientation, and breakeven and profitability. Coincidental with that premise was the effort to “smooth” capital projects thus the timing of expenditures relieves 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, utilizing revenue enhancements, and cost efficiencies, coupled with little or no impact to existing service levels.

Budget Initiatives

The budget initiatives for the 2014-2015 budget and capital plans centered on user rates and the following budget initiatives:

- 1) Provide utility rates that supports planned capital infrastructure and continues the 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 2013-2014 combined RFF and BFF of \$830 (which would be 5 years at this level); and
- 3) Continue to minimize the year to year effects 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 that provided resources for planned infrastructure improve-

ments, and will be the first full fiscal year under the pay for what you use started in 2013. The approval for the ordinance changes occurred April 9, 2014.

Combined Recreation and Beach Facility Fee

The operating and capital budget plans do not change the total combined facility fees. They are set to at \$730 for Recreation and \$100 for the Beach Fund. This requires use of accumulated resources in the Community Services and Beach Fund, but this is considered acceptable due to the capital nature of the expenditures. The Funds are expected to still meet Board policies for working capital at the conclusion of the 2014-15 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 2014-15, the District has a plan for the eventual projects for the Diamond Peak Culvert Rehabilitation and related aspects of the Master Plan Implementation as well as both the Mountain Golf Course buildings. The timing of the culvert and Mountain Golf Course are such that no bonding is planned, and should fit into the resources generated by the Facility Fees at present levels. Only the planning or design portion of the Master Plan is incurred in the current fiscal year. The subsequent major portions of the Master Plan will not be financed with any effect on the Facility Fee. The overall timing, size and commitment to these projects and a facility for Incline Beach will continue to be studied during the 2014-15 fiscal year.

Revenue Enhancements

Revenue enhancements were accepted by the Board of Trustees during budget workshops. Significant among them were flexibility for yield management and demand pricing 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 bargaining units. A provision has been used for those units and others considering a CPI increase. The District competes for its labor force within the Tahoe Basin. Therefore a provision has been made to match the increase in minimum wages effective in California for July 1, 2014.

The District has provided for the effects of the Affordable Health Care Act on January 1, 2015. The exploration for solutions will continue as regulations have not been completely issued. We have provided for an increased number of qualified staff and an increased overall cost to Health Care Coverage.

The District has a new General Manager as of April 28, 2014. The budget has been prepared to provide for the possible addition of a Director of Community Services, which had been vacated by the previous General Manger for over 10 years. The decision to proceed will be at the discretion of the Board of Trustees and the new General Manager. Several other Director level positions have been vacated for this fiscal year.

In 2012 the Board of Trustees designated \$400,000 for possible transfer to the Community Services Fund after determination that the Washoe County Tax Refund had been completed. This transfer has been budgeted to occur in fiscal 2014-15. The possible uses by the Community Services Fund include the transition to a Community Services Director and establishing a small equipment revolving fund or establishing a reserve. These initiatives would require further Board of Trustee action and as would the actual transfer. The General Fund would still exceed

the statutory requirement for Fund Balance after this transfer.

Format of Presentation

The District prepares a prescribed budget document for the State of Nevada Department of Taxation Local Government Division both in a preliminary and final form. Following formal adoption, the District also presents Operating and Net Income based upon Governmental Generally Accepted Accounting Principles and Total Sources and Uses (approximately cash flow) to demonstrate budget factors for a variety of users.

The District implemented 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 included in a supplemental schedule to the State budget filing.

Appreciation for the Effort and Support of Community and Staff

Thank you to the Department Heads and venue staff 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 Interim General Manager Joseph J. Pomroy for his diligent oversight and support during these changing times and finally, to our Board of Trustees and their constituents for the commitment to making the District a financially sustainable government.

Respectfully submitted,

A handwritten signature in cursive script that reads "Gerald W. Eick". The signature is written in black ink and is positioned above the printed name and title.

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

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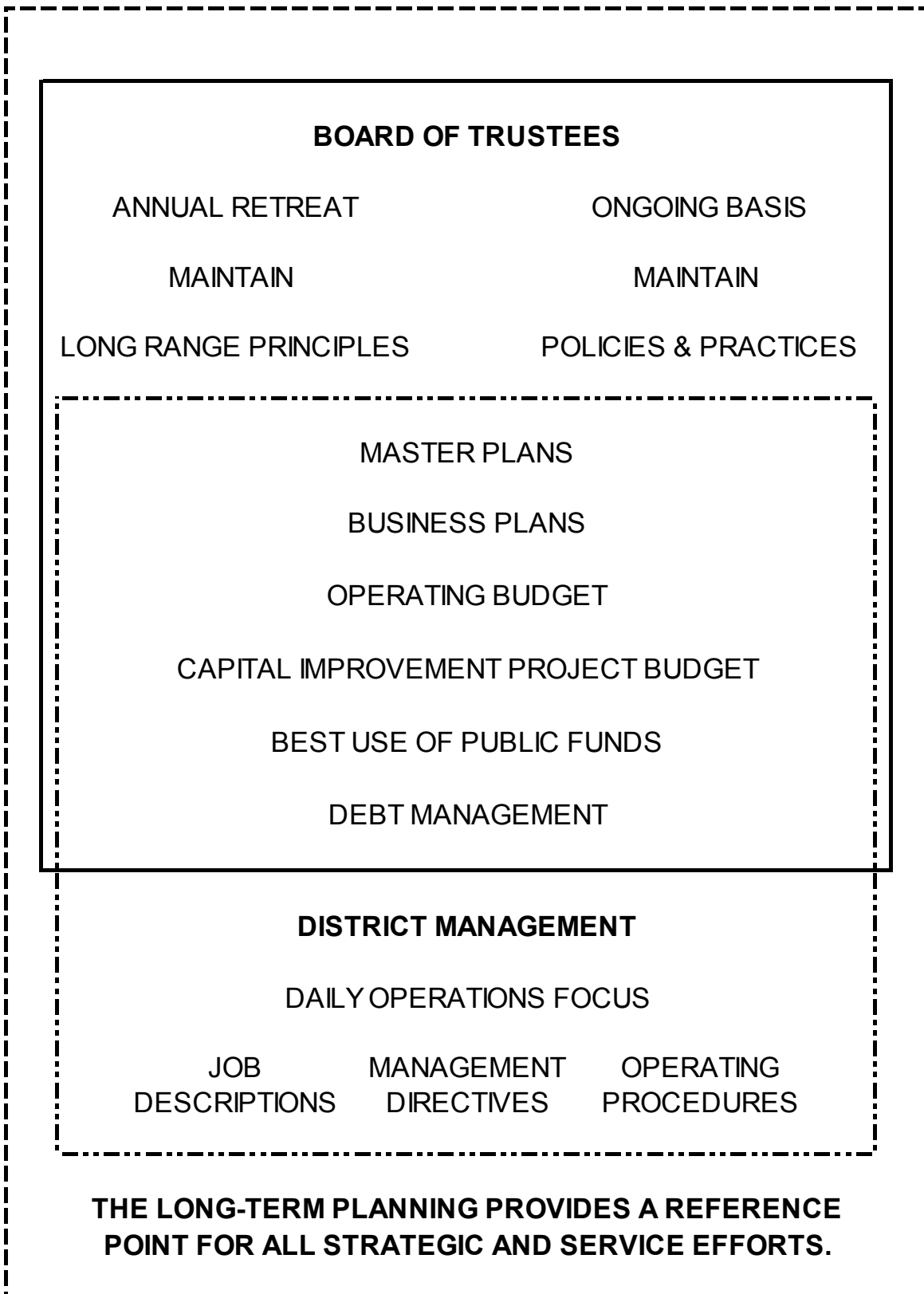
The budget document is divided into topical sections. The Introduction section includes narratives about the budget content, our community and District profile, current economic profile, a description of the budget process and calendar of events, the fund structure and budget basis, and an organizational 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) 2014-2015 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.

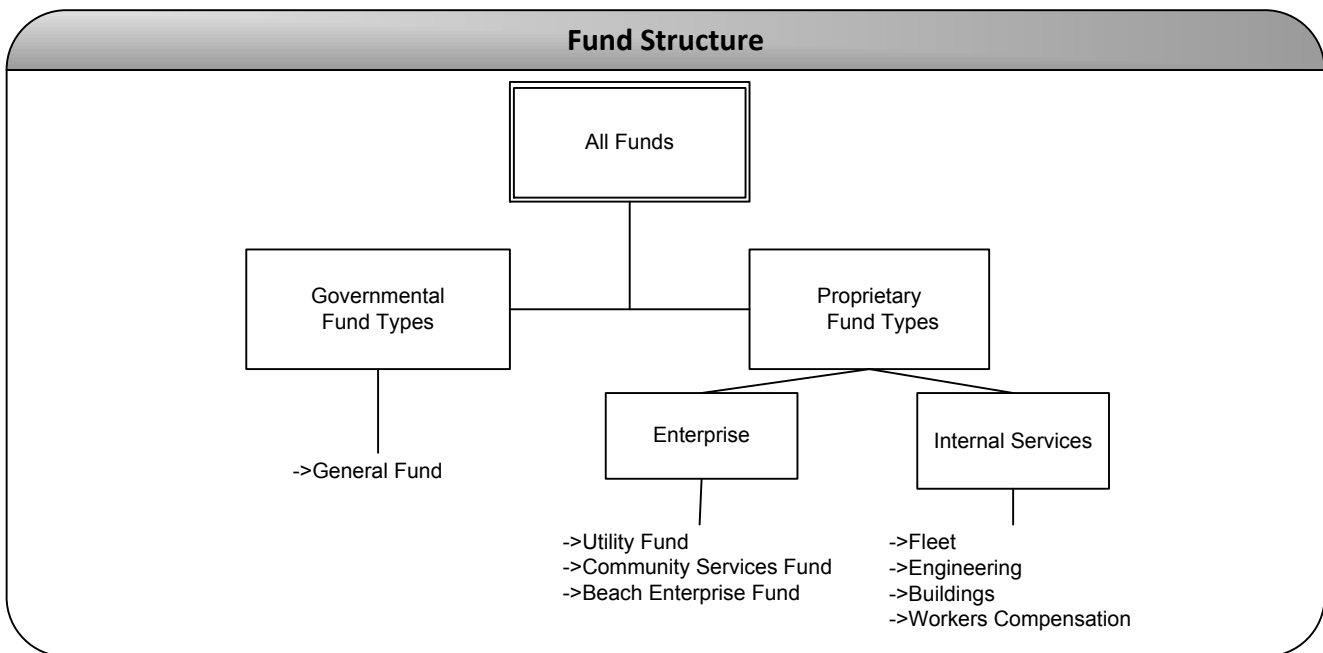
Fund Structure and Budget Basis

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.



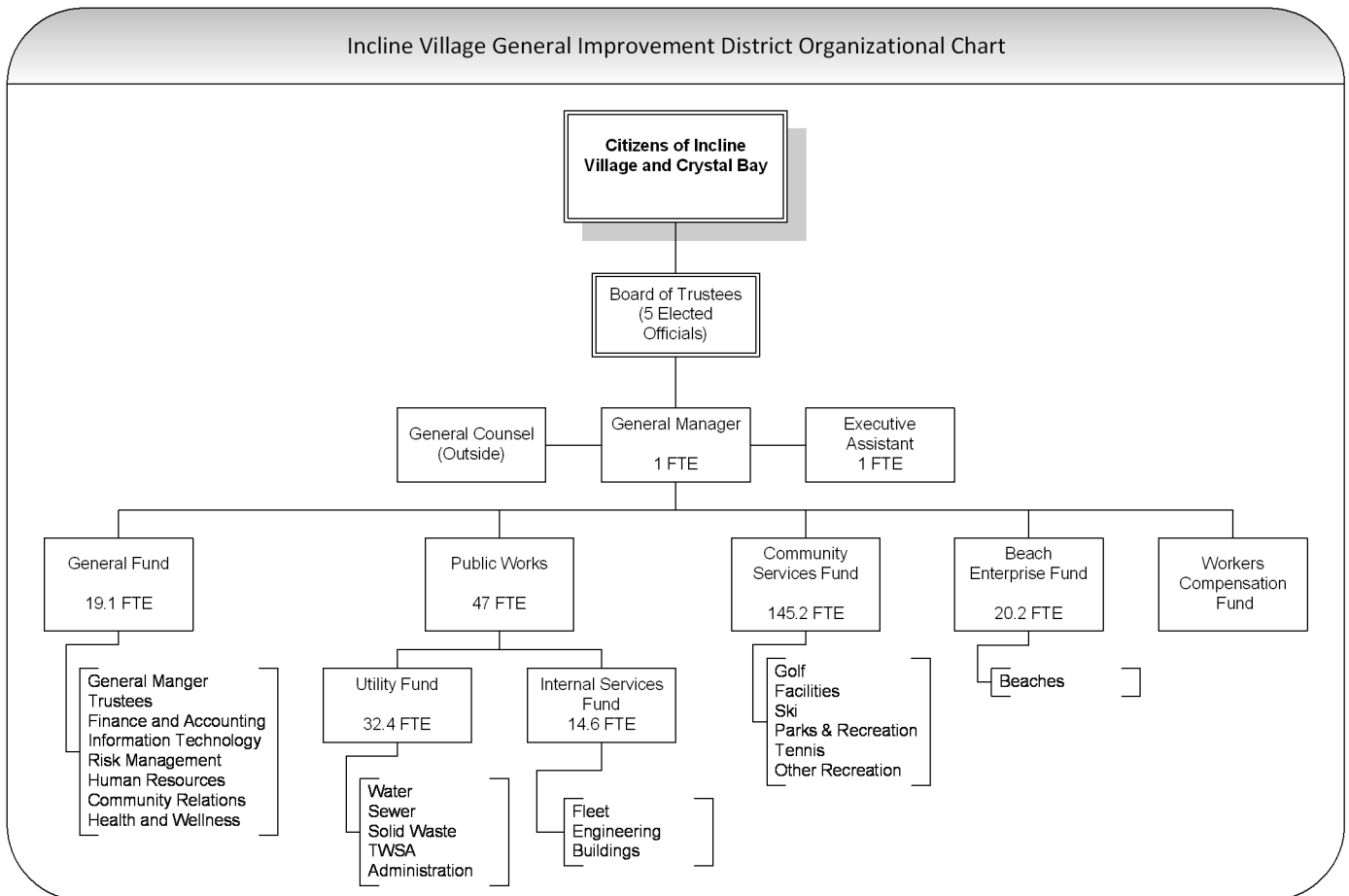
Performance Measurement

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 or 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

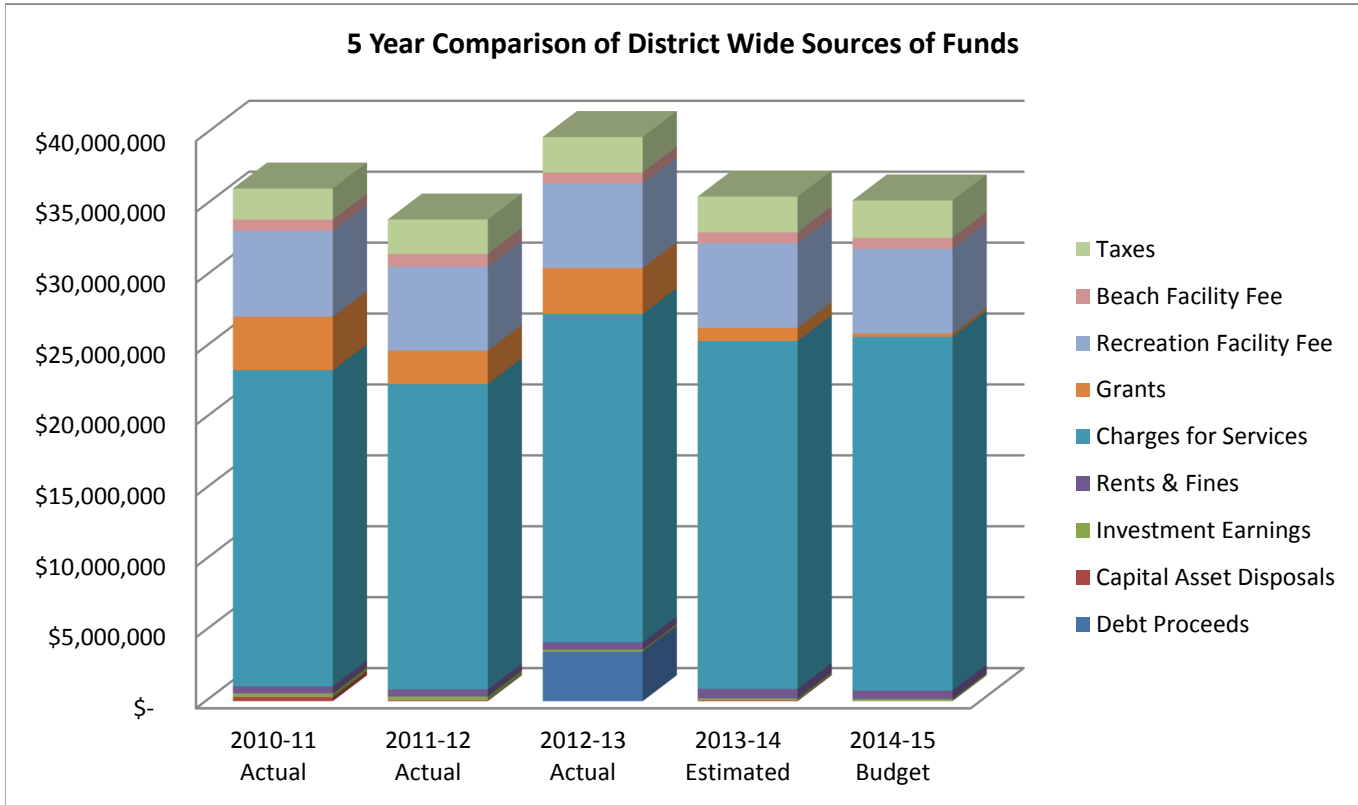
The budget highlights directs the focus to how the individual departments budgeted for net sources or uses and capital spending.

The following is a list of budget highlights:

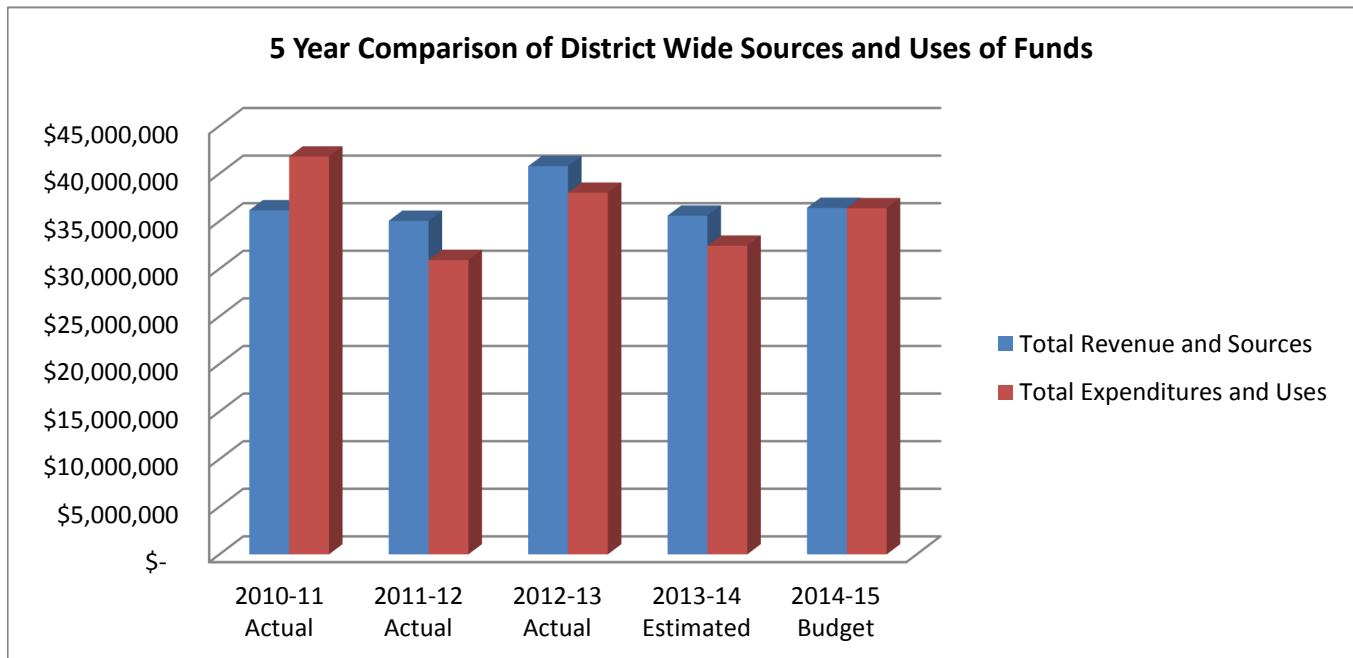
- The District overall has budgeted \$34K net sources over uses.
- The District overall is projecting to end 2014-2015 year with cash and investments of \$11.7 million.
- The District will be paying down \$2.2 million in outstanding bonds.
- The General Fund (GF) tax rate increases from .1105 to .1157 as determined by Nevada Revised Statutes.
- The General Fund ad valorem tax is \$1.4 million, an increase of 7.3%. The consolidated sales tax has been budgeted to increase by \$53K, an increase of 4.4%.
- Utility Fund has budgeted for \$273K uses over sources.
- Utility capital improvements are budgeted at \$4.9 million which includes water capital projects of \$1.7 million sewer capital projects of \$3.2 million, \$850K of that is from previously funded capital resources.
- Utility Fund is budgeted to received \$150K in capital grants.
- The Championship Golf Course has budgeted for \$735K net uses over sources including Capital Projects of \$390K and Debt Service of \$235K.
- The Mountain Golf Course has budgeted for \$252K net uses over sources including Capital Projects of \$62K.
- The Facilities Department has budgeted for \$373K net uses over sources including Capital Projects of \$107K and Debt Service of \$154K.
- The Diamond Peak Ski Resort has budgeted for \$996K net uses over sources including Capital Projects of \$1.6 million and Debt Service of \$1.1 million.
- The Recreation Community Programming has budgeted for \$1.0 million net uses over sources including Capital Projects of \$187K and Debt Service of \$21K.
- The Parks has budgeted for \$878K net uses over sources including \$344K of Capital Projects and Debt Service of \$29K.
- The total Recreation Facility Fee that supports Community Services operations is \$730.
- The Beach Fund has budgeted \$20K sources over uses including \$229K of Capital Projects and Debt Service of \$271K
- The Beach Facility Fee that supports the Beach Enterprise Fund is \$100.

Budget Summary – All Funds

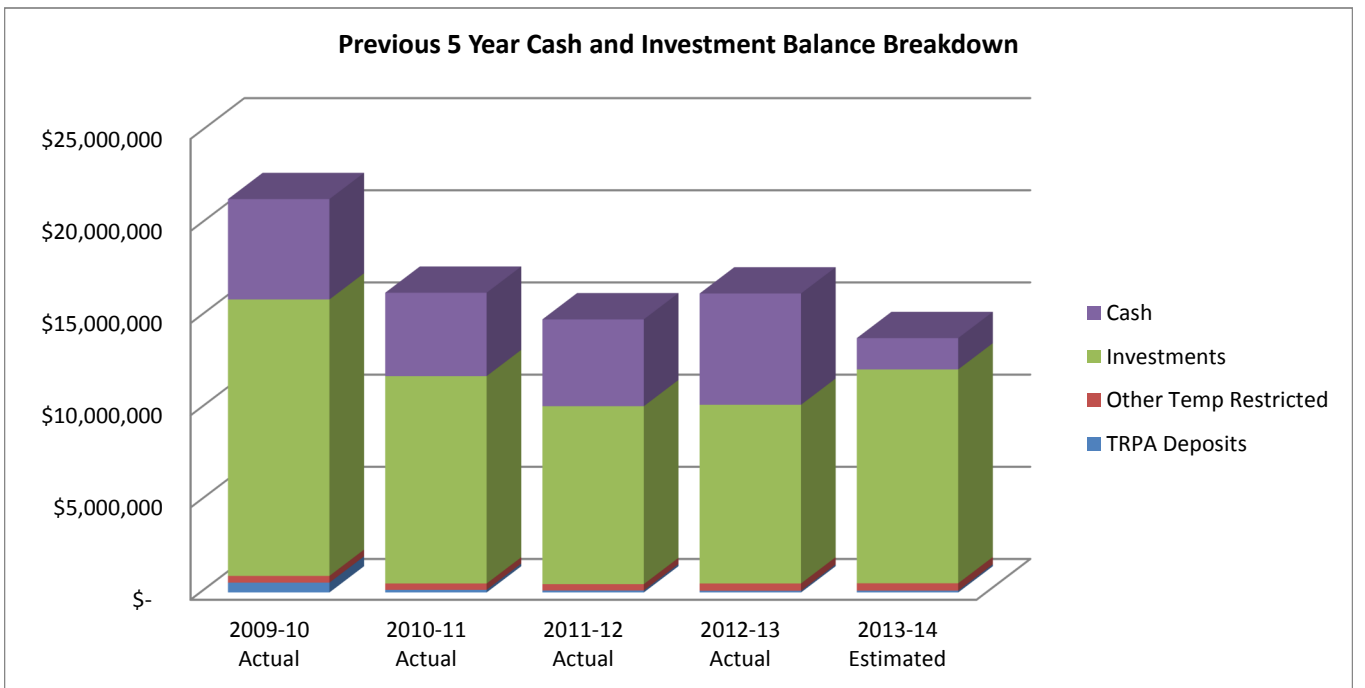
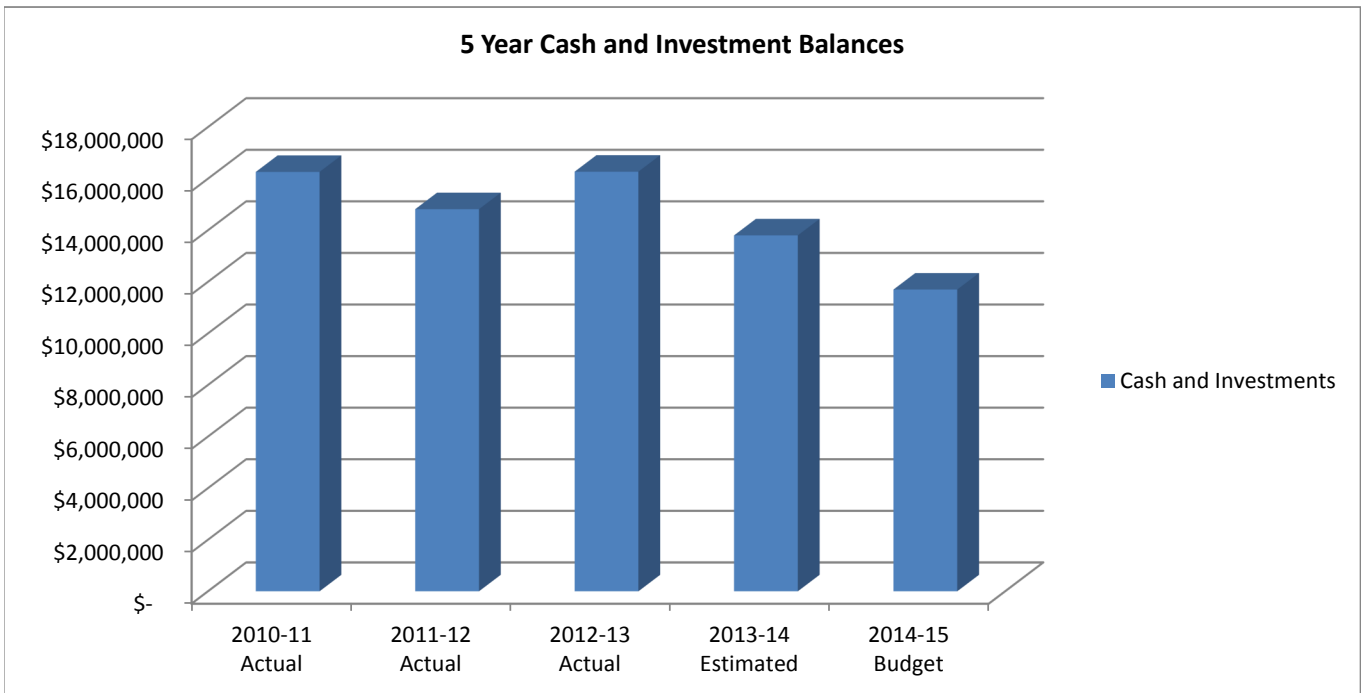
The following series of graphs, tables and charts show All Funds combined.



The District is budgeting for a 2% net decrease in District wide sources of funds which amounts to \$842K decrease from 2010-11 actual to 2014-15 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 45%, Rents and Fines are up by 22%, Charges for Services are up by 12%, while the combined Recreation and Beach Facility Fee's are down 2%. Meanwhile grant revenues are down 92%, 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 2014-15 with approximately \$11.7 million in cash and investments.



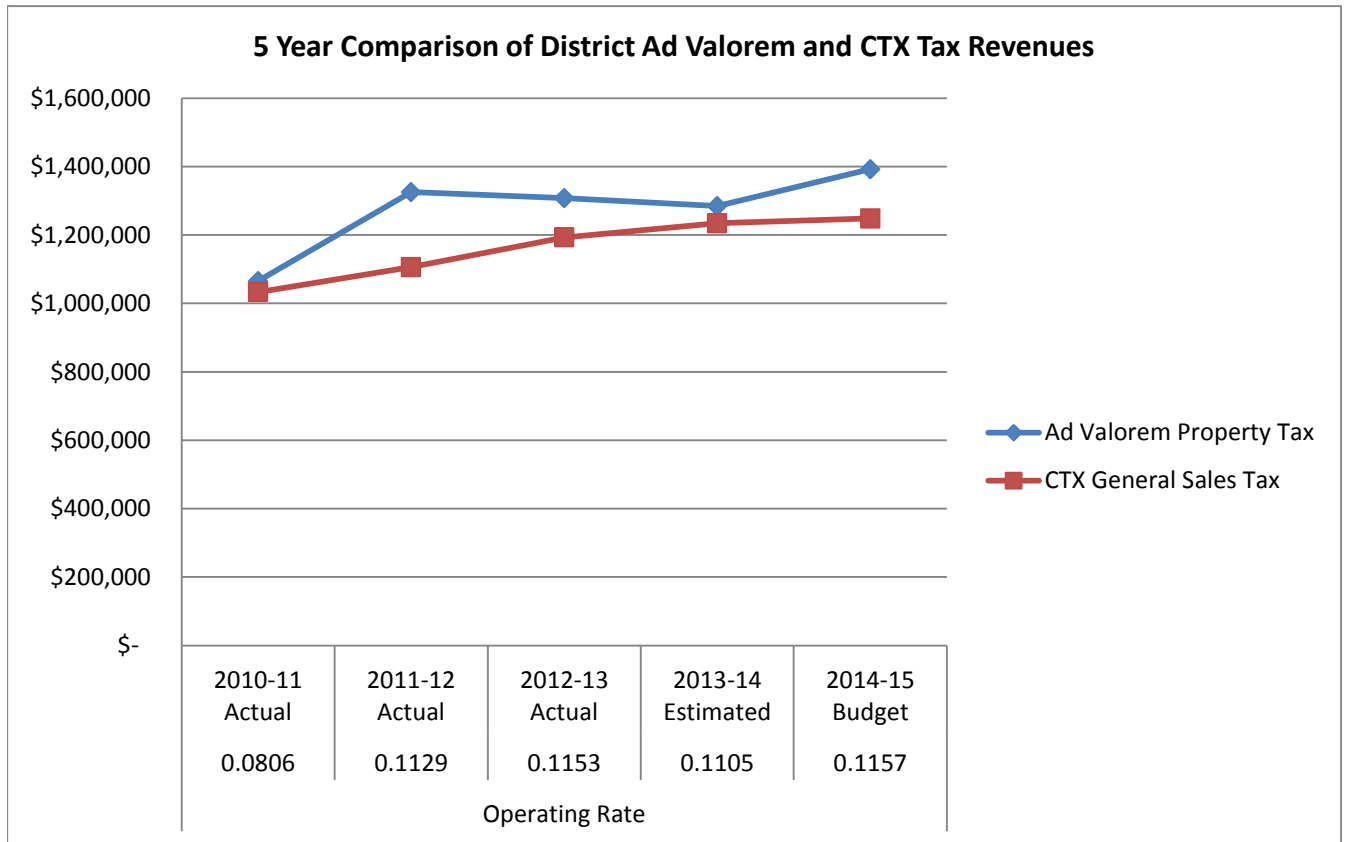
Tahoe Regional Planning Agency (TRPA) deposits are security deposits set aside for various construction projects that the District places on hold with the Local Government Investment Pool (LGIP). These deposits cannot be released without TRPA authorization. Other Temp Restricted is money put aside for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

Revenue Sources

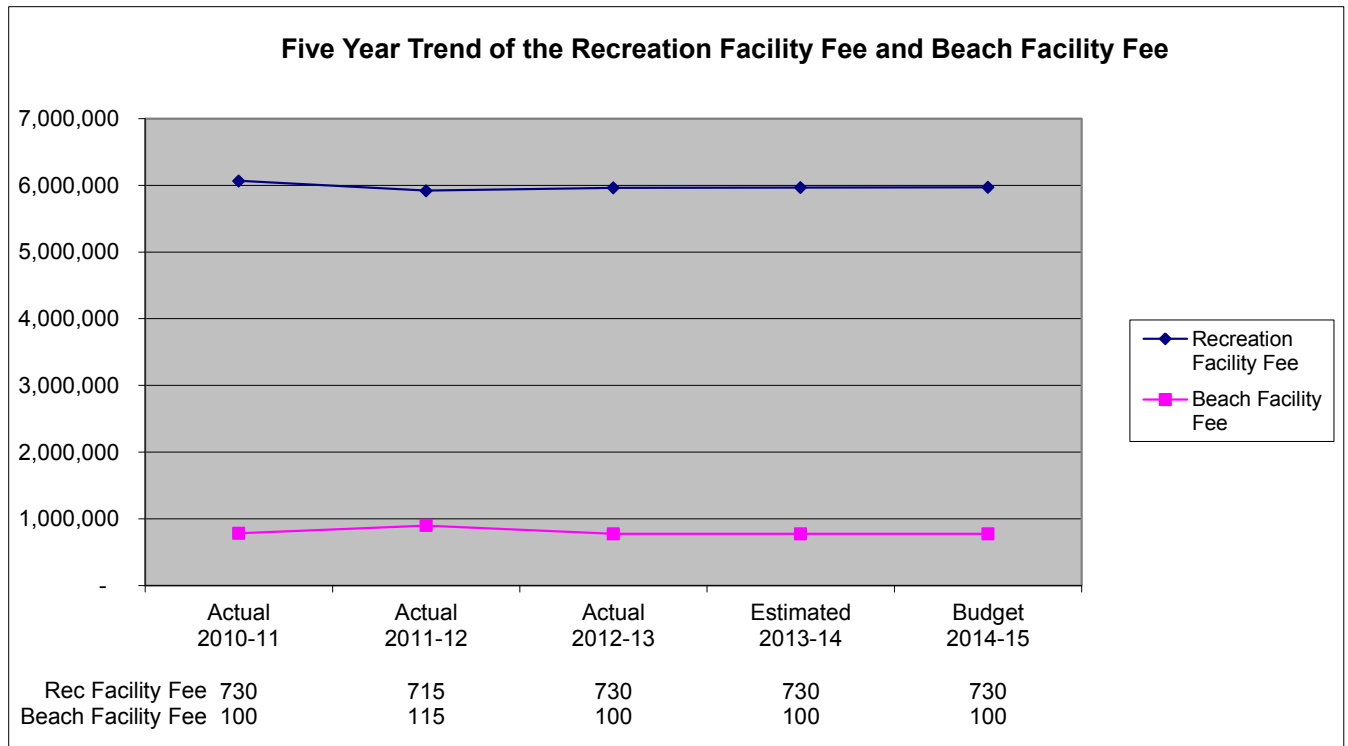
General Fund revenue sources come from Ad Valorem Property Tax and Consolidated taxes (CTX). The amount of Ad Valorem Property Tax received (also known as real property tax) is determined by Nevada Revised Statutes Chapter 361 and determines the procedure for assessment and levy of taxes on real and 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.

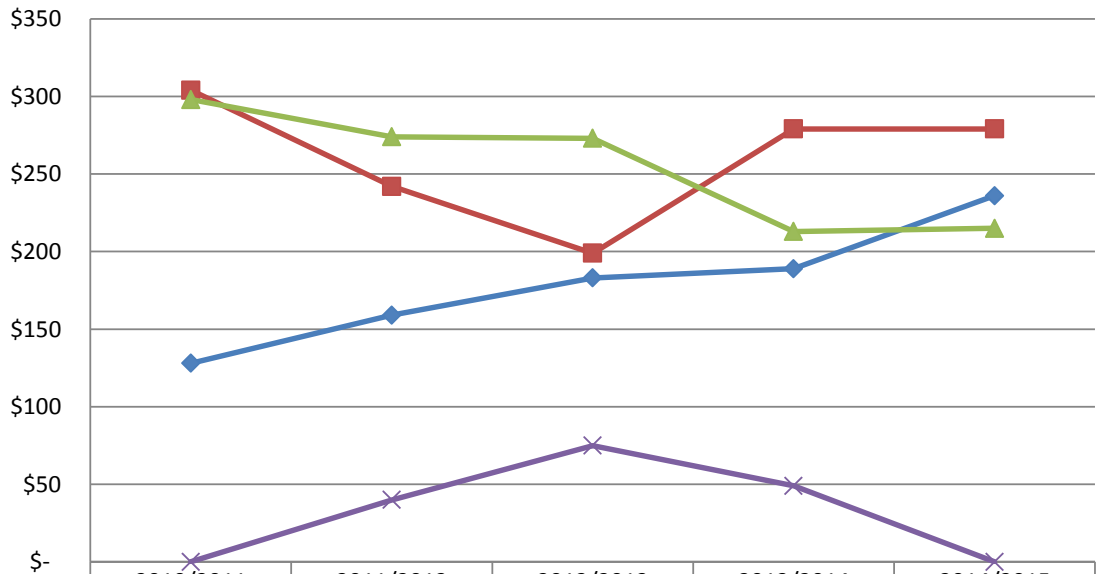
The following line graph shows five years of Ad Valorem and CTX taxes. Ad Valorem decreased in 2009-2010 because of the following two things. The tax revolt in Incline Village has required that the District rebate Ad Valorem revenue from prior years and the drop in property values has reduced projected 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.



