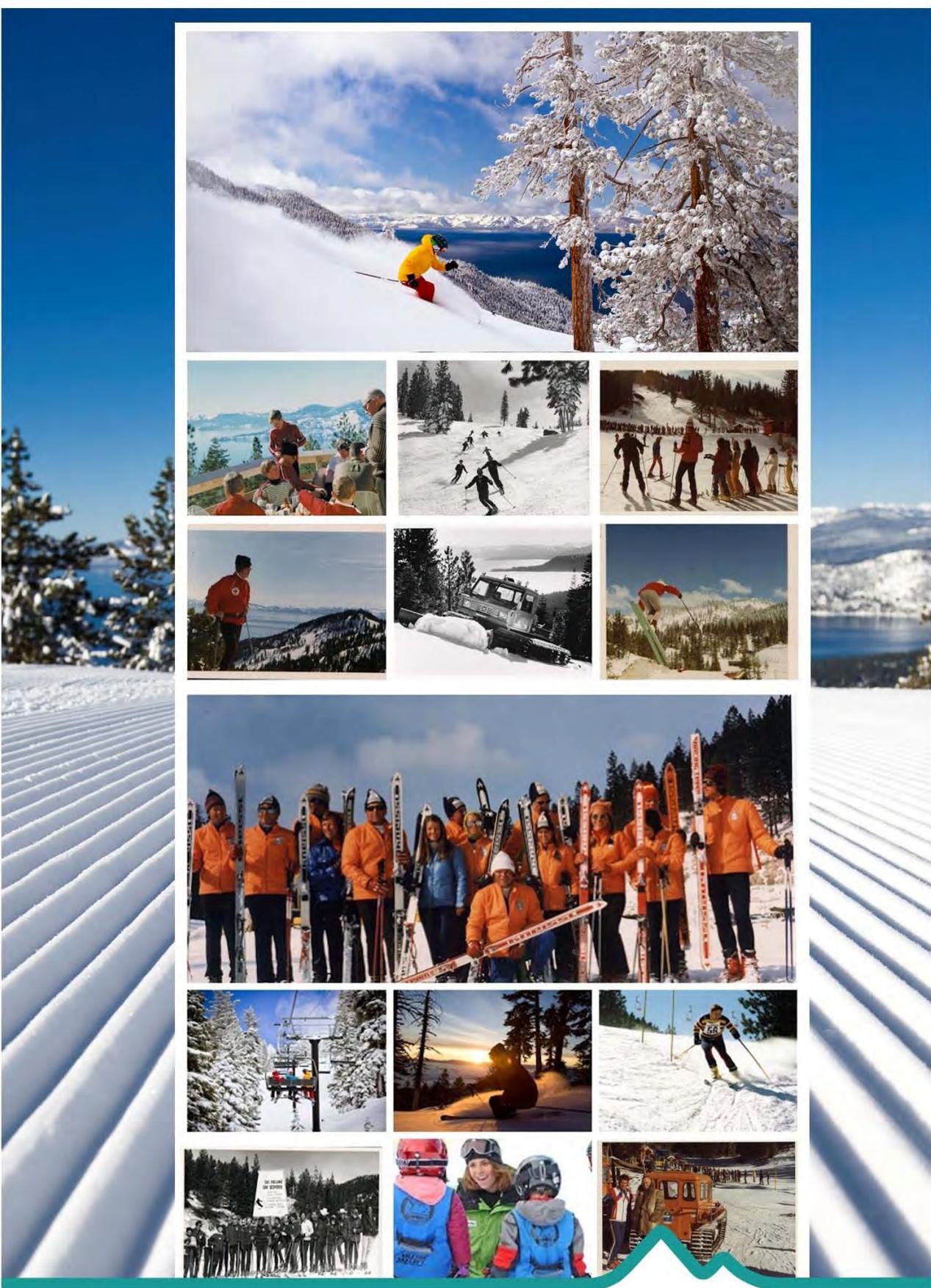


**Fiscal Year 2016-2017  
Adopted May 18, 2016**

*Annual Budget*




  
**THE "JEWEL" of the SIERRA**

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**INCLINE VILLAGE**  
 GENERAL IMPROVEMENT DISTRICT  
 ONE DISTRICT ~ ONE TEAM

**50th**  
  
**Diamond Peak**  
 INCLINE VILLAGE LAKE TAHOE  
*Anniversary*



# OPERATING BUDGET

## Fiscal Year 2016-2017



### IVGID Board of Trustees

Top Row: Kendra Wong—Chairman, Philip Horan—Vice Chairman, Jim Hammerel—Treasurer  
Bottom Row: Tim Callicrate—Secretary and Matthew Dent

Steven J. Pinkerton, General Manager  
Gerry Eick, Director of Finance  
Susan Herron, Executive Assistant/District Clerk/Public Records Officer  
Dee Carey, Director of Human Resources  
Joe Pomroy, Director of Public Works  
Brad Johnson, Director of Engineering & Asset Management  
Indra Winqwest, Director of Parks and Recreation  
Mike Bandelin, Ski Resort General Manager  
Sharon Heider, Director of Community Services  
James Russell, Information Technology Manager

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

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**BUDGET MESSAGE AND BUDGET FORM 4404 LGF**

State Budget as Adopted and Filed

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
893 Southwood Boulevard  
Incline Village Nevada, 89451

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Incline Village General Improvement District \_\_\_\_\_ herewith submits the FINAL budget for the  
fiscal year ending June 30, 2017

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling \$ 1,480,779

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,  
the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be  
lowered.

This budget contains 7 governmental fund types with estimated expenditures of \$ 28,511,383 and  
2 proprietary funds with estimated expenses of \$ 13,551,703

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local  
Government Budget and Finance Act).

CERTIFICATION

I, Gerald W. Eick  
(Print Name)  
Director of Finance  
(Title)

certify that all applicable funds and financial  
operations of this Local Government are  
listed herein.

Signed [Signature]

Dated: 5/18/16

APPROVED BY THE GOVERNING BOARD

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2016 5:30 p.m.

Publication Date 5-May-16

Place: 955 Fairway Blvd, Incline Village, NV

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**FISCAL YEAR BUDGET FOR THE YEAR ENDING JUNE 30, 2017**

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**FISCAL YEAR BUDGET FOR THE YEAR ENDING JUNE 30, 2017**

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**May 18, 2016**

**Board of Trustees and Citizens of Incline Village and Crystal Bay**

**Incline Village General Improvement District**

I, Gerald W. Eick, Director of Finance for the Incline Village General Improvement District, do hereby respectfully submit the FINAL budget plan for the Incline Village General Improvement District for Fiscal Year 2016/2017.

The District's budget filing with the Nevada Department of Taxation, Local Government Division is completed on the Form 4404LGF. The form includes prescribed forms, content and terminology. During the deliberation and consideration of the budget, a variety of supporting schedules were used to aid in understanding what are the District's service levels and flow of resources for the fiscal year. The District recognizes that the Form 4404LGF is the adopted budget and is the basis upon which compliance will be determined for financial results.

**Comparison across Fiscal Years**

A fundamental aspect of the Form 4404LGF is comparison of information across the audited results of the fiscal year ending June 30, 2015, an estimated result for the year ending June 30, 2016, along with a presentation of the budget for the year ending June 30, 2017. There are three fundamental factors in this year's form set that must be considered by any user, to understand that comparison may not always be effective. The most significant of these factors is a July 1, 2015 change in the accounting for the Community Services and Beach Enterprise funds to governmental fund types including Special Revenue, Capital Projects and Debt Service. Therefore, Schedule B for those funds does not have audited results for the 2014-15 fiscal year. Those former Enterprises are presented on their respective Schedule F 1 and F-2 to show the operating results and the eventual Residual Fund Equity Transfer that was made to close the old funds and open new ones as of July 1, 2015. The largest financial factor relates to the difference in levels of operations for the Diamond Peak Ski Resort over the three years presented. For the fiscal year 2014-15 the resort experienced an all-time low of 84,595 skier visits, followed by what is expected to be an all-time high of 165,000 skier visits for 2015-16. For 2016-17 the budget has been prepared estimating 107,300 skier visits. The financial consequence is the revenues for 2014-15 were approximately \$5,382,000 with costs of \$4,698,000. For 2015-16 the revenue is estimated at \$9,921,600 and costs at \$6,431,000. The budget for 2016-17 is using revenue at \$7,482,600 and expenditures of \$6,288,251. The third factor is a change in the level of activity for food and beverage operations. Much of that is already included in the ski budget, where the District has gone from having a concessionaire operate the Snowflake Lodge to our own staff's implementation of a bar and grill. This had a consequence of taking what was \$40,000 in concession revenue and grossing it up to a volume of activity of approximately \$250,000. Also 2016-17 marks the first full year of activity for the food & beverage function under the Championship Golf Course. Beginning in 2013 this function underwent substantial shift in emphasis from primarily focus on banquets and events, as a part of Facilities, to support of golf programming first. Some banquets and events have remained a part of the golf operations. The change in emphasis resulted in varied activity levels until the

implementation of a sales and delivery system could be reestablished. For the 2016-17 this results in budget on budget increases in revenue of \$393,000, in wages and benefits of \$189,000 and cost of goods sold (services and supplies) of \$109,000. The District expects this new level of service to occur based on current bookings. However, since this area is scalable, based on customer demand, the actual results will be proportionate, not necessarily at the stated levels. This scalability has not been used in past budgets. The District feels it is necessary to use this approach to support plans for personnel, as well as the performance management of this function. Virtually all of the increase in budgeted FTE's relates to the food and beverage area.