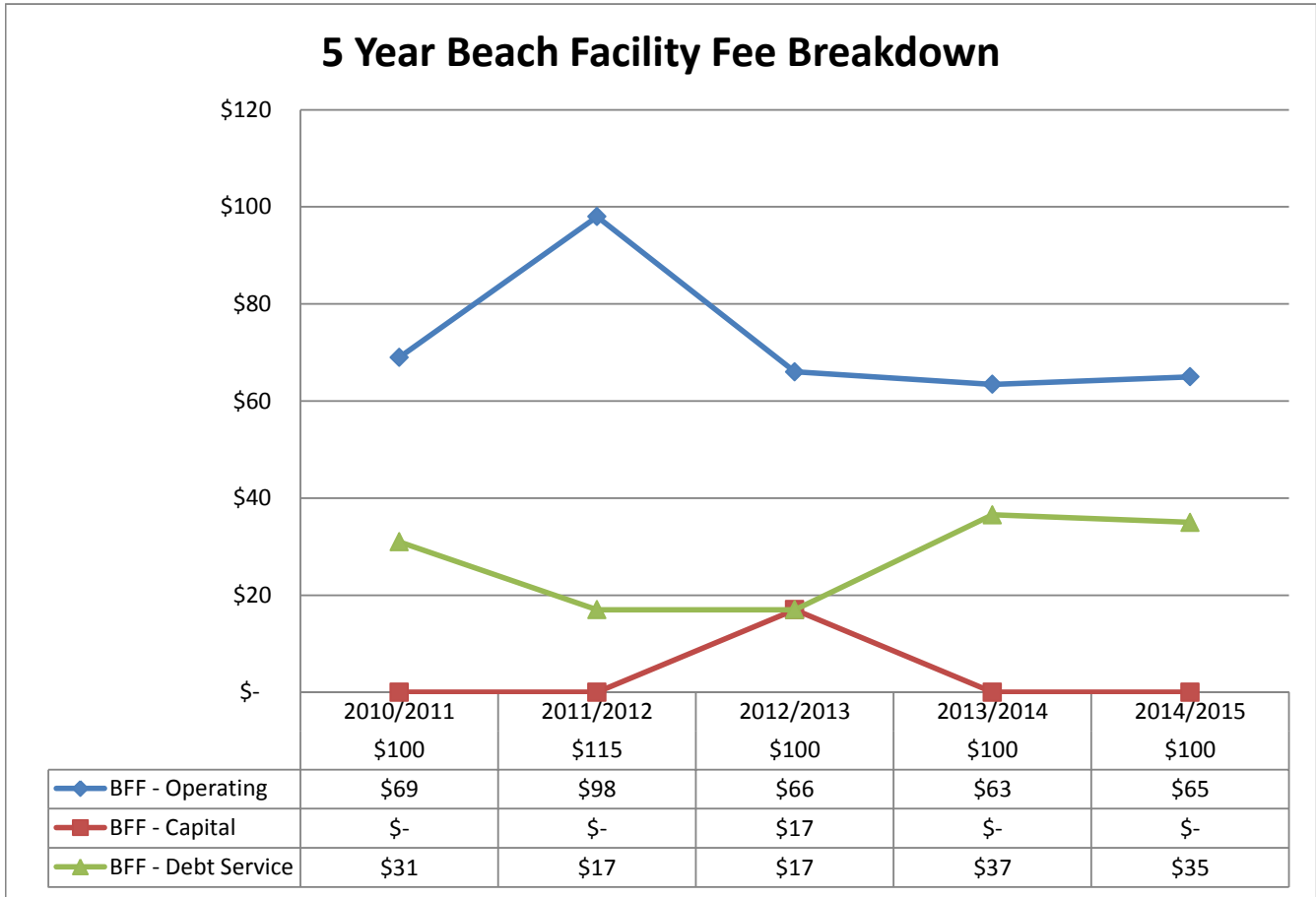
5 Year Recreation Facility Fee Breakdown



	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	\$730	\$715	\$730	\$730	\$730
◆ RFF - Operating	\$128	\$159	\$183	\$189	\$236
■ RFF - Capital	\$304	\$242	\$199	\$279	\$279
× RFF - Reserve	\$-	\$40	\$75	\$49	\$-
▲ RFF - Debt Service	\$298	\$274	\$273	\$213	\$215

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. 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. Debt Service has increased as scheduled principle payments doubled in the final two years for that bond.

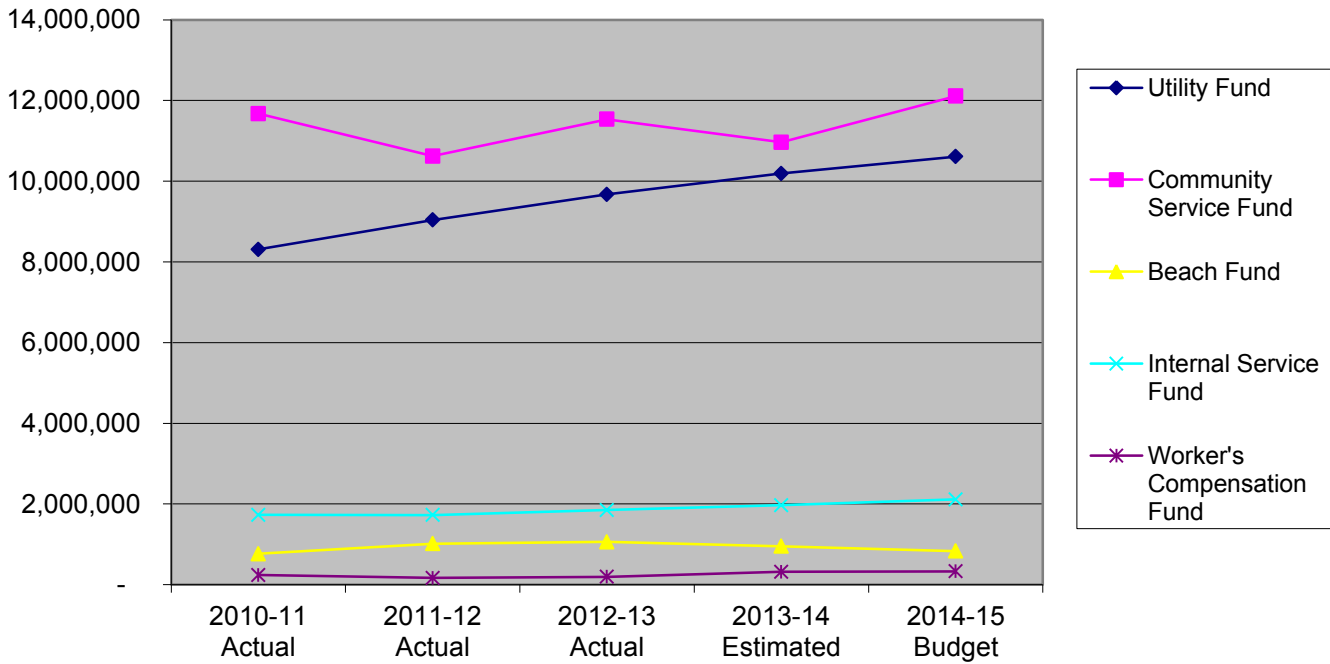
5 Year Beach Facility Fee Breakdown



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 \$150,000 which will come from the 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.

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.

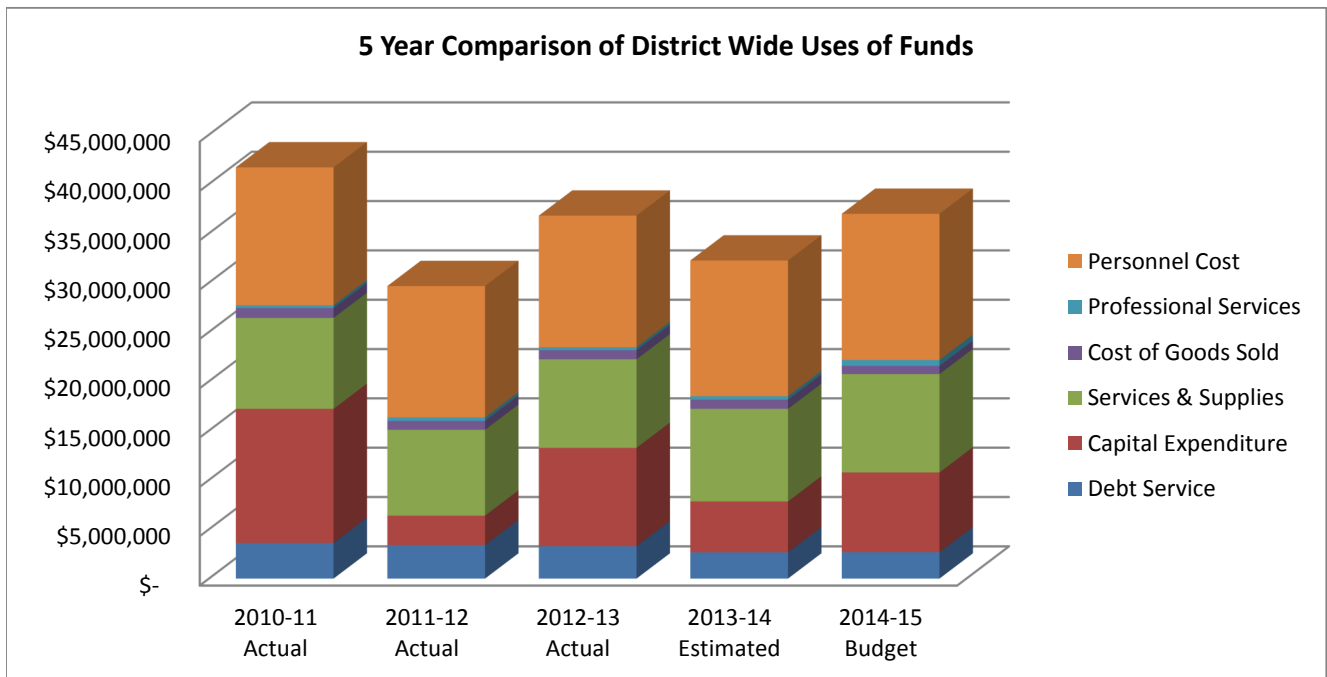
Five Year Trend of Charges for Services by Fund



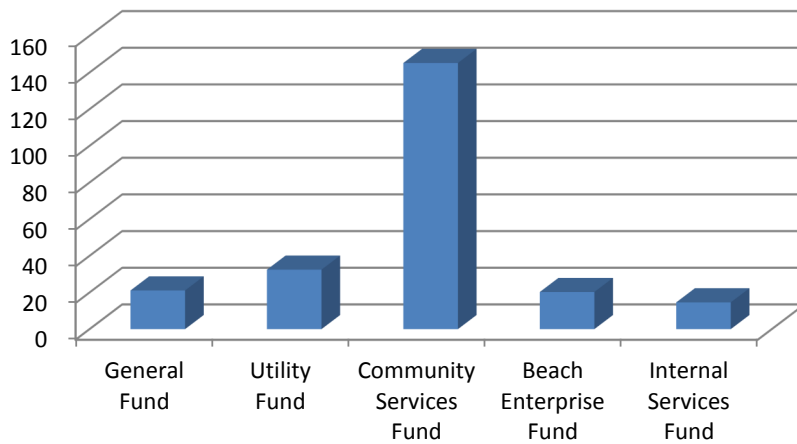
Expenditures and Uses

Personnel costs consist of wages and salaries, employee benefits and taxes and are 40% of total expenditures and uses and 57% of operating expenses for the 2014-15 budget. The Board of Trustees approved a 3% wage increase for 2014-15.

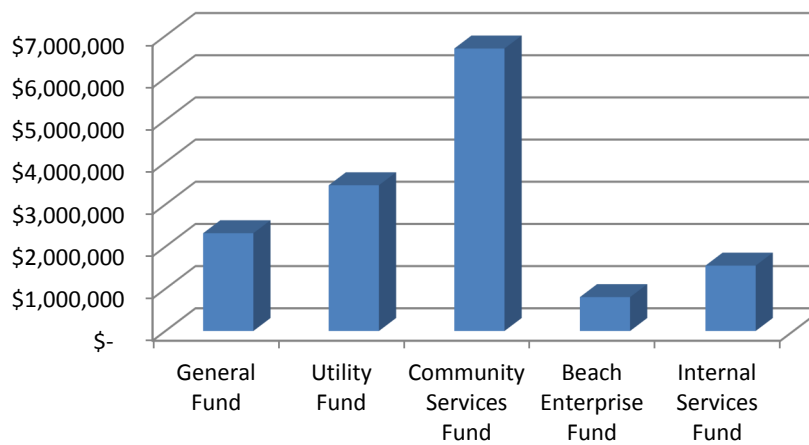
5 Year Comparison of District Wide Uses of Funds



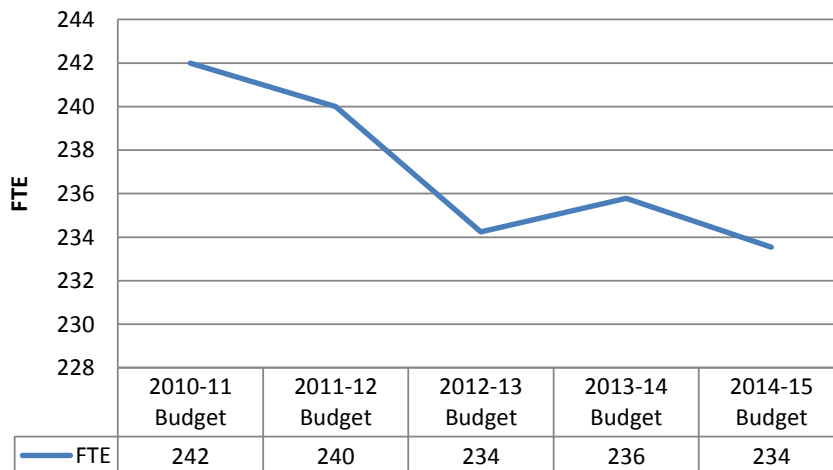
Full Time Equivalent by Fund



Personnel Costs by Fund



Budgeted District Full Time Equivalents



FTE's have decreased from 2010-11 to 2014-15. 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.

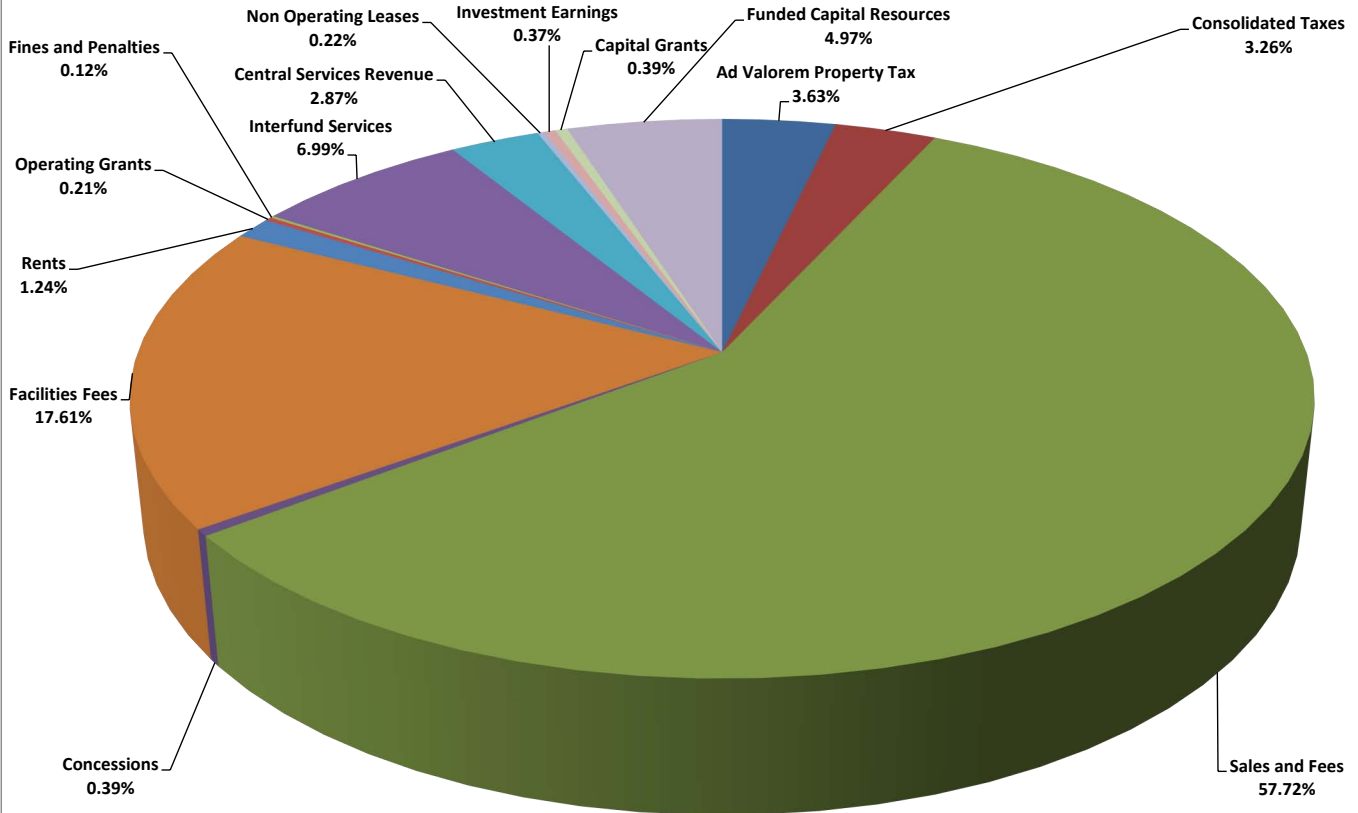
All Funds Summary

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.

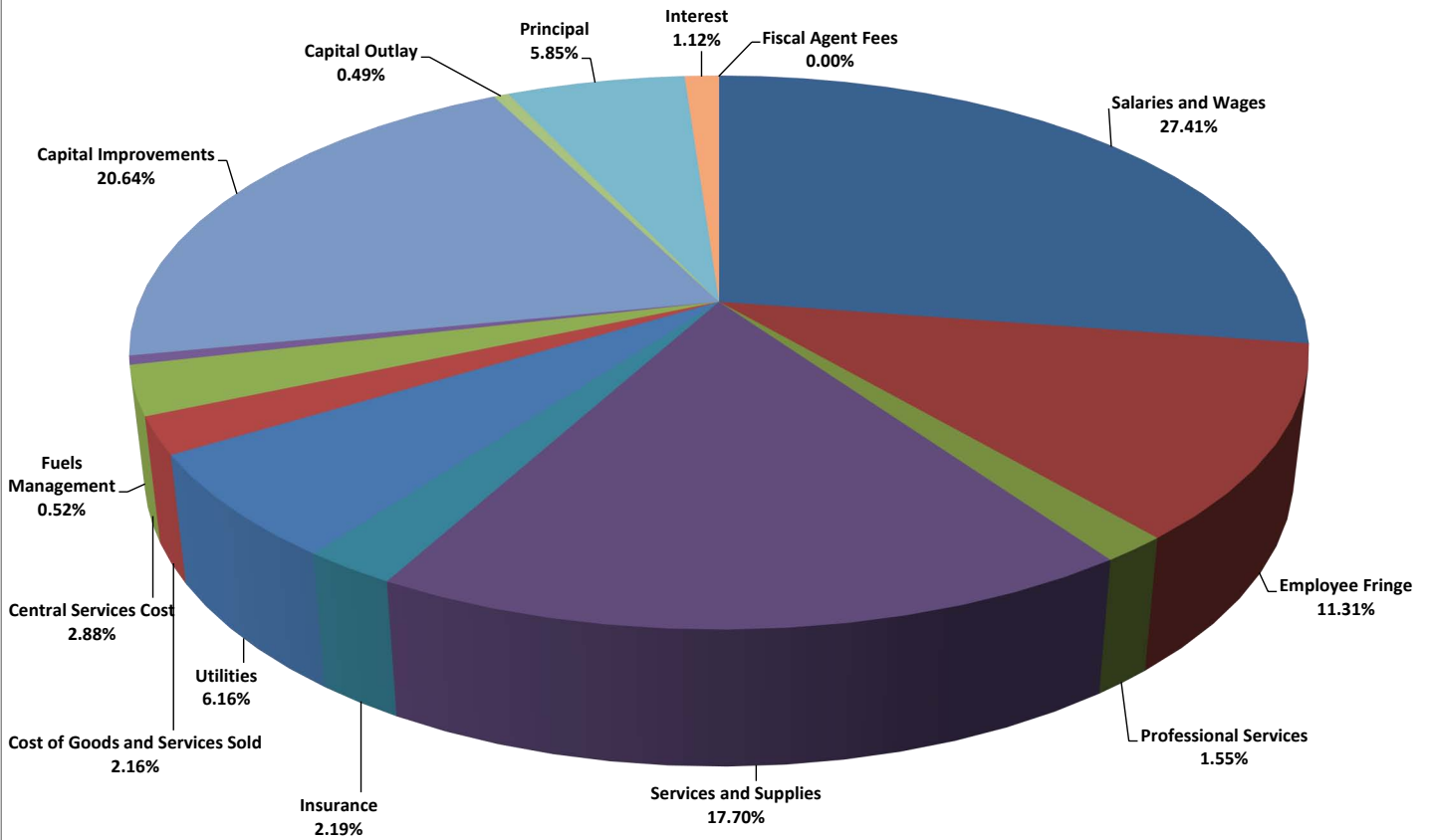
The charts and schedules on the following pages contain All Funds Summary by:

- 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



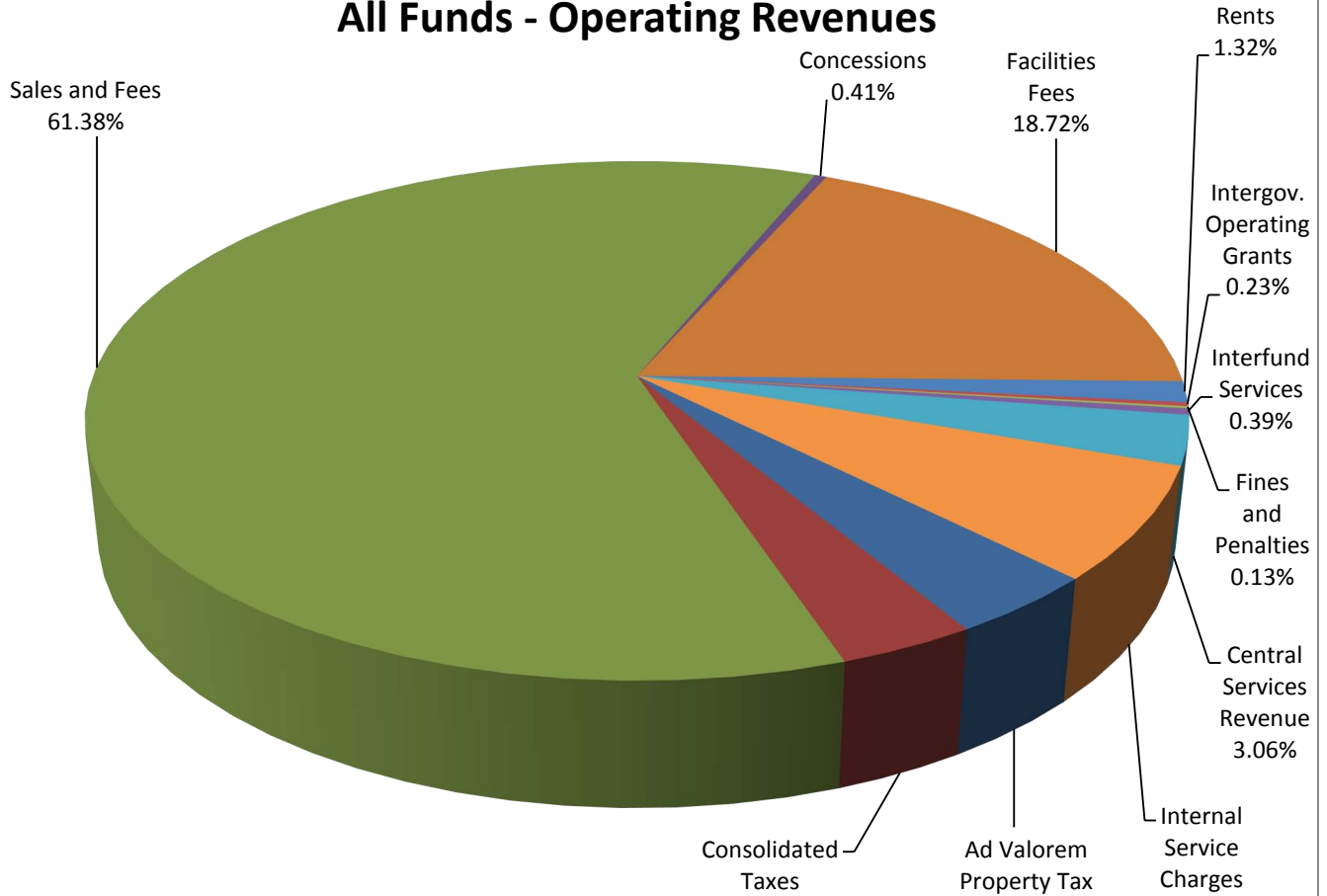
IVGID Departmental Budget Summary

All Funds Summary

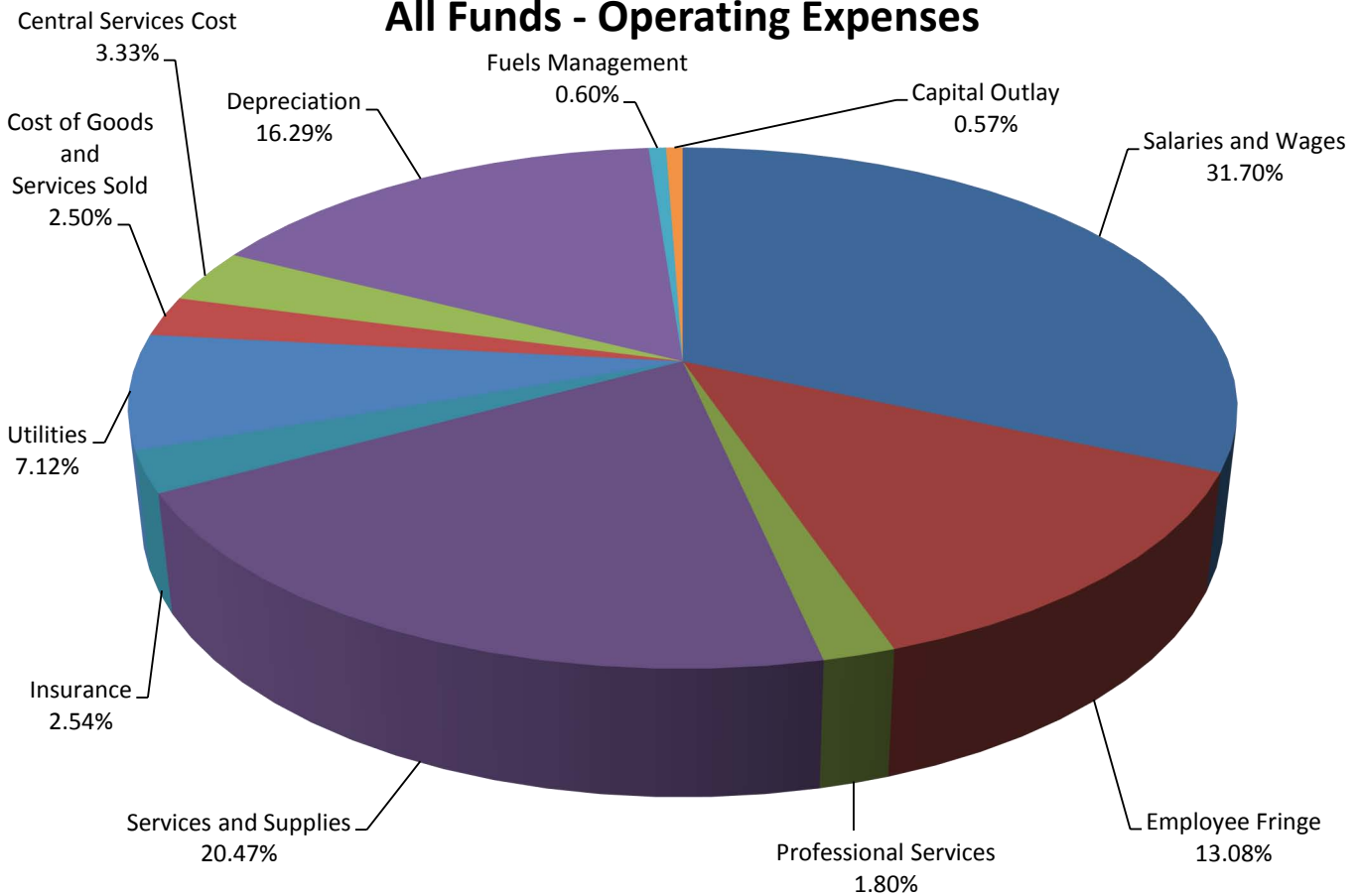
Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Ad Valorem Property Tax	1,307,715	1,297,540	1,284,600	1,392,186	94,646	107,586
Consolidated Taxes	1,192,792	1,195,000	1,234,100	1,248,000	53,000	13,900
Sales and Fees	21,651,862	22,305,150	21,405,600	22,836,300	531,150	1,430,700
Concessions	147,502	147,000	144,500	147,600	600	3,100
Sales Allowance	(812,138)	(768,480)	(498,900)	(722,700)	45,780	(223,800)
Facilities Fees	6,737,486	6,741,550	6,740,800	6,745,700	4,150	4,900
Rents	417,379	608,600	501,200	475,000	(133,600)	(26,200)
Intergovernmental - Operating Grants	95,697	94,000	106,000	81,400	(12,600)	(24,600)
Fines and Penalties	29,087	47,200	53,100	47,200	-	(5,900)
Interfund Services	2,165,109	2,393,300	2,399,100	2,678,600	285,300	279,500
Central Services Revenue	1,000,200	1,069,000	1,069,000	1,101,000	32,000	32,000
Other Financing Sources						
Non Operating Leases	68,594	67,600	116,300	82,600	15,000	(33,700)
Investment Earnings	143,782	80,700	137,800	142,900	62,200	5,100
Capital Grants	3,148,549	446,000	824,500	150,000	(296,000)	(674,500)
Proceeds from capital assets dispositions	9,241	-	67,400	-	-	(67,400)
Debt Proceeds	3,475,002	-	-	-	-	-
Total Revenues and Other Sources	40,777,859	35,724,160	35,585,100	36,405,786	681,626	820,686
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	9,626,138	10,184,831	9,839,900	10,492,810	307,979	652,910
Employee Fringe	3,708,229	4,106,538	3,919,400	4,330,851	224,313	411,451
Professional Services	305,769	400,100	345,100	595,000	194,900	249,900
Services and Supplies	5,821,490	6,573,150	6,312,900	6,774,856	201,706	461,956
Insurance	501,463	790,400	788,450	839,700	49,300	51,250
Worker Compensation Claims	(131,797)	-	-	-	-	-
Utilities	2,091,378	2,343,800	2,287,400	2,356,200	12,400	68,800
Cost of Goods and Services Sold	921,022	918,350	933,700	827,900	(90,450)	(105,800)
Central Services Cost	1,000,200	1,069,000	1,069,000	1,101,000	32,000	32,000
Fuels Management	199,913	200,000	200,000	200,000	-	200,000
Extraordinary Items	694,817	220,000	-	-	(220,000)	-
Capital Expenditures						
Capital Improvements	6,376,128	7,001,354	5,111,500	7,899,508	898,154	2,788,008
Capital Carry Forward	3,545,481	-	-	-	-	-
Capital Outlay	46,452	24,000	45,100	189,120	165,120	144,020
Debt Service						
Principal	2,713,723	2,165,833	2,165,833	2,240,275	74,442	1,749,038
Interest	567,757	491,237	491,237	428,119	(63,118)	(1,737,714)
Fiscal Agent Fees	1,100	1,491	1,491	1,166	(325)	(325)
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(1,086,260)	(1,086,260)	(1,905,000)	(818,740)	(818,740)
Total Expenditures and Uses	(37,989,263)	(35,403,824)	(32,424,751)	(36,371,505)	(967,681)	(4,146,754)
Net Sources and Uses	2,788,596	320,336	3,160,349	34,281	(286,055)	(3,326,068)

All Funds - Operating Revenues



All Funds - Operating Expenses



IVGID Departmental Budget Summary

All Funds Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Ad Valorem Property Tax	1,307,715	1,297,540	1,284,600	1,392,000	94,460	107,400
Consolidated Taxes	1,192,792	1,195,000	1,234,100	1,248,000	53,000	13,900
Sales and Fees	21,651,862	22,305,150	21,405,600	22,836,300	531,150	1,430,700
Concessions	147,502	147,000	144,500	147,600	600	3,100
Sales Allowance	(812,138)	(768,480)	(498,900)	(722,700)	45,780	(223,800)
Facilities Fees	6,737,486	6,741,550	6,740,800	6,745,700	4,150	4,900
Rents	417,379	608,600	501,200	475,000	(133,600)	(26,200)
Intergovernmental - Operating Grants/Revenue	95,697	94,000	106,000	81,400	(12,600)	(24,600)
Fines and Penalties	29,087	47,200	53,100	47,200	-	(5,900)
Interfund Services	64,272	141,400	57,600	141,400	-	83,800
Central Services Revenue	1,000,200	1,069,000	1,069,000	1,101,000	32,000	32,000
Internal Service Charges	2,100,837	2,251,900	2,341,500	2,537,200	285,300	195,700
Total Operating Revenue	33,932,691	35,129,860	34,439,100	36,030,100	900,240	1,591,000
Operating Expenses						
Personnel Cost						
Salaries and Wages	9,626,138	10,184,831	9,839,900	10,492,810	307,979	652,910
Employee Fringe	3,708,229	4,106,538	3,919,400	4,330,851	224,313	411,451
Professional Services	305,769	400,100	345,100	595,000	194,900	249,900
Services and Supplies	5,821,489	6,573,150	6,312,900	6,774,670	201,520	461,770
Insurance	501,463	790,400	788,450	839,700	49,300	51,250
Worker Compensation Claims	(131,797)	-	-	-	-	-
Utilities	2,091,378	2,343,800	2,287,400	2,356,200	12,400	68,800
Cost of Goods and Services Sold	921,022	918,350	933,700	827,900	(90,450)	(105,800)
Central Services Cost	1,000,200	1,069,000	1,069,000	1,101,000	32,000	32,000
Depreciation	4,985,299	5,347,008	5,209,100	5,393,100	46,092	184,000
Fuels Management	199,913	200,000	200,000	200,000	-	-
Capital Outlay	46,452	24,000	45,100	189,120	165,120	144,020
Total Operating Expenses	29,075,555	31,957,177	30,950,050	33,100,351	1,143,174	2,150,301
Operating Income (Loss)	4,857,136	3,172,683	3,489,050	2,929,749	(242,934)	(559,301)
Non Operating Revenues						
Investment Earnings	143,782	80,700	137,800	142,900	62,200	5,100
Non Operating Leases	68,594	67,600	116,300	82,600	15,000	(33,700)
Gain (loss) on disposal of assets	9,241	-	67,400	-	-	(67,400)
Total Nonoperating Revenue	221,617	148,300	321,500	225,500	77,200	(96,000)
Non Operating Expense						
Interest on bond debt	567,757	491,237	491,237	428,119	(63,118)	(63,118)
Amortization issuance cost	(10,311)	(49,670)	(49,670)	(42,460)	7,210	7,210
Fiscal Agent Fee	1,100	1,491	1,491	1,166	(325)	(325)
Extraordinary Items	694,817	220,000	-	-	(220,000)	-
Total Non Operating Expenses	1,253,363	663,058	443,058	386,825	(276,233)	(56,233)
Net Income	3,825,390	2,657,925	3,367,492	2,768,424	110,499	(599,068)

IVGID Departmental Budget Summary

Total Sources and Uses by Fund

	2014-15 Budget	General Fund	Utility Fund	Community Services Fund	Beach Enterprise Fund	Internal Services Fund	Workers Comp Fund
Revenues							
Ad Valorem Property Tax	1,392,186	1,392,186	-	-	-	-	-
Consolidated Taxes	1,248,000	1,248,000	-	-	-	-	-
Sales and Fees	22,836,300	-	10,611,800	11,571,800	649,700	3,000	-
Concessions	147,600	-	-	85,100	62,500	-	-
Sales Allowance	(722,700)	-	-	(654,200)	(68,500)	-	-
Facilities Fees	6,745,700	-	-	5,971,400	774,300	-	-
Rents	475,000	3,600	-	352,700	118,700	-	-
Intergovernmental - Operating Grants	81,400	-	-	81,400	-	-	-
Fines and Penalties	47,200	-	47,200	-	-	-	-
Interfund Services	2,678,600	-	141,400	98,100	-	2,109,700	329,400
Central Services Revenue	1,101,000	1,101,000	-	-	-	-	-
Other Financing Sources							
Non Operating Leases	82,600	-	-	82,600	-	-	-
Investment Earnings	142,900	25,000	60,000	30,000	2,500	-	25,400
Capital Grants	150,000	-	150,000	-	-	-	-
Total Revenues and Other Sources	36,405,786	3,769,786	11,010,400	17,618,900	1,539,200	2,112,700	354,800
Expenditures and Uses							
Personnel Cost							
Salaries and Wages	10,492,810	1,553,684	2,276,634	5,015,109	631,509	1,015,874	-
Employee Fringe	4,330,851	764,398	1,178,632	1,682,800	171,035	533,986	-
Professional Services	595,000	348,100	97,000	125,900	15,000	9,000	-
Services and Supplies	6,774,856	655,786	1,566,300	3,666,750	378,520	507,500	-
Insurance	839,700	80,900	113,500	280,000	18,100	3,200	344,000
Utilities	2,356,200	50,400	1,124,300	1,090,300	84,300	6,900	-
Cost of Goods and Services Sold	827,900	-	-	827,900	-	-	-
Central Services Cost	1,101,000	-	283,000	745,000	73,000	-	-
Fuels Management	200,000	-	100,000	100,000	-	-	-
Capital Expenditures							
Capital Improvements	7,899,508	-	4,913,800	2,731,208	228,500	26,000	-
Capital Outlay	189,120	189,120	-	-	-	-	-
Debt Service							
Principal	2,240,275	-	456,276	1,513,397	270,602	-	-
Interest	428,119	-	180,510	244,400	3,209	-	-
Fiscal Agent Fees	1,166	-	300	758	108	-	-
Interfund Transfers and Adjustments							
Transfers In/Out	-	400,000	-	(400,000)	-	-	-
Funded Capital Resources	(1,905,000)	-	(1,300,000)	(250,000)	(355,000)	-	-
Total Expenditures and Uses	(36,371,505)	(4,042,388)	(10,990,252)	(17,373,522)	(1,518,883)	(2,102,460)	(344,000)
Net Sources and Uses	34,281	(272,602)	20,148	245,378	20,317	10,240	10,800

IVGID Departmental Budget Summary

Total Revenues and Other Sources by Fund

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	3,538,805	3,581,140	3,639,800	3,769,786	188,646	129,986
Utility Fund						
Water	4,665,140	4,502,700	4,996,700	4,633,200	130,500	(363,500)
Sewer	6,749,297	5,439,500	5,658,700	5,960,200	520,700	301,500
Solid Waste	366,814	382,500	388,400	282,000	(100,500)	(106,400)
Tahoe Water Suppliers Association	73,601	122,300	120,000	135,000	12,700	15,000
Utility Fund - Total	11,854,852	10,447,000	11,163,800	11,010,400	563,400	(153,400)
Internal Services Fund						
Fleet	797,357	822,500	824,100	870,600	48,100	46,500
Engineering	391,535	462,000	450,600	496,500	34,500	45,900
Buildings	661,101	626,300	692,000	745,600	119,300	53,600
Internal Services Fund - Total	1,849,993	1,910,800	1,966,700	2,112,700	201,900	146,000
Community Services Fund						
Golf	6,221,218	3,408,400	3,289,000	3,538,400	130,000	249,400
Facilities	3,028,528	867,140	893,700	297,500	(569,640)	(596,200)
Ski	6,241,335	6,553,400	5,439,500	6,766,700	213,300	1,327,200
Recreation	2,157,355	1,189,300	1,239,500	1,262,800	73,500	23,300
Parks	1,992,268	424,700	192,300	144,700	(280,000)	(47,600)
Tennis	228,398	177,100	168,000	177,600	500	9,600
Other	1,629,317	5,408,550	5,582,000	5,431,200	22,650	(150,800)
Community Services Fund - Total	21,498,419	18,028,590	16,804,000	17,618,900	(409,690)	814,900
Beach Enterprise Fund - Total	1,817,451	1,448,630	1,668,900	1,539,200	90,570	(129,700)
Workers Compensation Fund - Total	218,339	308,000	341,900	354,800	46,800	12,900
Total Revenues and Other Sources	40,777,859	35,724,160	35,585,100	36,405,786	681,626	820,686

IVGID Departmental Budget Summary

Total Personnel Cost by Fund

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	2,230,937	2,545,850	2,446,900	2,318,082	(227,768)	(128,818)
Utility Fund						
Water	1,244,811	1,321,507	1,297,600	1,411,037	89,530	113,437
Sewer	1,559,724	1,719,420	1,647,900	1,832,068	112,648	184,168
Solid Waste	142,018	156,157	144,400	159,573	3,416	15,173
Tahoe Water Suppliers Association	47,946	54,835	48,000	52,588	(2,247)	4,588
Utility Fund - Total	2,994,499	3,251,919	3,137,900	3,455,266	203,347	317,366
Internal Services Fund						
Fleet	590,370	604,637	597,800	635,142	30,505	37,342
Engineering	361,378	412,097	404,900	444,880	32,783	39,980
Buildings	340,329	352,400	355,000	469,838	117,438	114,838
Internal Services Fund - Total	1,292,077	1,369,134	1,357,700	1,549,860	180,726	192,160
Community Services Fund						
Golf	1,606,036	1,629,207	1,614,900	1,744,851	115,644	129,951
Facilities	430,312	330,127	299,200	155,621	(174,506)	(143,579)
Ski	2,239,104	2,694,957	2,425,400	2,693,361	(1,596)	267,961
Recreation	1,361,408	1,186,506	1,216,500	1,334,193	147,687	117,693
Parks	296,096	328,635	331,900	328,567	(68)	(3,333)
Tennis	126,105	139,749	131,300	143,818	4,069	12,518
Other	203,043	122,224	98,200	297,498	175,274	199,298
Community Services Fund - Total	6,262,104	6,431,405	6,117,400	6,697,909	266,504	580,509
Beach Enterprise Fund - Total	554,750	693,061	699,400	802,544	109,483	103,144
Total Revenues and Other Sources	13,334,367	14,291,369	13,759,300	14,823,661	532,292	1,064,361

IVGID Departmental Budget Summary

Total Services and Supplies by Fund

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	371,584	483,750	407,700	655,786	172,036	248,086
Utility Fund						
Water	622,432	735,400	675,800	783,500	48,100	107,700
Sewer	442,539	496,400	490,600	532,800	36,400	42,200
Solid Waste	243,787	243,500	236,700	181,800	(61,700)	(54,900)
Tahoe Water Suppliers Association	19,655	64,500	46,900	68,200	3,700	21,300
Utility Fund - Total	1,328,413	1,539,800	1,450,000	1,566,300	26,500	116,300
Internal Services Fund						
Fleet	215,561	208,900	203,500	219,700	10,800	16,200
Engineering	23,020	37,700	35,400	39,200	1,500	3,800
Buildings	300,276	230,600	315,900	248,600	18,000	(67,300)
Internal Services Fund - Total	538,857	477,200	554,800	507,500	30,300	(47,300)
Community Services Fund						
Golf	1,049,675	1,124,300	1,057,400	1,195,250	70,950	137,850
Facilities	297,897	255,400	295,100	174,300	(81,100)	(120,800)
Ski	1,179,328	1,376,800	1,298,100	1,421,800	45,000	123,700
Recreation	480,788	507,500	455,000	500,300	(7,200)	45,300
Parks	201,060	226,600	223,400	252,700	26,100	29,300
Tennis	52,809	54,600	51,000	52,400	(2,200)	1,400
Other	18,053	174,480	161,000	70,000	(104,480)	(91,000)
Community Services Fund - Total	3,279,610	3,719,680	3,541,000	3,666,750	(52,930)	125,750
Beach Enterprise Fund - Total	303,025	352,720	359,400	378,520	25,800	19,120
Total Revenues and Other Sources	5,821,489	6,573,150	6,312,900	6,774,856	201,706	461,956

IVGID Departmental Budget Summary

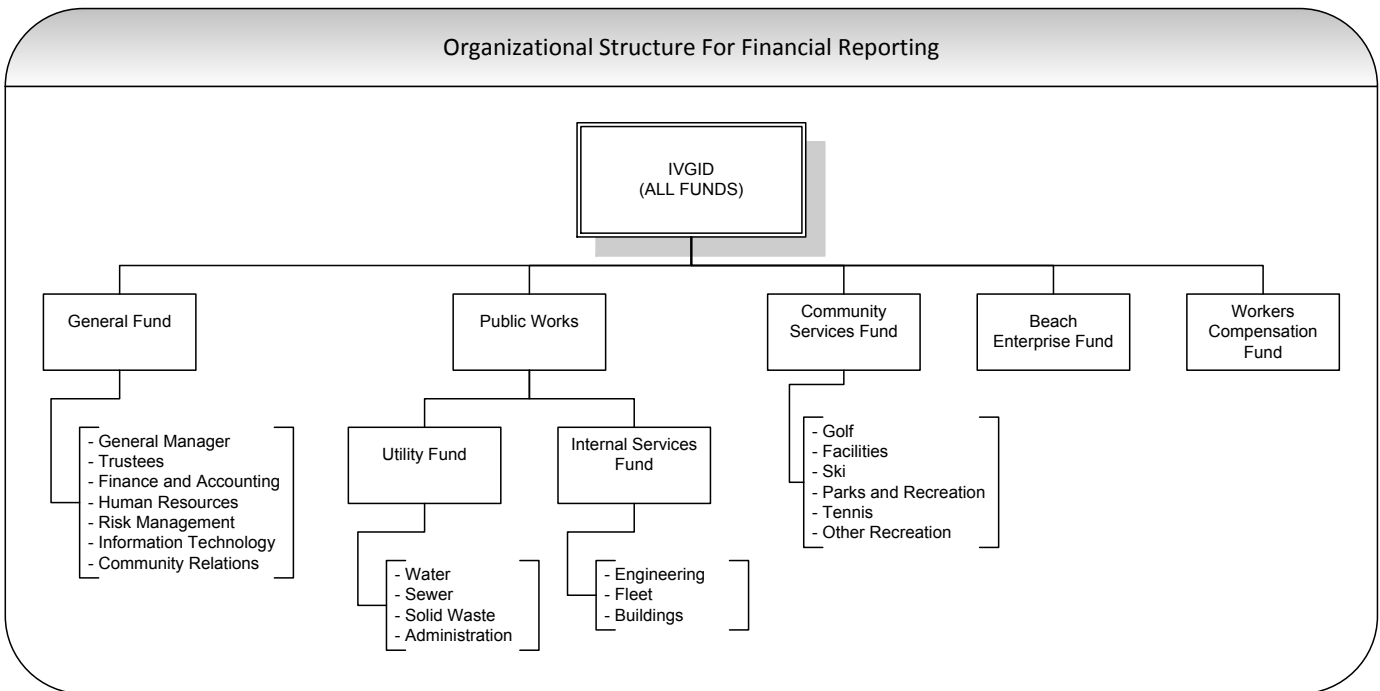
Total Utilities by Fund

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
General Fund - Total	43,733	52,000	45,900	50,400	(1,600)	4,500
Utility Fund						
Water	514,626	559,100	539,600	571,600	12,500	32,000
Sewer	485,694	533,600	505,600	550,500	16,900	44,900
Solid Waste	1,014	1,700	1,500	1,600	(100)	100
Utility Fund - Total	1,001,334	1,094,400	1,046,800	1,124,300	29,900	77,500
Internal Services Fund						
Fleet	1,631	1,800	1,700	1,700	(100)	-
Engineering	1,979	2,200	2,600	2,500	300	(100)
Buildings	2,188	2,100	2,600	2,700	600	100
Internal Services Fund - Total	5,798	6,100	6,900	6,900	800	-
Community Services Fund						
Golf	280,084	264,700	278,800	289,900	25,200	11,100
Facilities	50,811	52,200	47,900	30,600	(21,600)	(17,300)
Ski	439,589	578,800	550,900	558,000	(20,800)	7,100
Recreation	127,527	151,300	155,300	143,800	(7,500)	(11,500)
Parks	57,878	58,100	63,700	60,400	2,300	(3,300)
Tennis	6,635	6,700	8,000	7,600	900	(400)
Community Services Fund - Total	962,524	1,111,800	1,104,600	1,090,300	(21,500)	(14,300)
Beach Enterprise Fund - Total	77,989	79,500	83,200	84,300	4,800	1,100
Total Revenues and Other Sources	2,091,378	2,343,800	2,287,400	2,356,200	12,400	68,800

This section provides the detail budget schedules of the 2014-2015 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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EXECUTIVE SUMMARY

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

Service Metrics

Season/Service Period

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

	Actual 2012/13	Budget 2013/14	Planned 2014/15
Service Measures			
Ad Valorem Tax Rate (Tax per \$100 net, assessed value)	11.53	11.09	11.57
Overhead Ratio (General Fund to District-wide Operating Expenses)	9.60%	10.60%	10.80%
Staffing (not including Trustees)			
Positions	21	24.6	21.7
FTE's	20.5	23	21.1

Services Provided

Management and Administration:

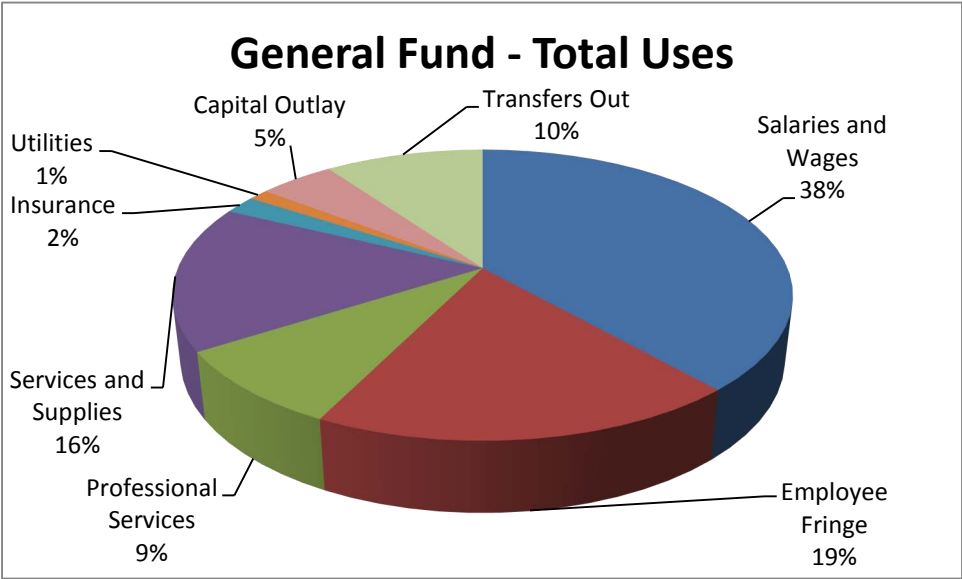
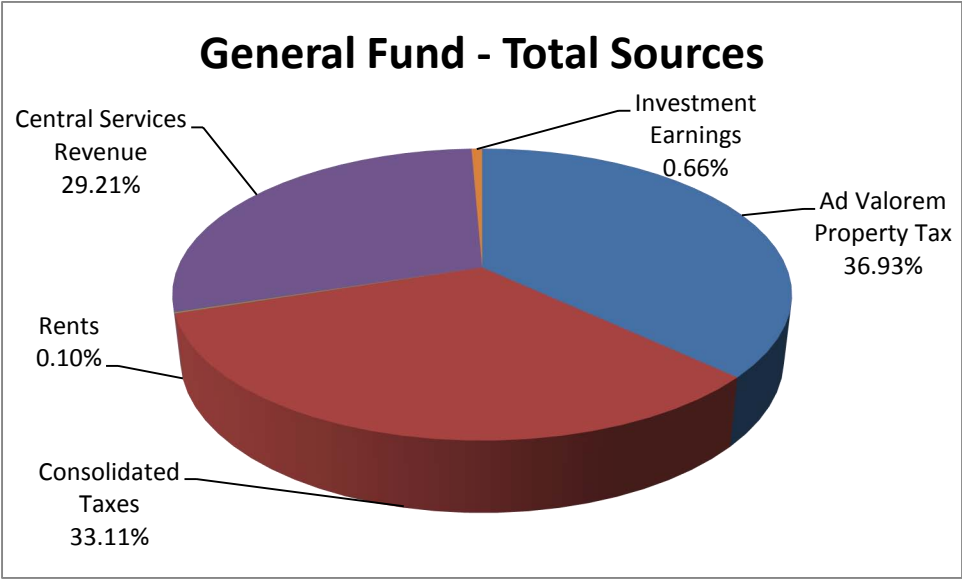
- Senior Team
- Management Committee
- Capital Projects Committee
- Personnel Handbook
- Customer Service Training
- Employee Orientation
- Health and Wellness
- Finance and Accounting
- Insurance Coverage
- Safety Committee
- Information Services and Systems

Trustees:

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

Legal Compliance:

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

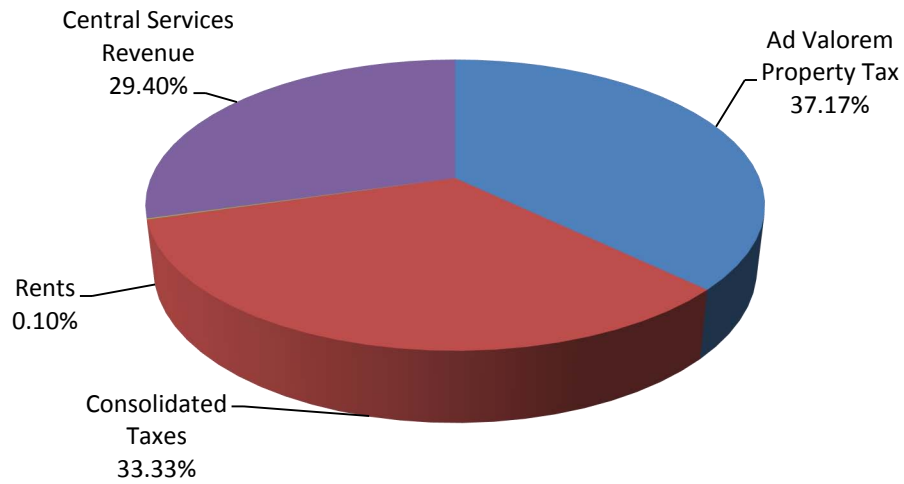


**General Fund Summary
Sources and Uses**

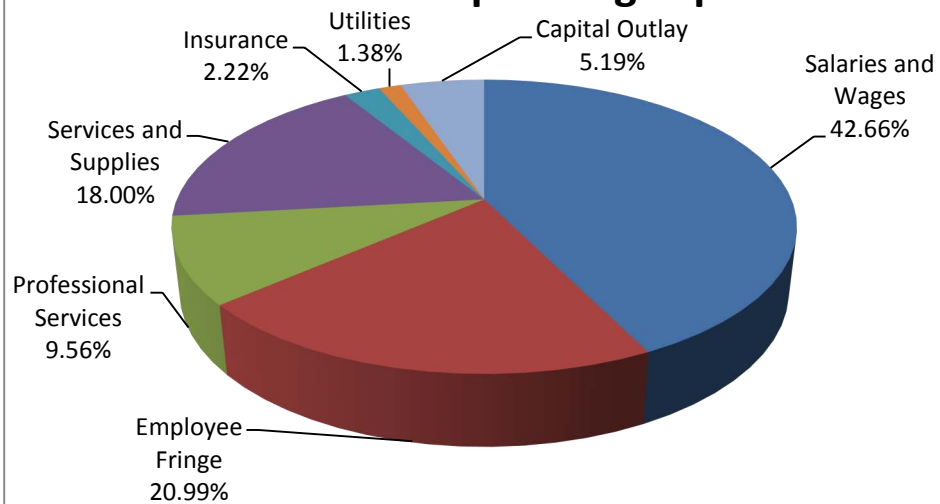
	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Ad Valorem Property Tax	1,307,715	1,297,540	1,284,600	1,392,186	94,646	107,586
Consolidated Taxes	1,192,792	1,195,000	1,234,100	1,248,000	53,000	13,900
Rents	3,711	1,600	2,700	3,600	2,000	900
Central Services Revenue	1,000,200	1,069,000	1,069,000	1,101,000	32,000	32,000
Other Financing Sources						
Investment Earnings	30,618	18,000	35,900	25,000	7,000	(10,900)
Proceeds from capital assets dispositions	3,769	-	13,500	-	-	(13,500)
Total Revenues and Other Sources	3,538,805	3,581,140	3,639,800	3,769,786	188,646	129,986
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,533,554	1,745,655	1,674,500	1,553,684	(191,971)	(120,816)
Employee Fringe	697,383	800,195	772,400	764,398	(35,797)	(8,002)
Professional Services	171,178	228,700	145,900	348,100	119,400	202,200
Services and Supplies	371,584	483,750	407,700	655,786	172,036	248,086
Insurance	89,631	82,300	71,500	80,900	(1,400)	9,400
Utilities	43,733	52,000	45,900	50,400	(1,600)	4,500
Extraordinary Items	694,817	220,000	-	-	(220,000)	-
Capital Expenditures						
Capital Outlay	46,452	24,000	45,100	189,120	165,120	144,020
Debt Service						
Interfund Transfers and Adjustments						
Transfers In/Out	-	-	-	400,000	400,000	400,000
Total Expenditures and Uses	3,648,332	3,636,600	3,163,000	4,042,388	405,788	879,388
Net Sources and Uses	(109,527)	(55,460)	476,800	(272,602)	(217,142)	(749,402)



General Fund - Operating Revenues



General Fund - Operating Expenses



IVGID Departmental Budget Summary

General Fund Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Ad Valorem Property Tax	1,307,715	1,297,540	1,284,600	1,392,000	94,460	107,400
Consolidated Taxes	1,192,792	1,195,000	1,234,100	1,248,000	53,000	13,900
Rents	3,711	1,600	2,700	3,600	2,000	900
Central Services Revenue	1,000,200	1,069,000	1,069,000	1,101,000	32,000	32,000
Total Operating Revenue	3,504,418	3,563,140	3,590,400	3,744,600	181,460	154,200
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,533,554	1,745,655	1,674,500	1,553,684	(191,971)	(120,816)
Employee Fringe	697,383	800,195	772,400	764,398	(35,797)	(8,002)
Professional Services	171,178	228,700	145,900	348,100	119,400	202,200
Services and Supplies	371,584	483,750	407,700	655,600	171,850	247,900
Insurance	89,631	82,300	71,500	80,900	(1,400)	9,400
Utilities	43,733	52,000	45,900	50,400	(1,600)	4,500
Capital Outlay	46,452	24,000	45,100	189,120	165,120	144,020
Total Operating Expenses	2,953,515	3,416,600	3,163,000	3,642,202	225,602	479,202
Operating Income (Loss)	550,903	146,540	427,400	102,398	(44,142)	(325,002)
Non Operating Revenues						
Investment Earnings	30,618	18,000	35,900	25,000	7,000	(10,900)
Gain (loss) on disposal of assets	3,769	-	13,500	-	-	(13,500)
Total Nonoperating Revenue	34,387	18,000	49,400	25,000	7,000	(24,400)
Non Operating Expense						
Extraordinary Items	694,817	220,000	-	-	(220,000)	-
Total Non Operating Expenses	694,817	220,000	-	-	(220,000)	-
Interfund Transfer						
Transfers In/Out	-	-	-	400,000	400,000	400,000
Net Operating Transfers	-	-	-	400,000	400,000	400,000
Net Income	(109,527)	(55,460)	476,800	(272,602)	(217,142)	(749,402)

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EXECUTIVE SUMMARY

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

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

Service Metrics

Season/Service Period

Water and Sewer distribution and treatment is staffed and operated 24 hours every day.

Administration and customer service hours are non-holiday weekdays 8 to 5.

Solid Waste Services are scheduled over a variety of plans on weekdays and some Saturdays.

Service Measures

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

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

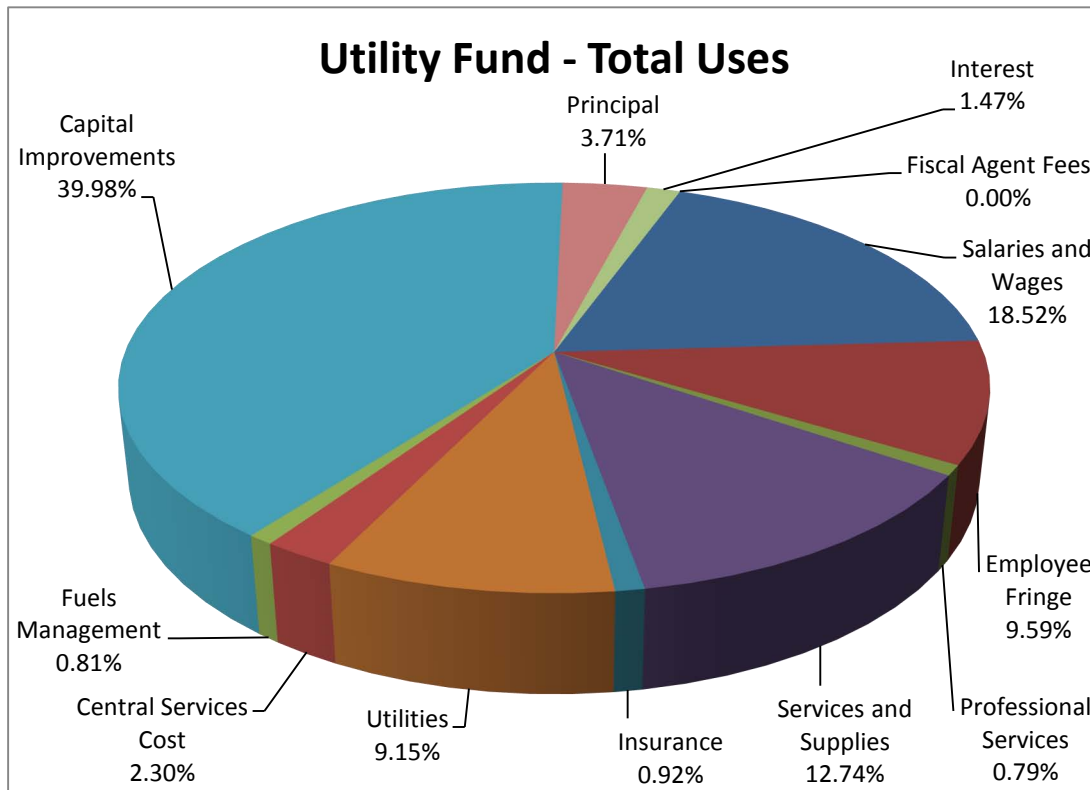
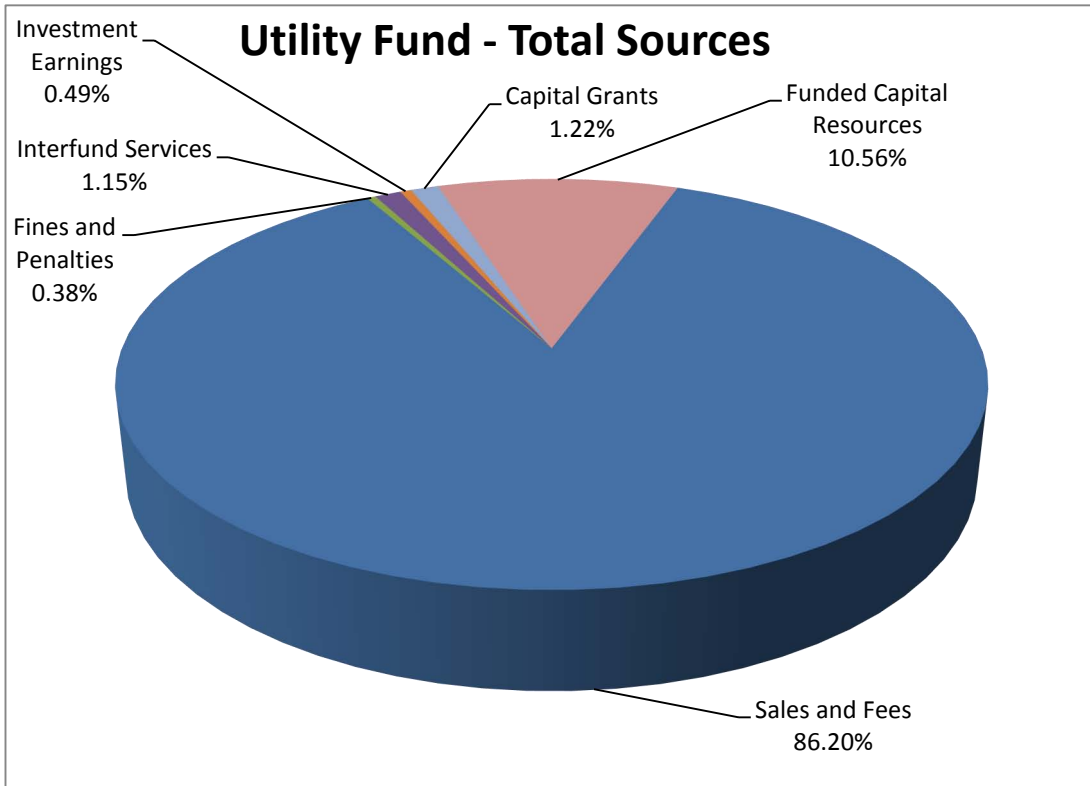
We also bill monthly trash services for 4,151 residential customers, and Waste Management directly bills 275 commercial customers.

Staffing

Positions	34.2
FTE's	32.4

Services Provided

Utilities:	Solid Waste:	Management:
Water	Solid Waste	Tahoe Water Suppliers Association
Sewer	Recycling	

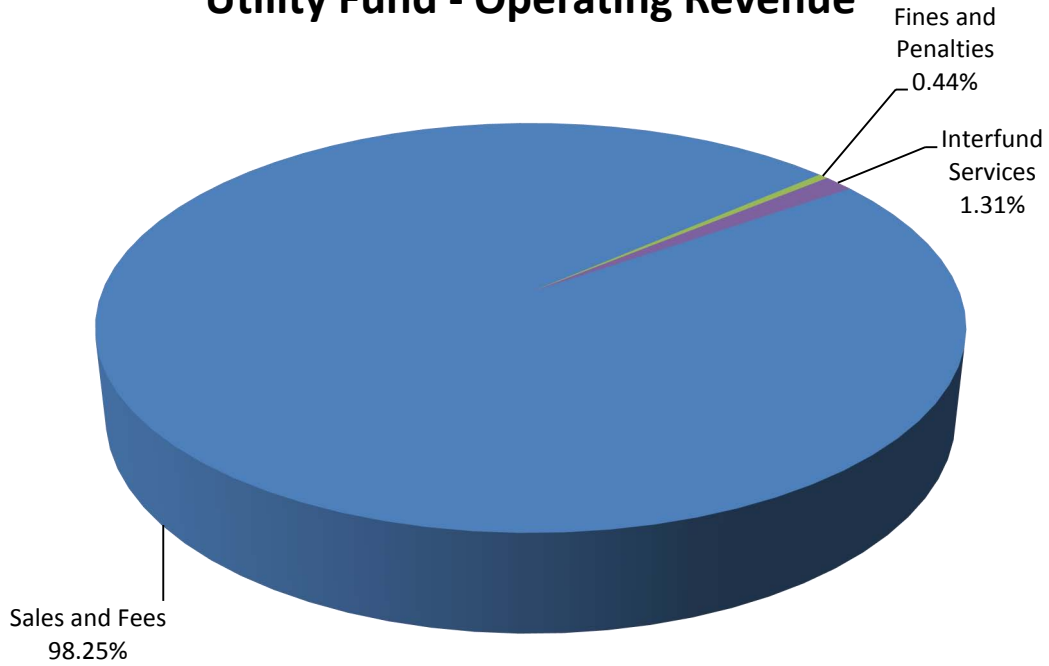


IVGID Departmental Budget Summary

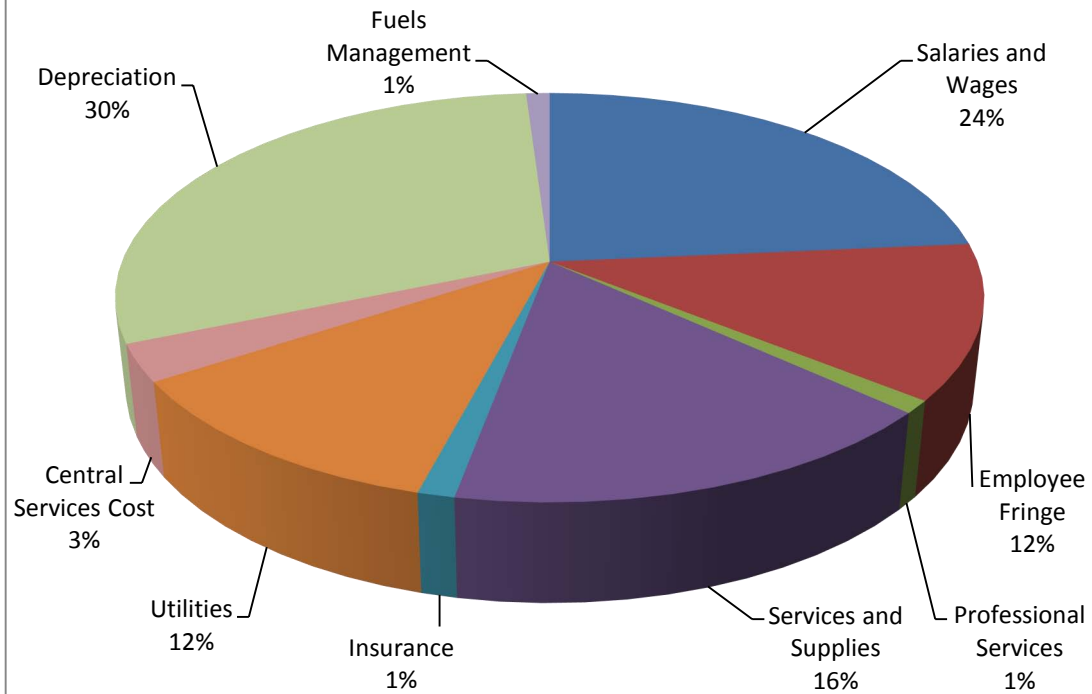
**Utility Fund Summary
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	9,674,118	10,087,200	10,191,700	10,611,800	524,600	420,100
Intergovernmental - Operating Grants	2,574	-	2,900	-	-	(2,900)
Fines and Penalties	29,087	47,200	53,100	47,200	-	(5,900)
Interfund Services	64,272	141,400	57,600	141,400	-	83,800
Other Financing Sources						
Investment Earnings	55,666	25,200	51,200	60,000	34,800	8,800
Capital Grants	2,011,279	146,000	781,400	150,000	4,000	(631,400)
Proceeds from capital assets dispositions	17,856	-	25,900	-	-	(25,900)
Total Revenues and Other Sources	11,854,853	10,447,000	11,163,800	11,010,400	563,400	(153,400)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	2,007,809	2,166,702	2,082,300	2,276,634	109,932	194,334
Employee Fringe	986,690	1,085,217	1,055,600	1,178,632	93,415	123,032
Professional Services	71,128	97,000	127,400	97,000	-	(30,400)
Services and Supplies	1,328,414	1,539,800	1,450,000	1,566,300	26,500	116,300
Insurance	102,089	111,600	109,000	113,500	1,900	4,500
Utilities	1,001,334	1,094,400	1,046,800	1,124,300	29,900	77,500
Cost of Goods and Services Sold	6,596	-	3,000	-	-	(3,000)
Central Services Cost	263,100	291,000	291,000	283,000	(8,000)	(8,000)
Fuels Management	99,956	100,000	100,000	100,000	-	-
Capital Expenditures						
Capital Improvements	3,693,371	3,943,620	2,790,100	4,913,800	970,180	2,123,700
Capital Carry Forward	2,758,371	-	-	-	-	-
Debt Service						
Principal	773,723	443,833	443,833	456,276	12,443	12,443
Interest	177,404	193,123	193,123	180,510	(12,613)	(12,613)
Fiscal Agent Fees	-	300	300	300	-	-
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(550,000)	(550,000)	(1,300,000)	(750,000)	(750,000)
Total Expenditures and Uses	13,269,985	10,516,595	9,142,456	10,990,252	473,657	1,847,796
Net Sources and Uses	(1,415,132)	(69,595)	2,021,344	20,148	89,743	(2,001,196)

Utility Fund - Operating Revenue



Utility Fund - Operating Expenses



IVGID Departmental Budget Summary

Utility Fund Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	9,674,118	10,087,200	10,191,700	10,611,800	524,600	420,100
Intergovernmental - Operating Grants	2,574	-	2,900	-	-	(2,900)
Fines and Penalties	29,087	47,200	53,100	47,200	-	(5,900)
Interfund Services	64,272	141,400	57,600	141,400	-	83,800
Total Operating Revenue	9,770,051	10,275,800	10,305,300	10,800,400	524,600	495,100
Operating Expenses						
Personnel Cost						
Salaries and Wages	2,007,809	2,166,702	2,082,300	2,276,634	109,932	194,334
Employee Fringe	986,690	1,085,217	1,055,600	1,178,632	93,415	123,032
Professional Services	71,128	97,000	127,400	97,000	-	(30,400)
Services and Supplies	1,328,413	1,539,800	1,450,000	1,566,300	26,500	116,300
Insurance	102,089	111,600	109,000	113,500	1,900	4,500
Utilities	1,001,334	1,094,400	1,046,800	1,124,300	29,900	77,500
Cost of Goods and Services Sold	6,596	-	3,000	-	-	(3,000)
Central Services Cost	263,100	291,000	291,000	283,000	(8,000)	(8,000)
Depreciation	2,613,840	2,879,000	2,768,900	2,927,700	48,700	158,800
Fuels Management	99,956	100,000	100,000	100,000	-	-
Total Operating Expenses	8,480,955	9,364,719	9,034,000	9,667,066	302,347	633,066
Operating Income (Loss)	1,289,096	911,081	1,271,300	1,133,334	222,253	(137,966)
Non Operating Revenues						
Investment Earnings	55,666	25,200	51,200	60,000	34,800	8,800
Gain (loss) on disposal of assets	17,856	-	25,900	-	-	(25,900)
Total Nonoperating Revenue	73,522	25,200	77,100	60,000	34,800	(17,100)
Non Operating Expense						
Interest on bond debt	177,404	193,123	193,123	180,510	(12,613)	(12,613)
Amortization issuance cost	9,204	-	-	-	-	-
Fiscal Agent Fee	-	300	300	300	-	-
Total Non Operating Expenses	186,608	193,423	193,423	180,810	(12,613)	(12,613)
Net Income	1,176,010	742,858	1,154,977	1,012,524	269,666	(142,453)

IVGID Departmental Budget Summary

**Public Works - Water
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	4,387,507	4,330,900	4,371,800	4,433,500	102,600	61,700
Fines and Penalties	21,048	38,200	28,600	38,200	-	9,600
Interfund Services	64,272	141,400	57,600	141,400	-	83,800
Other Financing Sources						
Investment Earnings	27,833	12,600	25,600	30,000	17,400	4,400
Capital Grants	254,295	146,000	618,500	150,000	4,000	(468,500)
Proceeds from capital assets dispositions	9,840	-	15,600	-	-	(15,600)
Intrafund Transfers	(99,655)	(166,400)	(121,000)	(159,900)	6,500	(38,900)
Total Revenues and Other Sources	4,665,140	4,502,700	4,996,700	4,633,200	130,500	(363,500)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	830,750	873,346	852,800	920,293	46,947	67,493
Employee Fringe	414,061	448,161	444,800	490,744	42,583	45,944
Professional Services	6,000	18,500	22,500	18,500	-	(4,000)
Services and Supplies	622,432	735,400	675,800	783,500	48,100	107,700
Insurance	48,071	52,200	53,500	56,600	4,400	3,100
Utilities	514,626	559,100	539,600	571,600	12,500	32,000
Cost of Goods and Services Sold	6,596	-	3,000	-	-	(3,000)
Central Services Cost	128,546	142,500	142,500	138,500	(4,000)	(4,000)
Fuels Management	49,978	50,000	50,000	50,000	-	-
Intrafund Expense	(107,421)	(125,850)	(111,300)	(132,100)	(6,250)	(20,800)
Capital Expenditures						
Capital Improvements	1,191,400	1,015,810	1,518,350	1,668,400	652,590	150,050
Capital Carry Forward	5,115,221	-	-	-	-	-
Debt Service						
Principal	538,727	201,999	201,999	207,403	5,404	5,404
Interest	88,838	102,337	102,337	96,864	(5,473)	(5,473)
Fiscal Agent Fees	-	300	300	300	-	-
Interfund Transfers and Adjustments						
Funded Capital Resources	-	-	-	(450,000)	(450,000)	(450,000)
Total Expenditures and Uses	9,447,825	4,073,803	4,496,186	4,420,604	346,801	(75,582)
Net Sources and Uses	(4,782,685)	428,897	500,514	212,596	(216,301)	(287,918)



IVGID Departmental Budget Summary

Public Works - Water

Operating and Net Income (Loss)

	2012-13	2013-14	2013-14 Est.	2014-15	\$ Chg Bud	\$ Chg Est
	Actual	Budget	Actual	Budget	to Bud	Act to Bud
Operating Revenues						
Sales and Fees	4,387,507	4,330,900	4,371,800	4,433,500	102,600	61,700
Fines and Penalties	21,048	38,200	28,600	38,200	-	9,600
Interfund Services	64,272	141,400	57,600	141,400	-	83,800
Intrafund Transfers	(99,655)	(166,400)	(121,000)	(159,900)	6,500	(38,900)
Total Operating Revenue	4,373,172	4,344,100	4,337,000	4,453,200	109,100	116,200
Operating Expenses						
Personnel Cost						
Salaries and Wages	830,750	873,346	852,800	920,293	46,947	67,493
Employee Fringe	414,061	448,161	444,800	490,744	42,583	45,944
Professional Services	6,000	18,500	22,500	18,500	-	(4,000)
Services and Supplies	622,432	735,400	675,800	783,500	48,100	107,700
Insurance	48,071	52,200	53,500	56,600	4,400	3,100
Utilities	514,626	559,100	539,600	571,600	12,500	32,000
Cost of Goods and Services Sold	6,596	-	3,000	-	-	(3,000)
Central Services Cost	128,546	142,500	142,500	138,500	(4,000)	(4,000)
Depreciation	1,406,525	1,605,900	1,601,700	1,637,700	31,800	36,000
Fuels Management	49,978	50,000	50,000	50,000	-	-
Total Operating Expenses	4,027,585	4,485,107	4,386,200	4,667,437	182,330	281,237
Operating Income (Loss)	345,587	(141,007)	(49,200)	(214,237)	(73,230)	(165,037)
Non Operating Revenues						
Investment Earnings	27,833	12,600	25,600	30,000	17,400	4,400
Gain (loss) on disposal of assets	9,840	-	15,600	-	-	(15,600)
Total Nonoperating Revenue	37,673	12,600	41,200	30,000	17,400	(11,200)
Non Operating Expense						
Interest on bond debt	88,838	102,337	102,337	96,864	(5,473)	(5,473)
Amortization issuance cost	6,195	-	-	-	-	-
Fiscal Agent Fee	-	300	300	300	-	-
Total Non Operating Expenses	95,033	102,637	102,637	97,164	(5,473)	(5,473)
Interfund Transfer						
Intrafund Expense	(107,421)	(125,850)	(111,300)	(132,100)	(6,250)	(20,800)
Net Operating Transfers	(107,421)	(125,850)	(111,300)	(132,100)	(6,250)	(20,800)
Net Income	395,648	(105,194)	663	(149,301)	(44,107)	(149,964)

IVGID Departmental Budget Summary

**Public Works - Sewer
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	4,856,809	5,260,500	5,338,900	5,770,300	509,800	431,400
Other Financing Sources						
Investment Earnings	27,833	12,600	25,600	30,000	17,400	4,400
Capital Grants	1,756,984	-	162,900	-	-	(162,900)
Proceeds from capital assets dispositions	8,016	-	10,300	-	-	(10,300)
Intrafund Transfers	99,655	166,400	121,000	159,900	(6,500)	38,900
Total Revenues and Other Sources	6,749,297	5,439,500	5,658,700	5,960,200	520,700	301,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,044,474	1,148,512	1,092,500	1,208,876	60,364	116,376
Employee Fringe	515,250	570,908	555,400	623,192	52,284	67,792
Professional Services	65,128	78,500	85,900	78,500	-	(7,400)
Services and Supplies	442,539	496,400	490,600	532,800	36,400	42,200
Insurance	54,018	59,400	55,500	56,900	(2,500)	1,400
Utilities	485,694	533,600	505,600	550,500	16,900	44,900
Cost of Goods and Services Sold	-	-	-	-	-	-
Central Services Cost	128,554	142,500	142,500	138,500	(4,000)	(4,000)
Fuels Management	49,978	50,000	50,000	50,000	-	-
Intrafund Expense	107,421	125,850	111,300	132,100	6,250	20,800
Capital Expenditures						
Capital Improvements	2,501,971	2,927,810	1,271,750	3,245,400	317,590	1,973,650
Capital Carry Forward	(2,356,850)	-	-	-	-	-
Debt Service						
Principal	234,996	241,834	241,834	248,873	7,039	7,039
Interest	88,566	90,786	90,786	83,646	(7,140)	(7,140)
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(550,000)	(550,000)	(850,000)	(300,000)	(300,000)
Total Expenditures and Uses	3,361,739	5,916,100	4,143,670	6,099,287	183,187	1,955,617
Net Sources and Uses	3,387,558	(476,600)	1,515,030	(139,087)	337,513	(1,654,117)