### **Tax Revenue**

The District has budgeted for Ad Valorem Tax based on the figures released by the Nevada Department of Taxation on March 15. There is no change anticipated to that amount. The District continues to accept the maximum tax rate, which went down from .1269 to .1183 for 2016-17. Our assessed valuation went up by over 3.25%, however coupled with the effects of the abatement; it resulted in only a \$48,000 (3%) increase in revenue. \$15,000 of that is from new construction.

Other tax revenue is comprised of \$1,296,000 for Consolidated Taxes (CTX) as projected by the Nevada Department of Revenue, \$189,000 from Local Government Tax Act (LGTA) and \$12,000 for Personal Property Tax. Generally, the District sets these levels based on experience of past collections. The State has requested we use the CTX as projected, as they feel it has a high probability of realization. Just prior to the filing of this Final Budget, the District was informed that Washoe County has determined that since 2008, there has been an under collection of a gaming tax. The County is still considering the options for any recovery and distribution method. Therefore, the District has not incorporated any effects of this into either the estimated results for 2015-16 or the budget 2016-17 as both the amount and timing cannot be reasonably determined.

### **Other Revenue and Transfers**

Unlike many governments who have a majority of revenue from tax sources, ours is Charges for Services. For the governmental funds this includes recreation charges to users of about \$14,000,000 and Facility Fees to parcel owners for availability of services of about \$6,700,000. The Utility Fund also has charges for services of \$11,500,000. Internal charges are about \$4,000,000. Some changes for revenue for 2016-17 include a 2% increase in golf rounds and a 3 to 6% increase in realization of revenue per round at each course. A 5% price increase for some programs in Recreation, a \$10 per lift ticket increase (on 73,000 skier visits) based on marketplace conditions, and a 3.2% utility rate increase.

The Board of Trustees reviews the flow of resources for Community Services and the Beach Funds, and makes a determination of the amount set for the Facility Fee under NRS 318.197. These fees are a standby charge for the availability of services based on the need for operations, capital expenditure and debt service. Part of that availability is provided by capital improvement projects and debt service on past projects. The portion of the Facility Fee that is

for these functions, is collected along with the operating component through the respective special revenue funds, and then transferred to the Capital Projects and Debt Service Funds as necessary. With the adoption of the budget, these operating transfers are authorized for the fiscal year.

Transfers are budgeted, and therefore authorized, to cover carryover capital projects from one fiscal year to the next. This re-budgeting is necessary when the expenditure has not occurred and the source for that purchase has been received, not yet been transferred to the Capital Project Fund. The timing of this determination is complicated by the relationship to the prime purchase period being at the beginning and end of each fiscal period. However, the District feels it has provided sufficient resources for those projects that will be carried over. The 2016-17 Capital Projects Summary and a separate detailed carryover project report have been prepared for the governmental fund types. Capital expenditures for carryover projects are re-budgeted each year only for governmental funds. The Utility Fund does not have to re-budget its carryover projects. It incorporates its expenditures into its cash flow statement. A complete fiscal year report for the Utility Funds projects is issued after the fiscal year has ended.

A onetime transfer has been budgeted from the General Fund for \$400,000 to the Community Services Special Revenue Fund to complete a commitment made in 2012. There was no stated purpose except to support Community Services.

### **Expenditures**

The State Form 4404LGF specifies the categories of Salaries & Wages, Employee Benefits and Services and Supplies. Services & Supplies covers all non- personnel and non-capital expenditures. Budgeted personnel costs are affected by cost of living increases which align with bargaining units. Our hourly wage rates have been effected by competing in the Tahoe Basin for labor that has to consider the increases in the California minimum wage. The effects of the Affordable Care Act have resulted in 22 positions receiving health benefits for the first time.

Capital Outlay for the governmental fund types includes amounts for carryover and current projects. In the General Fund \$53,000 is carryover and \$193,750 is current. In the Community Services Capital Projects, \$2, 248,500 is carryover and \$3,483,550 is current. In the Beach Fund \$155,000 is carryover and \$394,300 is current. While not budgeted per se, the cash flow Schedule F-2 for the Utility Fund indicates a total of \$5,534,300 for capital expenditures.

### **Contingencies**

The budget process allows the District to identify a contingency of up to 3% for each governmental fund. For 2016-17, these are General Fund \$100,000, Community Service Special Revenue Fund \$450,000 and the Beach Special Revenue Fund \$48,000. The District views allowing for the possibility of a contingency as good financial management. However, there are no known items that have not already been provided for under the budget that could be applied to the contingency. Therefore, its placement in this budget is truly for the

unexpected and unanticipated items should they arise. A Board action is required to apply the contingency.

**Provision for Actuarial Determined Liability in Internal Services**

An element of the Internal Services Fund was used to provide self-insured Workers Compensation Coverage through June 30, 2013. Since that time the District has and remains in a fully insured plan through the Nevada Public Agency Compensation Trust. The self-insurance retention from that former coverage is still held by the Internal Services Fund. The District has ordered an actuarial study to determine what needs to be held going forward (run out period), and what might be available to be returned to the operating venues. The District intends to consider the longer term consequences of the actuarial study during the fiscal year for 2016-17, with any further action to be budgeted for 2017-18. For the FINAL Budget the District has added the cost necessary to raise the long term claim liability in the Internal Services Fund to cover what is the expected to be the actuarially determined provision for the run out period.

**Governmental Fund Balance and Possible Future Plans**

The District Final Budget Summary reports the following select Fund Balances:

	Fund Balance 6/30/17	Minimum Board Policy	Planned for CIP 2017-18	Planned for CIP Post 2018	Remainder
General Fund	\$1,308,000	\$ 160,000	\$ -	\$1,000,000	\$148,000
Comm. Services SR	\$6,356,000	\$3,810,000	\$1,050,000	\$ 798,000	\$698,000
Beach Special Rev.	\$ 717,000	\$ 417,000	\$ 300,000	\$ -	\$ -

**Budget Environment**

The Incline Village General Improvement District (the District or IVGID) budget requires the collaborative efforts of the Board of Trustees (the Board), the community comprised of Incline Village and Crystal Bay, and District Staff. This collaboration occurs through public budget work sessions and agenda items taking place within the meetings of the Board of Trustees. District Staff has worked throughout the year on the details behind the budget process.

The preparation of the budget for the Fiscal Year ending June 30, 2017 has experienced several additional challenges during its deliberation and development. First among them was the second year of, and applying lessons learned to, the District's decision to move from the Enterprise Fund form of accounting and financial reporting for the Community Services and Beach Funds to the use of Special Revenue, Capital Projects, and Debt Service governmental fund types. This was first effective July 1, 2015. This change facilitates identifying the separate elements of the District's Facility Fees for availability of services and provides for functional reporting. The Facility Fees are established by Board action to include a component for operations, capital expenditure, and debt service for specific venues or functions. Historically, there was no effective way to demonstrate compliance for these separate elements. Since they are committed to the purpose of the Special Revenue Fund, they flow through that fund and

then are transferred for the nonoperational portions that support capital expenditure or debt service. The District has labeled transfers with this information to aid user's understanding of both the flow and purpose of these transfers.

Another change was as of April 2014; the District has a new General Manager. Our General Manager first emphasized customer service and for this fiscal year added Strategic Planning, and Performance Measurement and Management. While these do not have a direct consequence to how the form set is completed or assembled, they do influence the process of development and the direction some items have taken for budgeting. As a service delivery organization, we reflect the proper magnitude of our operations and our ability to serve. Therefore, we have carefully considered personnel, especially scalable capacities to reflect what we anticipate delivering to our community. The District's true volume of activity is still subject to the effects of weather and the discretion users have to choose. Our budgeted efforts are intended to select the data points in the scope of services we feel will be executed under normal operating conditions. We are also working on a broader scale of metrics to help measure and thus manage performance.

### **Budget Initiatives**

The budget has many initiatives already discussed elsewhere in this message. In addition, we consider these items for the 2016/2017 budget and capital plans:

- 1) Provide utility rates that support planned capital infrastructure and continues operations funded by the pay for what you use model that is the industry standard; and
- 2) Establish a Recreation Facility Fee (RFF) and a Beach Facility Fee (BFF) that provides availability of services through all three individual components, with a focus on equating service expectations with the capability to deliver; and
- 3) Stabilize the year to year fluctuations in the RFF and BFF from effects of Capital Improvement Project expenditures by developing an asset replacement formula that projects five years at a time, and that creates a stable inflow of resources. All while allowing for the fluctuation that occurs for outflows based on needs shifting across each venue; and
- 4) Develop Charges for Services enhancements to absorb increased costs; and
- 5) Consider customer service enhancements through operating efficiencies, while considering industry standards and best practices for effectiveness; and
- 6) Continuing to find best practices and improvement in our communications with constituents.