IVGID Departmental Budget Summary

Public Works - Water

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	4,387,507	4,330,900	4,371,800	4,433,500	102,600	61,700
Fines and Penalties	21,048	38,200	28,600	38,200	-	9,600
Interfund Services	64,272	141,400	57,600	141,400	-	83,800
Intrafund Transfers	(99,655)	(166,400)	(121,000)	(159,900)	6,500	(38,900)
Total Operating Revenue	4,373,172	4,344,100	4,337,000	4,453,200	109,100	116,200
Operating Expenses						
Personnel Cost						
Salaries and Wages	830,750	873,346	852,800	920,293	46,947	67,493
Employee Fringe	414,061	448,161	444,800	490,744	42,583	45,944
Professional Services	6,000	18,500	22,500	18,500	-	(4,000)
Services and Supplies	622,432	735,400	675,800	783,500	48,100	107,700
Insurance	48,071	52,200	53,500	56,600	4,400	3,100
Utilities	514,626	559,100	539,600	571,600	12,500	32,000
Cost of Goods and Services Sold	6,596	-	3,000	-	-	(3,000)
Central Services Cost	128,546	142,500	142,500	138,500	(4,000)	(4,000)
Depreciation	1,406,525	1,605,900	1,601,700	1,637,700	31,800	36,000
Fuels Management	49,978	50,000	50,000	50,000	-	-
Total Operating Expenses	4,027,585	4,485,107	4,386,200	4,667,437	182,330	281,237
Operating Income (Loss)	345,587	(141,007)	(49,200)	(214,237)	(73,230)	(165,037)
Non Operating Revenues						
Investment Earnings	27,833	12,600	25,600	30,000	17,400	4,400
Gain (loss) on disposal of assets	9,840	-	15,600	-	-	(15,600)
Total Nonoperating Revenue	37,673	12,600	41,200	30,000	17,400	(11,200)
Non Operating Expense						
Interest on bond debt	88,838	102,337	102,337	96,864	(5,473)	(5,473)
Fiscal Agent Fee	-	300	300	300	-	-
Total Non Operating Expenses	95,033	102,637	102,637	97,164	(5,473)	(5,473)
Interfund Transfer						
Intrafund Expense	(107,421)	(125,850)	(111,300)	(132,100)	(6,250)	(20,800)
Net Operating Transfers	(107,421)	(125,850)	(111,300)	(132,100)	(6,250)	(20,800)
Net Income	395,648	(105,194)	663	(149,301)	(44,107)	(149,964)

IVGID Departmental Budget Summary

**Public Works - Solid Waste
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	358,775	373,500	363,900	273,000	(100,500)	(90,900)
Fines and Penalties	8,039	9,000	24,500	9,000	-	(15,500)
Total Revenues and Other Sources	366,814	382,500	388,400	282,000	(100,500)	(106,400)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	99,959	108,310	103,100	111,789	3,479	8,689
Employee Fringe	42,059	47,847	41,300	47,784	(63)	6,484
Services and Supplies	243,787	243,500	236,700	181,800	(61,700)	(54,900)
Utilities	1,014	1,700	1,500	1,600	(100)	100
Total Expenditures and Uses	386,819	401,357	382,600	342,973	(58,384)	(39,627)
Net Sources and Uses	(20,005)	(18,857)	5,800	(60,973)	(42,116)	(66,773)



IVGID Departmental Budget Summary

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

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	71,027	122,300	117,100	135,000	12,700	17,900
Intergovernmental - Operating Grants	2,574	-	2,900	-	-	(2,900)
Total Revenues and Other Sources	73,601	122,300	120,000	135,000	12,700	15,000
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	32,626	36,534	33,900	35,676	(858)	1,776
Employee Fringe	15,320	18,301	14,100	16,912	(1,389)	2,812
Professional Services	-	-	19,000	-	-	(19,000)
Services and Supplies	19,655	64,500	46,900	68,200	3,700	21,300
Utilities	-	-	100	600	600	500
Central Services Cost	6,000	6,000	6,000	6,000	-	-
Total Expenditures and Uses	73,601	125,335	120,000	127,388	2,053	7,388
Net Sources and Uses	-	(3,035)	-	7,612	10,647	7,612

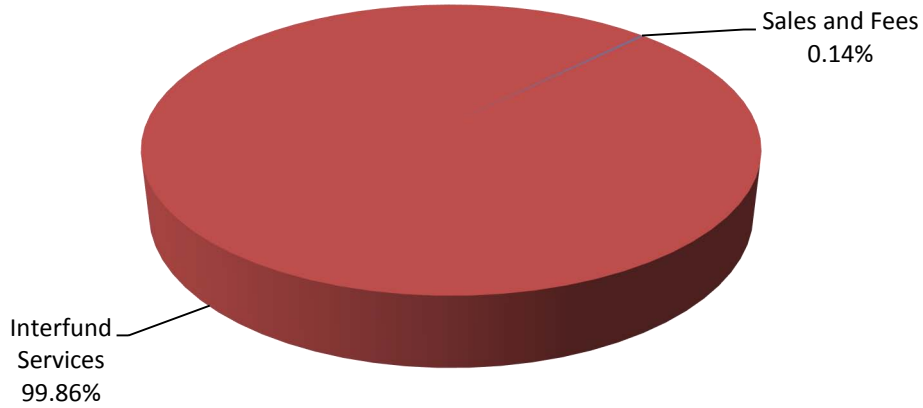
The schedules on this page are only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

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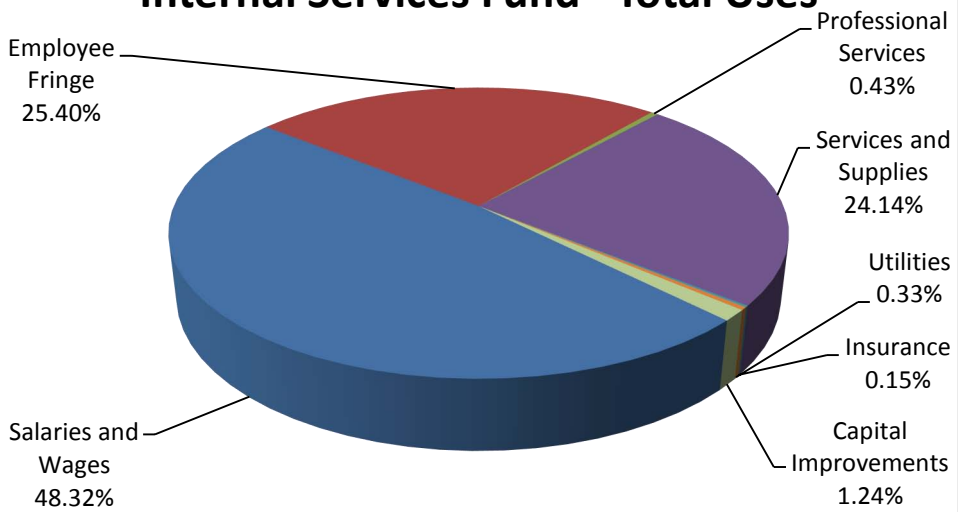
The Internal Services Fund is used to account for the services and goods provided to District operating areas. Such costs are billed to the user departments including depreciation on equipment provided on a cost reimbursement basis. The fund includes the use of fleet rental and maintenance, engineering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



Internal Services Fund - Total Sources



Internal Services Fund - Total Uses

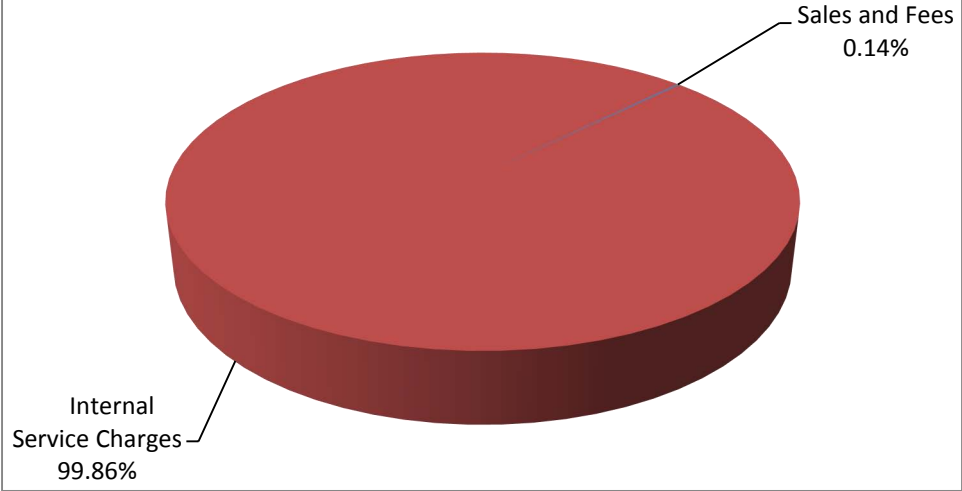


IVGID Departmental Budget Summary

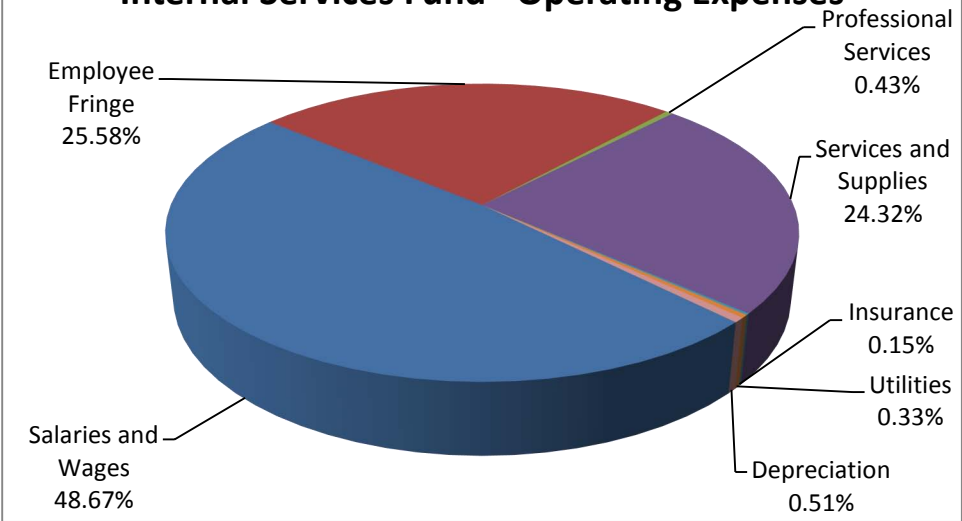
**Internal Services Fund Summary
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,950	3,000	2,100	3,000	-	900
Interfund Services	1,847,043	1,907,800	1,964,600	2,109,700	201,900	145,100
Total Revenues and Other Sources	1,849,993	1,910,800	1,966,700	2,112,700	201,900	146,000
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	869,303	917,709	900,300	1,015,874	98,165	115,574
Employee Fringe	422,774	451,425	457,400	533,986	82,561	76,586
Professional Services	3,604	9,000	6,900	9,000	-	2,100
Services and Supplies	538,857	477,200	554,800	507,500	30,300	(47,300)
Insurance	3,398	3,700	3,100	3,200	(500)	100
Utilities	5,798	6,100	6,900	6,900	800	-
Cost of Goods and Services Sold	1,617	-	100	-	-	(100)
Capital Expenditures						
Capital Improvements	38,061	-	-	26,000	26,000	26,000
Total Expenditures and Uses	1,883,412	1,865,134	1,929,500	2,102,460	237,326	172,960
Net Sources and Uses	(33,419)	45,666	37,200	10,240	(35,426)	(26,960)

Internal Services Fund - Operating Revenue



Internal Services Fund - Operating Expenses



IVGID Departmental Budget Summary

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

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	2,950	3,000	2,100	3,000	-	900
Internal Service Charges	1,847,043	1,907,800	1,964,600	2,109,700	201,900	145,100
Total Operating Revenue	1,849,993	1,910,800	1,966,700	2,112,700	201,900	146,000
Operating Expenses						
Personnel Cost						
Salaries and Wages	869,303	917,709	900,300	1,015,874	98,165	115,574
Employee Fringe	422,774	451,425	457,400	533,986	82,561	76,586
Professional Services	3,604	9,000	6,900	9,000	-	2,100
Services and Supplies	538,857	477,200	554,800	507,500	30,300	(47,300)
Insurance	3,398	3,700	3,100	3,200	(500)	100
Utilities	5,798	6,100	6,900	6,900	800	-
Cost of Goods and Services Sold	1,617	-	100	-	-	(100)
Depreciation	7,926	7,600	9,400	10,700	3,100	1,300
Total Operating Expenses	1,853,277	1,872,734	1,938,900	2,087,160	214,426	148,260
Operating Income (Loss)	(3,284)	38,066	27,800	25,540	(12,526)	(2,260)
Net Income	(3,284)	38,066	27,800	25,540	(12,526)	(2,260)

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EXECUTIVE SUMMARY

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

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

Service Metrics

Season/Service Period

Fleet is staffed non-holiday weekdays year round.

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

Staffing

Positions	6	6	6
FTE's	6	6	6

Services Provided

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

IVGID Departmental Budget Summary

Internal Services - Fleet

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Interfund Services	797,357	822,500	824,100	870,600	48,100	46,500
Total Revenues and Other Sources	797,357	822,500	824,100	870,600	48,100	46,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	387,296	388,615	381,600	404,737	16,122	23,137
Employee Fringe	203,074	216,022	216,200	230,405	14,383	14,205
Services and Supplies	215,561	208,900	203,500	219,700	10,800	16,200
Insurance	1,057	1,200	900	900	(300)	-
Utilities	1,631	1,800	1,700	1,700	(100)	-
Cost of Goods and Services Sold	1,617	-	100	-	-	(100)
Capital Expenditures						
Capital Improvements	14,531	-	-	26,000	26,000	26,000
Total Expenditures and Uses	824,767	816,537	804,000	883,442	66,905	79,442
Net Sources and Uses	(27,410)	5,963	20,100	(12,842)	(18,805)	(32,942)



IVGID Departmental Budget Summary

Internal Services - Fleet

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Internal Service Charges	797,357	822,500	824,100	870,600	48,100	46,500
Total Operating Revenue	797,357	822,500	824,100	870,600	48,100	46,500
Operating Expenses						
Personnel Cost						
Salaries and Wages	387,296	388,615	381,600	404,737	16,122	23,137
Employee Fringe	203,074	216,022	216,200	230,405	14,383	14,205
Services and Supplies	215,561	208,900	203,500	219,700	10,800	16,200
Insurance	1,057	1,200	900	900	(300)	-
Utilities	1,631	1,800	1,700	1,700	(100)	-
Cost of Goods and Services Sold	1,617	-	100	-	-	(100)
Depreciation	6,948	7,400	7,400	8,300	900	900
Total Operating Expenses	817,184	823,937	811,400	865,742	41,805	54,342
Operating Income (Loss)	(19,827)	(1,437)	12,700	4,858	6,295	(7,842)
Net Income	(19,827)	(1,437)	12,700	4,858	6,295	(7,842)

EXECUTIVE SUMMARY

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

Service Metrics

Season/Service Period

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

Service Measures

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

Staffing

Positions	2
FTE's	2

Services Provided

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

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

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

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

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

IVGID Departmental Budget Summary

**Internal Services - Engineering
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,950	3,000	2,100	3,000	-	900
Interfund Services	388,585	459,000	448,500	493,500	34,500	45,000
Total Revenues and Other Sources	391,535	462,000	450,600	496,500	34,500	45,900
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	252,074	289,601	283,100	304,713	15,112	21,613
Employee Fringe	109,304	122,496	121,800	140,167	17,671	18,367
Professional Services	3,604	9,000	6,900	9,000	-	2,100
Services and Supplies	23,020	37,700	35,400	39,200	1,500	3,800
Insurance	865	900	800	900	-	100
Utilities	1,979	2,200	2,600	2,500	300	(100)
Total Expenditures and Uses	390,846	461,897	450,600	496,480	34,583	45,880
Net Sources and Uses	689	103	-	20	(83)	20

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



EXECUTIVE SUMMARY

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

Service Metrics

Season/Service Period

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

Service Measures

	Actual <u>2012/13</u>	Budget <u>2013/14</u>	Planned <u>2014/15</u>
Hours Billed	6,207	6,270	7,648
Actual Employee Hours	8,275	8,320	10,400
Percentage Hours Billed	75.01%	75.36%	73.54%

Staffing

Positions	4	4	5
FTE's	4	4	5

Services Provided

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

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

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

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

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

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

IVGID Departmental Budget Summary

Internal Services - Building Maintenance Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Interfund Services	661,101	626,300	692,000	745,600	119,300	53,600
Total Revenues and Other Sources	661,101	626,300	692,000	745,600	119,300	53,600
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	229,933	239,493	235,600	306,424	66,931	70,824
Employee Fringe	110,396	112,907	119,400	163,414	50,507	44,014
Services and Supplies	300,276	230,600	315,900	248,600	18,000	(67,300)
Insurance	1,476	1,600	1,400	1,400	(200)	-
Utilities	2,188	2,100	2,600	2,700	600	100
Capital Expenditures						
Capital Improvements	23,530	-	-	-	-	-
Total Expenditures and Uses	667,799	586,700	674,900	722,538	135,838	47,638
Net Sources and Uses	(6,698)	39,600	17,100	23,062	(16,538)	5,962



IVGID Departmental Budget Summary

Internal Services - Buildings Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Internal Service Charges	661,101	626,300	692,000	745,600	119,300	53,600
Total Operating Revenue	661,101	626,300	692,000	745,600	119,300	53,600
Operating Expenses						
Personnel Cost						
Salaries and Wages	229,933	239,493	235,600	306,424	66,931	70,824
Employee Fringe	110,396	112,907	119,400	163,414	50,507	44,014
Services and Supplies	300,276	230,600	315,900	248,600	18,000	(67,300)
Insurance	1,476	1,600	1,400	1,400	(200)	-
Utilities	2,188	2,100	2,600	2,700	600	100
Depreciation	978	200	2,000	2,400	2,200	400
Total Operating Expenses	645,247	586,900	676,900	724,938	138,038	48,038
Operating Income (Loss)	15,854	39,400	15,100	20,662	(18,738)	5,562
Net Income	15,854	39,400	15,100	20,662	(18,738)	5,505

EXECUTIVE SUMMARY

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

Community Services is comprised of:

The Golf Courses at Incline Village

Championship Course

Mountain Course

Facilities, utilizing The Chateau and Aspen Grove Community Building

Diamond Peak Ski Resort

Recreation Center with programming for fitness, aquatics, youth and family, sports and seniors

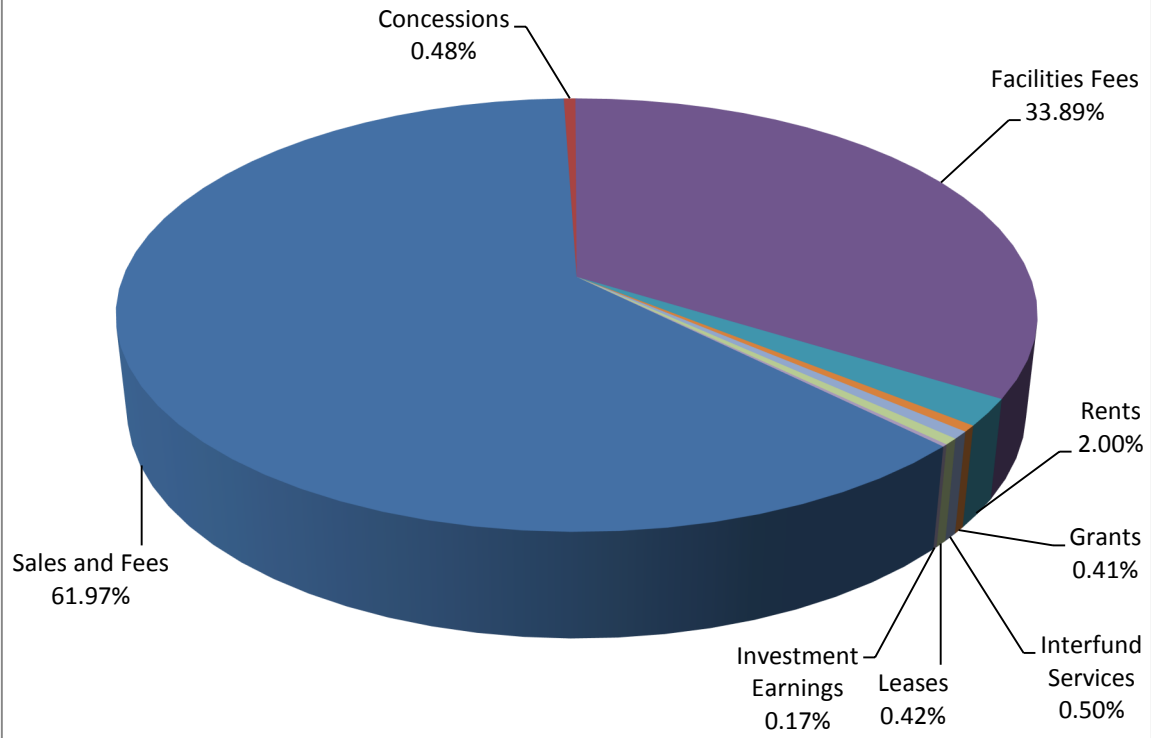
Other Recreation which administers Ordinance 7 related recreation privileges

Parks

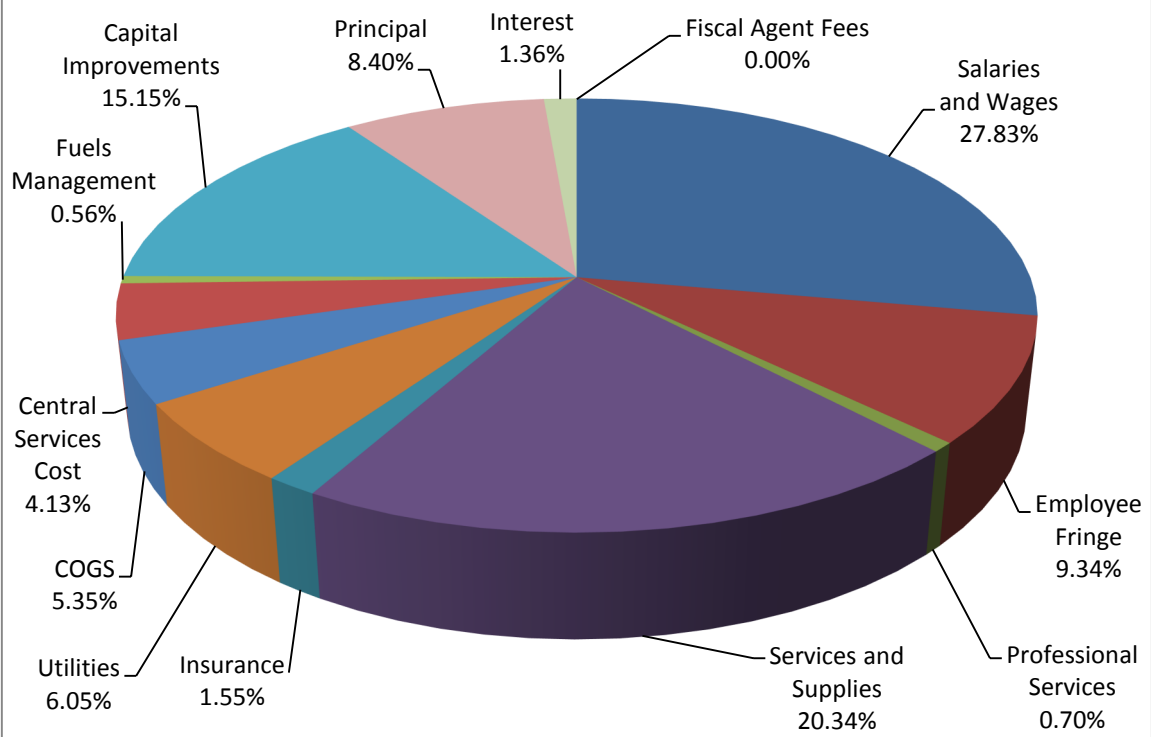
Tennis



Community Services Fund - Total Sources



Community Services Fund - Total Uses

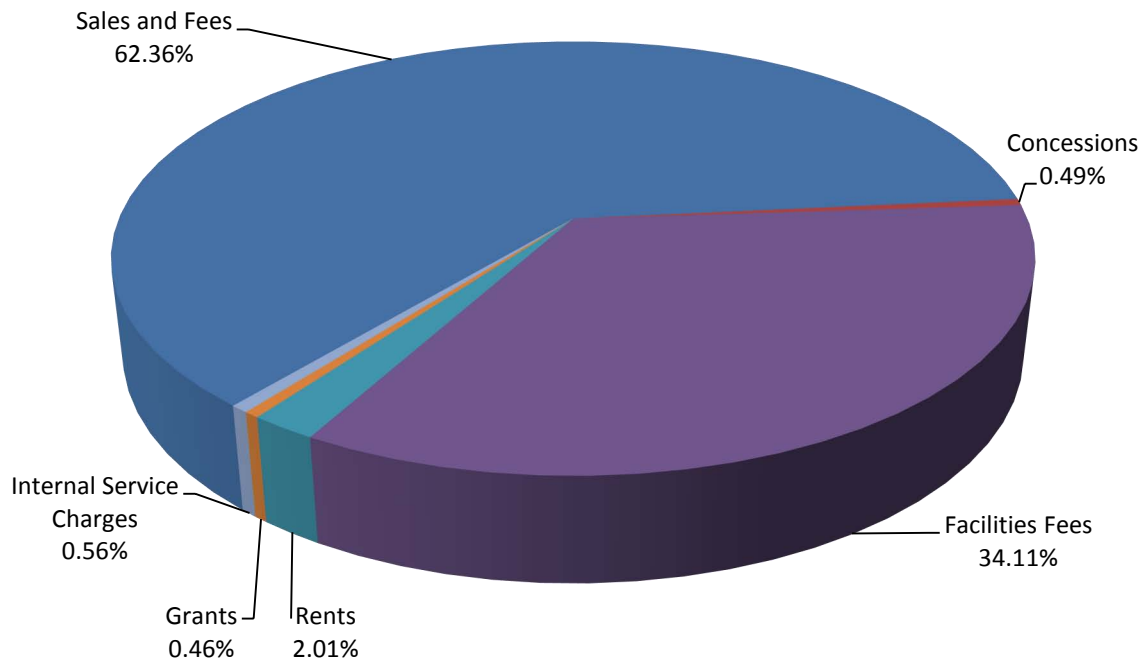


IVGID Departmental Budget Summary

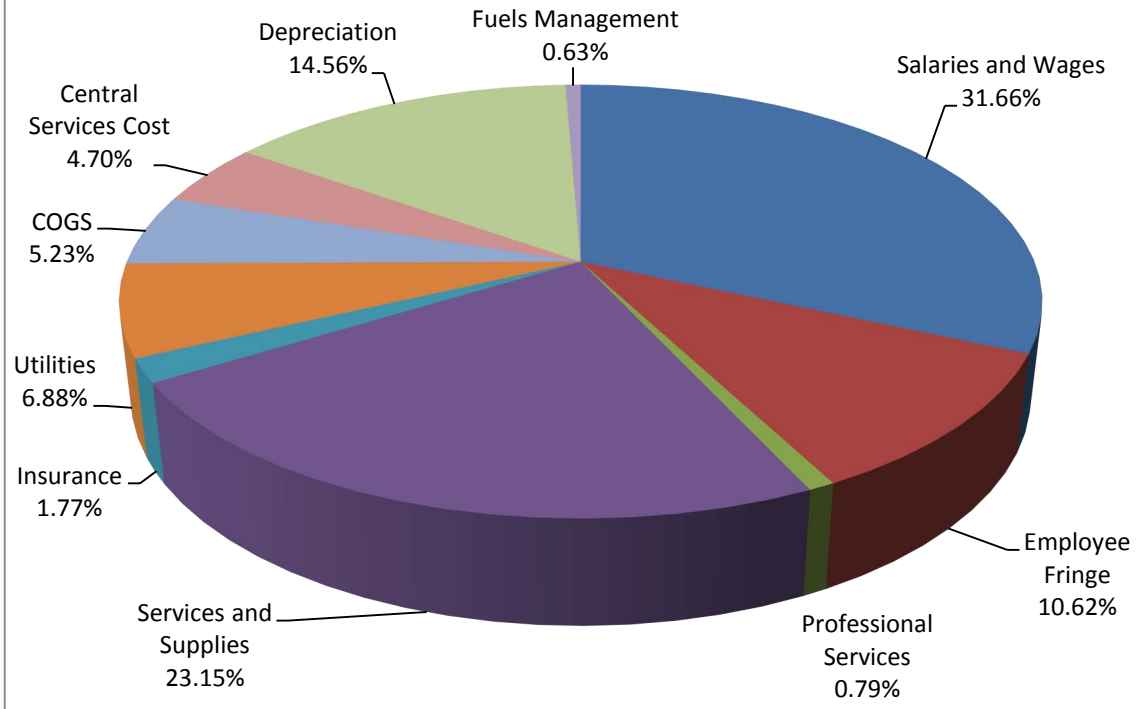
**Community Services Fund Summary
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	11,108,579	11,645,300	10,463,100	11,571,800	(73,500)	1,108,700
Concessions	83,587	84,500	75,900	85,100	600	9,200
Sales Allowance	(734,250)	(699,960)	(439,700)	(654,200)	45,760	(214,500)
Facilities Fees	5,962,384	5,967,750	5,967,000	5,971,400	3,650	4,400
Rents	285,669	499,400	365,900	352,700	(146,700)	(13,200)
Intergovernmental - Operating Grants	93,123	94,000	103,100	81,400	(12,600)	(21,700)
Interfund Services	58,372	59,000	58,900	98,100	39,100	39,200
Other Financing Sources						
Non Operating Leases	68,594	67,600	116,300	82,600	15,000	(33,700)
Investment Earnings	28,421	11,000	23,500	30,000	19,000	6,500
Capital Grants	1,137,270	300,000	43,100	-	(300,000)	(43,100)
Proceeds from capital assets dispositions	(12,384)	-	26,900	-	-	(26,900)
Debt Proceeds	3,419,054	-	-	-	-	-
Total Revenues and Other Sources	21,498,419	18,028,590	16,804,000	17,618,900	(409,690)	814,900
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	4,771,543	4,815,720	4,634,500	5,015,109	199,389	380,609
Employee Fringe	1,490,561	1,615,685	1,482,900	1,682,800	67,115	199,900
Professional Services	30,190	50,400	61,800	125,900	75,500	64,100
Services and Supplies	3,279,610	3,719,680	3,541,000	3,666,750	(52,930)	125,750
Insurance	237,836	265,300	279,000	280,000	14,700	1,000
Utilities	962,524	1,111,800	1,104,600	1,090,300	(21,500)	(14,300)
Cost of Goods and Services Sold	912,809	918,350	930,600	827,900	(90,450)	(102,700)
Central Services Cost	673,500	706,000	706,000	745,000	39,000	39,000
Fuels Management	99,957	100,000	100,000	100,000	-	-
Capital Expenditures						
Capital Improvements	2,094,300	2,691,214	2,259,200	2,731,208	39,994	472,008
Capital Carry Forward	847,380	-	-	-	-	-
Debt Service						
Principal	1,827,299	1,458,814	1,458,814	1,513,397	54,583	54,583
Interest	371,235	285,824	285,824	244,400	(41,424)	(41,424)
Fiscal Agent Fees	984	1,078	1,078	758	(320)	(320)
Interfund Transfers and Adjustments						
Transfers In/Out	-	-	-	(400,000)	(400,000)	(400,000)
Funded Capital Resources	-	(111,000)	(111,000)	(250,000)	(139,000)	(139,000)
Total Expenditures and Uses	17,599,728	17,628,865	16,734,316	17,373,522	(255,343)	639,206
Net Sources and Uses	3,898,691	399,725	69,684	245,378	(154,347)	175,694

Community Services Fund - Operating Revenues



Community Services Fund - Operating Expenses



IVGID Departmental Budget Summary

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

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	11,108,579	11,645,300	10,463,100	11,571,800	(73,500)	1,108,700
Concessions	83,587	84,500	75,900	85,100	600	9,200
Sales Allowance	(734,250)	(699,960)	(439,700)	(654,200)	45,760	(214,500)
Facilities Fees	5,962,384	5,967,750	5,967,000	5,971,400	3,650	4,400
Rents	285,669	499,400	365,900	352,700	(146,700)	(13,200)
Intergovernmental - Operating Grants/Revenue	93,123	94,000	103,100	81,400	(12,600)	(21,700)
Internal Service Charges	58,372	59,000	58,900	98,100	39,100	39,200
Total Operating Revenue	16,857,464	17,649,990	16,594,200	17,506,300	(143,690)	912,100
Operating Expenses						
Personnel Cost						
Salaries and Wages	4,771,543	4,815,720	4,634,500	5,015,109	199,389	380,609
Employee Fringe	1,490,561	1,615,685	1,482,900	1,682,800	67,115	199,900
Professional Services	30,190	50,400	61,800	125,900	75,500	64,100
Services and Supplies	3,279,610	3,719,680	3,541,000	3,666,750	(52,930)	125,750
Insurance	237,836	265,300	279,000	280,000	14,700	1,000
Utilities	962,524	1,111,800	1,104,600	1,090,300	(21,500)	(14,300)
Cost of Goods and Services Sold	912,809	918,350	930,600	827,900	(90,450)	(102,700)
Central Services Cost	673,500	706,000	706,000	745,000	39,000	39,000
Depreciation	2,246,216	2,317,308	2,294,500	2,306,400	(10,908)	11,900
Fuels Management	99,957	100,000	100,000	100,000	-	-
Total Operating Expenses	14,704,746	15,620,243	15,134,900	15,840,159	219,916	705,259
Operating Income (Loss)	2,152,718	2,029,747	1,459,300	1,666,141	(363,606)	206,841
Non Operating Revenues						
Investment Earnings	28,421	11,000	23,500	30,000	19,000	6,500
Non Operating Leases	68,594	67,600	116,300	82,600	15,000	(33,700)
Gain (loss) on disposal of assets	(12,384)	-	26,900	-	-	(26,900)
Total Nonoperating Revenue	84,631	78,600	166,700	112,600	34,000	(54,100)
Non Operating Expense						
Interest on bond debt	371,235	285,824	285,824	244,400	(41,424)	(41,424)
Amortization issuance cost	(26,044)	(49,670)	(49,670)	(42,487)	7,183	7,183
Fiscal Agent Fee	984	1,078	1,078	758	(320)	(320)
Total Non Operating Expenses	346,175	237,232	237,232	202,671	(34,561)	(34,561)
Interfund Transfer						
Transfers In/Out	-	-	-	(400,000)	(400,000)	(400,000)
Net Operating Transfers	-	-	-	(400,000)	(400,000)	(400,000)
Net Income	1,891,174	1,871,115	1,388,768	1,976,070	104,955	587,302

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EXECUTIVE SUMMARY

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

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

Service Metrics

	Actual <u>2012/13</u>	Budgeted <u>2013/14</u>	Planned <u>2014/15</u>
<u>Season/Service Period</u>			
Opening Date	5/15/12	5/15/13	5/15/14
Closing Date	10/31/12	10/31/13	10/31/14

Service Measures

Total Rounds Played	23,744	23,975	23,005
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Staffing

Positions	72	67	78
FTE's	33.1	32.3	33.5

Services Provided

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

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

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

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

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

IVGID Departmental Budget Summary

**Championship Golf Summary
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,518,382	2,690,800	2,630,500	2,845,000	154,200	214,500
Facilities Fees	1,005,349	752,100	752,100	752,560	460	460
Other Financing Sources						
Proceeds from capital assets dispositions	1,985	-	6,200	-	-	(6,200)
Debt Proceeds	1,630,818	-	-	-	-	-
Total Revenues and Other Sources	5,156,534	3,442,900	3,388,800	3,597,560	154,660	208,760
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	958,343	960,673	954,500	1,025,619	64,946	71,119
Employee Fringe	254,654	298,344	285,300	300,038	1,694	14,738
Professional Services	7,927	14,900	8,100	14,900	-	6,800
Services and Supplies	764,105	846,400	800,000	893,700	47,300	93,700
Insurance	34,534	38,000	37,500	38,500	500	1,000
Utilities	195,937	184,900	195,100	202,300	17,400	7,200
Cost of Goods and Services Sold	392,559	416,600	430,700	449,200	32,600	18,500
Capital Expenditures						
Capital Improvements	204,297	248,450	189,700	389,500	141,050	199,800
Capital Carry Forward	6,052	-	-	-	-	-
Debt Service						
Principal	722,217	226,637	226,637	234,578	7,941	7,941
Interest	66,701	39,208	39,208	31,312	(7,896)	(7,896)
Fiscal Agent Fees	269	418	418	300	(118)	(118)
Total Expenditures and Uses	3,607,595	3,274,530	3,167,163	3,579,947	305,417	412,784
Net Sources and Uses	1,548,939	168,370	221,637	17,613	(150,757)	(204,024)



IVGID Departmental Budget Summary

Championship Golf Summary
 Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	2,518,382	2,690,800	2,630,500	2,845,000	154,200	214,500
Facilities Fees	1,005,349	752,100	752,100	752,560	460	460
Total Operating Revenue	3,523,731	3,442,900	3,382,600	3,597,560	154,660	214,960
Operating Expenses						
Personnel Cost						
Salaries and Wages	958,343	960,673	954,500	1,025,619	64,946	71,119
Employee Fringe	254,654	298,344	285,300	300,038	1,694	14,738
Professional Services	7,927	14,900	8,100	14,900	-	6,800
Services and Supplies	764,105	846,400	800,000	893,700	47,300	93,700
Insurance	34,534	38,000	37,500	38,500	500	1,000
Utilities	195,937	184,900	195,100	202,300	17,400	7,200
Cost of Goods and Services Sold	392,559	416,600	430,700	449,200	32,600	18,500
Depreciation	511,867	502,300	500,800	460,600	(41,700)	(40,200)
Total Operating Expenses	3,119,926	3,262,117	3,212,000	3,384,857	122,740	172,857
Operating Income (Loss)	403,805	180,783	170,600	212,703	31,920	42,103
Non Operating Revenues						
Gain (loss) on disposal of assets	1,985	-	6,200	-	-	(6,200)
Total Nonoperating Revenue	1,985	-	6,200	-	-	(6,200)
Non Operating Expense						
Interest on bond debt	66,701	39,208	39,208	31,312	(7,896)	(7,896)
Amortization issuance cost	6,887	780	780	784	4	4
Fiscal Agent Fee	269	418	418	300	(118)	(118)
Total Non Operating Expenses	73,857	40,406	40,406	32,396	(8,010)	(8,010)
Net Income	331,933	140,377	136,394	180,307	39,930	43,913

IVGID Departmental Budget Summary

**Championship Golf - Hyatt Sport Shop
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	130,053	116,200	116,100	34,200	(82,000)	(81,900)
Total Revenues and Other Sources	130,053	116,200	116,100	34,200	(82,000)	(81,900)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	18,087	19,872	18,500	20,270	398	1,770
Employee Fringe	2,921	2,593	2,400	2,523	(70)	123
Services and Supplies	11,817	15,100	14,800	15,000	(100)	200
Utilities	415	400	400	500	100	100
Total Expenditures and Uses	33,240	37,965	36,100	38,293	328	2,193
Net Sources and Uses	96,813	78,235	80,000	(4,093)	(82,328)	(84,093)



EXECUTIVE SUMMARY

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

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

Service Metrics

	Actual <u>2012/13</u>	Budgeted <u>2013/14</u>	Planned <u>2014/15</u>
<u>Season/Service Period</u>			
Opening Date	5/18/12	5/17/13	5/17/14
Closing Date	10/4/12	10/4/13	10/5/14
<u>Service Measure</u>			
Rounds Played	13,129	13,100	14,695
<u>Staffing</u>			
Positions	31	30	19
FTE's	10.5	9.7	10.7

Services Provided

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

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

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

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

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

IVGID Departmental Budget Summary

Mountain Golf Summary

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	629,233	686,400	613,800	662,200	(24,200)	48,400
Facilities Fees	404,152	253,425	253,425	253,580	155	155
Other Financing Sources						
Non Operating Leases	31,299	31,200	38,500	31,200	-	(7,300)
Total Revenues and Other Sources	1,064,684	971,025	905,725	946,980	(24,045)	41,255
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	314,463	296,490	297,300	330,968	34,478	33,668
Employee Fringe	78,576	73,700	77,800	88,226	14,526	10,426
Professional Services	1,000	4,300	2,800	4,800	500	2,000
Services and Supplies	285,570	277,900	257,400	301,550	23,650	44,150
Insurance	16,512	12,700	17,400	12,800	100	(4,600)
Utilities	84,147	79,800	83,700	87,600	7,800	3,900
Cost of Goods and Services Sold	44,314	50,300	49,500	58,200	7,900	8,700
Capital Expenditures						
Capital Improvements	146,200	160,000	135,300	61,510	(98,490)	(73,790)
Capital Carry Forward	(129,726)	-	-	-	-	-
Total Expenditures and Uses	841,056	955,190	921,200	945,654	(9,536)	24,454
Net Sources and Uses	223,628	15,835	(15,475)	1,326	(14,509)	16,801



IVGID Departmental Budget Summary

Mountain Golf Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	629,233	686,400	613,800	662,200	(24,200)	48,400
Facilities Fees	404,152	253,425	253,425	253,580	155	155
Total Operating Revenue	1,033,385	939,825	867,225	915,780	(24,045)	48,555
Operating Expenses						
Personnel Cost						
Salaries and Wages	314,463	296,490	297,300	330,968	34,478	33,668
Employee Fringe	78,576	73,700	77,800	88,226	14,526	10,426
Professional Services	1,000	4,300	2,800	4,800	500	2,000
Services and Supplies	285,570	277,900	257,400	301,550	23,650	44,150
Insurance	16,512	12,700	17,400	12,800	100	(4,600)
Utilities	84,147	79,800	83,700	87,600	7,800	3,900
Cost of Goods and Services Sold	44,314	50,300	49,500	58,200	7,900	8,700
Depreciation	136,527	133,212	134,200	148,300	15,088	14,100
Total Operating Expenses	961,109	928,402	920,100	1,032,444	104,042	112,344
Operating Income (Loss)	72,276	11,423	(52,875)	(116,664)	(128,087)	(63,789)
Non Operating Revenues						
Non Operating Leases	31,299	31,200	38,500	31,200	-	(7,300)
Total Nonoperating Revenue	31,299	31,200	38,500	31,200	-	(7,300)
Net Income	103,575	42,623	(14,375)	(85,464)	(128,087)	(71,089)

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

MOUNTAIN COURSE



EXECUTIVE SUMMARY

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

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

Service Metrics

Season/Service Period

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

	Actual <u>2012/13</u>	Budgeted <u>2013/14</u>	Planned <u>2014/15</u>
<u>Service Measures (Scheduled Events)</u>			
The Chateau	271	250	225
Aspen Grove	144	146	154
<u>Staffing</u>			
Positions	15	17	2
FTE's	8.6	7.0	2.3

Services Provided

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

IVGID Departmental Budget Summary

Facilities Summary

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	642,208	470,800	587,800	-	(470,800)	(587,800)
Concessions	3,920	-	12,900	-	-	(12,900)
Sales Allowance	(10,802)	(45,760)	(2,200)	-	45,760	2,200
Facilities Fees	602,764	376,050	376,050	376,280	230	230
Rents	233,638	442,100	292,700	297,500	(144,600)	4,800
Other Financing Sources						
Proceeds from capital assets dispositions	-	-	2,500	-	-	(2,500)
Debt Proceeds	1,556,800	-	-	-	-	-
Total Revenues and Other Sources	3,028,528	1,243,190	1,269,750	673,780	(569,410)	(595,970)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	294,928	243,541	210,800	93,830	(149,711)	(116,970)
Employee Fringe	135,384	86,586	88,400	61,791	(24,795)	(26,609)
Professional Services	1,500	2,100	3,600	2,100	-	(1,500)
Services and Supplies	297,897	255,400	295,100	174,300	(81,100)	(120,800)
Insurance	15,816	17,400	16,600	17,100	(300)	500
Utilities	50,811	52,200	47,900	30,600	(21,600)	(17,300)
Cost of Goods and Services Sold	171,064	135,400	164,500	-	(135,400)	(164,500)
Capital Expenditures						
Capital Improvements	5,668	273,558	229,200	107,370	(166,188)	(121,830)
Debt Service						
Principal	125,486	148,324	148,324	154,001	5,677	5,677
Interest	46,219	16,096	16,096	29,318	13,222	13,222
Fiscal Agent Fees	228	139	139	5	(134)	(134)
Interfund Transfers and Adjustments						
Total Expenditures and Uses	1,145,001	1,230,744	1,220,659	670,415	(560,329)	(550,244)
Net Sources and Uses	1,883,527	12,446	49,091	3,365	(9,081)	(45,726)



IVGID Departmental Budget Summary

Facilities Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	642,208	470,800	587,800	-	(470,800)	(587,800)
Concessions	3,920	-	12,900	-	-	(12,900)
Sales Allowance	(10,802)	(45,760)	(2,200)	-	45,760	2,200
Facilities Fees	602,764	376,050	376,050	376,280	230	230
Rents	233,638	442,100	292,700	297,500	(144,600)	4,800
Total Operating Revenue	1,471,728	1,243,190	1,267,250	673,780	(569,410)	(593,470)
Operating Expenses						
Personnel Cost						
Salaries and Wages	294,928	243,541	210,800	93,830	(149,711)	(116,970)
Employee Fringe	135,384	86,586	88,400	61,791	(24,795)	(26,609)
Professional Services	1,500	2,100	3,600	2,100	-	(1,500)
Services and Supplies	297,897	255,400	295,100	174,300	(81,100)	(120,800)
Insurance	15,816	17,400	16,600	17,100	(300)	500
Utilities	50,811	52,200	47,900	30,600	(21,600)	(17,300)
Cost of Goods and Services Sold	171,064	135,400	164,500	-	(135,400)	(164,500)
Depreciation	110,630	119,696	116,200	112,200	(7,496)	(4,000)
Total Operating Expenses	1,078,030	912,323	943,100	491,921	(420,402)	(451,179)
Operating Income (Loss)	393,698	330,867	324,150	181,859	(149,008)	(142,291)
Non Operating Revenues						
Gain (loss) on disposal of assets	-	-	2,500	-	-	(2,500)
Total Nonoperating Revenue	-	-	2,500	-	-	(2,500)
Non Operating Expense						
Interest on bond debt	46,219	16,096	16,096	29,318	13,222	13,222
Amortization issuance cost	3,338	750	750	748	(2)	(2)
Fiscal Agent Fee	228	139	139	5	(134)	(134)
Total Non Operating Expenses	49,785	16,985	16,985	30,071	13,086	13,086
Net Income	343,913	313,882	309,665	151,788	(162,094)	(157,877)

IVGID Departmental Budget Summary

Facilities - Chateau

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,320	-	1,100	-	-	(1,100)
Sales Allowance	(9,452)	(43,065)	(800)	-	43,065	800
Facilities Fees	602,764	376,050	376,050	376,280	230	230
Rents	206,348	388,200	257,300	256,800	(131,400)	(500)
Other Financing Sources						
Debt Proceeds	1,556,105	-	-	-	-	-
Total Revenues and Other Sources	2,358,085	721,185	633,650	633,080	(88,105)	(570)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	61,838	100,723	74,100	87,608	(13,115)	13,508
Employee Fringe	31,574	41,604	35,900	58,506	16,902	22,606
Professional Services	1,000	1,600	3,100	2,100	500	(1,000)
Services and Supplies	110,261	109,700	132,100	119,200	9,500	(12,900)
Insurance	15,272	16,800	15,900	16,300	(500)	400
Utilities	23,197	27,100	23,700	27,000	(100)	3,300
Cost of Goods and Services Sold	(170)	-	-	-	-	-
Capital Expenditures						
Capital Improvements	-	273,558	229,200	107,370	(166,188)	(121,830)
Debt Service						
Principal	125,486	147,523	147,523	153,177	5,654	5,654
Interest	46,153	13,028	13,028	29,300	16,272	16,272
Fiscal Agent Fees	228	139	139	5	(134)	(134)
Total Expenditures and Uses	414,839	731,775	674,690	600,566	(131,209)	(74,124)
Net Sources and Uses	1,943,246	(10,590)	(41,040)	32,514	43,104	73,554

IVGID Departmental Budget Summary

Facilities - Chateau

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	2,320	-	1,100	-	-	(1,100)
Sales Allowance	(9,452)	(43,065)	(800)	-	43,065	800
Facilities Fees	602,764	376,050	376,050	376,280	230	230
Rents	206,348	388,200	257,300	256,800	(131,400)	(500)
Total Operating Revenue	801,980	721,185	633,650	633,080	(88,105)	(570)
Operating Expenses						
Personnel Cost						
Salaries and Wages	61,838	100,723	74,100	87,608	(13,115)	13,508
Employee Fringe	31,574	41,604	35,900	58,506	16,902	22,606
Professional Services	1,000	1,600	3,100	2,100	500	(1,000)
Services and Supplies	110,261	109,700	132,100	119,200	9,500	(12,900)
Insurance	15,272	16,800	15,900	16,300	(500)	400
Utilities	23,197	27,100	23,700	27,000	(100)	3,300
Cost of Goods and Services Sold	(170)	-	-	-	-	-
Depreciation	101,662	101,000	102,200	110,600	9,600	8,400
Total Operating Expenses	344,634	398,527	387,000	421,314	22,787	34,314
Operating Income (Loss)	457,346	322,658	246,650	211,766	(110,892)	(34,884)
Interest on bond debt	46,153	13,028	13,028	29,300	16,272	16,272
Amortization issuance cost	3,317	750	750	748	(2)	(2)
Fiscal Agent Fee	228	139	139	5	(134)	(134)
Total Non Operating Expenses	49,698	13,917	13,917	30,053	16,136	16,136
Net Income	407,648	308,741	232,733	181,713	(127,028)	(51,020)

IVGID Departmental Budget Summary

Facilities - Aspen Grove

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales Allowance	(1,350)	(2,695)	(1,400)	-	2,695	1,400
Rents	27,290	53,900	35,400	40,700	(13,200)	5,300
Debt Proceeds	695	-	-	-	-	-
Total Revenues and Other Sources	26,635	51,205	34,000	40,700	(10,505)	6,700
Expenditures and Uses						
Services and Supplies	39,743	52,600	40,200	55,100	2,500	14,900
Insurance	544	600	700	800	200	100
Utilities	3,464	3,500	3,600	3,600	100	-
Debt Service						
Principal	-	801	801	824	23	23
Interest	66	3,068	3,068	18	(3,050)	(3,050)
Total Expenditures and Uses	43,817	60,569	48,369	60,342	(227)	11,973
Net Sources and Uses	(17,182)	(9,364)	(14,369)	(19,642)	(10,278)	(5,273)

IVGID Departmental Budget Summary

Facilities - Aspen Grove

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales Allowance	(1,350)	(2,695)	(1,400)	-	2,695	1,400
Rents	27,290	53,900	35,400	40,700	(13,200)	5,300
Total Operating Revenue	25,940	51,205	34,000	40,700	(10,505)	6,700
Operating Expenses						
Services and Supplies	39,743	52,600	40,200	55,100	2,500	14,900
Insurance	544	600	700	800	200	100
Utilities	3,464	3,500	3,600	3,600	100	-
Depreciation	3,240	3,096	3,200	1,600	(1,496)	(1,600)
Total Operating Expenses	46,991	59,796	47,700	61,100	1,304	13,400
Operating Income (Loss)	(21,051)	(8,591)	(13,700)	(20,400)	(11,809)	(6,700)
Non Operating Expense						
Interest on bond debt	66	3,068	3,068	18	(3,050)	(3,050)
Amortization issuance cost	21	-	-	-	-	-
Total Non Operating Expenses	87	3,068	3,068	18	(3,050)	(3,050)
Net Income	(21,138)	(11,659)	(16,768)	(20,418)	(8,759)	(3,650)

IVGID Departmental Budget Summary

Facilities - Catering

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	639,888	470,800	586,700	-	(470,800)	(586,700)
Concessions	3,920	-	12,900	-	-	(12,900)
Other Financing Sources						
Proceeds from capital assets dispositions	-	-	2,500	-	-	(2,500)
Total Revenues and Other Sources	643,808	470,800	602,100	-	(470,800)	(602,100)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	232,855	142,818	132,600	-	(142,818)	(132,600)
Employee Fringe	103,610	44,982	50,400	-	(44,982)	(50,400)
Professional Services	500	500	500	-	(500)	(500)
Services and Supplies	108,127	55,400	104,900	-	(55,400)	(104,900)
Utilities	24,150	21,600	20,600	-	(21,600)	(20,600)
Cost of Goods and Services Sold	171,234	135,400	164,500	-	(135,400)	(164,500)
Capital Expenditures						
Capital Improvements	5,668	-	-	-	-	-
Total Expenditures and Uses	646,144	400,700	473,500	-	(400,700)	(473,500)
Net Sources and Uses	(2,336)	70,100	128,600	-	(70,100)	(128,600)



IVGID Departmental Budget Summary

Facilities - Catering

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	639,888	470,800	586,700	-	(470,800)	(586,700)
Concessions	3,920	-	12,900	-	-	(12,900)
Total Operating Revenue	643,808	470,800	599,600	-	(470,800)	(599,600)
Operating Expenses						
Personnel Cost						
Salaries and Wages	232,855	142,818	132,600	-	(142,818)	(132,600)
Employee Fringe	103,610	44,982	50,400	-	(44,982)	(50,400)
Professional Services	500	500	500	-	(500)	(500)
Services and Supplies	108,127	55,400	104,900	-	(55,400)	(104,900)
Utilities	24,150	21,600	20,600	-	(21,600)	(20,600)
Cost of Goods and Services Sold	171,234	135,400	164,500	-	(135,400)	(164,500)
Depreciation	5,728	15,600	10,800	-	(15,600)	(10,800)
Total Operating Expenses	646,204	416,300	484,300	-	(416,300)	(484,300)
Operating Income (Loss)	(2,396)	54,500	115,300	-	(54,500)	(115,300)
Non Operating Revenues						
Gain (loss) on disposal of assets	-	-	2,500	-	-	(2,500)
Total Nonoperating Revenue	-	-	2,500	-	-	(2,500)
Net Income	(2,396)	54,500	117,800	-	(54,500)	(117,800)

IVGID Departmental Budget Summary

Facilities - Marketing

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	235	-	4,100	6,222	6,222	2,122
Employee Fringe	200	-	2,100	3,285	3,285	1,185
Services and Supplies	39,766	37,700	17,900	-	(37,700)	(17,900)
Total Expenditures and Uses	40,201	37,700	24,100	9,507	(28,193)	(14,593)
Net Sources and Uses	(40,201)	(37,700)	(24,100)	(9,507)	28,193	14,593

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

EXECUTIVE SUMMARY

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

Service Metrics

<u>Season/Service Period</u>	<u>Actual 2012/13</u>	<u>Budgeted 2013/14</u>	<u>Planned 2014/15</u>
Opening Date	12/13/12	12/12/13	12/11/14
Closing Date	4/14/13	4/13/14	4/12/15
Operating Days	109	121	121

Service Measures

Skier Visits	103,397	115,000	115,000
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Staffing

Positions	239	247	254
FTE's	59	64.3	60.4

Services Provided

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

Snowmaking covers approximately 75% of the developed terrain.

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

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

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

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

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

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

IVGID Departmental Budget Summary

Ski Summary

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	5,967,266	6,516,500	5,308,900	6,690,500	174,000	1,381,600
Concessions	79,667	84,500	63,000	85,100	600	22,100
Sales Allowance	(158,898)	(84,000)	-	(84,000)	-	(84,000)
Facilities Fees	158,774	997,350	997,350	997,960	610	610
Rents	-	-	2,800	-	-	(2,800)
Interfund Services	-	-	300	23,700	23,700	23,400
Other Financing Sources						
Non Operating Leases	37,295	36,400	77,800	51,400	15,000	(26,400)
Proceeds from capital assets dispositions	(16,519)	-	(13,300)	-	-	13,300
Debt Proceeds	173,750	-	-	-	-	-
Total Revenues and Other Sources	6,241,335	7,550,750	6,436,850	7,764,660	213,910	1,327,810
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,708,037	1,984,082	1,825,700	1,990,484	6,402	164,784
Employee Fringe	531,067	710,875	599,700	702,877	(7,998)	103,177
Professional Services	9,859	10,500	34,200	85,500	75,000	51,300
Services and Supplies	1,179,328	1,376,800	1,298,100	1,421,800	45,000	123,700
Insurance	137,316	160,200	168,400	166,600	6,400	(1,800)
Utilities	439,589	578,800	550,900	558,000	(20,800)	7,100
Cost of Goods and Services Sold	216,407	235,000	208,900	235,400	400	26,500
Capital Expenditures						
Capital Improvements	597,223	1,098,166	937,800	1,608,100	509,934	670,300
Capital Carry Forward	(227,976)	-	-	-	-	-
Debt Service						
Principal	905,565	1,022,322	1,022,322	1,061,509	39,187	39,187
Interest	251,684	226,837	226,837	182,211	(44,626)	(44,626)
Fiscal Agent Fees	454	482	482	429	(53)	(53)
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(111,000)	(111,000)	(250,000)	(139,000)	(139,000)
Total Expenditures and Uses	5,748,553	7,293,064	6,762,341	7,762,910	469,846	1,000,569
Net Sources and Uses	492,782	257,686	(325,491)	1,750	(255,936)	327,241

IVGID Departmental Budget Summary

Ski Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	5,967,266	6,516,500	5,308,900	6,690,500	174,000	1,381,600
Concessions	79,667	84,500	63,000	85,100	600	22,100
Sales Allowance	(158,898)	(84,000)	-	(84,000)	-	(84,000)
Facilities Fees	158,774	997,350	997,350	997,960	610	610
Rents	-	-	2,800	-	-	(2,800)
Other Transfers	-	-	300	23,700	23,700	23,400
Total Operating Revenue	6,046,809	7,514,350	6,372,350	7,713,260	198,910	1,340,910
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,708,037	1,984,082	1,825,700	1,990,484	6,402	164,784
Employee Fringe	531,067	710,875	599,700	702,877	(7,998)	103,177
Professional Services	9,859	10,500	34,200	85,500	75,000	51,300
Services and Supplies	1,179,328	1,376,800	1,298,100	1,421,800	45,000	123,700
Insurance	137,316	160,200	168,400	166,600	6,400	(1,800)
Utilities	439,589	578,800	550,900	558,000	(20,800)	7,100
Cost of Goods and Services Sold	216,407	235,000	208,900	235,400	400	26,500
Depreciation	1,016,735	1,109,500	1,075,700	1,068,700	(40,800)	(7,000)
Total Operating Expenses	5,238,338	6,165,757	5,761,600	6,229,361	63,604	467,761
Operating Income (Loss)	808,471	1,348,593	610,750	1,483,899	135,306	873,149
Non Operating Revenues						
Non Operating Leases	37,295	36,400	77,800	51,400	15,000	(26,400)
Gain (loss) on disposal of assets	(16,519)	-	(13,300)	-	-	13,300
Total Nonoperating Revenue	20,776	36,400	64,500	51,400	15,000	(13,100)
Non Operating Expense						
Interest on bond debt	251,684	226,837	226,837	182,211	(44,626)	(44,626)
Amortization issuance cost	(37,918)	(51,200)	(51,200)	(44,048)	7,152	7,152
Fiscal Agent Fee	454	482	482	429	(53)	(53)
Total Non Operating Expenses	214,220	176,119	176,119	138,592	(37,527)	(37,527)
Net Income	615,027	1,208,874	499,131	1,396,707	187,833	897,576

IVGID Departmental Budget Summary

Ski - Mountain Operations

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	2,958,349	3,407,000	2,418,700	3,536,800	129,800	1,118,100
Concessions	36,366	36,500	24,100	37,100	600	13,000
Sales Allowance	(158,898)	(84,000)	-	(84,000)	-	(84,000)
Rents	-	-	2,800	-	-	(2,800)
Interfund Services	-	-	300	23,700	23,700	23,400
Total Revenues and Other Sources	2,835,817	3,359,500	2,445,900	3,513,600	154,100	1,067,700
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	854,652	960,639	892,300	1,003,171	42,532	110,871
Employee Fringe	289,628	356,727	326,300	353,238	(3,489)	26,938
Services and Supplies	538,409	625,100	575,600	648,600	23,500	73,000
Insurance	2,581	-	-	-	-	-
Utilities	412,018	547,000	517,200	523,700	(23,300)	6,500
Cost of Goods and Services Sold	380	-	300	-	-	(300)
Capital Expenditures						
Capital Improvements	127,322	-	-	-	-	-
Total Expenditures and Uses	2,224,990	2,489,466	2,311,700	2,528,709	39,243	217,009
Net Sources and Uses	610,827	870,034	134,200	984,891	114,857	850,691



IVGID Departmental Budget Summary

Ski - Mountain Operations

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	2,958,349	3,407,000	2,418,700	3,536,800	129,800	1,118,100
Concessions	36,366	36,500	24,100	37,100	600	13,000
Sales Allowance	(158,898)	(84,000)	-	(84,000)	-	(84,000)
Rents	-	-	2,800	-	-	(2,800)
Other Transfers	-	-	300	23,700	23,700	23,400
Total Operating Revenue	2,835,817	3,359,500	2,445,900	3,513,600	154,100	1,067,700
Operating Expenses						
Personnel Cost						
Salaries and Wages	854,652	960,639	892,300	1,003,171	42,532	110,871
Employee Fringe	289,628	356,727	326,300	353,238	(3,489)	26,938
Services and Supplies	538,409	625,100	575,600	648,600	23,500	73,000
Insurance	2,581	-	-	-	-	-
Utilities	412,018	547,000	517,200	523,700	(23,300)	6,500
Cost of Goods and Services Sold	380	-	300	-	-	(300)
Depreciation	9,768	27,700	32,400	82,300	54,600	49,900
Total Operating Expenses	2,107,436	2,517,166	2,344,100	2,611,009	93,843	266,909
Operating Income (Loss)	728,381	842,334	101,800	902,591	60,257	800,791
Net Income	728,381	842,334	101,800	902,591	60,257	800,791

IVGID Departmental Budget Summary

**Ski - Ski School
Sources and Uses**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	1,101,606	1,162,500	1,141,300	1,188,700	26,200	47,400
Total Revenues and Other Sources	1,101,606	1,162,500	1,141,300	1,188,700	26,200	47,400
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	347,512	416,865	385,000	425,315	8,450	40,315
Employee Fringe	70,770	98,369	85,600	95,287	(3,082)	9,687
Services and Supplies	49,952	47,400	64,300	63,300	15,900	(1,000)
Utilities	1,106	1,100	800	600	(500)	(200)
Capital Expenditures						
Capital Improvements	4,168	-	-	-	-	-
Total Expenditures and Uses	473,508	563,734	535,700	584,502	20,768	48,802
Net Sources and Uses	628,098	598,766	605,600	604,198	5,432	(1,402)



IVGID Departmental Budget Summary

**Ski - Ski School
Operating and Net Income (Loss)**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	1,101,606	1,162,500	1,141,300	1,188,700	26,200	47,400
Total Operating Revenue	1,101,606	1,162,500	1,141,300	1,188,700	26,200	47,400
Operating Expenses						
Personnel Cost						
Salaries and Wages	347,512	416,865	385,000	425,315	8,450	40,315
Employee Fringe	70,770	98,369	85,600	95,287	(3,082)	9,687
Services and Supplies	49,952	47,400	64,300	63,300	15,900	(1,000)
Utilities	1,106	1,100	800	600	(500)	(200)
Total Operating Expenses	469,340	563,734	535,700	584,502	20,768	48,802
Operating Income (Loss)	632,266	598,766	605,600	604,198	5,432	(1,402)
Net Income	632,266	598,766	605,600	604,198	5,432	(1,402)

IVGID Departmental Budget Summary

Ski - Rental and Repair

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	813,490	822,000	770,500	839,400	17,400	68,900
Total Revenues and Other Sources	813,490	822,000	770,500	839,400	17,400	68,900
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	84,877	86,120	81,900	93,805	7,685	11,905
Employee Fringe	14,968	16,899	10,200	24,647	7,748	14,447
Services and Supplies	19,427	11,100	20,700	16,900	5,800	(3,800)
Utilities	217	200	200	300	100	100
Capital Expenditures						
Capital Improvements	89,133	-	-	-	-	-
Total Expenditures and Uses	208,622	114,319	113,000	135,652	21,333	22,652
Net Sources and Uses	604,868	707,681	657,500	703,748	(3,933)	46,248



IVGID Departmental Budget Summary

Ski - Rental and Repair

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	813,490	822,000	770,500	839,400	17,400	68,900
Total Operating Revenue	813,490	822,000	770,500	839,400	17,400	68,900
Operating Expenses						
Personnel Cost						
Salaries and Wages	84,877	86,120	81,900	93,805	7,685	11,905
Employee Fringe	14,968	16,899	10,200	24,647	7,748	14,447
Services and Supplies	19,427	11,100	20,700	16,900	5,800	(3,800)
Utilities	217	200	200	300	100	100
Total Operating Expenses	119,489	114,319	113,000	135,652	21,333	22,652
Operating Income (Loss)	694,001	707,681	657,500	703,748	(3,933)	46,248
Net Income	694,001	707,681	657,500	703,748	(3,933)	46,248

IVGID Departmental Budget Summary

Ski - Food and Beverage

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	730,352	805,000	680,100	805,600	600	125,500
Total Revenues and Other Sources	730,352	805,000	680,100	805,600	600	125,500
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	154,216	175,645	180,900	148,105	(27,540)	(32,795)
Employee Fringe	48,069	49,925	51,300	51,833	1,908	533
Services and Supplies	111,782	133,300	99,900	119,300	(14,000)	19,400
Utilities	15,709	18,400	15,700	18,100	(300)	2,400
Cost of Goods and Services Sold	216,027	235,000	208,600	235,400	400	26,800
Total Expenditures and Uses	545,803	612,270	556,400	572,738	(39,532)	16,338
Net Sources and Uses	184,549	192,730	123,700	232,862	40,132	109,162



IVGID Departmental Budget Summary

Ski - Food and Beverage

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	730,352	805,000	680,100	805,600	600	125,500
Total Operating Revenue	730,352	805,000	680,100	805,600	600	125,500
Operating Expenses						
Personnel Cost						
Salaries and Wages	154,216	175,645	180,900	148,105	(27,540)	(32,795)
Employee Fringe	48,069	49,925	51,300	51,833	1,908	533
Services and Supplies	111,782	133,300	99,900	119,300	(14,000)	19,400
Utilities	15,709	18,400	15,700	18,100	(300)	2,400
Cost of Goods and Services Sold	216,027	235,000	208,600	235,400	400	26,800
Depreciation	5,624	3,500	9,100	12,200	8,700	3,100
Total Operating Expenses	551,427	615,770	565,500	584,938	(30,832)	19,438
Operating Income (Loss)	178,925	189,230	114,600	220,662	31,432	106,062
Net Income	178,925	189,230	114,600	220,662	31,432	106,062

IVGID Departmental Budget Summary

Ski - General Administration

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Facilities Fees	158,774	997,350	997,350	997,960	610	610
Other Financing Sources						
Non Operating Leases	37,295	36,400	77,800	51,400	15,000	(26,400)
Proceeds from capital assets dispositions	(16,519)	-	(13,300)	-	-	13,300
Debt Proceeds	173,750	-	-	-	-	-
Total Revenues and Other Sources	353,300	1,033,750	1,061,850	1,049,360	15,610	(12,490)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	163,253	169,308	158,300	159,390	(9,918)	1,090
Employee Fringe	71,063	100,915	77,300	112,241	11,326	34,941
Professional Services	9,859	10,500	34,200	85,500	75,000	51,300
Services and Supplies	134,806	177,500	217,600	187,300	9,800	(30,300)
Insurance	134,735	160,200	168,400	166,600	6,400	(1,800)
Utilities	6,574	7,700	11,600	10,800	3,100	(800)
Capital Expenditures						
Capital Improvements	369,767	1,098,166	937,800	1,608,100	509,934	670,300
Capital Carry Forward	(227,976)	-	-	-	-	-
Debt Service						
Principal	905,565	1,022,322	1,022,322	1,061,509	39,187	39,187
Interest	251,684	226,837	226,837	182,211	(44,626)	(44,626)
Fiscal Agent Fees	454	482	482	429	(53)	(53)
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(111,000)	(111,000)	(250,000)	(139,000)	(139,000)
Total Expenditures and Uses	1,819,784	2,862,930	2,743,841	3,324,080	461,150	580,239
Net Sources and Uses	(1,466,484)	(1,829,180)	(1,681,991)	(2,274,720)	(445,540)	(592,729)

IVGID Departmental Budget Summary

Ski - General Administration

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Facilities Fees	158,774	997,350	997,350	997,960	610	610
Total Operating Revenue	158,774	997,350	997,350	997,960	610	610
Operating Expenses						
Personnel Cost						
Salaries and Wages	163,253	169,308	158,300	159,390	(9,918)	1,090
Employee Fringe	71,063	100,915	77,300	112,241	11,326	34,941
Professional Services	9,859	10,500	34,200	85,500	75,000	51,300
Services and Supplies	134,806	177,500	217,600	187,300	9,800	(30,300)
Insurance	134,735	160,200	168,400	166,600	6,400	(1,800)
Utilities	6,574	7,700	11,600	10,800	3,100	(800)
Depreciation	1,001,343	1,077,400	1,032,900	972,800	(104,600)	(60,100)
Total Operating Expenses	1,521,633	1,703,523	1,700,300	1,694,631	(8,892)	(5,669)
Operating Income (Loss)	(1,362,859)	(706,173)	(702,950)	(696,671)	9,502	6,279
Non Operating Revenues						
Non Operating Leases	37,295	36,400	77,800	51,400	15,000	(26,400)
Gain (loss) on disposal of assets	(16,519)	-	(13,300)	-	-	13,300
Total Nonoperating Revenue	20,776	36,400	64,500	51,400	15,000	(13,100)
Non Operating Expense						
Interest on bond debt	251,684	226,837	226,837	182,211	(44,626)	(44,626)
Amortization issuance cost	(37,918)	(51,200)	(51,200)	(44,048)	7,152	7,152
Fiscal Agent Fee	454	482	482	429	(53)	(53)
Total Non Operating Expenses	214,220	176,119	176,119	138,592	(37,527)	(37,527)
Net Income	(1,556,303)	(845,892)	(814,569)	(783,863)	62,029	30,706

IVGID Departmental Budget Summary

Ski - Marketing

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	300	-	1,200	-	-	(1,200)
Total Revenues and Other Sources	300	-	1,200	-	-	(1,200)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	73,329	136,475	102,500	119,285	(17,190)	16,785
Employee Fringe	31,208	80,338	45,900	58,777	(21,561)	12,877
Services and Supplies	278,854	338,700	282,900	338,500	(200)	55,600
Utilities	3,488	3,200	4,700	3,400	200	(1,300)
Total Expenditures and Uses	386,879	558,713	436,000	519,962	(38,751)	83,962
Net Sources and Uses	(386,579)	(558,713)	(434,800)	(519,962)	38,751	(85,162)



IVGID Departmental Budget Summary

Ski - Hyatt Sport Shop

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	363,169	320,000	297,100	320,000	-	22,900
Total Revenues and Other Sources	363,169	320,000	297,100	320,000	-	22,900
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	30,198	39,030	24,800	41,413	2,383	16,613
Employee Fringe	5,361	7,702	3,100	6,854	(848)	3,754
Services and Supplies	46,045	42,800	35,700	47,000	4,200	11,300
Utilities	477	600	500	500	(100)	-
Total Expenditures and Uses	82,081	90,132	64,100	95,767	5,635	31,667
Net Sources and Uses	281,088	229,868	233,000	224,233	(5,635)	(8,767)

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

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Concessions	43,301	48,000	38,900	48,000	-	9,100
Total Revenues and Other Sources	43,301	48,000	38,900	48,000	-	9,100
Expenditures and Uses						
Services and Supplies	53	900	1,400	900	-	(500)
Utilities	-	600	200	600	-	400
Capital Expenditures						
Capital Improvements	6,833	-	-	-	-	-
Total Expenditures and Uses	6,886	1,500	1,600	1,500	-	(100)
Net Sources and Uses	36,415	46,500	37,300	46,500	-	9,200



IVGID Departmental Budget Summary

Ski - Concessions

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Concessions	43,301	48,000	38,900	48,000	-	9,100
Total Operating Revenue	43,301	48,000	38,900	48,000	-	9,100
Operating Expenses						
Services and Supplies	53	900	1,400	900	-	(500)
Utilities	-	600	200	600	-	400
Depreciation	-	900	1,300	1,400	500	100
Total Operating Expenses	53	2,400	2,900	2,900	500	-
Operating Income (Loss)	43,248	45,600	36,000	45,100	(500)	9,100
Net Income	43,248	45,600	36,000	45,100	(500)	9,100

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EXECUTIVE SUMMARY

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

Service Metrics

Season/Service Period

Recreation Center is open every day of the year except Christmas.

Community Recreation Programs are offered year-round.

Parks and fields are open weather permitting March thru November for drop in usage

Service Measures

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

	<u>Actual</u> <u>2012/13</u>	<u>Budgeted</u> <u>2013/14</u>	<u>Planned</u> <u>2014/15</u>
<u>Community Recreation</u>			
Recreation Center	125,294	118,300	120,000
Aquatics	70,207	59,500	60,000
Youth and Family	12,046	4,700	13,000
Sports Programs	9,296	8,300	8,500
Senior Programs	11,589	6,400	7,500
<u>Parks</u>			
Incline Park	15,995	12,800	13,000
Village Green	7,525	7,800	8,000
Preston Field	6,530	4,500	5,550
<u>Staffing</u>			
Positions	105	99	106
FTE's	42.3	36.6	38.3

Services Provided

The Incline Village Recreation Center offers fitness classes including: Yoga, strength, cardio, spin cycling, mat Pilates, 55+, TRX Suspension Training, HIIT and aqua fitness; an eight lane, 25 yard swimming pool and diving board, dry sauna, gymnasium, drop-in basketball, cardio/weight fitness area, showers & locker rooms, plus a center lobby with big screen TV, Tahoe style fireplace, free Wi-Fi internet and public access, computers, a Wii game system, Kids Zone Child Care and much more. Within a short walking distance are the North Lake Tahoe Lions Club Disc Golf Course, the Fit Trail, and Incline Park with 3 sports fields and the Skate Park. Community programs offered by the Parks & Recreation Department include Community wide special events geared to families, Adult and Youth special interest classes and sports programs including leagues, camps and clinics; Tiny Timbers Gym Time; Camp Xtreme; Swim Lessons, Swim Teams and Water Safety classes; Seniors activities; Youth/Adult Dance Classes; Winter Sports Conditioning; and Massage and Personal Training by appointment. Village Green and Preston Park offer additional sports fields and community picnic areas, along with two playgrounds at Preston and the Fit Trail off of Village Green. The Parks Department additionally conducts seasonal maintenance of the IV/CB Visitors

IVGID Departmental Budget Summary

Community Programming

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	1,178,471	1,103,700	1,142,600	1,196,500	92,800	53,900
Facilities Fees	870,040	1,038,225	1,038,225	1,038,860	635	635
Rents	9,186	9,600	15,200	4,300	(5,300)	(10,900)
Intergovernmental - Operating Grants/Revenue	77,700	76,000	77,400	62,000	(14,000)	(15,400)
Other Financing Sources						
Proceeds from capital assets dispositions	2,150	-	4,300	-	-	(4,300)
Debt Proceeds	19,808	-	-	-	-	-
Total Revenues and Other Sources	2,157,355	2,227,525	2,277,725	2,301,660	74,135	23,935
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	1,010,079	880,633	906,400	984,515	103,882	78,115
Employee Fringe	351,329	305,873	310,100	349,678	43,805	39,578
Professional Services	6,297	6,600	6,600	6,600	-	-
Services and Supplies	480,788	507,500	455,000	500,300	(7,200)	45,300
Insurance	27,359	30,100	31,700	37,200	7,100	5,500
Utilities	127,527	151,300	155,300	143,800	(7,500)	(11,500)
Cost of Goods and Services Sold	72,672	62,800	60,000	66,800	4,000	6,800
Capital Expenditures						
Capital Improvements	126,068	245,740	297,900	187,228	(58,512)	(110,672)
Debt Service						
Principal	9,540	20,819	20,819	21,420	601	601
Interest	1,885	1,011	1,011	527	(484)	(484)
Fiscal Agent Fees	11	-	-	8	8	8
Total Expenditures and Uses	2,213,555	2,212,376	2,244,830	2,298,076	85,700	53,246
Net Sources and Uses	(56,200)	15,149	32,895	3,584	(11,565)	(29,311)

IVGID Departmental Budget Summary

Community Programming

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	1,178,471	1,103,700	1,142,600	1,196,500	92,800	53,900
Facilities Fees	870,040	1,038,225	1,038,225	1,038,860	635	635
Rents	9,186	9,600	15,200	4,300	(5,300)	(10,900)
Intergovernmental - Operating Grants/Revenue	77,700	76,000	77,400	62,000	(14,000)	(15,400)
Total Operating Revenue	2,135,397	2,227,525	2,273,425	2,301,660	74,135	28,235
Operating Expenses						
Personnel Cost						
Salaries and Wages	1,010,079	880,633	906,400	984,515	103,882	78,115
Employee Fringe	351,329	305,873	310,100	349,678	43,805	39,578
Professional Services	6,297	6,600	6,600	6,600	-	-
Services and Supplies	480,788	507,500	455,000	500,300	(7,200)	45,300
Insurance	27,359	30,100	31,700	37,200	7,100	5,500
Utilities	127,527	151,300	155,300	143,800	(7,500)	(11,500)
Cost of Goods and Services Sold	72,672	62,800	60,000	66,800	4,000	6,800
Depreciation	217,517	218,500	227,700	242,000	23,500	14,300
Total Operating Expenses	2,293,568	2,163,306	2,152,800	2,330,893	167,587	178,093
Operating Income (Loss)	(158,171)	64,219	120,625	(29,233)	(93,452)	(149,858)
Non Operating Revenues						
Gain (loss) on disposal of assets	2,150	-	4,300	-	-	(4,300)
Total Nonoperating Revenue	2,150	-	4,300	-	-	(4,300)
Non Operating Expense						
Interest on bond debt	1,885	1,011	1,011	527	(484)	(484)
Amortization issuance cost	513	-	-	10	10	10
Fiscal Agent Fee	11	-	-	8	8	8
Total Non Operating Expenses	2,409	1,011	1,011	545	(466)	(466)
Net Income	(158,430)	63,208	123,914	(29,778)	(92,986)	(153,692)



IVGID Departmental Budget Summary

Parks Summary

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Facilities Fees	714,656	882,900	882,900	883,440	540	540
Rents	40,137	47,700	55,200	50,900	3,200	(4,300)
Intergovernmental - Operating Grants/Revenue	15,423	18,000	25,700	19,400	1,400	(6,300)
Interfund Services	58,372	59,000	58,600	74,400	15,400	15,800
Other Financing Sources						
Capital Grants	1,137,270	300,000	43,100	-	(300,000)	(43,100)
Proceeds from capital assets dispositions	-	-	9,700	-	-	(9,700)
Debt Proceeds	26,410	-	-	-	-	-
Total Revenues and Other Sources	1,992,268	1,307,600	1,075,200	1,028,140	(279,460)	(47,060)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	235,637	255,763	260,700	257,877	2,114	(2,823)
Employee Fringe	60,459	72,872	71,200	70,690	(2,182)	(510)
Professional Services	2,000	2,000	2,000	2,000	-	-
Services and Supplies	201,060	226,600	223,400	252,700	26,100	29,300
Insurance	4,437	4,900	5,600	6,100	1,200	500
Utilities	57,878	58,100	63,700	60,400	2,300	(3,300)
Capital Expenditures						
Capital Improvements	1,050,487	475,300	449,300	343,500	(131,800)	(105,800)
Capital Carry Forward	1,140,909	-	-	-	-	-
Debt Service						
Principal	12,863	28,100	28,100	28,912	812	812
Interest	2,516	1,835	1,835	716	(1,119)	(1,119)
Fiscal Agent Fees	15	13	13	11	(2)	(2)
Total Expenditures and Uses	2,768,261	1,125,483	1,105,848	1,022,906	(102,577)	(82,942)
Net Sources and Uses	(775,993)	182,117	(30,648)	5,234	(176,883)	35,882