## **Budget Measurements**

The District budget is designed to, first and foremost, meet the requirements of Nevada Revised Statutes for form and content. However, the District also serves an audience of constituents, Federal, State and local agencies, all of whom need various degrees of information. The District's management requires the greatest level of detail in order to deliver services in an efficient and effective way to the Incline Village and Crystal Bay community.

The District utilizes a reporting structure that includes funds, activity, functions, objects, sources, and uses. Funds represent a related group of accounts to report on a specific activity or function. An activity or function represents the type of service being provided. Objects represent the type of transaction that occurs. Sources and uses are the measure of the flow and volume of transactions. Sources and uses is considered the main measure for all activities since it is the best way to demonstrate the interaction of operations, capital expenditure, and debt service; which are the District's main elements of service delivery.

In addition to the form set as prepared and presented for adoption by the Board, the District assembles supporting budget documents. One for operations and one for capital improvement projects and debt service. These documents provide supplemental information based on the financial data, and include references back to the State form. For those documents the Utility and Internal Services Funds present the sources and uses format. All governmental fund types, present sources and uses. The documents include dashboards which present attributes about select functions and venues to inform users on the specific information and needs. The District has also much of this information available in electronic format through its website and a special platform at [opengov.com](http://opengov.com).

### **What is the purpose of each Fund, Activity or Function used by IVGID?**

**General Fund** – a governmental fund type that contains District-wide Administration plus Trustees, General Manager, Finance and Accounting, Information Technology, Risk Management, Human Resources, Health and Wellness, Community and Employee Relations.

**Utilities Fund** – an Enterprise Fund type that contains the operations for water, sewer, and solid waste activities. It also includes the administration the District provides for the Tahoe Water Suppliers Association.

**Community Services** – a set of governmental fund types in the form of Special Revenue, Capital Projects, and Debt Service that contains the operations of the Championship and Mountain golf courses, the Chateau and Aspen Grove facilities, Diamond Peak Ski Resort, Recreation Center, Community Programming, Tennis, and Parks. It also provides central administration of parcel owner recreation privileges and the overall parks and recreation operations.

**Beach** – a set of governmental fund types in the form of Special Revenue, Capital Project, and Debt Service that contains the operations for Hermit, Ski, Incline and Burnt Cedar Beaches.

**Internal Services** – a Proprietary Fund type that contains the operations for Engineering, Fleet, Buildings Maintenance, and Workers Compensation that provides their services to the other

District funds. The operating funds pay for these services. They are charged out at cost to be as efficient and effective as possible.

#### **What comprises the major Sources, Use and Objects used by IVGID?**

The budget items are presented by function and activity or an object level to present the nature of a transaction. Objects for revenue are generally grouped as taxes, charges for services, Facility Fees, and other (which include grants, investments, rents and fines). Objects for expenditures generally identify what the District accomplishes by its employees through wages and benefits and through professional services or by vendors as services and supplies. The State budget form aggregates many objects into services and supplies. The separate Capital Project and Debt Service expenditures represent the process of asset acquisition, replacement, or upgrade to infrastructure and equipment paid from current resources or over time.

#### **How are the revenue sources determined for IVGID?**

The District revenue sources include taxes, user fees as charges for services, community support in the form of the Facility Fee, operating grants, internal services, investment income, capital grants, and other items. Ad Valorem and State Consolidated taxes are determined and controlled by a State of Nevada formula. The District received notice of these amounts as an estimate for the coming fiscal year. Ad Valorem Taxes are subject to further calculation and processing by Washoe County. The District's Trustee act to set the rate, subject to these other determinations. The District's Trustees set the Facility Fee for Community Service and Beach annually in May along with adopting the budget. During the budget process, the District Staff indicates the expected fees and level of usage to arrive at user fees. Staff also identifies expected grants and other sources. The individual venues present a variety of metrics and key rates to identify related revenues that are available to finance expenditures one fiscal year at a time. Over the last few years, the District has applied dynamic pricing as method to increase revenue and realization of available capacity.

#### **What do Parcel Owners get for paying the Facility Fees?**

Each parcel that pays the Recreation Facility Fee can have five cards issued in the form of picture passes and/or punch cards or a combination of both. The Picture Passholder gets Preferred Pricing and/or Preferred Access to the District's major venues or programming. Some Key Rates identify those benefits that can be obtained at each venue. A Punch Card Holder receives the opportunity, at designated venues, to reduce their user fees from the rack rate to the Picture Passholder Rate as a form of payment, based on an allocated value assigned each June 1. Punch card utilization is recognized proportionate to the parcel's total facility fee paid.

#### **What does Fund Balance represent and why is it presented?**

Each fund reports its assets and liabilities for a statement of net position in the annual audit. The remainder difference between assets and liabilities is Fund Balance, also known as Net Position. For budget purposes, an amount is reported for governmental fund types representing the non-restricted amounts of that calculation, as a reflection of what is carried to support cash

flows to operate and to have emergency funds. It can also represent amounts held for future events as is the case for the Incline Beach building.

Fund balance is part of the format on the State of Nevada forms. It is required reporting for all governmental fund types. The General Fund, Community Services and Beach Special Revenue, Capital Projects, and Debt Service funds all have the requirement. The District chooses to also report a balance for Utilities and Internal Services in its own supporting budget documents.

#### **How is the presentation of budget and financial statements selected?**

The District's budget format is set by Nevada Revised Statutes. In an effort to provide greater detail to the community, the District publishes supplemental budget documents and monthly financial statements for individual operating departments and venues. All of these are based on the same set of accounting records. The State form utilizes a high degree of aggregation for the State of Nevada requirements (the Fund level). While the District utilizes the functional venue level. The annual audit is performed as the Comprehensive Annual Financial Report which uses generally accepted government accounting principles that call for both fund level and District-wide financial presentations. The Required Supplemental Information section of the Comprehensive Annual Financial Report provides a reconciliation of the various budget formats.

#### **Where can I find more of the detailed information on the budget and annual audit?**

It is best to identify user objectives when selecting a report. The budget document is focused on the next fiscal year. The District has past budgets and annual audits posted on its Financial Transparency web page at [www.yourtahoeplace.org](http://www.yourtahoeplace.org).

#### **Utility Rate Study**

A Utility Rate Study was presented in January 2016 that planned to provide resources for water and sewer infrastructure improvements along with a five year analysis of operating conditions. Approval for the ordinance changes was completed on April 27, 2016, which results in an increase in rates of 3.2%.

#### **Combined Recreation and Beach Facility Fee**

The operating and capital budget plans plus scheduled debt service drive a total combined Facility Fee.

For the last six years, the District has planned to hold the Facility Fee flat to position itself for a point in time of increasing needs for capital expenditures. The mix of the three components has changed over that timeframe. The Board of Trustees directed a plan to apply the capacity of the debt service component, after two bond issues matured, to the capital projects component. The supplemental documents for the 2016-17 budget report on the components of the Facility Fee. They indicate the changing pattern of less collected for operations and more for capital expenditure, as well as the shift from debt service to capital projects.

**What are the differences between the State of Nevada Budget Forms and the format presented for the Board of Trustees Workshops?**

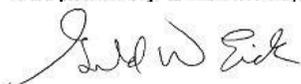
The focus of the budget process is to assure a balance in the flow of resources. Therefore, schedules utilized in this process use a format of sources and uses. The State of Nevada budget forms for governmental fund types follow that exact format, however, their placement of transfers, the contingency expenditure and carryover Capital Improvement Projects can cause slight differences. For the Utility and Internal Services Funds, the State of Nevada forms utilize depreciation as an expense, and only report capital expenditure and bond principal repayment under the statement of cash flows. The State of Nevada forms do not report a fund balance for proprietary fund types. The District's supplemental budget document gives these balances to identify a trend and available resources for future periods. The District separates the Facility Fee by component and displays them directly under their functional use in its monthly financial statements. While the State forms have the entire amount under the Special Revenue funds and then are transferred to the Capital Projects or Debt Service funds. Transfers in Schedule T of the State form have been marked which are for the direct transfer of the Facility fee.

The District prepares a prescribed budget document for the State of Nevada Department of Taxation Local Government Division both in a tentative and final form. The Form 4404LGF is the District's legally adopted budget. In conjunction with reaching the point of formal adoption, the District presents a number of more detailed schedules based on the same accounting information as the State of Nevada forms. The State of Nevada form set includes the July 1, 2015 Residual Equity Transfers from the Enterprise Fund to Special Revenue Funds as a part of the cash flow statements.

**Appreciation for the Effort and Support of Community and Staff**

Thank you to the Venue Directors and their Staff for their efforts in submitting information over the many months it has taken to develop this Fiscal Year's budget and a special thanks the entire Accounting Department for their combined efforts to continually improve the process and final product. Thank you, to our General Manager Steven J. Pinkerton, for his encouragement and support, and his oversight during these changing times. Last but not least, thank you to our Board of Trustees and their constituents for the commitment to making the District a financially sustainable government.