IVGID Departmental Budget Summary

Parks Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Facilities Fees	714,656	882,900	882,900	883,440	540	540
Rents	40,137	47,700	55,200	50,900	3,200	(4,300)
Intergovernmental - Operating Grants/Revenue	15,423	18,000	25,700	19,400	1,400	(6,300)
Internal Service Charges	58,372	59,000	58,600	74,400	15,400	15,800
Total Operating Revenue	828,588	1,007,600	1,022,400	1,028,140	20,540	5,740
Operating Expenses						
Personnel Cost						
Salaries and Wages	235,637	255,763	260,700	257,877	2,114	(2,823)
Employee Fringe	60,459	72,872	71,200	70,690	(2,182)	(510)
Professional Services	2,000	2,000	2,000	2,000	-	-
Services and Supplies	201,060	226,600	223,400	252,700	26,100	29,300
Insurance	4,437	4,900	5,600	6,100	1,200	500
Utilities	57,878	58,100	63,700	60,400	2,300	(3,300)
Depreciation	179,667	196,000	201,400	220,400	24,400	19,000
Total Operating Expenses	741,138	816,235	828,000	870,167	53,932	42,167
Operating Income (Loss)	87,450	191,365	194,400	157,973	(33,392)	(36,427)
Non Operating Revenues						
Gain (loss) on disposal of assets	-	-	9,700	-	-	(9,700)
Total Nonoperating Revenue	-	-	9,700	-	-	(9,700)
Non Operating Expense						
Interest on bond debt	2,516	1,835	1,835	716	(1,119)	(1,119)
Amortization issuance cost	693	-	-	13	13	13
Fiscal Agent Fee	15	13	13	11	(2)	(2)
Total Non Operating Expenses	3,224	1,848	1,848	740	(1,108)	(1,108)
Net Income	84,226	189,517	202,252	157,233	(32,284)	(45,019)

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EXECUTIVE SUMMARY

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

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

Service Metrics

	Actual <u>2012/13</u>	Budget <u>2013/14</u>	Planned <u>2014/15</u>
<u>Season/Service Period</u>			
Opening Date	5/7/2012	5/6/2013	5/5/2014
Closing Date	10/31/12	10/31/13	10/31/14

Service Measure

Tennis Visits			
Residents	5,936	5,700	5900
Season Passes	4,866	5,400	5500
Non-residents	1,133	1,500	1700
Youth	1,074	1,600	1750

Staffing

Positions	6	4	6
FTE's	1.6	1.7	1.6

Services Provided

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

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

IVGID Departmental Budget Summary

Tennis Summary

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	156,880	177,100	168,000	177,600	500	9,600
Facilities Fees	60,050	89,925	89,925	89,980	55	55
Other Financing Sources						
Debt Proceeds	11,468	-	-	-	-	-
Total Revenues and Other Sources	228,398	267,025	257,925	267,580	555	9,655
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	107,409	117,645	110,100	123,964	6,319	13,864
Employee Fringe	18,696	22,104	21,200	19,854	(2,250)	(1,346)
Services and Supplies	52,809	54,600	51,000	52,400	(2,200)	1,400
Insurance	1,862	2,000	1,800	1,700	(300)	(100)
Utilities	6,635	6,700	8,000	7,600	900	(400)
Cost of Goods and Services Sold	15,793	18,250	17,000	18,300	50	1,300
Capital Expenditures						
Capital Improvements	6,600	110,000	20,000	34,000	(76,000)	14,000
Capital Carry Forward	15,878	-	-	-	-	-
Debt Service						
Principal	51,628	12,612	12,612	12,977	365	365
Interest	2,230	837	837	316	(521)	(521)
Fiscal Agent Fees	7	26	26	5	(21)	(21)
Total Expenditures and Uses	279,547	344,774	242,575	271,116	(73,658)	28,541
Net Sources and Uses	(51,149)	(77,749)	15,350	(3,536)	74,213	(18,886)

IVGID Departmental Budget Summary

Tennis Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	156,880	177,100	168,000	177,600	500	9,600
Facilities Fees	60,050	89,925	89,925	89,980	55	55
Total Operating Revenue	216,930	267,025	257,925	267,580	555	9,655
Operating Expenses						
Personnel Cost						
Salaries and Wages	107,409	117,645	110,100	123,964	6,319	13,864
Employee Fringe	18,696	22,104	21,200	19,854	(2,250)	(1,346)
Services and Supplies	52,809	54,600	51,000	52,400	(2,200)	1,400
Insurance	1,862	2,000	1,800	1,700	(300)	(100)
Utilities	6,635	6,700	8,000	7,600	900	(400)
Cost of Goods and Services Sold	15,793	18,250	17,000	18,300	50	1,300
Depreciation	73,273	38,100	38,500	38,200	100	(300)
Total Operating Expenses	276,477	259,399	247,600	262,018	2,619	14,418
Operating Income (Loss)	(59,547)	7,626	10,325	5,562	(2,064)	(4,763)
Non Operating Expense						
Interest on bond debt	2,230	837	837	316	(521)	(521)
Amortization issuance cost	443	-	-	6	6	6
Fiscal Agent Fee	7	26	26	5	(21)	(21)
Total Non Operating Expenses	2,680	863	863	327	(536)	(536)
Net Income	(62,227)	6,763	9,462	5,235	(1,528)	(4,227)

EXECUTIVE SUMMARY

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

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

Service Metrics

Season/Service Period

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

	<u>Actual 2012/13</u>	<u>Budget 2013/14</u>	<u>Planned 2014/15</u>
<u>Service Measures</u>			
Number of Parcels for facility fees	8,248	8,175	8,179
<u>Staffing</u>			
Positions	6	6	7
FTE's	2.9	1.8	3.0

Services Provided

Administration:

- Picture Pass
- Guest Access Cards
- Program Registrations
- Gift Cards
- Parcel Transfers

Management:

- Planning, Organization and Preparation for each Community Service venue season

IVGID Departmental Budget Summary

Other Recreation Summary

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	16,139	-	11,500	-	-	(11,500)
Sales Allowance	(564,550)	(570,200)	(437,500)	(570,200)	-	(132,700)
Facilities Fees	2,146,599	1,577,775	1,577,025	1,578,740	965	1,715
Other Financing Sources						
Investment Earnings	28,421	11,000	23,500	30,000	19,000	6,500
Proceeds from capital assets dispositions	-	-	17,500	-	-	(17,500)
Total Revenues and Other Sources	1,629,317	1,018,575	1,192,025	1,038,540	19,965	(153,485)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	142,647	76,893	69,000	207,852	130,959	138,852
Employee Fringe	60,396	45,331	29,200	89,646	44,315	60,446
Professional Services	1,607	10,000	4,500	10,000	-	5,500
Services and Supplies	18,053	174,480	161,000	70,000	(104,480)	(91,000)
Central Services Cost	673,500	706,000	706,000	745,000	39,000	39,000
Capital Expenditures						
Capital Improvements	(42,243)	80,000	-	-	(80,000)	-
Capital Carry Forward	42,243	-	-	-	-	-
Fuels Management	99,957	100,000	100,000	100,000	-	-
Interfund Transfers and Adjustments						
Transfers In/Out	-	-	-	(400,000)	(400,000)	(400,000)
Total Expenditures and Uses	996,160	1,192,704	1,069,700	822,498	(370,206)	(247,202)
Net Sources and Uses	633,157	(174,129)	122,325	216,042	390,171	93,717

IVGID Departmental Budget Summary

Other Recreation Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	16,139	-	11,500	-	-	(11,500)
Sales Allowance	(564,550)	(570,200)	(437,500)	(570,200)	-	(132,700)
Facilities Fees	2,146,599	1,577,775	1,577,025	1,578,740	965	1,715
Rents	2,708	-	-	-	-	-
Total Operating Revenue	1,600,896	1,007,575	1,151,025	1,008,540	965	(142,485)
Operating Expenses						
Personnel Cost						
Salaries and Wages	142,647	76,893	69,000	207,852	130,959	138,852
Employee Fringe	60,396	45,331	29,200	89,646	44,315	60,446
Professional Services	1,607	10,000	4,500	10,000	-	5,500
Services and Supplies	18,053	174,480	161,000	70,000	(104,480)	(91,000)
Central Services Cost	673,500	706,000	706,000	745,000	39,000	39,000
Depreciation	-	-	-	16,000	16,000	16,000
Fuels Management	99,957	100,000	100,000	100,000	-	-
Total Operating Expenses	996,160	1,112,704	1,069,700	1,238,498	125,794	168,798
Operating Income (Loss)	604,736	(105,129)	81,325	(229,958)	(124,829)	(311,283)
Non Operating Revenues						
Investment Earnings	28,421	11,000	23,500	30,000	19,000	6,500
Gain (loss) on disposal of assets	-	-	17,500	-	-	(17,500)
Total Nonoperating Revenue	28,421	11,000	41,000	30,000	19,000	(11,000)
Interfund Transfer						
Transfers In/Out	-	-	-	(400,000)	(400,000)	(400,000)
Intrafund Expense	-	-	-	-	-	-
Net Operating Transfers	-	-	-	(400,000)	(400,000)	(400,000)
Net Income	633,157	(94,129)	122,325	200,042	294,171	77,717

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EXECUTIVE SUMMARY

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

Service Metrics

	<u>Actual 2012/13</u>	<u>Budgeted 2013/14</u>	<u>Planned 2014/15</u>
<u>Season/Service Period</u>			
Opening Date	5/23/12	5/22/13	5/21/14
Closing Date	9/16/12	9/15/13	9/14/14
<u>Service Measurements</u>			
Beach Visits	165,089	150,000	150,000
<u>Staffing</u>			
Positions	88	89	94
FTE's	15.3	17.1	20.2

Services Provided

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

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

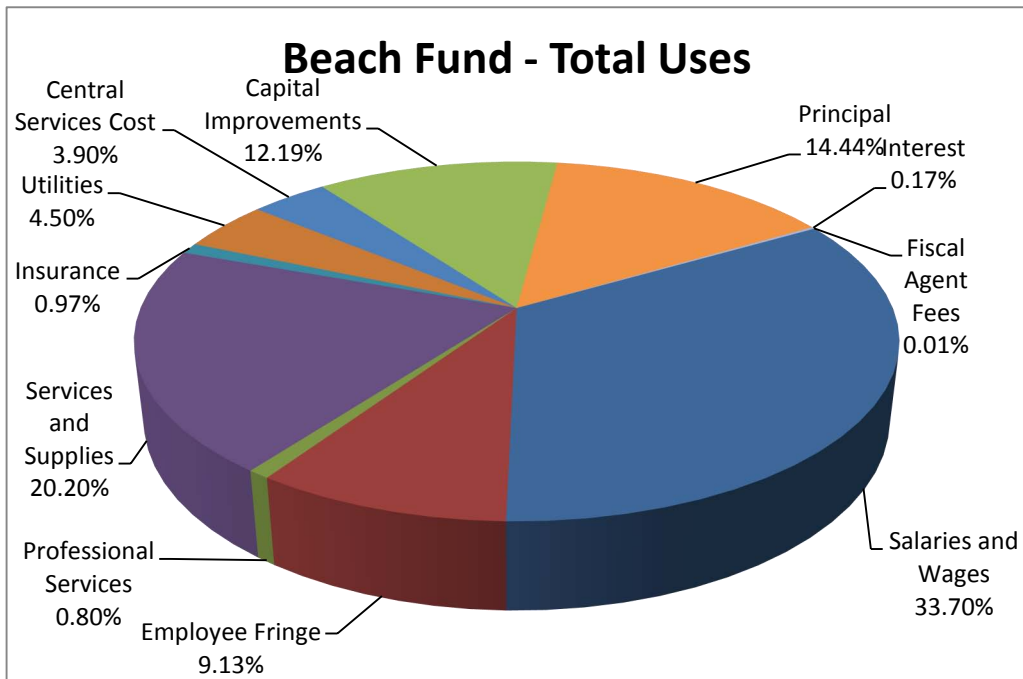
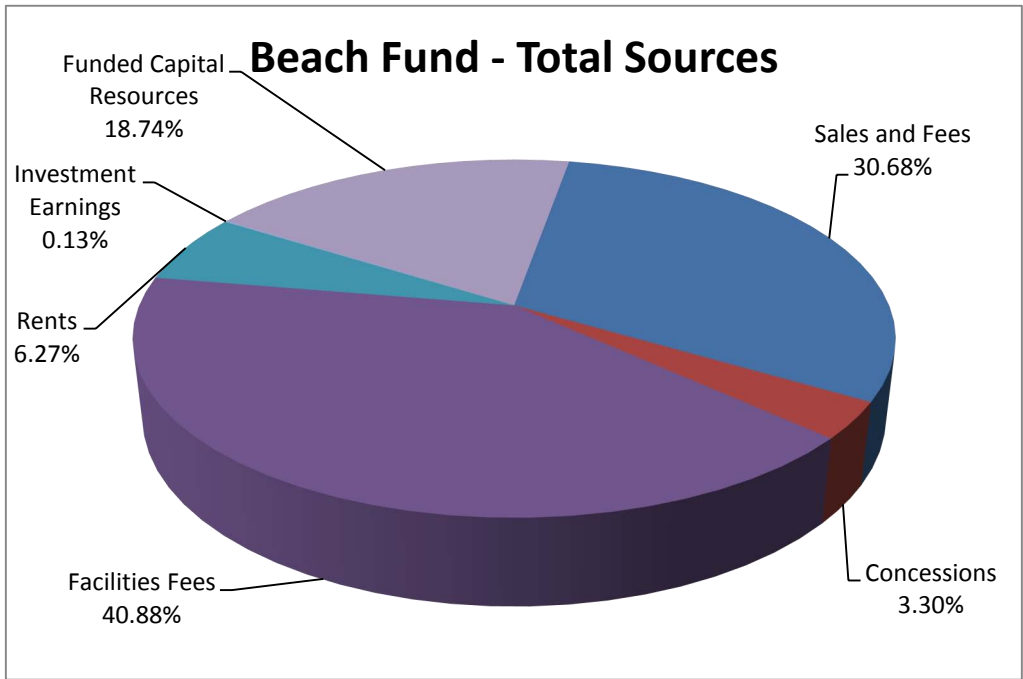
Ski Beach is open for dogs off leash from mid-October to mid-April. All other beaches remain closed to pets year round.

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

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

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

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



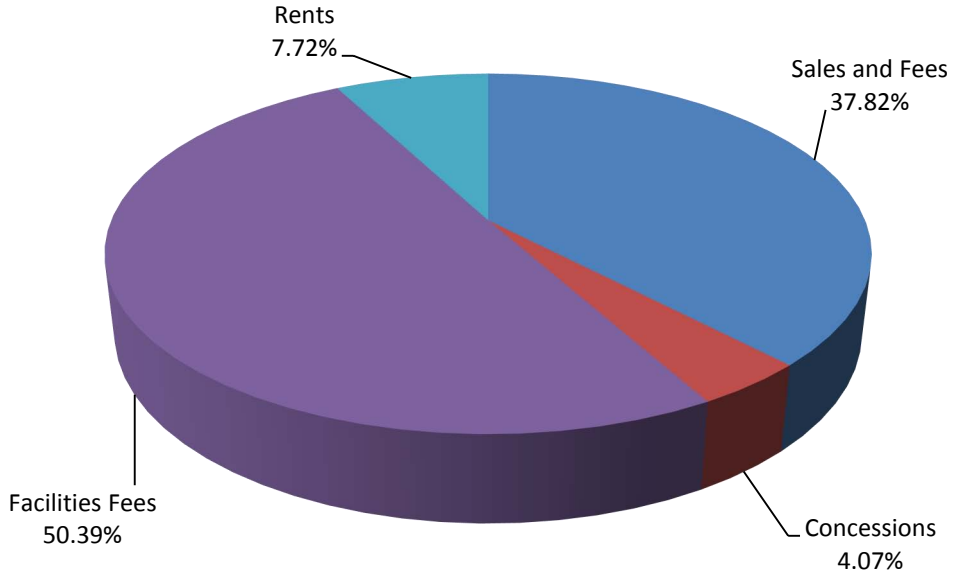
IVGID Departmental Budget Summary

Beach Fund Summary

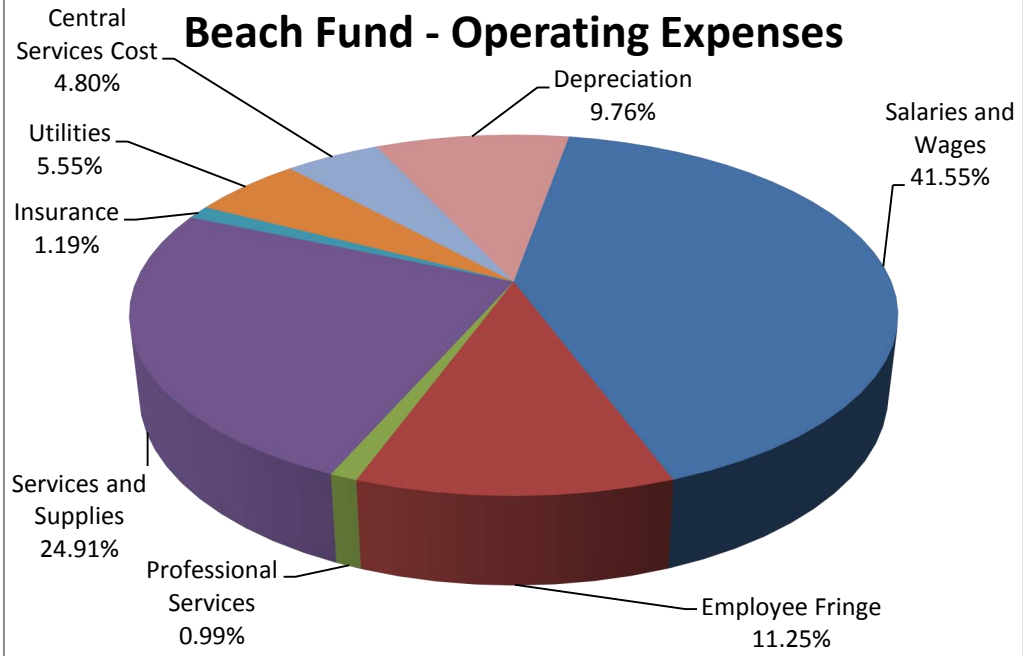
Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	866,215	569,650	748,700	649,700	80,050	(99,000)
Concessions	63,915	62,500	68,600	62,500	-	(6,100)
Sales Allowance	(77,888)	(68,520)	(59,200)	(68,500)	20	(9,300)
Facilities Fees	775,102	773,800	773,800	774,300	500	500
Rents	127,999	107,600	132,600	118,700	11,100	(13,900)
Other Financing Sources						
Investment Earnings	6,160	3,600	3,300	2,500	(1,100)	(800)
Proceeds from capital assets dispositions	-	-	1,100	-	-	(1,100)
Debt Proceeds	55,948	-	-	-	-	-
Total Revenues and Other Sources	1,817,451	1,448,630	1,668,900	1,539,200	90,570	(129,700)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	443,929	539,045	548,300	631,509	92,464	83,209
Employee Fringe	110,821	154,016	151,100	171,035	17,019	19,935
Professional Services	4,683	15,000	3,100	15,000	-	11,900
Services and Supplies	303,025	352,720	359,400	378,520	25,800	19,120
Insurance	22,715	19,500	18,000	18,100	(1,400)	100
Utilities	77,989	79,500	83,200	84,300	4,800	1,100
Central Services Cost	63,600	72,000	72,000	73,000	1,000	1,000
Capital Expenditures						
Capital Improvements	550,396	366,520	62,200	228,500	(138,020)	166,300
Capital Carry Forward	(60,270)	-	-	-	-	-
Debt Service						
Principal	112,701	263,186	263,186	270,602	7,416	7,416
Interest	19,118	12,290	12,290	3,209	(9,081)	(9,081)
Fiscal Agent Fees	116	113	113	108	(5)	(5)
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(425,260)	(425,260)	(355,000)	70,260	70,260
Total Expenditures and Uses	1,648,823	1,448,630	1,147,629	1,518,883	70,253	371,254
Net Sources and Uses	168,628	-	521,271	20,317	20,317	(500,954)

Beach Fund - Operating Revenues



Beach Fund - Operating Expenses



IVGID Departmental Budget Summary

Beach Fund Summary

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	866,215	569,650	748,700	649,700	80,050	(99,000)
Concessions	63,915	62,500	68,600	62,500	-	(6,100)
Sales Allowance	(77,888)	(68,520)	(59,200)	(68,500)	20	(9,300)
Facilities Fees	775,102	773,800	773,800	774,300	500	500
Rents	127,999	107,600	132,600	118,700	11,100	(13,900)
Total Operating Revenue	1,755,343	1,445,030	1,664,500	1,536,700	91,670	(127,800)
Operating Expenses						
Personnel Cost						
Salaries and Wages	443,930	539,045	548,300	631,509	92,464	83,209
Employee Fringe	110,821	154,016	151,100	171,035	17,019	19,935
Professional Services	4,683	15,000	3,100	15,000	-	11,900
Services and Supplies	303,025	352,720	359,400	378,520	25,800	19,120
Insurance	22,715	19,500	18,000	18,100	(1,400)	100
Utilities	77,989	79,500	83,200	84,300	4,800	1,100
Central Services Cost	63,600	72,000	72,000	73,000	1,000	1,000
Depreciation	117,317	143,100	136,300	148,300	5,200	12,000
Total Operating Expenses	1,144,080	1,374,881	1,371,400	1,519,764	144,883	148,364
Operating Income (Loss)	611,263	70,149	293,100	16,936	(53,213)	(276,164)
Non Operating Revenues						
Investment Earnings	6,160	3,600	3,300	2,500	(1,100)	(800)
Gain (loss) on disposal of assets	-	-	1,100	-	-	(1,100)
Total Nonoperating Revenue	6,160	3,600	4,400	2,500	(1,100)	(1,900)
Non Operating Expense						
Interest on bond debt	19,118	12,290	12,290	3,209	(9,081)	(9,081)
Amortization issuance cost	6,529	-	-	27	27	27
Fiscal Agent Fee	116	113	113	108	(5)	(5)
Total Non Operating Expenses	25,763	12,403	12,403	3,344	(9,059)	(9,059)
Net Income	591,660	61,346	285,097	16,092	(45,254)	(269,005)

IVGID Departmental Budget Summary

Beach - Operations

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	866,215	569,650	748,700	649,700	80,050	(99,000)
Sales Allowance	(77,888)	(68,520)	(59,200)	(68,500)	20	(9,300)
Facilities Fees	775,102	773,800	773,800	774,300	500	500
Rents	127,999	107,600	132,600	118,700	11,100	(13,900)
Other Financing Sources						
Investment Earnings	6,160	3,600	3,300	2,500	(1,100)	(800)
Proceeds from capital assets dispositions	-	-	1,100	-	-	(1,100)
Debt Proceeds	55,948	-	-	-	-	-
Total Revenues and Other Sources	1,753,536	1,386,130	1,600,300	1,476,700	90,570	(123,600)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	296,854	348,494	340,500	388,509	40,015	48,009
Employee Fringe	64,407	92,312	87,700	96,767	4,455	9,067
Professional Services	4,683	15,000	3,100	15,000	-	11,900
Services and Supplies	178,119	185,420	191,400	196,120	10,700	4,720
Insurance	17,715	19,500	18,000	18,100	(1,400)	100
Utilities	52,214	55,200	55,600	54,800	(400)	(800)
Central Services Cost	63,600	72,000	72,000	73,000	1,000	1,000
Capital Expenditures						
Capital Improvements	474,617	366,520	62,200	228,500	(138,020)	166,300
Capital Carry Forward	649	-	-	-	-	-
Debt Service						
Principal	112,701	263,186	263,186	270,602	7,416	7,416
Interest	19,118	12,290	12,290	3,209	(9,081)	(9,081)
Fiscal Agent Fees	116	113	113	108	(5)	(5)
Interfund Transfers and Adjustments						
Funded Capital Resources	-	(425,260)	(425,260)	(355,000)	70,260	70,260
Total Expenditures and Uses	1,284,793	1,004,775	680,829	989,715	(15,060)	308,886
Net Sources and Uses	468,743	381,355	919,471	486,985	105,630	(432,486)

IVGID Departmental Budget Summary

Beach - Operations

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Sales and Fees	866,215	569,650	748,700	649,700	80,050	(99,000)
Sales Allowance	(77,888)	(68,520)	(59,200)	(68,500)	20	(9,300)
Facilities Fees	775,102	773,800	773,800	774,300	500	500
Rents	127,999	107,600	132,600	118,700	11,100	(13,900)
Total Operating Revenue	1,691,428	1,382,530	1,595,900	1,474,200	91,670	(121,700)
Operating Expenses						
Personnel Cost						
Salaries and Wages	296,855	348,494	340,500	388,509	40,015	48,009
Employee Fringe	64,407	92,312	87,700	96,767	4,455	9,067
Professional Services	4,683	15,000	3,100	15,000	-	11,900
Services and Supplies	178,119	185,420	191,400	196,120	10,700	4,720
Insurance	17,715	19,500	18,000	18,100	(1,400)	100
Utilities	52,214	55,200	55,600	54,800	(400)	(800)
Central Services Cost	63,600	72,000	72,000	73,000	1,000	1,000
Depreciation	117,317	143,100	136,300	148,300	5,200	12,000
Total Operating Expenses	794,910	931,026	904,600	990,596	59,570	85,996
Operating Income (Loss)	896,518	451,504	691,300	483,604	32,100	(207,696)
Non Operating Revenues						
Investment Earnings	6,160	3,600	3,300	2,500	(1,100)	(800)
Gain (loss) on disposal of assets	-	-	1,100	-	-	(1,100)
Total Nonoperating Revenue	6,160	3,600	4,400	2,500	(1,100)	(1,900)
Non Operating Expense						
Interest on bond debt	19,118	12,290	12,290	3,209	(9,081)	(9,081)
Amortization issuance cost	6,529	-	-	27	27	27
Fiscal Agent Fee	116	113	113	108	(5)	(5)
Total Non Operating Expenses	25,763	12,403	12,403	3,344	(9,059)	(9,059)
Net Income	876,915	442,701	683,297	482,760	40,059	(200,537)

IVGID Departmental Budget Summary

Beach - Maintenance

Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	147,075	190,551	207,800	243,000	52,449	35,200
Employee Fringe	46,414	61,704	63,400	74,268	12,564	10,868
Services and Supplies	113,395	151,700	148,100	160,900	9,200	12,800
Utilities	22,276	19,800	23,800	25,600	5,800	1,800
Capital Improvements	75,779	-	-	-	-	-
Capital Carry Forward	(60,919)	-	-	-	-	-
Total Expenditures and Uses	344,020	423,755	443,100	503,768	80,013	60,668
Net Sources and Uses	(344,020)	(423,755)	(443,100)	(503,768)	(80,013)	(60,668)



IVGID Departmental Budget Summary

Beach - Maintenance

Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Expenses						
Personnel Cost						
Salaries and Wages	147,075	190,551	207,800	243,000	52,449	35,200
Employee Fringe	46,414	61,704	63,400	74,268	12,564	10,868
Services and Supplies	113,395	151,700	148,100	160,900	9,200	12,800
Utilities	22,276	19,800	23,800	25,600	5,800	1,800
Total Operating Expenses	329,160	423,755	443,100	503,768	80,013	60,668
Operating Income (Loss)	(329,160)	(423,755)	(443,100)	(503,768)	(80,013)	(60,668)
Net Income	(329,160)	(423,755)	(443,100)	(503,768)	(80,013)	(60,668)

IVGID Departmental Budget Summary

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

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Concessions	63,915	62,500	68,600	62,500	-	(6,100)
Total Revenues and Other Sources	63,915	62,500	68,600	62,500	-	(6,100)
Expenditures and Uses						
Services and Supplies	11,511	15,600	19,900	21,500	5,900	1,600
Insurance	5,000	-	-	-	-	-
Utilities	3,499	4,500	3,800	3,900	(600)	100
Total Expenditures and Uses	20,010	20,100	23,700	25,400	5,300	1,700
Net Sources and Uses	43,905	42,400	44,900	37,100	(5,300)	(7,800)



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**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	300	-	1,200	-	-	(1,200)
Total Revenues and Other Sources	300	-	1,200	-	-	(1,200)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	76,914	153,424	154,069	181,892	28,468	27,823
Employee Fringe	32,945	94,588	69,338	92,355	(2,233)	23,017
Services and Supplies	439,738	534,600	416,045	493,700	(40,900)	77,655
Utilities	3,561	3,300	4,769	3,500	200	(1,269)
Total Expenditures and Uses	553,158	785,912	644,221	771,447	(14,465)	127,226
Net Sources and Uses	(552,858)	(785,912)	(643,021)	(771,447)	14,465	(128,426)

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	23,409	14,280	6,222	119,285	18,696	181,892
Employee Fringe	11,780	7,392	3,285	58,777	11,121	92,355
Services and Supplies	34,000	104,500	-	338,500	16,700	493,700
Utilities	-	-	-	3,400	100	3,500
Total Expenditures and Uses	69,189	126,172	9,507	519,962	46,617	771,447
Net Sources and Uses	(69,189)	(126,172)	(9,507)	(519,962)	(46,617)	(771,447)

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EXECUTIVE SUMMARY

The Food & Beverage Department serves the Golf Courses at Incline Village, the Diamond Peak Ski Resort and events at the Chateau and Aspen Grove. They also support conditions and equipment available for concessionaires. The primary services include food and bar service as a main element of the venue's business. However the combination of available staff and facilities also allows them to support banquets and events to groups. For the 2014-15 budget there is no separately functioning catering department. This can make comparisons to prior years vary for both volumes and counts in the facilities and the food & beverage department.

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**

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Sales and Fees	1,778,173	1,753,700	1,741,575	1,462,100	(291,600)	(279,475)
Concessions	67,835	62,500	81,500	62,500	-	(19,000)
Total Revenues and Other Sources	1,846,008	1,816,200	1,823,075	1,524,600	(291,600)	(298,475)
Expenditures and Uses						
Personnel Cost						
Salaries and Wages	518,524	456,116	493,397	390,322	(65,794)	(103,075)
Employee Fringe	176,931	133,010	144,641	116,654	(16,356)	(27,987)
Professional Services	12,064	17,000	35,500	22,400	5,400	(13,100)
Services and Supplies	309,627	269,000	295,235	206,100	(62,900)	(89,135)
Worker Compensation Claims	3,499	5,100	4,000	4,500	(600)	500
Utilities	57,872	57,500	57,610	36,000	(21,500)	(21,610)
Cost of Goods and Services Sold	485,704	487,600	499,859	413,600	(74,000)	(86,259)
Capital Improvements	10,661	-	-	-	-	-
Total Expenditures and Uses	1,574,882	1,425,326	1,530,241	1,189,576	(235,750)	(340,665)
Net Sources and Uses	271,126	390,874	292,834	335,024	(55,850)	42,190



IVGID Departmental Budget Summary

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

	Champ. Golf	Mountain Golf	Ski	Beach	Total all F&B
Revenues					
Sales and Fees	520,400	88,100	805,600	-	1,414,100
Concessions	-	-	48,000	62,500	110,500
Total Revenues and Other Sources	520,400	88,100	853,600	62,500	1,524,600
Expenditures and Uses					
Personnel Cost					
Salaries and Wages	218,568	23,649	148,105	-	390,322
Employee Fringe	61,107	3,714	51,833	-	116,654
Services and Supplies	66,700	20,100	120,200	21,500	228,500
Utilities	13,400	4,500	18,700	3,900	40,500
Cost of Goods and Services Sold	154,700	23,500	235,400	-	413,600
Total Expenditures and Uses	514,475	75,463	574,238	25,400	1,189,576
Net Sources and Uses	5,925	12,637	279,362	37,100	335,024

EXECUTIVE SUMMARY

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

Service Metrics

Season/Service Period

All Funds and payroll as required by Nevada Revised Statutes

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

Staffing

Positions	None
FTE's	None

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

Services Provided

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

IVGID Departmental Budget Summary

Workers Compensation Summary Sources and Uses

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Revenues						
Interfund Services	195,422	285,100	318,000	329,400	44,300	11,400
Other Financing Sources						
Investment Earnings	22,917	22,900	23,900	25,400	2,500	1,500
Total Revenues and Other Sources	218,339	308,000	341,900	354,800	46,800	12,900
Expenditures and Uses						
Professional Services	24,986	-	-	-	-	-
Insurance	45,794	308,000	307,850	344,000	36,000	36,150
Worker Compensation Claims	(131,797)	-	-	-	-	-
Total Expenditures and Uses	(61,017)	308,000	307,850	344,000	36,000	36,150
Net Sources and Uses	279,356	-	34,050	10,800	10,800	(23,250)



IVGID Departmental Budget Summary

Workers Compensation Summary Operating and Net Income (Loss)

	2012-13 Actual	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
Operating Revenues						
Internal Service Charges	195,422	285,100	318,000	329,400	44,300	11,400
Total Operating Revenue	195,422	285,100	318,000	329,400	44,300	11,400
Operating Expenses						
Professional Services	24,986	-	-	-	-	-
Insurance	45,794	308,000	307,850	344,000	36,000	36,150
Worker Compensation Claims	(131,797)	-	-	-	-	-
Total Operating Expenses	(61,017)	308,000	307,850	344,000	36,000	36,150
Operating Income (Loss)	256,439	(22,900)	10,150	(14,600)	8,300	(24,750)
Non Operating Revenues						
Investment Earnings	22,917	22,900	23,900	25,400	2,500	1,500
Total Nonoperating Revenue	22,917	22,900	23,900	25,400	2,500	1,500
Net Income	279,356	-	34,050	10,800	10,800	(23,250)

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, 2015

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 2014 for the year ending June 30, 2014.

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.

2015 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Total	
General Fund Financial Administration	1212CO1503	Accounting System Upgrade	55,000	55,000	0	0	0	110,000	
	1212CO1802	Replace Accounting System - Payroll Time Clocks	0	0	0	40,000	0	40,000	
	1213CE1101	IT Master Plan - Firewall/Remote Access	15,000	10,000	15,000	15,000	10,000	65,000	
	1213CE1201	IT Master Plan - Data Center Server Virtualization	0	150,000	0	30,000	0	180,000	
	1213CE1202	IT Master Plan - Wireless Network	0	0	0	16,480	0	16,480	
	1213CE1501	Public WiFi	7,000	7,000	0	0	0	14,000	
	1213CO1502	Districtwide Microsoft Office Software Upgrade	80,000	0	0	0	80,000	160,000	
	Total		157,000	222,000	15,000	101,480	90,000	585,480	
General Government	1099BD1301	Paint Admin. Facility Exterior	22,120	0	0	0	0	22,120	
	1099BD1501	Admin Roof Replacement	0	0	0	0	35,000	35,000	
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	0	0	0	0	75,000	75,000	
	1099BD1505	Paint Interior 893 Southwood Admin Building	0	0	38,200	0	0	38,200	
	1099BD1701	Administration Services Building	0	0	0	150,000	3,200,000	3,350,000	
	1099FF1503	Replace Carpeting 893 Southwood Admin Building	0	0	41,500	0	0	41,500	
	1099LI1504	Development of Lots for Resale	10,000	0	0	0	0	10,000	
	1099OE1401	Copier Replacement - 893 Southwood Admin Building	0	0	0	0	31,000	31,000	
	Total		32,120	0	79,700	150,000	3,341,000	3,602,820	
	Utilities Public Works Shared	Total General Fund		189,120	222,000	94,700	251,480	3,431,000	4,188,300
2097AT735		Snowplow #300A	0	0	18,000	0	0	18,000	
2097AT737	Snowplow #307A	0	0	18,000	0	0	18,000		
2097AT738	1998 Slurry Liquidator #326	0	0	0	41,000	0	41,000		
2097AT739	2004 9' Western Snow Plow #542A	0	0	0	6,200	0	6,200		
2097AT741	2010 Sander/Spreader #642	0	7,025	0	0	0	7,025		
2097AT742	Loader Tire Chains (2-Sets)	0	0	0	18,700	0	18,700		
2097AT749	2012 Snowplow #669B	0	0	6,200	0	0	6,200		
2097BD1202	Paint Interior Building #A	0	0	0	0	44,520	44,520		
2097DI1401	Raise Manholes & Valve Boxes	30,000	30,000	30,000	30,000	30,000	150,000		
2097LI1401	Pavement Maintenance, Utility Facilities	47,800	10,000	10,000	10,000	0	77,800		
2097ME1601	Replace Boiler in Washbay	0	55,470	0	0	0	55,470		
2097NL470	2001 Caterpillar 430D Backhoe #496	0	0	0	128,500	0	128,500		
2097NL473	2008 Trackless Snowblower #619	0	0	150,450	0	0	150,450		
2097NL474	2010 International Vactor Truck #638	0	0	100,000	0	0	100,000		
2097P1200	2009 Chevrolet Mid Size Pick-up #630	0	0	0	22,850	0	22,850		
2097P2254	2003 GMC 3/4-Ton Pick-up #519	29,000	0	0	0	0	29,000		
2097P2255	2005 Chevy 1/2-Ton Pick-up #553	0	25,000	0	0	0	25,000		
2097P2256	2008 Chevrolet 1/2-Ton Pick-up #611	0	0	0	22,850	0	22,850		
2097P2257	2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	0	23,000	0	23,000		
2097P3303	2004 3/4-Ton Service Truck w/liftgate & crane #543	50,000	0	0	0	0	50,000		
2097P3304	2005 Chevy 3/4-Ton Service Truck #555	0	41,200	0	0	0	41,200		
2097P4361	2004 GMC 1-Ton Flatbed #542	0	0	0	39,000	0	39,000		
2097P4362	2008 Chevrolet Service Truck #609	0	0	0	28,600	0	28,600		
2097P4363	2008 Chevrolet Service Truck #612	0	0	0	41,800	0	41,800		
2097P4364	2011 Chevrolet Service Truck #647	0	0	0	43,500	0	43,500		
2097SV533	1997 Forklift #315	0	0	33,900	0	0	33,900		
2097TL80	1999 25 Ton Trail King Trailer #354	0	0	0	28,600	0	28,600		
2097TR140	2004 Freightliner Vactor Truck #534	0	100,000	0	0	0	100,000		
2097TR180	1996 Peterbilt Dump Truck #299	0	0	0	160,000	0	160,000		
2097TR181	2001 Peterbilt Dump Truck	0	0	154,600	0	0	154,600		
2297BD1301	Public Works Equipment Storage Building	900,000	200,000	0	0	0	1,100,000		
Total		1,056,800	468,695	521,150	644,600	74,520	2,765,765		
Water	2299CO1501	IT Master Plan - Public Works Data Center	0	0	100,000	0	0	100,000	
	2299DI1102	Water Pumping Station Improvements	30,000	30,000	30,000	30,000	0	120,000	
	2299DI1103	Replace Commercial Water Meters, Vaults, Lids	75,000	78,000	80,000	83,000	86,000	402,000	
	2299DI1204	Recoat Potable Water Reservoir Exteriors	50,000	0	55,000	0	60,000	165,000	
	2299DI1305	Water Pump Station Roof Replacement	225,000	0	0	0	0	225,000	
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	40,000	40,000	40,000	40,000	290,000	450,000	
	2299WS1101	Watermain Replacement	720,000	507,000	513,000	380,000	380,000	2,500,000	
	Total		1,140,000	655,000	818,000	533,000	816,000	3,962,000	
Sewer	2523AT745	2007 Trackless Flail Mower #602	0	0	0	22,300	0	22,300	
	2523SV535	2001 Sellick Forklift #499	0	0	60,500	0	0	60,500	
	2524AT744	2001 Jet-Away Line Cleaner #508	0	0	26,000	0	0	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	0	0	0	82,900	0	82,900	
	2599BD1105	Building Upgrades Treatment Plant	52,000	0	0	0	0	52,000	
	2599DI1104	Sewer Pumping Station Improvements	80,000	175,000	50,000	50,000	0	355,000	
	2599LI1801	Upper Pond Improvements	50,000	200,000	0	150,000	500,000	900,000	
	2599SS1102	Wastewater Treatment Plant Improvements	460,000	80,000	500,000	125,000	100,000	1,265,000	
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	25,000	25,000	25,000	25,000	25,000	125,000	
	2599SS1203	Replace & Reline Sewer Mains & Manholes	0	0	300,000	250,000	0	550,000	
	2599SS2107	Update Camera Equipment	50,000	0	0	0	0	50,000	
	Total		2,717,000	2,480,000	2,961,500	2,705,200	2,625,000	13,488,700	
	Internal Service Fleet	Total Utilities		4,913,800	3,603,695	4,300,650	3,882,800	3,515,520	20,216,465
		5197CO1501	Fuel Managment Program	26,000	0	0	0	0	26,000
5197CO1801		Fleet Software upgrade - manages rolling stock/equip	0	0	0	0	14,000	14,000	
Total		26,000	0	0	0	14,000	40,000		
Buildings	5394P4351	Replace 2001 Service Truck 4X4 (3/4-ton) #473	0	0	0	37,500	0	37,500	
	5394P4352	Replace 2004 Pick-up Truck 4X4 (1-ton) #540	0	37,975	0	0	0	37,975	
	5394SV500	2003 Genie Scissor Lift	0	10,600	0	0	0	10,600	
	5394TL50	2004 Equipment Trailer (Tilt)	0	0	5,100	0	0	5,100	
	Total		0	48,575	5,100	37,500	0	91,175	
Sign Shop	5495OE1601	Upgrade Sign Shop Equipment	0	0	28,500	0	0	28,500	
	Total		0	0	28,500	0	0	28,500	
Total Internal Service		26,000	48,575	33,600	37,500	14,000	159,675		

2015 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Total		
Community Service Championship	3140GC1501	Forward Tees - Championship Golf Course	36,000	0	0	0	0	36,000		
	3141BD1502	Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	15,000	52,740	0	0	0	67,740		
	3141GC1103	Irrigation Improvements	75,000	20,000	0	130,000	0	225,000		
	3141GC1202	Championship Course Greens, Tees and Bunkers	113,000	0	0	0	0	113,000		
	3141GC1501	Wash Pad Improvements	0	0	70,000	0	0	70,000		
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	0	0	0	0	60,000	60,000		
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	15,000	15,000	15,000	0	0	45,000		
	3142AT703	1999 Ty-Crop Spreader #429	0	0	0	0	32,800	32,800		
	3142AT708	2001 Aerothatch Seeder #479	0	0	0	16,500	0	16,500		
	3142AT717	2007 Trilo Verticutter/Vacuum/Sweeper #607	0	58,900	0	0	0	58,900		
	3142BD1303	Replace Roof Champ Golf Maintenance	0	0	90,000	0	0	90,000		
	3142NL410	2000 Carryall Club Car #459	0	0	9,780	0	0	9,780		
	3142NL411	2000 Carryall Club Car #460	0	0	0	0	10,000	10,000		
	3142NL420	2007 Club Car Carryall Ball Picker #600	0	0	0	20,600	0	20,600		
	3142NL480	2002 Bar Cart #527	0	0	0	30,000	0	30,000		
	3142NL481	2002 Bar Cart #528	0	0	0	30,000	0	30,000		
	3142SV502	2011 Toro Sand Pro 3020 #659	0	0	16,000	0	0	16,000		
	3142SV504	2000 Toro Tri-Plex Mower 3250D #463	35,000	0	0	0	0	35,000		
	3142SV505	2011 Toro 3500D Mower #649	0	0	39,000	0	0	39,000		
	3142SV507	2011 Toro Groundsmaster 4000D #650	0	0	53,600	0	0	53,600		
	3142SV509	2001 Toro Greensmaster 1600 #505	0	9,650	0	0	0	9,650		
	3142SV510	2001 Toro Greensmaster 1600 #506	0	9,650	0	0	0	9,650		
	3142SV514	2004 Toro Greensmaster 1600 #549	0	0	0	0	10,250	10,250		
	3142SV516	2005 Toro Greensmaster 1600 #574	0	10,650	0	0	0	10,650		
	3142SV517	2011 Toro Greensmaster 1000 #652	0	0	9,200	0	0	9,200		
	3142SV518	2011 Toro Greensmaster 1000 #653	0	0	9,200	0	0	9,200		
	3142SV519	2011 Toro Greensmaster 1000 #654	0	0	9,200	0	0	9,200		
	3142SV520	2011 Toro Greensmaster 1000 #655	0	0	9,200	0	0	9,200		
	3142SV521	2011 Toro Greensmaster 1000 #656	0	0	9,200	0	0	9,200		
	3142SV522	2011 Toro Greensmaster 1000 #657	0	0	9,200	0	0	9,200		
	3142SV524	2007 3500D Toro Rotary Mower #606	34,500	0	0	0	0	34,500		
	3142SV526	2010 John Deere 8500 #641	0	0	0	0	60,000	60,000		
	3143GC1201	Driving Range Nets	0	75,000	0	0	0	75,000		
	3143GC1202	Driving Range Hitting Mats	0	28,000	0	0	0	28,000		
	3153CO1501	F&B Computer Equipment - POS Work Stations	0	14,250	0	0	0	14,250		
	3153FF1204	Champ Grille Kitchen Equipment	0	0	89,175	0	0	89,175		
	3153FF1205	The Grille Furniture & Bar Cooler	0	15,500	0	0	0	15,500		
	3197AT701	1996 Toro Aerator #413	0	0	0	17,200	0	17,200		
	3197AT702	2011 John Deere HD300 Spray Rig #662	0	0	44,400	0	0	44,400		
	3197AT705	2000 Toro Spreader #462	0	0	10,650	0	0	10,650		
	3197AT706	2001 John Deere 800 Greens Aerator #476	0	0	0	17,200	0	17,200		
	3197AT710	2002 Toro Hydroject 3000 #514	0	29,950	0	0	0	29,950		
	3197AT712	2003 Hines Drill Aerator #536	0	0	64,300	0	0	64,300		
	3197AT714	2006 Toro 1250 Spray Rig #586	0	0	0	0	34,000	34,000		
	3197AT715	2006 John Deere 1500 Fairway Aerator #592	0	28,400	0	0	0	28,400		
	3197AT719	2008 Planetair HD50 #616	0	0	0	32,200	0	32,200		
	3197AT720	2008 John Deere 1500 Fairway Aerator #620	0	0	27,400	0	0	27,400		
	3197AT721	2008 JD TC125 Core Harvester #621	0	0	0	0	11,900	11,900		
	3197AT722	2008 Bandit Brush Chipper #625	0	0	38,000	0	0	38,000		
	3197AT723	2010 JD 1500 Arecore Aerator #640 - Shared	0	0	0	13,900	0	13,900		
	3197NL450	2001 John Deere Pro Gator #483	0	0	0	31,400	0	31,400		
	3197NL451	2001 John Deere Pro Gator #484	0	0	0	31,400	0	31,400		
	3197NL452	2004 John Deere Pro Gator #545	0	0	0	33,600	0	33,600		
	3197NL453	2004 John Deere Pro Gator #546	0	0	0	33,600	0	33,600		
	3197NL454	2004 John Deere Pro Gator #547	0	0	0	33,600	0	33,600		
	3197SV501	2005 Vibratory Greens Rollers	16,000	0	0	0	0	16,000		
	3197TC01	2000 John Deere 5310 Tractor #464	0	0	0	0	47,000	47,000		
	3197TC02	2002 John Deere 4400 Tractor #513	0	0	0	24,200	0	24,200		
	3197TC03	2002 John Deere 4400 Tractor #517	0	0	0	24,200	0	24,200		
	3197TC09	John Deere 5075E Tractor	35,000	0	0	0	0	35,000		
	3197TO905	Replace Fairway Mower Cutting Heads	0	20,000	0	0	0	20,000		
	3197TR160	1997 1-Ton Dump Truck #419	0	0	0	40,000	0	40,000		
	3199OE1501	Champ Golf Copier Replacement	15,000	0	0	0	0	15,000		
		Total		389,500	387,690	622,505	559,600	265,950	2,225,245	
	Mountain	3241BD1402	ADA Access to #6 Tee Restroom	0	0	0	20,000	95,000	115,000	
		3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	10,000	54,500	0	0	0	64,500	
		3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	33,000	27,000	25,000	35,000	0	120,000	
		3241GC1404	Irrigation Improvements	0	25,000	0	15,000	0	40,000	
		3241GC1502	Wash Pad Improvements	0	0	0	70,000	0	70,000	
		3242AT716	2007 Buffalo Turbin Debris Blower #601	0	0	0	8,400	0	8,400	
		3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	0	0	0	0	35,000	35,000	
		3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	12,000	13,500	15,000	17,000	18,500	76,000	
		3242NL482	2002 Bar Cart #529	0	0	0	30,000	0	30,000	
		3242SV511	2011 Toro 3500D Mower #663	0	0	0	50,000	0	50,000	
		3242SV513	2002 Toro 4000D Rough Mower #515	0	60,000	0	0	0	60,000	
		3242SV515	2005 JD 3235 Fairway Mower #570	0	54,100	0	0	0	54,100	
		3242SV523	2007 Toro Tri-Plex 3250D Mower #598	0	0	0	39,100	0	39,100	
		3242SV525	2008 Toro Sand-Pro #618	0	0	14,950	0	0	14,950	
		3242SV536	2008 Toro Tri-Plex Mower #614	0	0	0	40,100	0	40,100	
		3253FF1501	Mountain Golf Kitchen Equipment	6,510	0	0	0	0	6,510	
		3299BD1403	Mountain Course Clubhouse and Maintenance Building Replacement	0	0	75,000	175,000	2,100,000	2,350,000	
			Total		61,510	234,100	129,950	499,600	2,248,500	3,173,660

2015 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Total	
Community Service - Continued Facilities	3350BD1103	Chateau - Replace Carpet	36,120	0	0	0	0	36,120	
	3350BD1301	Repair/Replace Front Entrance Concrete	39,820	0	0	0	0	39,820	
	3350BD1505	Paint Interior of Chateau	0	0	20,740	0	0	20,740	
	3350BD1506	Paint Exterior of Chateau	0	0	24,500	0	0	24,500	
	3350FF1204	Catering Kitchen Equipment	0	0	27,600	0	0	27,600	
	3350FF1303	Catering Kitchen Ice Machine	0	0	0	5,800	0	5,800	
	3351BD1501	Aspen Grove - Replace Carpet	8,910	0	0	0	0	8,910	
	3351BD1502	Aspen Grove - Replace Siding	22,520	0	0	0	0	22,520	
	3351BD1602	Replace Aspen Grove Facility	0	0	0	0	60,000	60,000	
	3352FF1003	Chateau - Catering Equipment Chairs	0	0	13,200	0	0	13,200	
	3352FF1104	Replace Banquet Silverware	0	0	13,200	0	0	13,200	
	Total			107,370	0	99,240	5,800	60,000	272,410
	Ski	3453FF1106	Diamond Peak Lodge Chairs	0	0	0	29,926	0	29,926
		3453FF1108	Diamond Peak Main Kitchen Equip.	0	0	12,600	0	0	12,600
3453FF1403		Diamond Peak Loft Bar Kitchen Equip.	0	0	5,600	0	0	5,600	
3453FF2002		Main Lodge Barbeque	0	0	15,000	0	0	15,000	
3462HE1501		Lodgepole Lift Major Component Replacement	33,000	0	0	0	0	33,000	
3462HE1502		Crystal Express Lift Replacement of Major Lift Components and Systems	89,000	0	0	0	0	89,000	
3462HE1503		Redfox Lift Major Component Replacement	20,000	0	0	0	0	20,000	
3462HE1602		School House Lift Major Component Replacement	0	42,000	0	0	0	42,000	
3462HE1603		Ridge Lift Major Component Replacement	0	80,000	0	0	0	80,000	
3462HE1608		Lakeview Lift Major Component Replacement	0	33,000	0	0	0	33,000	
3463AT1747		Loader Tire Chains (1-Set)	0	0	9,300	0	0	9,300	
3463NL476		2002 Caterpillar 950G Loader #524	0	0	0	251,000	0	251,000	
3463NL490		Replace 2002 Winch Cat Grooming vehicle # 531	375,000	0	0	0	0	375,000	
3463NL491		Replace 2004 Grooming vehicle # 551	335,000	0	0	0	0	335,000	
3463NL492		Replace 2006 Pisten Bully 300 Snowcat #595	0	0	0	336,000	0	336,000	
3464AT1736		Snowplow #304A	0	0	18,000	0	0	18,000	
3464BD1302		Vehicle Shop/ Snowmaking Pumphouse Roof	0	0	0	36,122	0	36,122	
3464BD1403		Resurface Main Lodge Deck	0	0	30,710	0	0	30,710	
3464HE1901		Snowmaking Compressor House (C45)	0	0	0	0	240,000	240,000	
3464LI1501		Diamond Peak Base Facilities Maintenance and Improvements	99,000	0	0	0	0	99,000	
3464NL430		2013 Ski Resort Snowmobile #672	0	0	0	12,000	0	12,000	
3464NL432		2013 Ski Resort Snowmobile #688	0	0	0	0	15,000	15,000	
3464NL433		2010 Ski Resort Snowmobile #634	11,300	0	0	0	19,700	31,000	
3464NL434		2011 Ski Resort Snowmobile #644	0	11,500	0	0	0	11,500	
3464NL435		2011 Ski Resort Snowmobile #626	0	0	11,200	0	0	11,200	
3464NL441		2005 Suzuki ATV #559	7,800	0	0	0	0	7,800	
3464NL443		2006 Yamaha Rhino (ATV) #585	0	0	14,800	0	0	14,800	
3464NL444		2008 Yamaha Rhino (ATV) #639	0	0	14,800	0	0	14,800	
3464SI1002		Fan Guns Purchase and Refurbishment	0	0	0	400,000	0	400,000	
3464SI1104		Snowmaking pipe replacement	23,000	25,000	202,700	171,010	236,320	658,030	
3464SI2001		Implement Snowmaking Master Plan - Phase 3 Diamondback Initial Installation	0	0	0	0	25,750	25,750	
3468RE1102		Replace Ski Rental Equipment	0	295,000	255,000	250,000	0	800,000	
3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	0	0	375,000	585,000	0	960,000	
3469P4365		2007 Chevy 1-Ton Pick-Up #596	0	0	0	30,440	0	30,440	
3469P4366		2007 Chevy 1-Ton Pick-Up #597	0	0	0	30,440	0	30,440	
3499LI1101		Incline Creek Culvert Rehabilitation at Diamond Peak	250,000	1,987,500	1,362,500	0	0	3,600,000	
3499OE1205		Replace Staff Uniforms	0	0	113,500	0	0	113,500	
3499OE1502		Ski Copier Replacement	15,000	0	0	0	0	15,000	
3499RS1501		Ski Business Operations Software System	100,000	150,000	0	0	0	250,000	
Total				1,358,100	2,624,000	2,440,710	2,131,938	536,770	9,091,518
Ski Master Plan Implementation		3653BD1501	Ski Area Master Plan Implementation - Phase 1	250,000	2,175,000	1,825,000	0	0	4,250,000
		3653BD1502	Ski Area Master Plan Implementation - Phase 2	0	0	250,000	3,275,000	2,925,000	6,450,000
		Total		250,000	2,175,000	2,075,000	3,275,000	2,925,000	10,700,000
Parks		4378AT727	2000 JD 1500 Arecore Aerator #456 - Shared	0	0	0	13,675	0	13,675
		4378AT728	2001 Toro Rake-O-Vac #485	0	0	30,500	0	0	30,500
		4378AT729	1996 Lely Fertilizer Spreader #498	0	0	5,800	0	0	5,800
		4378AT732	2008 Landpride Overseeder #622	0	0	0	15,850	0	15,850
		4378BD1502	Stairs Replacement Incline Park	5,000	25,000	0	0	0	30,000
		4378BD1801	Preston Field Retaining Wall Replacement	0	0	0	0	286,000	286,000
		4378LI1207	Pavement Maintenance, East & West End Parks	0	0	0	10,000	0	10,000
		4378LI1303	Pavement Maintenance, Aspen Grove	0	0	0	20,000	0	20,000
		4378LI1304	Replace Irrigation and Drainage - Fields 2 & 3	313,500	0	0	0	0	313,500
		4378LI1403	Pavement Maintenance, Preston Field	0	26,000	0	0	0	26,000
	4378LI1503	Bocce Courts at Rec Center	25,000	60,000	0	0	0	85,000	
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	0	0	22,000	0	0	22,000	
	4378NL440	2008 Suzuki ATV #617	0	7,400	0	0	8,100	15,500	
	4378NL456	2002 John Deere Pro Gator #516	0	29,500	0	0	0	29,500	
	4378NL457	2005 John Deere Pro Gator #572	0	0	0	31,425	0	31,425	
	4378NL458	2007 John Deere Pro Gator #604	0	0	0	0	32,000	32,000	
	4378P2250	2001 Pick-up Truck 4x4 (1/2-Ton) #474	0	0	26,000	0	0	26,000	
	4378P2251	2000 Flatbed 4X4 (1/2 ton) #356	0	0	0	27,000	0	27,000	
	4378P3301	2005 Pick-up Truck 4x4 (3/4-Ton) #554	0	0	27,000	0	0	27,000	
	4378P4354	2003 1-Ton Service Truck #520	0	0	27,000	0	0	27,000	
	4378P4355	2004 Pick-up Truck 4x4 (1-Ton) #541	0	0	0	25,100	0	25,100	
	4378RS1501	Replace Previous Incline Park Playground	0	29,500	0	0	0	29,500	
	4378RS1601	Replace Preston Park Playgrounds	0	0	0	50,000	27,800	77,800	
	4378RS1602	Volleyball Court	0	45,000	0	0	0	45,000	
	4378SV530	2002 Ditch Witch Trencher #518	0	13,600	0	0	0	13,600	
	4378SV531	2005 Ball Field Groomer #557	0	15,800	0	0	0	15,800	
	4378SV532	2007 Toro 3500D Rotary Mower #605	0	0	0	33,700	0	33,700	
	4378SV731	2005 Diamond Master Groomer #563	0	0	0	0	9,000	9,000	
	4378TC07	2010 JD 4120 Tractor #643	0	0	39,700	0	0	39,700	
	Total			343,500	251,800	178,000	226,750	362,900	1,362,950

2015 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Total
Community Service - Continued								
Tennis	4588BD1502	Rec Center Rockwall Sign Modification - Tennis Wayfinding	10,000	0	0	0	0	10,000
	4588BD1602	Paint All Court Fences and Light Poles	0	0	20,020	0	0	20,020
	4588BD1603	Replace Tennis Wood Deck	0	31,720	0	0	0	31,720
	4588BD1604	Tennis Restroom Remodel	0	15,000	45,000	0	0	60,000
	4588LI1201	Pavement Maintenance, Tennis Facility	0	0	0	0	20,000	20,000
	4588RS1401	Resurface Tennis Courts 8-9-10-11	16,000	0	0	0	0	16,000
	4588RS1402	Resurface Tennis Courts 3 thru 7	0	0	0	0	22,000	22,000
	4588RS1501	Resurface Tennis Courts 1 and 2	8,000	0	0	0	0	8,000
	Total		34,000	46,720	65,020	0	42,000	187,740
Recreation	4884FF1501	Resurface Recreation Center Patio Deck	24,620	0	0	0	0	24,620
	4884FF1502	Repair Deck Stairs and Powder Coat All Patio Deck Railings	53,710	0	0	0	0	53,710
	4884LI1102	Pavement Maintenance, Recreation Center Area	10,000	30,000	0	10,000	0	50,000
	4885BD1606	Pool Deck Recoat	0	0	0	0	34,000	34,000
	4886LE1101	Fitness Equipment	39,100	42,000	41,500	42,600	0	165,200
	4889RS1602	Play Structure for Kid Zone	0	0	0	33,000	0	33,000
	4899FF1501	Recreation Center Lobby Update	59,798	0	0	0	0	59,798
	4899OE1399	Web Site Redesign and Upgrade	0	0	0	0	80,000	80,000
	4899OE1607	Replace Rec. Center Copier	0	0	14,000	0	0	14,000
	Total		187,228	72,000	55,500	85,600	114,000	514,328
Other Recreation	4999CO1601	EMV Credit Card Processing Compliance	0	25,500	0	0	0	25,500
	Total		0	25,500	0	0	0	25,500
	Total Community Services Less Master Plan Implementation		2,481,208	3,641,810	3,590,925	3,509,288	3,630,120	16,853,351
	Total Community Services with Master Plan Implementation		2,731,208	5,816,810	5,665,925	6,784,288	6,555,120	27,553,351
Beaches								
Beach	3972BD1301	Pavement Maintenance, Ski Beach	0	0	0	0	50,000	50,000
	3972BD1501	Retaining Wall Burnt Cedar Beach	15,000	50,000	0	0	0	65,000
	3972BD1502	Floor Coating for Burnt Cedar Eastside Restrooms	14,000	0	0	0	0	14,000
	3972LI1201	Pavement Maintenance, Incline Beach	0	0	0	0	21,000	21,000
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	0	0	0	0	32,000	32,000
	3972RS1701	Replace Playgrounds	0	0	0	65,000	0	65,000
	3972TC06	1999 John Deere 5310 Tractor #355	49,500	0	0	0	0	49,500
	3973LI1302	Incline Beach Facility Study	0	100,000	0	0	0	100,000
	3974FF1101	Burnt Cedar Beach Kitchen	0	0	6,600	0	0	6,600
	3999BD1303	Ski Beach Restroom Remodel ADA Compliant	150,000	0	0	0	0	150,000
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	0	0	14,310	0	0	14,310
	Total Beaches		228,500	150,000	20,910	65,000	103,000	567,410
Grand Total			8,088,628	9,841,080	10,115,785	11,021,068	13,618,640	52,685,201

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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 as the facility fee payers, deserve and should get preferred pricing and when practical preferred access to venues. IVGID issues picture passes and guest access cards to the parcel owners. Therefore Key Rates identify when a Pass Holder (picture pass) has preferred pricing. By contrast, a Guest Access Card can potentially buy down a rate from the non-pass holder amount to that of a pass holder.

The Board of Trustees have given staff the specific authority to make “yield management “ and “demand pricing” decisions which will allow price adjustments at any time to encourage utilization of our venues or realize the appropriate value of a service. 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. Nor are they necessarily going to be restated as changes are made throughout the fiscal year. They are presented as an indication of the intention at the point of adopting the budget each May.



Championship Golf Course

CHAMPIONSHIP GOLF COURSE**Fiscal 2014-15 Budget****KEY RATES****Calendar 2014**

Low season May Opening until June 13 and September 22 until closing

High Season-June 14 to September 21

All rates include golf cart unless indicated otherwise

Picture 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	\$85
18 Hole - High Season after 2 pm	\$45
Super Twilight after 4:00pm	\$1.50 / hole (b)
20 Play Pass	\$1,170
10 Play Pass	\$680
All You Can Play (Includes Both Golf Courses)	\$2100 (a)
Full Time Student Pass (up to age 26 & Pass Holder, only)	\$225 (b)
Junior Pass (Walking only, up to age 17 & Pass Holder, only)	\$175
Junior Daily Rates (17 & under) 50% of the applicable adult rate	
Guest 18 Hole before 2 pm	\$99
Guest 18 Hole after 2 pm	\$75
Guest Super Twilight after 4:00pm	\$1.50 / hole (b)

Non-Pass Holders

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

(a) includes free bag storage

(b) does NOT include golf cart

Charitable Donated Events

Fee-Operations Rate; each event-Championship Course	\$1,100
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Driving Range

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 2014 season.

2015 will be determined with the next budget cycle.

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

MOUNTAIN GOLF COURSE**Fiscal 2014-15 Budget****KEY RATES****Calendar 2014****Pass Holder Non-pass Holder**

Low season May Opening until June 13 and September 22 until closing
 High Season-June 14 to September 21

18 Hole - Low Season	\$35	\$55
18 Hole - High Season	\$40	\$70
9 Hole-Low Season	\$20	\$30
9 Hole-High Season	\$25	\$40
Twilight-All Season (after 3 p.m. for PH and 4 p.m. for Non-PH)	\$1.00/hole (a)	\$2.00/hole (a)
10 Play Pass - 18 Holes	\$350	N/A
10 Play Pass - 9 Holes	\$250	N/A
All You Can Play Pass (Mountain Course)	\$600 (b)	\$1,200
All You Can Play (Both Courses)	\$2,100 (b)	N/A
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 rates (age 17 and under) 50% off applicateadult rate		
Guest - Low Season	\$45	N/A
Guest - High Season	\$50	N/A
Guest - Twilight-All Season after 3 p.m.	\$1.00/hole (a)	N/A

Charitable Donated Events

Fee-Operations Rate; each event- Mountain Course \$800

(a) cart fee of \$5 per person

(b) includes bag storage

Note to Rate Schedule:

Rates have been provided only for the 2014 season.

2015 will be determined with the next budget cycle.

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

FACILITIES

Fiscal 2014-15 Budget

KEY RATES

Pass Holder

Non-pass Holder

Aspen Grove Building, Barbecue & Outdoor Seating

(May - October)

Saturday and Holidays	\$1,500	\$2,000
Friday and Sunday	\$1,125	\$1,500
Monday through Thursday	\$560	\$750

Wedding Ceremony Set-up Fee - Outdoors

(includes the use of white folding chairs)	\$375	\$500
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Aspen Grove - Building Only

Special off-season rate - November to April	\$55	\$130
Additional hours charged at the same hourly rate	per hour	per hour
Building Only , Maximum Capacity is 50; Three (3) hour minimum rental period		

Championship Golf Course

Wedding Ceremony 10th Tee, Back Box (includes the use of white folding chairs)	\$750	\$1,000
The Lawn (includes the use of white folding chairs)	\$630	\$850

Chateau

High Season Dates: June to October

Full Facility Rate, Saturday and Holidays (1)	\$4,950	\$6,600
Full Facility Rate, Friday and Sunday (1)	\$3,200	\$4,300
Full Facility Rate, Monday, Tuesday, Wednesday, and Thursday	\$1,800	\$2,400

(1) When using IVGID services, there is a Food and Beverage minimum of \$80 per guest and a minimum of 100 guests.

Low Season Dates: November to May

Full Facility Rate, Saturday and Holidays	\$2,900	\$3,850
Full Facility Rate, Friday and Sunday	\$2,100	\$2,800
Full Facility Rate, Monday, Tuesday, Wednesday, and Thursday	\$1,200	\$1,600

(Use of an approved outside caterer, during low season, will be an additional charge of \$5 per guest with a minimum of \$250)

Hourly Rate (based on season)

HIGH Season (June to October), Full Room	\$525	\$710
LOW Season (November to May), Full Room	\$315	\$420

Hourly rates are based upon availability and there is a three (3) hour minimum rental period

Wedding Ceremony Set-up Fee - Indoor Fireplace (includes the use of white folding chairs)	\$375	\$500
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Wedding Ceremony (November to May) - The Grille (includes the use of white folding chairs)	\$375	\$500
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The IVGID Board of Trustees allow Staff to adjust prices to accomplish Demand Pricing and "Yield Management".

DIAMOND PEAK SKI RESORT

Fiscal 2014-15 Budget

KEY RATES	Non-Holiday		Holiday							
	Daily	Half-day	Daily	Half-day						
					2-day	3-day	4-day	5-day	6 - day	7-day
Picture Pass Holder Lift Tickets										
Adult (24-64)	\$25			\$35						
Youth (13-23) & Senior (65-69)	\$20			\$30						
Child (7-12) & Super Senior (70-79)	\$15			\$20						
6 & under / 80+	Free			Free						
Beginner	\$18			\$28						
Non-Resident Lift tickets										
Adult (24-64)	\$64	\$59	\$69	\$64						
Youth (13-23) & Senior (65-69)	\$49	\$44	\$59	\$54						
Child (7-12) & Super Senior (70-79)	\$24	\$22	\$33	\$30						
Interchangeable Parent	\$64	\$59	\$69	\$64						
Beginner	\$29	\$29	\$39	\$39						
6 & under / 80+	Free	Free	Free	Free						
Mini-passes										
Adult (24-64)	\$128	\$168	\$212	\$250	\$282	\$308				
Youth (13-23) & Senior (65-69)	\$98	\$139	\$177	\$206	\$230	\$247				
Child (7-12) & Super Senior (70-79)	\$48	\$60	\$80	\$100	\$120	\$140				
	<u>Early Sale</u>	<u>After 10/31</u>								
Picture Pass Holder Full Pass										
Adult (24-64)	\$299	\$349								
College (with ID and 12 credits) & Youth (13-23)	\$149	\$189								
Senior (65-69) & Child (7-12)	\$119	\$149								
Super Senior (70-79)	\$39	\$49								
6 & under / 80+	Free	Free								
Picture Pass Holder Midweek Pass										
Adult (24-64)	\$225	\$299								
College (with ID and 12 credits) & Youth (13-23)	\$119	\$149								
Child (7-12) & Senior (65-69)	\$99	\$119								
Super Senior (70-79)	\$30	\$40								
6 & under / 80+	Free	Free								
Non-Resident Full Pass										
Adult (24-64)	\$349	\$449								
College (with ID and 12 credits) & Youth (13-23)	\$199	\$239								
Senior (65-69) & Child (7-12)	\$139	\$169								
Super Senior (70-79)	\$59	\$69								
Non-Resident Midweek Pass										
Adult (24-64)	\$249	\$309								
College (with ID and schedule of 12 credits)	\$169	\$199								
Youth (13-23) & Senior (65-69)	\$159	\$199								
Child (7-12)	\$125	\$156								
Super Senior (70-79)	\$49	\$59								

Pre-season Early Pass Sale will occur July 1 to October 31

The IVGID Board of Trustees allow Staff to adjust prices to accomplish Demand Pricing and "Yield Management". Half-day beginning at 12pm noon to be in line with lesson programs.

RECREATION CENTER**Fiscal 2014-15 Budget****KEY RATES****Calendar 2014**

	Pass Holder	Non-pass Holder
Adult - Annual	\$550	\$710
Adult - Daily	\$12	\$16
Adult - Monthly	\$52	\$68
Family - Annual	\$970	\$1,240
Senior (60+)- Daily	\$10	\$14
Senior (60+)- Monthly	\$45	\$60
Student (age 13-23) - Monthly	\$45	\$60
Youth (ages 6 to 12)- Daily	\$7	\$10
Totally Active (ages 6 to 17) / Program	\$4	
Lapsed Membership processing Fee	\$50	\$50

Note to Rate Schedule:

Rates have been provided only for the 2014 season.

2015 will be determined with the next budget cycle.

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

RECREATION PRIVILEGES**Fiscal 2014-15 Budget****KEY RATES****PICTURE PASS****GUEST ACCESS
CARD**

Each Eligible Parcel can apply for 5 cards in any combination.

Guest Access Cards are valid from June 1, 2014 and expire May 31,2015.

Picture Passes issued to a minor expire on their 18th birthday.

No charge to renew

First 5 Additional Cards may be purchased under same eligibility as original category

\$166

\$166

Additional cards that result in more than 10 issued for a single parcel may be purchased under the same eligibility as original category

\$500

\$500

Processing Fees:

Replacement of Lost/Stolen Cards

\$20

\$20

Reassignment Fee

\$20

\$20

Ownership Transfer

\$25

\$25

Exchange of Guest Access Card

\$25

\$25

Note to Rate Schedule:

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

PARK & FIELDS RENTAL RATES**Fiscal 2014-15 Budget****KEY RATES****Calendar 2014**

	<u>Pass-holder</u>	<u>Non-pass Holder</u>
Rental Rates		
Individual - Daily		
Incline Park Ballfield	\$275	\$410
Preston Field	\$275	\$410
Village Green	\$275	\$410
Security deposit	25%	25%
Individual - Hourly		
Incline Park Ballfield	\$40	\$60
Preston Field	\$40	\$60
Village Green	\$40	\$60
Preston Group Picnic Area Reservation		
8 am - 2 pm or 3 pm - 8 pm	\$55	\$68
All day	\$85	\$107

Note to Rate Schedule:

Rates have been provided only for the 2014 season.

2015 will be determined with the next budget cycle.

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

TENNIS

Fiscal 2014-15 Budget

KEY RATES

Calendar 2014

Tennis Full Season Operates May to October, weather permitting

Pass-holder Non-pass Holder

Adult - Full Season	\$359	\$449
Adult Couple (18-59) - Full Season	\$675	\$845
Senior (60+) - Full Season	\$309	\$380
Senior Couple (60+) - Full Season	\$560	\$695
Junior (13-17) - Full Season	\$199	\$249
Student (18-24) - Full Season	\$229	\$280
Family (5 max.) - Full Season	\$700	\$850

Daily Court Fees

Adult/Senior		
Peak Time 8 am - 12 pm	\$12	\$15
After 12 pm	\$4	\$6
Junior (13-17)		
Peak Time 8 am - 12 pm	\$10	\$13
After 12 pm	\$3	\$5
Child (12 yrs and under) special afternoon	Free	\$5

Note to Rate Schedule:

Rates have been provided only for the 2014 season.

2015 will be determined with the next budget cycle.

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

KEY RATES

Calendar 2014

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

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

Note to Rate Schedule:

Rates have been provided only for the 2014 season.

2015 will be determined with the next budget cycle.

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

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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, 2015 the General Fund will receive payments of \$1,101,000 while incurring costs of approximately \$874,000 for Accounting and \$496,000 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 Fiscal Year Ending June 30, 2015**

		General	Utility	Community Services	Beach	Internal Services	Total District
	Base Cost						
Budgeted FTE by Fund Allocation		28.03 11.74%	31.88 13.35%	147.52 61.77%	17.785 7.45%	13.6 5.69%	238.815 100%
Budgeted Wages by Fund Allocation		\$ 1,553,684 14.81%	\$ 2,276,634 21.70%	\$ 5,015,109 47.80%	\$ 631,509 6.02%	\$ 1,015,874 9.68%	\$ 10,492,810 100%
Budgeted Benefits by Fund Allocation		\$ 763,395 17.63%	\$ 1,178,632 27.21%	\$ 1,683,803 38.88%	\$ 171,035 3.95%	\$ 533,986 12.33%	\$ 4,330,851 100%
Budgeted Services & Supplies by Fund Allocation		\$ 655,600 8.62%	\$ 1,566,300 20.60%	\$ 4,494,650 59.12%	\$ 378,520 4.98%	\$ 507,500 6.68%	\$ 7,602,570 100%
Budgeted Accounting	\$873,743						
Percentage of Costs Allocated	80%						698,994
Allocation based on Services & Supplies		<u>60,277</u>	<u>144,009</u>	<u>413,246</u>	<u>34,802</u>	<u>46,660</u>	<u>698,994</u>
Blended Allocation		15%	21%	49%	6%	9%	
Budgeted Human Resources	496,369						
HR + 20% Accounting	671,118						
Based on Wages, Benefits & FTE		<u>98,813</u>	<u>139,282</u>	<u>332,084</u>	<u>38,958</u>	<u>61,980</u>	<u>671,118</u>
Central Services Cost Allocation to Enterprise Funds		<u>\$ 283,290</u>	<u>\$ 745,330</u>	<u>\$ 73,760</u>			<u>\$ 1,102,381</u>
Annual Billing for Adopted Budget		<u>\$ 283,000</u>	<u>\$ 745,000</u>	<u>\$ 73,000</u>			<u>\$ 1,101,000</u>

Prepared and calculated in accordance with NRS 354.613 Subsection C and IVGID Board Policy 18.1.0

2014-2015 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. We continue to communicate how valuable our employees are for the current and future success of the District. Each employee pledges their commitment to providing excellent customer service to the District's parcel owners and users of our services. The current fiscal year we have seen more stability with our employees and we are hopeful that stability continue in the Fiscal Year 2014-2015. We continue to provide 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. Although the agreement with Sierra Nevada College (SNC) has dissolved, SNC continues to offer career counseling and summer housing in the dorms for IVGID's seasonal employees for a fee.

We hold "All Employee" meetings semi-annually bringing employees from all venues together to share information, ask questions, recognize longevity milestones, and present Customer Service Awards to recognize employees who demonstrated exceptional Customer Service Empowerment in keeping with IVGID's Culture of Customer Service Excellence. We also held a holiday breakfast that was the largest turn out ever with over 150 employees in attendance. This year at the holiday party we distributed thanks to all of our active employees in the form of a \$10 IVGID bucks for their excellence in Customer Service.

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 and awards.

The District's employee population is made up of 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 2014-15 Fiscal Year:

Changes in benefited positions for this fiscal year include:

- Elimination of three full time benefited positions
 - ◊ Food & Beverage Manager
 - ◊ Facilities Golf & Sales Coordinator
 - ◊ Food & Beverage Administrative Coordinator

- Re-classify
 - ◊ Public Works Administrative Manager to Salary Grade 30
 - ◊ Executive Assistant change of Salary Grade to 32
 - ◊ Resource Conservationist to Salary Grade 27
 - ◊ Senior Engineer to Salary Grade 35
 - ◊ Utilities Asset Management Technician to Salary Grade UC9

- Created three new full-time year round positions
 - ◊ Executive Chef Salary Grade 24
 - ◊ Sales & Event Coordinators (2) Salary Grade 23

- Changes in Salary Ranges, Wages and Benefits for this fiscal year:
 - ◊ Year round employees in benefitted positions will receive a 3% increase to their base rate of pay. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - ◊ Increased the minimum wage based on State of California's action of increasing to a new minimum wage of \$9.00 per hour effective July 1, 2014 to remain competitive and retain our valuable employees. This new minimum wage could affect approximately over 320 employees.
 - ◊ The salary ranges were evaluated for their competitiveness with competitive market and non-union ranges were cleaned up to ensure the range was 40% from minimum to maximum. All of these relationships are evaluated and contribute to the decisions about staff growth, working within classification, and the relationship in the competitive market to meet the long range principle for our workforce.
 - ◊ There are amounts budgeted for two of union bargaining units – Superintendent and Non-Supervisory, but these are not subject to release until union negotiations are finalized.
 - ◊ The Finance and Accounting bargaining Unit has a three (3) year contract, expiring June 30, 2016. Based on their MOU they will receive an increase in wages effective July 1, 2014 will be calculated on COLA set within the range of a 2% minimum and 3% maximum and based on the average of the CPI-W beginning April 2, 2013 through March 31, 2014. An additional 1% retroactive to July 1, 2013 if over achieving District's Operating Income budget by 10%.
 - ◊ The Supervisory bargaining unit has a two (2) year contract expiring June 30, 2015. Based on their MOU they will receive an increase of 3% effective July 1, 2014.
 - ◊ With the ever changing Affordable Health Care Act we are continuing to monitor from a long term perspective the seasonal and variable hour employees to ensure that the District continues compliance with the Affordable Health Care Act and the Employer Shared Responsibilities. At this time we do not have to offer medical benefits to the approximate twenty (20) additional employees as mentioned in the last two years.

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 new higher standard.
- Continuing to roll out the 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. This Customer Care Card works for all venues and can be distributed whether they are off or on the clock.
- Working hard to try to raise employee morale with a minimal salary increase, along with morale issues with the long process of the replacement of our General Manager.
- Continued monitoring of 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 schedule pages contain information on Full time Equivalent (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
2014-2015 Budget

Full-Time Equivalent (FTE) Personnel Summary
July 1, 2014

	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget			Changes (+/-)		
	SM/S/PT/PTYR			SM/S/PT/PTYR			SM/S/PT/PTYR			SM/S/PT/PTYR		
	No. Positions	FTE	Total FTE	No. Positions	FTE	Total FTE	No. Positions	FTE	Total FTE	No. Positions	FTE	Total FTE
Golf - Championship	72.1	28.0	33.1	67.1	27.1	32.3	78.0	27.7	33.5	10.9	0.6	1.2
Golf - Mountain	31.4	8.8	10.5	30.4	8.2	9.7	29.2	9.3	10.7	-1.2	1.0	1.0
Facilities	15.0	4.6	8.6	16.5	3.6	7.0	1.7	1.2	2.3	-14.8	-2.4	-4.7
Ski	239.0	45.1	59.0	247.0	49.6	64.3	254.0	46.0	60.4	7.0	-3.6	-3.9
Parks & Recreation	101.8	27.7	39.4	98.3	25.9	34.8	103.4	25.5	35.3	5.1	-0.4	0.4
Other Recreation	3.1	1.1	2.9	0.8	0.1	1.8	2.8	1.4	3.0	2.0	1.2	1.3
Subtotal Community Svc	462.4	115.3	153.5	460.1	114.6	149.9	469.0	111.1	145.2	8.9	-3.6	-4.7
Beach	88.1	13.2	15.3	89.0	14.3	17.1	94.0	17.3	20.2	5.0	3.0	3.2
General Fund	2.0	0.3	20.9	2.0	0.4	23.0	1.0	0.4	21.1	-1.0	0.0	-1.9
Engineering	1.0	0.3	3.1	1.0	0.3	3.1	1.0	0.3	3.1	0.0	0.0	0.0
Fleet	0.0	0.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0
Buildings	1.0	0.5	4.5	1.0	0.5	4.5	1.0	0.5	5.5	0.0	0.0	1.0
Utilities	2.0	0.7	30.9	3.0	1.0	32.2	3.0	1.2	32.4	0.0	0.2	0.2
Total	556.6	130.2	234.2	556.1	131.1	235.8	569.0	130.7	233.5	12.9	-0.4	-2.2

- Supplemental Breakdowns for informational purposes only.