Respectfully Submitted,



Gerald W. Eick, CPA CGMA  
Director of Finance

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17
General Government	35.7	39.8	39.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	165.4	166.3	178.5
Community Support			
TOTAL GENERAL GOVERNMENT	201.1	206.1	217.9
Utilities	32.4	34.5	34.6
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	233.5	240.6	252.5

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 US Census	2010 US Census	2010 US Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,456,574,018	\$ 1,484,624,556	\$ 1,532,912,733
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,456,574,018	\$ 1,484,624,556	\$ 1,532,912,733
TAX RATE			
General Fund	0.1157	0.1269	0.1183
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1157	0.1269	0.1183

\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Incline Village General Improvement District

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1047	1,532,912,733	\$ 1,604,960	0.1047	\$ 1,604,423	\$ 332,825	\$ 1,271,598
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCRT Loss (NRS 354.59813)	0.0136	1,532,912,733	\$ 209,181	0.0136	\$ 209,181	\$ -	\$ 209,181
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0136		\$ 209,181				
M. SUBTOTAL A, C, L	0.1183	1,532,912,733	\$ 1,814,141	0.1183	\$ 1,813,604	\$ 332,825	\$ 1,480,779
N. Debt							
O. TOTAL M AND N	0.1183	1,532,912,733	\$ 1,814,141	0.1183	\$ 1,813,604	\$ 332,825	\$ 1,480,779

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

**If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.**

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2017

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	1,643,887	1,497,000	1,480,779	0.1183	1,216,800			5,838,466
Community Services Spec. Rev.	7,138,818	-	-	-	19,186,160		400,000	26,724,978
Beach Special Revenue	1,188,111	-	-	-	1,783,300			2,971,411
Community Services Cap. Projects	2,279,212	-	-	-	115,000		3,369,240	5,763,452
Beach Capital Projects	21,832	-	-	-	-		528,856	550,688
Community Services Debt Service	-	-	-	-	-		1,309,120	1,309,120
Beach Debt Service	1,554	-	-	-	-		7,744	9,298
Subtotal Governmental Fund Types, Expendable Trust Funds	12,273,414	1,497,000	1,480,779	0.1183	22,301,260	1,309,120	5,614,960	43,167,413
PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXXX	-	-	N/A	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX	1,497,000	1,480,779	0.1183	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX







<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
General Administration				
Salaries and Wages	32,378	28,000	30,687	30,687
Employee Benefits	16,931	17,700	18,135	18,135
Services and Supplies	415,901	440,000	406,652	406,652
Capital Outlay - current	644,383	90,000	246,750	193,750
Capital Outlay - carryover project	-	-	-	53,000
Subtotal General Administration	1,109,593	575,700	702,224	702,224
General Manager				
Salaries and Wages	232,658	230,000	232,757	232,757
Employee Benefits	86,666	95,000	92,551	92,551
Services and Supplies	11,662	13,000	28,520	28,520
Subtotal General Manager	330,986	338,000	353,828	353,828
Trustees				
Salaries and Wages	94,706	96,000	97,507	97,507
Employee Benefits	27,324	28,000	29,385	29,385
Services and Supplies	80,758	86,000	81,592	81,592
Subtotal Trustees	202,788	210,000	208,484	208,484
Accounting				
Salaries and Wages	567,116	575,000	599,988	599,988
Employee Benefits	268,571	278,000	286,767	286,767
Services and Supplies	55,483	63,000	72,200	72,200
Subtotal Accounting	891,170	916,000	958,955	958,955
Information Services				
Salaries and Wages	231,790	267,500	350,840	350,840
Employee Benefits	101,085	136,000	160,600	160,600
Services and Supplies	216,347	317,000	281,080	281,080
Subtotal Information Services	549,222	720,500	792,520	792,520
Risk Management				
Salaries and Wages	75,035	73,000	75,432	75,432
Employee Benefits	39,607	41,000	42,252	42,252
Services and Supplies	23,618	18,000	22,725	22,725
Subtotal Risk Management	138,260	132,000	140,409	140,409
Human Resources				
Salaries and Wages	287,223	306,000	315,516	315,516
Employee Benefits	150,882	176,000	175,259	175,259
Services and Supplies	26,056	46,000	64,200	64,200
Subtotal Human Resources	464,161	528,000	554,975	554,975
Health & Wellness				
Salaries and Wages	23,218	15,000	13,905	13,905
Employee Benefits	5,120	5,800	8,378	8,378
Services and Supplies	6,342	13,000	12,900	12,900
Subtotal Health & Wellness	34,680	33,800	35,183	35,183
Community & Employee Relations				
Salaries and Wages	23,686	98,000	99,112	99,112
Employee Benefits	13,387	52,000	54,942	54,942
Services and Supplies	25,923	38,000	129,500	129,500
Subtotal Community & Employee Relations	62,996	188,000	283,554	283,554
<b>FUNCTION SUBTOTAL</b>	<b>3,783,856</b>	<b>3,642,000</b>	<b>4,030,132</b>	<b>4,030,132</b>

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

FUNCTION GENERAL GOVERNMENT



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Championship Golf Course		3,200,000	3,571,100	3,571,100
Mountain Golf Course		660,000	709,300	709,300
Facilities (Chateau & Aspen Grove)		230,000	280,100	280,100
Ski		9,921,600	7,482,600	7,482,600
Community Programming		1,246,000	1,242,000	1,242,000
Parks		55,900	57,300	54,400
Tennis		172,000	166,500	166,500
Recreation Administration		12,000	-	-
Punch Cards Utilized		(530,000)	(517,500)	(517,500)
<b>Community Support (Facility Fee)</b>				
Championship Golf Course		1,030,806	679,023	679,106
Mountain Golf Course		564,489	441,774	441,828
Facilities (Chateau & Aspen Grove)		384,507	466,317	466,374
Ski		1,006,263	605,394	605,468
Community Programming		1,079,892	1,284,417	1,284,574
Parks		793,557	957,177	957,294
Tennis		130,896	147,258	147,276
Recreation Administration		981,720	1,308,960	1,390,940
<b>Operating Grants</b>		17,000	17,000	17,000
<b>Cell Tower Leases</b>		85,000	86,400	86,400
<b>Interfund services (green spaces)</b>		65,000	72,500	72,500
<b>Intergovernmental (IV high school fields)</b>		19,000	24,900	24,900
Subtotal		21,125,630	19,082,520	19,162,160
<b>OTHER FINANCING SOURCES (specify)</b>				
Operating Transfers In (Schedule T)				
From General Fund		-	400,000	400,000
Sale of capital assets		245,000	-	-
Investment earnings		28,000	24,000	24,000
<b>BEGINNING FUND BALANCE</b>				
Prior Period Adjustments	Fund			
Residual Equity Transfers	Opened 7/1/2015	5,206,491		
<b>TOTAL BEGINNING FUND BALANCE</b>		5,206,491	7,727,569	7,138,818
<b>TOTAL AVAILABLE RESOURCES</b>		26,605,121	27,234,089	26,724,978

Incline Village General Improvement District

SCHEDULE B - Special Revenue

FUND      Community Services Fund

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>Championship Golf Course</b>				
Salaries and Wages		1,140,000	1,304,613	1,304,613
Employee Benefits		335,000	442,042	430,733
Services and Supplies		1,900,000	1,986,354	1,986,354
<b>Subtotal Championship Golf Course</b>		<b>3,375,000</b>	<b>3,733,009</b>	<b>3,721,700</b>
<b>Mountain Golf Course</b>				
Salaries and Wages		316,000	351,203	351,203
Employee Benefits		90,000	109,604	109,604
Services and Supplies		531,000	552,383	552,383
<b>Subtotal Mountain Golf Course</b>		<b>937,000</b>	<b>1,013,190</b>	<b>1,013,190</b>
<b>Facilities (Chateau and Aspen Grove)</b>				
Salaries and Wages		81,000	74,879	74,879
Employee Benefits		44,000	44,213	44,213
Services and Supplies		234,000	326,718	326,718
<b>Subtotal Facilities</b>		<b>359,000</b>	<b>445,810</b>	<b>445,810</b>
<b>Ski</b>				
Salaries and Wages		2,452,000	2,368,157	2,352,951
Employee Benefits		782,000	853,391	883,185
Services and Supplies		3,197,000	3,052,115	3,052,115
<b>Subtotal Ski</b>		<b>6,431,000</b>	<b>6,273,663</b>	<b>6,288,251</b>
<b>Community Programming (including Rec Center)</b>				
Salaries and Wages		1,022,000	1,044,069	1,044,069
Employee Benefits		340,000	347,964	347,964
Services and Supplies		882,000	895,737	895,737
<b>Subtotal Community Programming</b>		<b>2,244,000</b>	<b>2,287,770</b>	<b>2,287,770</b>
<b>Parks</b>				
Salaries and Wages		290,000	318,321	318,321
Employee Benefits		71,000	114,045	114,045
Services and Supplies		415,000	428,150	428,150
<b>Subtotal Parks</b>		<b>776,000</b>	<b>860,516</b>	<b>860,516</b>
<b>Tennis</b>				
Salaries and Wages		134,000	143,883	143,883
Employee Benefits		28,000	26,141	26,141
Services and Supplies		99,000	102,201	102,201
<b>Subtotal Tennis</b>		<b>261,000</b>	<b>272,225</b>	<b>272,225</b>
<b>Community Services Administration</b>				
Salaries and Wages		133,000	132,428	132,428
Employee Benefits		48,000	44,264	44,264
Services and Supplies		185,000	174,322	174,322
<b>Subtotal Comm. Serv. Administration</b>		<b>366,000</b>	<b>351,014</b>	<b>351,014</b>
<b>Subtotal</b>		<b>14,749,000</b>	<b>15,237,197</b>	<b>15,240,476</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of Total Expenditures)		-	450,000	450,000
Operating Transfers Out (Schedule T)				
To Comm. Services Capital Projects (Facility Fee)		2,502,015	2,536,110	2,618,240
To Comm. Services Debt Service (Facility Fee)		1,284,091	1,308,960	1,309,120
To Comm. Services Capital Projects (Carryover)	Fund Opened 7/1/2015	931,197	1,562,462	751,000
<b>ENDING FUND BALANCE</b>		<b>7,138,818</b>	<b>6,139,360</b>	<b>6,356,142</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>		<b>26,605,121</b>	<b>27,234,089</b>	<b>26,724,978</b>