Marketing	2.0	0.7	2.7	2.0	0.3	3.3	2.0	0.3	2.9	0.0	0.0	-0.2
C. S. Food and Beverage	57.0	14.4	18.4	65.0	13.8	17.8	46.3	11.0	12.4	-18.7	-2.8	-5.4

Legend

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

**AUTHORIZED POSITIONS
2014-2015 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
Administrative Services:		
Executive Office:		
32	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	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
35	Senior Engineer	Exempt

**AUTHORIZED POSITIONS
2014-2015 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
	24	Buildings Assistant Superintendent	Exempt
	UC7	Buildings Maintenance III	Non-Exempt
	UC6	Buildings Maintenance II	Non-Exempt
Utilities:			
	30	Public Works Administration Manager	Exempt
	UC9	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	Sr. Electrician/Instrumentation Technician	Non-Exempt
	C10	Chemist	Exempt
	UC6	Building Maintenance II	Non-Exempt
	27	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
2014-2015 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
Facilities:		
23	Sales and Event Coordinator	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
N/A	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
Food & Beverage		
23	Sales and Event Coordinator	Exempt
24	Executive Chef	Exempt
10mo SM	Banquet Chef	Non-Exempt

**AUTHORIZED POSITIONS
2014-2015 Budget
FTYR, MSYR, PTYR(B)**

Salary Range	Grade	Department	FLSA Class
		Other Recreation	
	TBD	Community Services Director	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

Fund	Dept	Div	12-13	13-14	14-15	Position
General	Admin	Administration	1.0	1.3	1.0	General Manager
General	Admin	Administration	1.0	1.0	1.0	Executive Assistant
General	Admin	Administration	2.0	2.0	2.0	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Accounting	1.0	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	0.0	Sr. Accountant
General	Admin	Accounting	1.0	1.0	1.0	Budget & Reporting Analyst
General	Admin	Accounting	1.0	1.0	2.0	Accountant
General	Admin	Accounting	1.0	1.0	1.0	Payroll Coordinator
General	Admin	Accounting	1.0	1.0	1.0	Accounts Payable Technician
General	Admin	Accounting	1.0	1.0	1.0	Administrative Technician
General	Admin	Human Resources	1.0	1.0	1.0	Director of Human Resources
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	1.0	1.0	0.0	Director of Information Technology
General	Admin	Info Technology	2.0	1.0	1.0	Senior Information Technology Analyst
General	Admin	Info Technology	0.0	2.0	1.0	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	0.5	0.7	1.0	Safety Specialist
General	Admin	Wellness	0.2	0.2	0.2	Recreation Manager
General	Admin	Community Relations	0.0	0.0	0.1	Marketing Manager
General	Admin	Community Relations	0.01	0.50	0.50	Marketing Coordinator
Total General Fund			20.7	22.6	20.7	
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	1.0	1.0	Senior Engineer
Public Works	Eng	Eng	0.7	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	0.0	0.0	1.0	Buildings Assistant 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	13.8	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

Fund	Dept	Div	12-13	13-14	14-15	Position
Community Svc	Golf	Admin	0.9	0.9	0.0	Director of Golf Operations
Community Svc	Golf	Admin	0.3	0.0	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	Operations	0.0	0.0	0.3	Starter/Ranger
Community Svc	Golf	Chateau	0.5	0.5	0.0	Sales & Banquets Admin Clerk
Community Svc	Golf	F&B	0.1	0.1	0.0	Food and Beverage Director/Manager
Community Svc	Golf	F&B	0.0	0.0	0.5	Executive Chef
Community Svc	Golf	F&B	0.1	0.1	0.0	Sous Chef
Community Svc	Golf	F&B	0.1	0.1	0.4	Banquet Chef (10 Mo.)
Community Svc	Golf	F&B	0.0	0.2	0.0	Food and Beverage Event Manager
Community Svc	Golf	F&B	0.1	0.1	0.0	F&B Administrative Coordinator
Community Svc	Golf	F&B	0.0	0.0	0.8	Sales and Event Coordinator
Community Svc	Golf	Maint	0.8	0.9	0.8	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	1.7	1.7	1.7	Maintenance Crew Foreman (10 Mo.)
Community Svc	Golf	Mkt	0.0	0.0	0.1	Marketing Manager
Community Svc	Golf	Mkt	0.0	0.0	0.1	Sales Manager
Subtotal Golf - Championship			5.1	5.2	5.8	
Community Svc	Golf	Admin	0.1	0.1	0.0	Director of Golf Operations
Community Svc	Golf	Admin	0.1	0.0	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	0.05	0.00	Food and Beverage Director/Manager
Community Svc	Golf	F&B	0.00	0.00	0.03	Executive Chef
Community Svc	Golf	F&B	0.03	0.05	0.00	Sous Chef
Community Svc	Golf	F&B	0.00	0.06	0.00	Food and Beverage Event Manager
Community Svc	Golf	Maint	0.3	0.2	0.3	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	1.0	0.8	0.8	Mountain Course Superintendent
Community Svc	Golf	Mkt	0.00	0.00	0.06	Marketing Manager
Community Svc	Golf	Mkt	0.00	0.00	0.05	Sales Manager
Subtotal Golf - Mountain			1.7	1.5	1.4	
Community Svc	Facilities	Chateau	1.0	1.0	0.0	Facilities & Golf Sales Coordinator
Community Svc	Facilities	Chateau	0.0	0.0	1.0	Sales and Event Coordinator
Community Svc	Facilities	Chateau	0.5	0.5	0.0	Sales & Banquets Admin Specialist
Community Svc	Facilities	F&B	1.0	0.6	0.0	Food and Beverage Event Manager
Community Svc	Facilities	F&B	0.5	0.5	0.0	F&B Administrative Coordinator
Community Svc	Facilities	F&B	0.5	0.4	0.0	Food and Beverage Director/Manager
Community Svc	Facilities	F&B	0.5	0.4	0.0	Sous Chef
Community Svc	Facilities	Mkt	0.00	0.00	0.06	Marketing Manager
Community Svc	Facilities	Mkt	0.00	0.00	0.05	Sales Manager
Subtotal Facilities			4.0	3.4	1.1	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

Fund	Dept	Div	12-13	13-14	14-15	Position
Community Svc	Ski	Admin	1.0	1.0	1.0	Ski Resort General Manager
Community Svc	Ski	Admin	0.7	1.0	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	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	0.5	0.5	0.5	Base Operations Manager
Community Svc	Ski	Mtn.. Op	0.5	0.5	0.5	Ski Patrol Director
Community Svc	Ski	Mtn.. Op	0.0	0.0	0.5	Brush Crew Supervisor
Community Svc	Ski	Rentals	0.5	0.0	0.0	Rental Shop Manager
Community Svc	Ski	Ski School	0.5	0.7	0.7	Director of Skier Services
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	0.0	0.0	0.5	Executive Chef
Community Svc	Ski	F&B	0.0	0.1	0.0	Food and Beverage Event Manager
Community Svc	Ski	F&B	0.5	0.5	0.0	F&B Administrative Coordinator
Community Svc	Ski	F&B	0.4	0.5	0.0	Food and Beverage Director/Manager
Community Svc	Ski	F&B	0.5	0.5	0.0	Sous Chef
Community Svc	Ski	F&B	0.0	0.0	0.4	Banquet Chef (10 Mo.)
Community Svc	Ski	F&B	0.0	0.0	0.3	Sales and Event Coordinator
Community Svc	Ski	Mkt	0.0	1.0	0.7	Marketing Manager
Community Svc	Ski	Mkt	0.9	0.5	0.5	Marketing Coordinator
Community Svc	Ski	Mkt	0.0	1.0	0.9	Sales Manager
Community Svc	Ski	Mkt	1.0	0.0	0.0	Sales Coordinator
Subtotal Ski			13.9	14.7	14.4	
Community Svc	Rec	Admin	0.7	0.5	0.5	Director of Parks & Recreation
Community Svc	Rec	Admin	0.0	0.8	0.7	Assistant Director of Parks & Recreation
Community Svc	Rec	Admin	1.0	0.0	1.0	Recreation Administrative Clerk
Community Svc	Rec	Admin	0.3	0.0	0.0	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.0	0.4	0.4	Parks and Recreation Center Manager
Community Svc	Rec	Admin	0.9	0.7	0.7	Recreation Administrative Specialist
Community Svc	Rec	Admin	0.3	0.0	0.0	Receptionist/Administrative Clerk (MSYR)
Community Svc	Rec	Aquatics/Rec Ctr	1.0	0.0	0.0	Recreation Center Manager
Community Svc	Rec	Parks	0.5	0.5	0.5	Park Superintendent
Community Svc	Rec	Parks	0.3	0.3	0.2	Parks Supervisor
Community Svc	Rec	Parks	0.5	0.5	0.5	Parks Crew Supervisor
Community Svc	Rec	Progms/Parks/Rec Ctr	0.9	0.0	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	0.5	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	0.0	0.0	0.03	Marketing Manager
Community Svc	Rec	Mkt	0.1	0.0	0.0	Marketing Coordinator
Subtotal Parks and Recreation			11.8	9.0	9.8	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

Fund	Dept	Div	12-13	13-14	14-15	Position
Community Svc	Other Rec	Admin	0.0	0.0	1.0	Community Services Director
Community Svc	Other Rec	Admin	0.2	0.2	0.2	Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.0	0.04	0.06	Assistant Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.0	0.4	0.4	Parks and Rec Center Manager
Community Svc	Other Rec	Admin	0.6	0.0	0.0	Senior Parks & Recreation Clerk
Community Svc	Other Rec	Admin	0.0	1.0	0.0	Rec. Administrative Clerk
Community Svc	Other Rec	Info Technology	1.0	0.0	0.0	IT Systems Developer
Subtotal Other Recreation			1.8	1.6	1.6	
Total Community Services Fund			38.2	35.2	34.1	
Beach	Beach	Beach	0.2	0.4	0.4	Director of Parks & Recreation
Beach	Beach	Beach	0.0	0.1	0.2	Assistant Director of Parks & Recreation
Beach	Beach	Beach	0.0	0.2	0.2	Parks and Rec Center Manager
Beach	Beach	Beach	0.1	0.0	0.0	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.1	0.3	0.3	Recreation Administrative Specialist
Beach	Beach	Beach	0.4	0.6	0.6	Recreation Supervisor (Aquatics)
Beach	Beach	Beach/Parks	0.1	0.0	0.0	Parks and Recreation Superintendent
Beach	Beach	Parks	0.5	0.5	0.5	Parks Superintendent
Beach	Beach	Parks	0.3	0.3	0.4	Parks Supervisor
Beach	Beach	Parks	0.5	0.5	0.5	Parks Crew Supervisor
Total Beach Fund			2.1	2.8	3.0	
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	0.8	0.9	Director of Public Works
Public Works	Util	G&A	0.3	0.4	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	1.0	1.0	Inspector II
Public Works	Util	Pipeline	6.0	5.0	5.0	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	1.0	2.0	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	Sr. Electrician/Instrumentation Technician
Public Works	Util	Plant	0.0	1.0	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	0.0	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	1.0	1.0	Water/Wastewater Operator III
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wastewater 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			30.2	31.2	31.2	
Total All Funds			104.0	104.7	102.8	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY DEPARTMENT SUMMARY

	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>
Administration/Finance	20.7	22.6	20.7
Utility	30.2	31.2	31.2
Engineering	2.8	2.8	2.8
Fleet	6.0	6.0	6.0
Buildings	4.0	4.0	5.0
Golf - Championship	5.1	5.2	5.8
Golf - Mountain	1.7	1.5	1.4
Facilities	4.0	3.4	1.1
Parks and Recreation	11.8	9.0	9.8
Other Recreation	1.8	1.6	1.6
Ski	13.9	14.7	14.4
Beach	2.1	2.8	3.0
Beach F&B			
Total All Funds	104.0	104.7	102.8

SUPPLEMENTAL STAFFING BREAKDOWN

	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>
Marketing	2.0	3.0	2.9
Food & Beverage	4.0	4.0	1.4

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	12-13	13-14	14-15				
Admin Svc	General	HR	1	1	0	Temporary Help	PT	0	52
Admin Svc	General	HR	1	1	1	Health and Wellness Program Asst.	PT	15	52
Subtotal General Fund			2.0	2.0	1.0				
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	1	0	Temporary Help	PT	0	0
Public Works	Utility	Plant	0	0	1	Driver	PT	20	52
Subtotal Utility Fund			2.0	3.0	3.0				
Community Svc	Golf	Champ Opns	1	1	1	Head Golf Pro	SM	40	43
Community Svc	Golf	Champ Opns	1	1	1	Golf Tournament Sales	SM	40	9
Community Svc	Golf	Champ Opns	6	6	6	Golf Shop Staff/Lead Golf Shop Staff	S	28	24
Community Svc	Golf	Champ Opns	2	1	1	Teaching Professional	S	1	22
Community Svc	Golf	Champ Opns	2	2	8	Starter/Ranger	S	10	24
Community Svc	Golf	Champ Opns	2	2	0	Starter/Ranger	S	0	0
Community Svc	Golf	Champ Opns	1	0	1	1st Assistant Championship	SM	40	31
Community Svc	Golf	Champ Opns	0.8	0.8	0.8	Marchandise Manager	SM	40	33
Community Svc	Golf	Champ Opns	3	3	3	Merch Sales Staff	S	25	26
Community Svc	Golf	Champ Opns	7	7	7	Outside Service Staff	S	27	24
Community Svc	Golf	Champ Opns	1	0	1	Outside Services Supervisor	SM	40	27
Community Svc	Golf	Champ Opns	1	0	0	Cart Supervisor	S	0	0
Community Svc	Golf	Champ Opns	1	1	0	Tournament Coordinator	SM	0	0
Community Svc	Golf	Champ Opns	0	0	1	Asst Golf Pro/Tourn. Coordinator	SM	40	25
Subtotal Championship			28.8	24.8	30.8				
Community Svc	Golf	Mtn Opns	1	1	0	Cart Supervisor	S	0	0
Community Svc	Golf	Mtn Opns	1	1	1	Head Golf Professional	SM	40	31
Community Svc	Golf	Mtn Opns	2	4	3	Starter/Ranger	S	27	25
Community Svc	Golf	Mtn Opns	0.2	0.2	0.2	Merchandise Manager	SM	40	33
Community Svc	Golf	Mtn Opns	5	5	5	Lead/Golf Shop Staff	S	18	24
Community Svc	Golf	Mtn Opns	4	0	0	Ambassador	S	0	0
Community Svc	Golf	Mtn Opns	1	0	0	1st Assistant Mountain	S	0	10
Community Svc	Golf	Mtn Opns	5	5	5	Outside Service Staff	S	22	24
Subtotal Mountain			19.2	16.2	14.2				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	40	29
Community Svc	Golf	Champ Maint	0	0	1	Irrigation Technician	S	40	34
Subtotal Champ Maintenance			19.0	19.0	20.0				
Community Svc	Golf	Mtn Maint	6	6	9	Maintenance Grounds Worker	S	40	24
Subtotal Mountain Maintenance			6.0	6.0	9.0				
Community Svc	Golf	Food & Bev Ch	2	2	3	Snack Bar Attendant	S	25	25
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	20	24
Community Svc	Golf	Food & Bev Ch	0	0	0	Lead Cashier	S	0	0
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	36	25
Community Svc	Golf	Food & Bev Ch	1	0	0	On Duty Supervisor	S	0	22
Community Svc	Golf	Food & Bev Ch	0	1	0	Backup Chef	PT	0	13
Community Svc	Golf	Food & Bev Ch	1	1	1	Prep Cook	S	26	26
Community Svc	Golf	Food & Bev Ch	4	4	2	Bar Cart Attendant	S	36	25
Community Svc	Golf	Food & Bev Ch	3	3	1	Cook	S	26	26

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	12-13	13-14	14-15				
Community Svc	Golf	Food & Bev Ch	1	1	1	Lead Grille Supervisor	S	36	24
Community Svc	Golf	Food & Bev Ch	0	1	0	Lead Grill Server	S	0	0
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	17	25
Community Svc	Golf	Food & Bev Ch	0	0	1	Banquet Captain	OC	17	23
Community Svc	Golf	Food & Bev Ch	0	0	6	Banquet Server	OC	12	26
Community Svc	Golf	Food & Bev Ch	0	0	0.3	Facilities Operations Assistant	S	24	52
Subtotal Food & Bev Champ			19.0	20.0	22.3				
Community Svc	Golf	Food & Bev Mt	0	1	0	Backup Chef	PT	0	0
Community Svc	Golf	Food & Bev Mt	0	2	2	Dishwasher	S	3	20
Community Svc	Golf	Food & Bev Mt	3	3	3	Snack Bar Attendant/Cook	S	19	24
Community Svc	Golf	Food & Bev Mt	3	2	1	Bar Cart Attendant	S	36	25
Subtotal Food & Bev Mountain			6.0	8.0	6.0				
Community Svc	Golf	Hyatt Shop	2	2	3	Hyatt Shop Staff	S	26	26
Community Svc	Golf	Hyatt Shop	2	0	0	Lead Hyatt Shop Staff	S	0	26
Subtotal Hyatt Shop			4.0	2.0	3.0				
Community Svc	Golf	G&A Champ	0.5	0.5	0	Chateau Receptionist/Clerk	S	0	0
Community Svc	Golf	G&A Ch/Mtn	1	1	1.8	Safe Room Clerk	S	19	26
Subtotal General & Administrative			1.5	1.5	1.8				
Subtotal Golf Department			103.5	97.5	107.2				
Community Svc	Facilities	Chateau/Caterin	0	0	1	Facilities Operations	PT	30	52
Community Svc	Facilities	Chateau/Caterin	2	2	0.7	Facilities Operations Assistant	PT	24	52
Community Svc	Facilities	Chateau	0	0.5	0	Chateau Receptionist/Clerk	S	0	0
Subtotal Facilities			2.0	2.5	1.7				
Community Svc	Facilities	Food & Bev	1	1	0	Banquet Dishwasher	OC	0	0
Community Svc	Facilities	Food & Bev	1	2	0	Banquet Bartender	OC	0	0
Community Svc	Facilities	Food & Bev	1	1	0	Banquet Cook	OC	0	0
Community Svc	Facilities	Food & Bev	1	1	0	Banquet Prep Cook	OC	0	0
Community Svc	Facilities	Food & Bev	3	3	0	Banquet Captain	OC	0	0
Community Svc	Facilities	Food & Bev	1	1	0	Banquet Busser	OC	0	0
Community Svc	Facilities	Food & Bev	5	5	0	Banquet Server	OC	0	0
Subtotal Facilities Food & Bev			13.0	14.0	0.0				
Subtotal Facilities Department			15.0	16.5	1.7				
Community Svc	Ski	Tickets	6	4	3	Lead Cashier	S	40	17
Community Svc	Ski	Tickets	8	8	8	Cashier	S	22	17
Community Svc	Ski	Tickets	2	2	2	Safe Room Auditor	S	38	17
Subtotal Ticket Office			16.0	17.0	13.0				
Community Svc	Ski	Lifts	26	24	24	Lift Operator/Ticket Checker	S	31	17
Community Svc	Ski	Lifts	1	0	0	Lift Supervisor	S	0	0
Community Svc	Ski	Lifts	1	1	1	Lift Maintenance Laborer	S	40	31
Community Svc	Ski	Lifts	1	1	2	Dispatcher	S	10	17
Community Svc	Ski	Lifts	0	3	3	Lead Lift Operator	S	32	17
Subtotal Lift Operation			29.0	29.0	30.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	12-13	13-14	14-15				
Community Svc	Ski	Slope Mainten	2	0	0	Crew Boss Snowmaking/Grooming	S	0	0
Community Svc	Ski	Slope Mainten	0	1	1	Crew Boss Snowmaking	S	40	11
Community Svc	Ski	Slope Mainten	0	1	1	Crew Boss Grooming	S	38	17
Community Svc	Ski	Slope Mainten	11	0	0	Groomer/Snowmaker	S	0	0
Community Svc	Ski	Slope Mainten	0	8	8	Snowmaker	S	30	11
Community Svc	Ski	Slope Mainten	0	3	3	Groomer	S	36	16
Community Svc	Ski	Slope Mainten	0	1	2	Sr. Groomer/Snowmaker	S	28	11
Community Svc	Ski	Slope Mainten	0	1	1	Winch Cat Operator	S	38	17
Community Svc	Ski	Slope Mainten	2	2	2	Pumps & Compressor Operator	S	32	11
Community Svc	Ski	Slope Mainten	0	1	1	Special Projects	S	40	25
Community Svc	Ski	Slope Mainten	0	0	2	Brush Crew Worker	S	40	9
Community Svc	Ski	Slope Mainten	2	2	2	Terrain Park Attendant	S	25	17
Community Svc	Ski	Slope Mainten	2	2	2	Summer Trail Worker	S	40	16
Subtotal Grooming			19.0	22.0	25.0				
Community Svc	Ski	Ski Patrol	1	1	2	Dispatcher	S	21	17
Community Svc	Ski	Ski Patrol	2	2	3	Mt Capt	S	30	17
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	28	17
Subtotal Ski Patrol			12.0	12.0	14.0				
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	26
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	S	11	17
Subtotal Ski School			51.0	51.0	51.0				
Community Svc	Ski	Child Ski	1	1	1	CSC Director	SM	40	35
Community Svc	Ski	Child Ski	0	1	2	CSC Lead Guest Services	S	19	17
Community Svc	Ski	Child Ski	1	0	0	Supervisor/Trainer	S	0	0
Community Svc	Ski	Child Ski	6	4	6	CSC Guest Services	S	23	17
Community Svc	Ski	Child Ski	34	34	36	CSC Instructor	S	11	17
Community Svc	Ski	Child Ski	1	3	3	CSC Supervisor	S	40	18
Community Svc	Ski	Child Ski	7	7	8	Junior CSC Instructor	S	11	17
Community Svc	Ski	Child Ski	2	2	2	Rental Technician	S	20	17
Community Svc	Ski	Child Ski	0	0	3	Mountain Host	PT	25	17
Subtotal Child Ski Center			52.0	52.0	61.0				
Community Svc	Ski	Rental/Rpr	0	1	1	Rental Shop Manager	SM	40	29
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	26
Community Svc	Ski	Rental/Rpr	13	13	13	Rental Technician	S	24	17
Subtotal Rental & Repair			14.0	15.0	15.0				
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	19
Subtotal Property Operations			3.0	3.0	3.0				
Community Svc	Ski	Parking/Trans	3	3	3	Shuttle/Tram Driver	S	32	17
Community Svc	Ski	Parking/Trans	3	3	3	Tram Driver	S	34	17
Community Svc	Ski	Parking/Trans	1	0	0	Special Projects	S	0	0
Community Svc	Ski	Parking/Trans	9	9	9	Parking Attendant	S	17	17
Subtotal Parking and Transportation			16.0	15.0	15.0				
Community Svc	Ski	F&B	2	2	3	Bartender	S	34	17
Community Svc	Ski	F&B	6	6	6	Cashier	S	15	17
Community Svc	Ski	F&B	7	7	1	Cook	S	40	18
Community Svc	Ski	F&B	0	1	0	Backup Chef	S	0	0
Community Svc	Ski	F&B	0	1	1	Lead Cashier	S	40	18

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	12-13	13-14	14-15				
Community Svc	Ski	F&B	1	2	1	Prep Cook	S	40	22
Community Svc	Ski	F&B	0	1	2	Dishwasher	S	21	17
Community Svc	Ski	F&B	3	3	0	Busser	S	0	0
Community Svc	Ski	F&B	0	0	2	Banquet Server	S	10	17
Community Svc	Ski	F&B	0	0	2	Snack Bar Attendant	S	36	17
Subtotal Food & Beverage			19.0	23.0	18.0				
Community Svc	Ski	Hyatt Shop	3	3	3	Hyatt Shop Staff	S	29	26
Community Svc	Ski	Hyatt Shop	2	2	2	Lead Hyatt Shop Staff	S	28	26
Subtotal Hyatt Shop			5.0	5.0	5.0				
Community Svc	Ski	General Admin	1	1	2	Receptionist/Snow Reporter	S	19	17
Subtotal General Admin			1.0	1.0	2.0				
Community Svc	Ski	Marketing	2	2	2	Receptionist/Snow Reporter	S	20	17
Subtotal Marketing			2.0	2.0	2.0				
Subtotal Ski Department			239.0	247.0	254.0				
Community Svc	Parks	Parks	0.6	0.6	0.5	Irrigation Tech	S	40	45
Community Svc	Parks	Parks	0.00	0.03	0.06	Parks & Recreation Clerk	PT	30	52
Community Svc	Parks	Parks	0.00	0.03	0.1	Asst Parks & Recreation Clerk	PT	26	31
Community Svc	Parks	Parks	9	8	11	Maintenance Worker	S	9	52
Community Svc	Parks	Parks	4	5	5	Senior Maintenance Worker	S	32	52
Subtotal Parks Department			13.6	13.6	16.4				
Community Svc	Recreation	Tennis	0	0	1	Director of Tennis	SM	40	28
Community Svc	Recreation	Tennis	0	4	4	Tennis Pro *(Non Teaching Hours)	S	1	16
Community Svc	Recreation	Tennis	3	2	3	Tennis Host	S	27	16
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	13	16
Community Svc	Recreation	Tennis	0	1	1	Senior Tennis Host	S	32	19
Community Svc	Recreation	Tennis	2	0	0	Senior Tennis Pro	S	0	0
Subtotal Tennis			6.0	8.0	10.0				
Community Svc	Recreation	Programs	0	0.2	0.3	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Programs	1	1	1	Bus Driver Recreation	PT	16	52
Community Svc	Recreation	Programs	0	0.2	0.8	Asst. Parks & Recreation Clerk	PT	26	31
Community Svc	Recreation	Programs	0	1	1	Fitness Instructor	PT	4	52
Community Svc	Recreation	Programs	3	3	3	Recreation Leader	PT	24	52
Community Svc	Recreation	Programs	2	2	2	Senior Recreation Leader	PT	21	52
Community Svc	Recreation	Programs	0	0	1	Recreation Program Coordinator	PT	24	52
Community Svc	Recreation	Programs	4	0	0	Senior Fitness Instructor	PT	0	0
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	2	52
Community Svc	Recreation	Sports	1	1	1	Sports Official	PT	3	52
Community Svc	Recreation	Sports	0	0.1	0.1	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Sports	0	0.1	0.3	Asst. Parks & Recreation Clerk	PT	26	31
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	10	52
Subtotal Programs			13.0	10.5	12.6				
Community Svc	Recreation	Admin	0.3	0.0	0.0	Parks & Recreation Clerk	PTYR-B	0	0
Community Svc	Recreation	Admin	1	0	0	Parks & Recreation Host	PT	0	0
Community Svc	Recreation	Admin	1	0	0	Safe Room Clerk	S	0	0
Subtotal P&R Administraion			2.3	0.0	0.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY FUND

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			12-13	13-14	14-15				
Community Svc	Recreation	Rec Ctr	0	1	0	Saferoom Clerk	PT	0	0
Community Svc	Recreation	Rec Ctr	0	0.1	0.2	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Rec Ctr	0	5.1	5.5	Asst. Parks & Recreation Clerk	PT	26	31
Community Svc	Recreation	Rec Ctr	8	8	8	Aquacise Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	1	1	0.4	Aquatics Assistant	PTYR-B	28	52
Community Svc	Recreation	Rec Ctr	1	1	0.2	Aquatics Maint. Specialist	PT	30	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	9	9	Fitness Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	0	2	2	Senior Fitness Instructor	PT	9	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	15	52
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Child Care Leader	PT	5	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	13	52
Community Svc	Recreation	Rec Ctr	6	6	6	Swim Instructor	PT	3	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Lesson Coordinator	PT	9	52
Community Svc	Recreation	Rec Ctr	2	2	2	Recreation Center Rover	PT	6	52
Subtotal Recreation Center			67.0	66.2	64.3				
Subtotal Recreation Dept			101.8	98.3	103.4				
Community Svc	Other Rec	Admin	0.6	0.0	0.0	Parks & Recreation Host	PTYR-B	0	0
Community Svc	Other Rec	Admin	0.0	0.4	0.8	Parks & Recreation Clerk	PT	30	52
Community Svc	Other Rec	Admin	0.0	0.4	2.0	Asst. Parks & Recreation Clerk	PT	26	31
Community Svc	Other Rec	Admin	2.5	0.0	0.0	Parks & Recreation Host	PT	0	0
Subtotal Other Recreation			3.1	0.8	2.8				
Subtotal Recreation Fund			462.4	460.1	469.0				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	22
Beach	Recreation	Beach	0.1	0.0	0.0	Parks & Recreation Host	PTYR-B	0	0
Beach	Recreation	Beach	0.5	0.0	0.0	Parks & Recreation Host	PT	0	0
Beach	Recreation	Beach	1	1	0.2	Safe Room Clerk	S	19	26
Beach	Recreation	Beach	1	2	2	Lead Beach Host	S	40	17
Beach	Recreation	Beach	0	0.2	0.3	Parks & Recreation Clerk	S	30	52
Beach	Recreation	Beach	21	21	21	Beach Host	S	15	16
Beach	Recreation	Beach	0	0.2	0.8	Asst. Parks & Rec Clerk	S	26	31
Beach	Recreation	Beach	1	1	0.6	Aquatics Assistant	PTYR-B	28	52
Beach	Recreation	Beach	1	1	0.8	Aquatics Maint. Specialist	PT	30	52
Beach	Recreation	Beach	3	3	4	Lead Lifeguard	S	40	19
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	5	8
Beach	Recreation	Beach	35	35	35	Lifeguard	S	12	16
Beach	Recreation	Beach	1	1	1	Swim Lesson Coordinator	PT	14	8
Beach	Recreation	Beach	2	2	4	Parking/Boat Ramp Attend.	S	40	17
Beach	Recreation	Beach	0	0	2	Beach Ambassador	S	18	11
Subtotal Beach			75.6	76.3	80.6				
Beach	Parks	Parks	0.5	0.5	0.5	Irrigation Tech	S	40	45
Beach	Parks	Parks	0	0.1	0.2	Parks & Recreation Clerk	S	30	52
Beach	Parks	Parks	0	0.1	0.4	Asst. Parks & Rec Clerk	S	26	31
Beach	Parks	Parks	7	7	8	Maintenance Worker	S	9	52
Beach	Parks	Parks	5	5	4	Senior Maintenance Worker	S	32	52
Subtotal Beach Parks Department			12.5	12.7	13.3				
Subtotal Beach Fund			88.1	89.0	94.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2014-2015 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	12-13	13-14	14-15				
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			556.6	556.1	569.0				

STAFFING BY DEPARTMENT SUMMARY

	<u>11-12</u>	<u>12-13</u>	<u>14-15</u>	Legend
Administration/Finance	2	2	1	PT - Part-Time
Utility	2.0	3.0	3.0	PTYR - Part-Time Year Round
Golf - Championship	72.1	67.1	78.0	PTYR-B - Part-Time Year Round Benefited
Golf - Mountain	31.4	30.4	29.2	SM - Seasonal Management
Facilities	15.0	16.5	1.7	S - Seasonal
Parks	0.0	0.0	0.0	
Ski Resort	239.0	247.0	254.0	OC - On Call
Recreation	101.8	94.3	103.4	
Other Recreation	3.1	0.8	2.8	
Beach	88.1	89.0	94.0	
Engineering	1.0	1.0	1.0	
Fleet	0.0	0.0	0.0	
Buildings	1.0	1.0	1.0	
Total All Departments	556.6	552.1	569.0	

SUPPLEMENTAL STAFFING BREAKDOWN

	<u>11-12</u>	<u>12-13</u>	<u>14-15</u>
Marketing	2.0	2.0	2.0
Food & Beverage	57.0	65.0	46.3

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.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2014

*Top of Ranges Increased 3%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16.0	\$16.133	\$19.360	\$22.587	\$1,291	\$1,549	\$1,807	\$33,557	\$40,269	\$46,980
17.0	\$16.940	\$20.328	\$23.716	\$1,355	\$1,626	\$1,897	\$35,235	\$42,282	\$49,329
18.0	\$17.787	\$21.344	\$24.902	\$1,423	\$1,708	\$1,992	\$36,997	\$44,396	\$51,796
19.0	\$18.676	\$22.412	\$26.147	\$1,494	\$1,793	\$2,092	\$38,847	\$46,616	\$54,385
20.0	\$19.610	\$23.532	\$27.454	\$1,569	\$1,883	\$2,196	\$40,789	\$48,947	\$57,105
21.0	\$20.591	\$24.709	\$28.827	\$1,647	\$1,977	\$2,306	\$42,828	\$51,394	\$59,960
22.0	\$21.620	\$25.944	\$30.268	\$1,730	\$2,076	\$2,421	\$44,970	\$53,964	\$62,958
23.0	\$22.701	\$27.241	\$31.782	\$1,816	\$2,179	\$2,543	\$47,218	\$56,662	\$66,106
24.0	\$23.836	\$28.603	\$33.371	\$1,907	\$2,288	\$2,670	\$49,579	\$59,495	\$69,411
25.0	\$25.028	\$30.034	\$35.039	\$2,002	\$2,403	\$2,803	\$52,058	\$62,470	\$72,881
26.0	\$26.279	\$31.535	\$36.791	\$2,102	\$2,523	\$2,943	\$54,661	\$65,593	\$76,526
27.0	\$27.593	\$33.112	\$38.631	\$2,207	\$2,649	\$3,090	\$57,394	\$68,873	\$80,352
28.0	\$28.973	\$34.768	\$40.562	\$2,318	\$2,781	\$3,245	\$60,264	\$72,317	\$84,369
29.0	\$30.422	\$36.506	\$42.590	\$2,434	\$2,920	\$3,407	\$63,277	\$75,932	\$88,588
30.0	\$31.943	\$38.331	\$44.720	\$2,555	\$3,067	\$3,578	\$66,441	\$79,729	\$93,017
31.0	\$33.540	\$40.248	\$46.956	\$2,683	\$3,220	\$3,756	\$69,763	\$83,716	\$97,668
32.0	\$35.217	\$42.260	\$49.304	\$2,817	\$3,381	\$3,944	\$73,251	\$87,901	\$102,552
33.0	\$36.978	\$44.373	\$51.769	\$2,958	\$3,550	\$4,142	\$76,914	\$92,296	\$107,679
34.0	\$38.827	\$46.592	\$54.357	\$3,106	\$3,727	\$4,349	\$80,759	\$96,911	\$113,063
35.0	\$40.768	\$48.922	\$57.075	\$3,261	\$3,914	\$4,566	\$84,797	\$101,757	\$118,716
36.0	\$42.806	\$51.368	\$59.929	\$3,425	\$4,109	\$4,794	\$89,037	\$106,845	\$124,652
37.0	\$44.947	\$53.936	\$62.925	\$3,596	\$4,315	\$5,034	\$93,489	\$112,187	\$130,885
38.0	\$47.194	\$56.633	\$66.072	\$3,776	\$4,531	\$5,286	\$98,163	\$117,796	\$137,429
39.0	\$49.554	\$59.464	\$69.375	\$3,964	\$4,757	\$5,550	\$103,072	\$123,686	\$144,300
40.0	\$52.031	\$62.438	\$72.844	\$4,163	\$4,995	\$5,828	\$108,225	\$129,870	\$151,515

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2014

Uncertified Scale

*Top of Ranges Increased 3%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
3	\$ 17.217	\$ 20.660	\$ 24.104	\$1,377	\$1,653	\$1,928	\$35,811	\$42,973	\$50,136
4	\$ 18.096	\$ 21.715	\$ 25.334	\$1,448	\$1,737	\$2,027	\$37,640	\$45,167	\$52,695
5	\$ 18.998	\$ 22.797	\$ 26.597	\$1,520	\$1,824	\$2,128	\$39,515	\$47,418	\$55,321
6	\$ 19.248	\$ 23.097	\$ 26.947	\$1,540	\$1,848	\$2,156	\$40,035	\$48,042	\$56,049
7	\$ 21.400	\$ 25.680	\$ 29.960	\$1,712	\$2,054	\$2,397	\$44,512	\$53,414	\$62,316
8	\$ 23.499	\$ 28.199	\$ 32.899	\$1,880	\$2,256	\$2,632	\$48,878	\$58,653	\$68,429
9	\$ 25.393	\$ 30.472	\$ 35.551	\$2,031	\$2,438	\$2,844	\$52,818	\$63,382	\$73,946
10	\$ 27.788	\$ 33.346	\$ 38.903	\$2,223	\$2,668	\$3,112	\$57,799	\$69,359	\$80,919
11	\$ 29.910	\$ 35.892	\$ 41.874	\$2,393	\$2,871	\$3,350	\$62,212	\$74,655	\$87,097
12	\$ 32.069	\$ 38.483	\$ 44.897	\$2,566	\$3,079	\$3,592	\$66,705	\$80,045	\$93,386

Certified Scale

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
6	\$ 19.655	\$ 23.586	\$ 27.517	\$1,572	\$1,887	\$2,201	\$40,882	\$49,058	\$57,234
7	\$ 21.817	\$ 26.180	\$ 30.544	\$1,745	\$2,094	\$2,443	\$45,379	\$54,455	\$63,531
8	\$ 23.912	\$ 28.694	\$ 33.477	\$1,913	\$2,296	\$2,678	\$49,737	\$59,684	\$69,632
9	\$ 26.088	\$ 31.306	\$ 36.524	\$2,087	\$2,504	\$2,922	\$54,264	\$65,116	\$75,969
10	\$ 28.209	\$ 33.851	\$ 39.493	\$2,257	\$2,708	\$3,159	\$58,675	\$70,410	\$82,146
11	\$ 30.346	\$ 36.415	\$ 42.484	\$2,428	\$2,913	\$3,399	\$63,119	\$75,742	\$88,366
12	\$ 32.498	\$ 38.997	\$ 45.497	\$2,600	\$3,120	\$3,640	\$67,595	\$81,114	\$94,633

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**Union Salary Ranges
Supervisor Bargaining Unit
Effective July 1, 2014**

*Top of Ranges Increased 3%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
S12	\$ 35.446	\$ 42.535	\$ 49.625	\$ 2,836	\$ 3,403	\$ 3,970	\$ 73,728	\$ 88,474	\$103,219
S11	\$ 33.775	\$ 40.530	\$ 47.285	\$ 2,702	\$ 3,242	\$ 3,783	\$ 70,253	\$ 84,303	\$ 98,354
S10	\$ 32.151	\$ 38.582	\$ 45.012	\$ 2,572	\$ 3,087	\$ 3,601	\$ 66,875	\$ 80,250	\$ 93,625
S9	\$ 30.621	\$ 36.746	\$ 42.870	\$ 2,450	\$ 2,940	\$ 3,430	\$ 63,692	\$ 76,431	\$ 89,169
S8	\$ 29.163	\$ 34.995	\$ 40.828	\$ 2,333	\$ 2,800	\$ 3,266	\$ 60,658	\$ 72,790	\$ 84,922
S7	\$ 27.783	\$ 33.340	\$ 38.897	\$ 2,223	\$ 2,667	\$ 3,112	\$ 57,790	\$ 69,348	\$ 80,905
S6	\$ 26.451	\$ 31.741	\$ 37.031	\$ 2,116	\$ 2,539	\$ 2,962	\$ 55,017	\$ 66,020	\$ 77,024
S5	\$ 25.205	\$ 30.247	\$ 35.288	\$ 2,016	\$ 2,420	\$ 2,823	\$ 52,427	\$ 62,913	\$ 73,398
S4	\$ 24.141	\$ 28.969	\$ 33.797	\$ 1,931	\$ 2,318	\$ 2,704	\$ 50,213	\$ 60,255	\$ 70,298
S3	\$ 23.557	\$ 28.269	\$ 32.980	\$ 1,885	\$ 2,261	\$ 2,638	\$ 48,999	\$ 58,799	\$ 68,599
S2	\$ 22.422	\$ 26.907	\$ 31.391	\$ 1,794	\$ 2,153	\$ 2,511	\$ 46,638	\$ 55,966	\$ 65,293
S1	\$ 21.350	\$ 25.620	\$ 29.890	\$ 1,708	\$ 2,050	\$ 2,391	\$ 44,408	\$ 53,289	\$ 62,171

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 materi-

als 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 generally 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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