Incline Village General Improvement District

SCHEDULE B - Special Revenue

FUND Community Services















	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES AND RESERVES</b>				
Type: G. O. Revenue Supported				
Principal		318,784	327,639	327,639
Interest		59,440	52,167	52,167
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>		378,224	379,806	379,806
<b>TOTAL RESERVED (MEMO ONLY)</b>		-	-	-
Type: Medium Term Financing				
Principal		760,000	790,000	790,000
Interest		144,850	114,450	114,450
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>		904,850	904,450	904,450
<b>TOTAL RESERVED (MEMO ONLY)</b>		-	-	-
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>	Fund			
<b>TOTAL RESERVED (MEMO ONLY)</b>	Opened 7/1/2015			
ENDING FUND BALANCE		1,017	24,704	24,864
TOTAL COMMITMENTS & FUND BALANCE		1,284,091	1,308,960	1,309,120

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES



<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supportec				
Principal		5,216	5,361	5,361
Interest		973	854	854
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>		6,189	6,215	6,215
<b>TOTAL RESERVED (MEMO ONLY)</b>		-	-	-
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
	Fund Opened 7/1/2015			
ENDING FUND BALANCE		1,554	3,082	3,083
TOTAL COMMITMENTS & FUND BALANCE		7,743	9,297	9,298

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	10,851,123	10,856,000	11,298,298	11,298,298
Operating Grants				
Intergovernmental (Tahoe Water Suppliers Assoc)	-	136,000	140,900	140,900
Interfund (snow removal)	-	141,000	141,400	141,400
Total Operating Revenue	10,851,123	11,133,000	11,580,598	11,580,598
<b>OPERATING EXPENSE</b>				
Salaries & Wages	2,252,707	2,400,000	2,521,963	2,521,963
Employee Benefits	1,089,551	1,115,000	1,220,089	1,220,089
Services & Supplies	1,768,709	1,607,000	2,012,151	2,011,551
Utilities	984,438	941,000	1,069,500	1,069,500
Legal & Audit	71,918	69,000	97,750	97,750
Central Services Cost	283,000	304,400	316,980	324,400
Defensible Space	99,479	100,000	100,000	100,000
Depreciation/Amortization	2,865,958	2,900,000	2,900,000	2,900,000
Total Operating Expense	9,415,760	9,436,400	10,238,433	10,245,253
Operating Income or (Loss)	1,435,363	1,696,600	1,342,165	1,335,345
<b>NONOPERATING REVENUES</b>				
Interest Earned	81,996	100,000	96,000	96,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Gain (loss) on sale of assets	(34,499)	42,000	-	-
Capital Grants	329,705	-	-	-
Total Nonoperating Revenues	377,202	142,000	96,000	96,000
<b>NONOPERATING EXPENSES</b>				
Interest Expense	180,505	167,500	160,903	160,903
Extraordinary expense	26,906	-	-	-
Total Nonoperating Expenses	207,411	167,500	160,903	160,903
Net Income before Operating Transfers	1,605,154	1,671,100	1,277,262	1,270,442
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>CHANGE IN NET POSITION</b>	1,605,154	1,671,100	1,277,262	1,270,442

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users	11,009,050	10,856,000	11,298,298	11,298,298
Receipts from Interfund services	-	141,000	141,400	141,400
Receipts from operating grants	-	-	-	-
Cell tower and other miscellaneous income	-	136,000	140,900	140,900
Payments to and for employees	(3,340,710)	(3,515,000)	(3,742,052)	(3,742,052)
Payments to vendors	(2,352,388)	(2,717,000)	(3,279,401)	(3,286,221)
Payments for Interfund services	(739,036)	(304,400)	(316,980)	(316,980)
a. Net cash provided by (or used for) operating activities	4,576,916	4,596,600	4,242,165	4,235,345
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Extraordinary expense	(26,906)	-	-	-
Due to (from) other funds	744,780	300,000	-	-
b. Net cash provided by (or used for) noncapital financing activities	717,874	300,000	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(2,942,220)	(2,568,000)	(5,534,300)	(5,534,300)
Proceeds from sale of assets	8,170	42,000	-	-
Payment of fiscal agent fees	-	-	-	-
Payments on capital debt	(456,276)	(469,072)	(482,230)	(482,230)
Capital contributions	189,092	-	-	-
Payment of interest	(186,858)	(167,500)	(160,903)	(160,903)
c. Net cash provided by (or used for) capital and related financing activities	(3,388,092)	(3,162,572)	(6,177,433)	(6,177,433)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Restricted investments released (increased)	(250)	-	-	-
Investments purchased	(3,860,000)	(2,000,000)	(2,000,000)	(2,000,000)
Long term investments sold or matured	1,800,000	-	4,000,000	4,000,000
Investment earnings	67,204	100,000	96,000	96,000
d. Net cash provided by (or used in) investing activities	(1,993,046)	(1,900,000)	2,096,000	2,096,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(86,348)	(165,972)	160,732	153,912
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	426,913	340,565	60,593	174,593
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	340,565	174,593	221,325	328,505

Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

UTILITY FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	600	100	-	-
Interfund				
Fleet Services	891,722	992,000	970,100	970,100
Engineering	473,499	680,000	787,200	787,200
Building Maintenance	851,882	808,000	871,000	871,000
Workers Compensation	342,419	390,000	404,300	435,550
Total Operating Revenue	2,560,122	2,870,100	3,032,600	3,063,850
<b>OPERATING EXPENSE</b>				
Salaries & Wages	970,262	1,230,000	1,295,922	1,295,922
Employee Benefits	488,627	582,000	637,389	637,389
Services & Supplies	1,020,370	994,000	1,151,486	1,182,736
Utilities	8,997	11,000	10,500	10,500
Legal & Audit	5,064	6,000	9,000	9,000
Depreciation/Amortization	10,638	10,000	10,000	10,000
Total Operating Expense	2,503,958	2,833,000	3,114,297	3,145,547
Operating Income or (Loss)	56,164	37,100	(81,697)	(81,697)
<b>NONOPERATING REVENUES</b>				
Interest Earned	24,672	22,000	2,400	2,400
Property Taxes				
Subsidies				
Consolidated Tax				
Gain (loss) on sale of assets				
Capital Grants				
Total Nonoperating Revenues	24,672	22,000	2,400	2,400
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
Fiscal agent fees				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	80,836	59,100	(79,297)	(79,297)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>CHANGE IN NET POSITION</b>	<b>80,836</b>	<b>59,100</b>	<b>(79,297)</b>	<b>(79,297)</b>

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: INTERNAL SERVICES FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users	600	100	-	-
Receipts from Interfund services	2,559,522	2,870,000	3,032,600	3,063,850
Receipts from operating grants	-	-	-	-
Cell tower and other miscellaneous income	-	-	-	-
Payments to and for employees	(1,631,275)	(1,812,000)	(1,933,311)	(1,933,311)
Payments to vendors	(1,024,525)	(1,011,000)	(1,170,986)	(1,202,236)
Payments for Interfund services	(33,829)	-	-	-
<b>a. Net cash provided by (or used for) operating activities</b>	<b>(129,507)</b>	<b>47,100</b>	<b>(71,697)</b>	<b>(71,697)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Extraordinary expense	-	-	-	-
Due to (from) other funds	43,306	-	-	-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>43,306</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(21,532)	-	-	-
Proceeds from sale of assets	-	-	-	-
Payment of fiscal agent fees	-	-	-	-
Payments on capital debt	-	-	-	-
Capital contributions	-	-	-	-
Payment of interest	-	-	-	-
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(21,532)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Restricted investments released (increased)	58,868	-	-	-
Investments purchased	-	-	-	-
Long term investments sold or matured	-	-	75,000	75,000
Investment earnings	24,532	22,000	2,400	2,400
<b>d. Net cash provided by (or used in) investing activities</b>	<b>83,400</b>	<b>22,000</b>	<b>77,400</b>	<b>77,400</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(24,333)</b>	<b>69,100</b>	<b>5,703</b>	<b>5,703</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>36,212</b>	<b>11,879</b>	<b>80,979</b>	<b>80,979</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>11,879</b>	<b>80,979</b>	<b>86,682</b>	<b>86,682</b>

Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

INTERNAL SERVICES FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	10,860,998			
Operating Grants	17,000			
Facility Fees	6,018,616			
Parcel owner discounts	(470,402)			
Interfund	78,203			
<b>Total Operating Revenue</b>	<b>16,504,415</b>			
<b>OPERATING EXPENSE</b>				
Salaries & Wages	4,856,720			
Employee Benefits	1,491,068			
Services & Supplies	4,596,507			
Utilities	1,136,738			
Legal & Audit	91,989			
Central Services Cost	745,000			
Defensible Space	99,479			
Depreciation/Amortization	2,342,332			
<b>Total Operating Expense</b>	<b>15,359,833</b>			
<b>Operating Income or (Loss)</b>	<b>1,144,582</b>			
<b>NONOPERATING REVENUES</b>				
Interest Earned	46,153			
Property Taxes	-			
Subsidies	-			
Consolidated Tax	-			
Gain (loss) on sale of assets	31,576			
Capital Grants	235,674			
Cell tower leases	113,684			
<b>Total Nonoperating Revenues</b>	<b>427,087</b>			
<b>NONOPERATING EXPENSES</b>				
Interest Expense	239,634			
Fiscal agent fees	1,500			
Amortization of Premium & Discounts	(42,487)			
<b>Total Nonoperating Expenses</b>	<b>198,647</b>			
<b>Net Income before Operating Transfers</b>	<b>1,373,022</b>			
<b>Operating Transfers (Schedule T)</b>				
In		Fund	Fund	Fund
Out		Closed	Closed	Closed
<b>Net Operating Transfers</b>		<b>6/30/2015</b>	<b>6/30/2015</b>	<b>6/30/2015</b>
<b>CHANGE IN NET POSITION</b>	<b>1,373,022</b>			

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: COMMUNITY SERVICES FUND (closed July 1, 2015)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users	16,498,005			
Receipts from Interfund services	78,203			
Receipts from operating grants	17,000			
Cell tower and other miscellaneous income	113,684			
Payments to and for employees	(6,371,359)			
Payments to vendors	(5,810,554)			
Payments for Interfund services	(745,000)			
a. Net cash provided by (or used for) operating activities	3,779,979	-		
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Extraordinary expense	-			
Due to (from) other funds	419,187	2,587,246		
b. Net cash provided by (or used for) noncapital financing activities	419,187	2,587,246		
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(2,832,606)			
Proceeds from sale of assets	38,521			
Payment of fiscal agent fees	(1,500)			
Payments on capital debt	(1,513,398)			
Capital contributions	41,755			
Payment of interest	(248,237)			
Residual Fund Equity Transfer		(5,206,491)		
c. Net cash provided by (or used for) capital and related financing activities	(4,515,465)	(5,206,491)		
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Restricted investments released (increased)	(89)			
Investments purchased	(250,000)			
Long term investments sold or matured	525,000	2,486,147		
Investment earnings	36,052	-		
d. Net cash provided by (or used in) investing activities	310,963	2,486,147		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(5,336)	(133,098)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	138,434	133,098		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	133,098	-		

Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND COMMUNITY SERVICES (closed July 1, 2015)

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	1,052,579			
Operating Grants				
Facility Fees	778,149			
Parcel owner discounts	(62,977)			
Interfund				
Total Operating Revenue	1,767,751			
<b>OPERATING EXPENSE</b>				
Salaries & Wages	660,843			
Employee Benefits	116,262			
Services & Supplies	413,515			
Utilities	102,062			
Legal & Audit	2,746			
Central Services Cost	73,000			
Depreciation/Amortization	149,427			
Total Operating Expense	1,517,855			
Operating Income or (Loss)	249,896			
<b>NONOPERATING REVENUES</b>				
Interest Earned	10,186			
Property Taxes	-			
Subsidies	-			
Consolidated Tax	-			
Gain (loss) on sale of assets	(27,666)			
Capital Grants	-			
Total Nonoperating Revenues	(17,480)			
<b>NONOPERATING EXPENSES</b>				
Interest Expense	3,208			
Fiscal agent fees	-			
Amortization of discount	27			
Total Nonoperating Expenses	3,235			
Net Income before Operating Transfers	229,181			
<b>Operating Transfers (Schedule T)</b>				
In		Fund	Fund	Fund
Out		Closed	Closed	Closed
Net Operating Transfers		6/30/2015	6/30/2015	6/30/2015
<b>CHANGE IN NET POSITION</b>	229,181			

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: BEACH FUND (closed July 1, 2015)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users	1,766,670			
Receipts from Interfund services				
Receipts from operating grants				
Cell tower and other miscellaneous income				
Payments to and for employees	(783,731)			
Payments to vendors	(426,847)			
Payments for Interfund services	(181,438)			
a. Net cash provided by (or used for) operating activities	374,654	-		
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Extraordinary expense				
Due to (from) other funds	984,848	28,104		
b. Net cash provided by (or used for) noncapital financing activities	984,848	28,104		
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(695,822)			
Proceeds (costs) from sale of assets	(4,296)			
Payment of fiscal agent fees	-			
Payments on capital debt	(270,602)			
Capital contributions	-			
Payment of interest	(5,403)			
Residual Fund Equity Transfer		(1,110,286)		
c. Net cash provided by (or used for) capital and related financing activities	(976,123)	(1,110,286)		
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Restricted investments released (increased)	-			
Investments purchased	(1,550,000)			
Long term investments sold or matured	1,075,000	1,075,688		
Investment earnings	9,724			
d. Net cash provided by (or used in) investing activities	(465,276)	1,075,688		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(81,897)	(6,494)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	88,391	6,494		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,494	-		

Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND BEACH FUND (closed July 1, 2015)

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

- \* - Type  
 1 - General Obligation Bonds  
 2 - G.O. Revenue Supported Bonds  
 3 - G.O. Special Assessment Bonds  
 4 - Revenue Bonds  
 5 - Medium-Term Financing  
 6 - Medium-Term Financing - Lease Purchase  
 7 - Capital Leases  
 8 - Special Assessment Bonds  
 9 - Mortgages  
 10 - Other (Specify Type)  
 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2016	(9) INTEREST PAYABLE YEAR ENDING 06/30/17	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
<b>COMMUNITY SERVICES &amp; BEACH FUNDS</b>										
2008 Recreation Improvement	5	10	\$ 7,000,000	6/18/2008	6/1/2018	3.5-7%	\$ 1,635,000	\$ 114,450	\$ 790,000	\$ 904,450
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	3/1/2023	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund							\$ 2,482,380	\$ 52,167	\$ 327,639	\$ 379,806
<b>Total for the Community Services Fund</b>							<b>\$ 4,117,380</b>	<b>\$ 166,617</b>	<b>\$ 1,117,639</b>	<b>\$ 1,284,256</b>
<b>2012 Bond - 1.61% Beach Fund</b>							<b>\$ 40,620</b>	<b>\$ 854</b>	<b>\$ 5,361</b>	<b>\$ 6,215</b>
<b>UTILITY FUND</b>										
St of NV Sewer C32-0204	4	20	\$ 1,702,380	10/28/2002	1/1/2023	3.14375%	\$ 802,271	\$ 24,409	\$ 104,169	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/1/2004	7/1/2025	3.082%	\$ 929,807	\$ 28,001	\$ 85,646	\$ 113,647
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	9/1/2026	2.725%	\$ 1,805,943	\$ 48,133	\$ 159,403	\$ 207,536
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 2,558,574	\$ 60,360	\$ 133,012	\$ 193,372
<b>Total for the Utility Fund</b>							<b>\$ 6,096,595</b>	<b>\$ 160,903</b>	<b>\$ 482,230</b>	<b>\$ 643,133</b>
<b>TOTAL ALL DEBT SERVICE</b>							<b>\$ 10,254,595</b>	<b>\$ 328,374</b>	<b>\$ 1,605,230</b>	<b>\$ 1,933,604</b>

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District Budget Fiscal Year 2016-2017







**LOBBYING EXPENSE ESTIMATE**

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 79th Session; February 6, 2017 to June 5, 2017*

1. Activity:	<u>Registration with Legislative Counsel Bureau</u>	
2. Funding Source:	<u>Rental income</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>1,000</u>
<b>Total</b>		\$ <u><u>1,000</u></u>

Entity: Incline Village General Improvement District

Budget Year 2016-2017

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Schedule 30

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2016 - 2017**

**Local Government:** Incline Village General Improvement District  
**Contact:** Gerald W. Eick  
**E-mail Address:** [gwe@lvglid.org](mailto:gwe@lvglid.org)  
**Daytime Telephone:** 775-832-1365

Total Number of Existing Contracts: 16

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1	Karate Instructor		Per Fiscal Yr	\$1,400		Recreation Programming
2	Massage Therapist		Per Fiscal Yr	\$18,200		Recreation Programming
3	Massage Therapist		Per Fiscal Yr	\$3,200		Recreation Programming
4	Zumba Instructor		Per Fiscal Yr	\$500		Recreation Programming
5	Paddleboard Yoga Instructor		Per Fiscal Yr	\$500		Recreation Programming
6	Umpires		Per Fiscal Yr	\$3,000		Recreation Programming
7	Pool Paddleboard Yoga Instructor		Per Fiscal Yr	\$500		Recreation Programming
8	Easel & Wine Instructor		Per Fiscal Yr	\$2,080		Recreation Programming
9	Community Shuttle		Per Fiscal Yr	\$15,100		Recreation Programming
10	Photography		Per Fiscal Yr	\$0		Recreation Programming
11	Eide Bailly LLP	03/30/16	12/01/20	\$52,500	\$54,000	Annual Audit
12	Ski Patrol - Nursing Service	12/13/2014	Open	\$0	\$0	Medical Support on Weekends and Holidays
13	Reese, Kintz, Guinasso LLC	Month to Month		\$120,000	\$120,000	Legal Counsel
14	More Than Talk	Open		\$10,000	\$0	Culture Training
15	Community Survey	Open		\$20,000	\$20,000	Constituent Annual Survey and Analysis
16	Tee Sheet Management	Open	Per Fiscal Yr	\$3,000	\$0	Dynamic Pricing entry to electronic records
17						
18						
19						
20	Total Proposed Expenditures			\$249,980	\$194,000	

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2016 - 2017**

**Local Government:** Incline Village General Improvement District  
**Contact:** Gerald W. Eick  
**E-mail Address:** [gwe@ivgid.org](mailto:gwe@ivgid.org)  
**Daytime Telephone:** 775-832-1365

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	The Brimm's Group, Inc. dba Brimm's a Catering Company	5/8/2015	9/30/2017	2 yrs 5 mo	\$ -	\$ -	Seasonal	2	\$ 9.15	They pay us a fee to operate concession
2	Incline Spirits, Inc.	5/11/2011	9/30/2017	6 yrs 5 mo	\$ -	\$ -	Seasonal	0.5	\$ 8.50	They pay us a fee to operate concession
3	Action Water Sports of Incline Village	5/30/2012	9/30/2018	6 yrs 4 mo	\$ -	\$ -	Seasonal	No staff displaced		They pay us a fee to operate concession
4										
5										
6										
7										
8	<b>Total</b>				\$ -	\$ -		2.5		

Attach additional sheets if necessary.

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## **STRATEGIC PLAN FOR 2015-2017**

Plan Document including Long Range Principles,  
Objectives and Budget Initiatives

## Introduction

The Incline Village General Improvement District Strategic Plan provides direction and a planned pursuit of the mission, vision, values, long range principles and objectives and actions of the District from July 1, 2015 to June 30, 2017.

This plan reflects the District's desire to become more strategic and less tactical as the next logical step in the organization's life cycle and planning evolution.

Strategic Planning is a systematic approach to defining longer term principles and identifying the means to achieve them. It provides the District with the ability to channel resources in a direction that yields the greatest benefit to residents, constituents and guests.

The intent of the plan is to identify long range principles that align activities of the District to the strategy of the District. It provides a framework to ensure that a balanced approach toward addressing objectives of District residents, finances, internal processes and learning and growth of employees is integrated into the plan.

The strategic planning process enables the District to plan and execute continuous improvements throughout the organization.

### The benefits of strategic planning include:

- Focuses the District's resources on activities that are essential to increasing customer satisfaction, lowering costs, increasing value and achieving measurable outcomes.
- Creates a planning and implementation system that is responsive, flexible, and disciplined.
- Encourages cooperation and support among all District functions.
- Reinforces the continuous improvement culture of the District.
- Empowers managers and employees by providing them with the authority to fulfill planned activities.
- Provides for more seamless internal and external customer service.
- Defines and describes the District's key strategies. As a result, employees and residents know where the District is headed.

## Strategic Planning Process

Board of Trustees Policy 1.1.0 states:

*The Incline Village General Improvement District 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 and broad organizational goals. While there is not a single best approach to strategic planning, a sound strategic planning process will include the following key steps:*

- 0.1 *Initiate the Strategic Planning Process*
- 0.2 *Prepare a Mission Statement*
- 0.3 *Assess Environmental Factors*
- 0.4 *Identify Critical Issues*
- 0.5 *Agree on a Small Number of Long Range Principles*
- 0.6 *Develop Strategies to Achieve Long Range Principles*
- 0.7 *Develop Objectives*
- 0.8 *Create an Action Plan*
- 0.9 *Incorporate Performance Measures*
- 0.10 *Obtain Approval of the Plan*
- 0.11 *Implement the Plan*
- 0.12 *Monitor Progress*
- 0.13 *Reassess the Strategic Plan*

Consistent with this Board Policy, the General Manager and the Board of Trustees initiated the process in February 2015. Strategic Planning and Team Building Sessions were facilitated by Coralbridge Partners on February 17, March 5 and March 6, 2015. Coralbridge Partners compiled a report summarizing the results of these sessions which were reviewed by the Board of Trustees at their March 25, 2015 meeting. The Board of Trustees directed the General Manager to accept the report and bring back further recommendations to the Board of Trustees.

The report provided an overview of the Board's dialogue regarding the District's strengths and challenges and recommended a model that syncs strategies with operations and serves as a structural template for the planning process. In addition, the report documented the process for updating the District's Mission and Vision statements. The Board of Trustees spent a great deal of time during the facilitation process reviewing operational goals and action steps/tactics for many of the District's venues. The report summarized this discussion and documented the goals and actions steps. The facilitator also recommended changes to the District's organizational structure.

A number of the action steps recommended in the Coralbridge Partners report were implemented immediately and many other recommended actions were incorporated into the adopted budget for Fiscal Year 2015/2016. The adopted budget also included an updated organizational structure very similar to the one proposed by Coralbridge Partners.

Consistent with the Board of Trustees March 25, 2015 direction, the District's General Manager brought back a recommended process for completing the Strategic Planning Process at the June 4, 2015 Board of Trustees workshop. The Board concurred with the process and time was set aside at the June 24, 2015 Board of Trustees Meeting, along with the July 9, August 5 and September 3, 2015 Board workshops to complete the Strategic Plan.

At the June 24, 2015 session, the Board of Trustees reviewed the draft Mission and Vision statements as well as the existing Value and Mantra statements. The Board also discussed the key elements/environmental factors impacting the District. These key elements included:

- What are the economic and financial conditions under which we are operating?
- What are the demographic trends for our community and how do those impact our services?
- What legal and regulatory issues are facing in the future?
- What social and cultural trends do we need to acknowledge?
- What physical and climate issues are we facing?
- What impact will other governmental agencies have on how we operate?
- How will changes in technology impact us?
- Who do we serve?

At the July 9, 2015 session, the Board of Trustees reviewed the existing District long range principles and provided Staff with guidance on updates to the principles and began to address the 2015-2017 objectives associated with each of the principles. The Board also finalized the Mission, Vision, Value and Mantra statements.

On August 5, 2015, the Board reviewed the revised long range principles and objectives.

On September 3, 2015 the Board reviewed the Final Draft Strategic Plan.

*The 2015-2017 Strategic Plan was adopted at the September 23, 2015 Board of Trustees Meeting.*

## **Statements**

### **IVGID's Vision Statement**

With passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

## IVGID's Mission Statement

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

## IVGID's Value Statement

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

## IVGID's Mantra Statement

One District • One Team

## Long Range Principles

### **LONG RANGE PRINCIPLE #1**

#### **Resources and Environment**

Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.

- Review and upgrade District policies and practices to encourage or require waste reduction, recycling and environmentally preferable purchasing.
- Develop sustainability measures, goals and metrics to create and/or maintain a sustainable District.
- Provide the community with environmental education and technical services on watershed protection, water conservation, pollution prevention, recycling and waste reduction.

Objectives for 2015-2017

1. Form a Sustainability Committee comprised of representatives from each Department to plan sustainability efforts, prioritize projects, and coordinate internal efforts to implement the best practices relating to sustainability.
2. Prepare a policy for review and approval by the Board of Trustees to purchase environmentally preferable products, reuse durable products, reduce the waste stream and prevent pollution.

Budgeted Initiatives for 2015-2016

- A. Defensible Space, in partnership with the North Lake Tahoe Fire Protection District, protecting District lands and the Tahoe Basin watershed.
- B. Providing leadership for the Tahoe Water Suppliers Association.

### **LONG RANGE PRINCIPLE #2**

#### **Finance**

The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management.

- Adhere to Government Generally Accepted Accounting Principles.
- Comply with State and Federal regulations.
- Maintain Performance Measurement.
- Report results and demonstrate value.
- Develop and maintain a long term plan to sustain financial resources.

## Objectives for 2015-2017

1. Identify appropriate performance measurement that goes beyond dollars and units of service, to demonstrate quality as well as quantity.
2. Utilize the new financial reporting structure to build understanding of the different aspects between operations, capital improvement and debt service.
3. With allocated resources, equate service expectations and the capability to deliver .
4. Prepare a five year projection of financial results and performance measures for operations, capital improvement and debt service as a part of budget deliberations.

## Budgeted Initiatives for 2015-2016

- A. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.
- B. 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.
- C. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.
- D. Actively manage planning and financial reporting to inform users for decision making to sustain a strong financial base for operations and increasing net assets.

### **LONG RANGE PRINCIPLE #3 Workforce**

Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of District venues:

- Staff will evaluate open position job descriptions, for need to fill, level of and related compensation for the position.
- Re-evaluate, during the budget process, the optimum level of Staff and related total compensation, necessary to each department based on industry standard and levels of service.
- Comply with State and Federal regulations.
- Continue to provide a safe environment and continue to strive for low workers compensation incidents.
- Identify individuals for retention and growth for management succession within the District.

## Objectives for 2015-2017

1. Implement a rotating schedule for evaluating each position to ensure District is competitive with its total compensation and benchmarks.
2. Create a plan for cross training at all venues for Management level succession planning.
3. Identify potential changes of status and retention for year round Diamond Peak Summer Operations.

## Budgeted Initiatives for 2015-2016

- A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.
- B. Evaluated job descriptions and related effects anytime we have turnover in a full time positions.
- C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.
- D. Maintain the District's core values for employees of Teamwork, Integrity, Service, Excellence and Responsibility.

### **LONG RANGE PRINCIPLE #4 Service**

The District will provide superior quality service and value to its customers considering responsible use of Dis-

trict resources and assets.

- Provide well defined customer centric service levels consistent with community expectations.
- Apply Performance Management to meet or exceed established venue customer service levels.
- Utilize best practice standards for delivery of services.
- Commit to evaluate customer loyalty/satisfaction to demonstrate the value of results.
- Maintain customer service training for new, returning and existing employees.

#### Objectives for 2015-2017

1. Establish metrics through key performance indicators for each venue.
2. Establish specific performance indicators to evaluate customer loyalty/satisfaction.
3. Align performance metrics through industry benchmarking.
4. Analyze the net effect of established service levels on the District operations and apply changes as needed and encourage/reward continuation of appropriate performance.
5. Explore comprehensive Customer Service measurement tool for the District.

#### Budgeted Initiatives for 2015-2016

- A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training.
- B. Service levels are expected to remain at or above current levels. The emphasis is on providing the best customer experience.
- C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

### **LONG RANGE PRINCIPLE #5 Assets and Infrastructure**

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation activities.

- Maintain, renew, expand and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure and construct District assets to ensure safe and accessible operations for the public and the District's workforce.
- Maintain current Community Service and Public Works master plans.
- Maintain a 5-Year and 20-Year capital improvement plan.
- Conduct planning and design, in advance of undertaking projects or procurement, to ensure new District assets meet operational requirements and enhance the customer experience.
- Maintain an asset management program leveraging technology, as appropriate by venue/division, to ensure timely and efficient asset maintenance.
- Comply with regulatory requirements and industry standards.

#### Objectives for 2015-2017

1. Set direction for the proposed Diamond Peak master plan.
2. Begin the update of the Community Service master plan.
3. Complete condition analysis and project scoping for the Effluent Export Project – Phase II.
4. Investigate asset management/work order software for Community Service venue operations to determine applicability and resources required for implementation.

#### Budgeted Initiatives for 2015-2016

- A. Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Pipeline replacement.

- B. 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.
- C. Begin the update of the Master Plan for the Beach Venues.
- D. Begin the update of the Master Plan for Parks and Recreation Venues.
- E. Work through the approval process of the proposed Diamond Peak Master Plan.

**LONG RANGE PRINCIPLE #6**  
**Communication**

The District will engage, interact and educate to promote understanding of the programs, activities, services, and ongoing affairs.

- Promote transparency in all areas including finance, operations and public meetings.
- Provide clear, concise and timely information in multiple, publicly accessible formats.
- Ensure that both internal and external communication is responsive, comprehensive and inclusive.

Objectives for 2015-2017

1. Create function and dedicate full time staff to communications.
2. Invest in technology to improve access to information, better track citizen requests and inquiries and streamline customer service operations at venues.
3. Employ tools to enhance internal communications.
4. Implement best practices for sharing information with the public.

Budgeted Initiatives for 2015-2016

- A. Expand the District’s approach to communication decisions for the entire District for sales, marketing and communications. All venues and Funds will be served by the new Communications Coordinator.
- B. The District will be utilizing several online tools to improve Citizen Request Management and Financial Transparency.
- C. The District will replace existing Point of Sales systems to improve service delivery and extend capacity for registration and purchases.

**Implementation**

The annual budget document serves as the Action Plan for implementing the 2015-2017 objectives.

**Budget Initiatives**

The budget initiatives for the Fiscal Year 2015/2016 budget and capital plans centered on the following:

- 1) Provide utility rates that supports planned capital infrastructure and continues operations funded by the pay for what you use model that is the industry standard;
- 2) Establish a Recreation Facility Fee (RFF) and a Beach Facility Fee (BFF) that are based upon justifiable current needs combined with the near term debt service and plans for multi-year capital projects; and
- 3) Continue to minimize the year to year fluctuations in the RFF and BFF from effects of Capital Improvement Project expenditures; and
- 4) Develop revenue enhancements to absorb increased costs; and
- 5) Consider customer service enhancements through operating efficiencies and the addition of service capacities.

Additional detail on budgeted initiatives is described in conjunction with each Long Range Principle.

## Review Process

Implementation of the Strategic Plan requires a process of review, improvement, refinement, and measurement and following is the criteria for successful implementation of the Strategic Plan. It represents the commitment and discipline required to institutionalize the process.

- All employees and Board of Trustees members should receive a copy of the plan or electronic access to the Plan and should become a regular part of Staff and Board of Trustees orientation.
- The Strategic Plan becomes the guidepost for the District. When decisions or responses to the community are needed, the Strategic Plan serves as a strong reference point for decision-making and whether or not new issues or responses are of higher importance than what's been established as existing direction.
- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners and community members.
- The District's General Manager will have the responsibility of being the Strategic Plan Manager to ensure successful implementation.
- Regular reporting of the Strategic Plan's progress should occur. Break the Strategic Plan into separate fiscal years and report, one year at a time, as an ongoing annual work plan. Each initiative for the year should include a list of actions that support the goal's completion. Actions are developed prior to each year. Each year's data will be entered on a spreadsheet that lists the Themes, Objectives, Initiatives, supporting actions and associated start and completion dates, as well as the staff person responsible for the Initiative.
- At the end of the year, perform an annual review and documentation of progress on initiatives.
- Provide an update on the Plan's implementation and results on an annual basis.
- Conduct Staff meetings on a quarterly or semi-annual basis to review the Strategic Plan's progress and results and report on progress to the Board of Trustees.
- The performance appraisal process should reflect the completion of the Strategic Plan initiatives as an evaluation criterion. Also, performance criteria should be aligned with values of the District such as innovation, teamwork, and accountability.
- Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)
- After completion of the first year of the Strategic Plan and baseline results are quantified, targets should be initiated for the measurement system.
- After each year of the Strategic Plan, the Staff should review the Strategic Plan's process and re-tool any parts of the process that need improvement. This review should include a "just-in-time review" of the following year's Initiatives to determine if priorities have changed. The review of Initiatives should tie into the budget process
- Staff meetings should regularly include discussion of strategy. Create a visualization process to emphasize the Strategic Plan's importance and the District's commitment to execution. For example, posting charts on office walls of each year's initiatives, with a check-off column, can provide a visual tracking of initiative completion.

## **Reassessment**

Many external factors, such as the local and national economy, demographic changes, statutory and legislative changes, and climate may affect the environment and thus achievement of strategies. To the extent that external events have long-range impacts, strategies, objectives and actions may need to be adjusted to reflect these changes.

New information about residents, constituents, and guests needs or results may also require changes to the Strategic Plan. It is desirable to minimize the number of adjustments to long range principles in order to maintain credibility.

However, the District's Board of Trustees expects to conduct interim reviews each year, and more comprehensive strategic planning processes every five years, depending on how quickly conditions change. Performance measure results will be reviewed more frequently than the Strategic Plan.

## **OVERALL SUMMARY**

Chart - Total Budgeted Uses by IVGID Fund/Function

Chart - Total Budgeted Sources by Fund/Function

Chart - Total Budgeted Sources by Object—District Wide

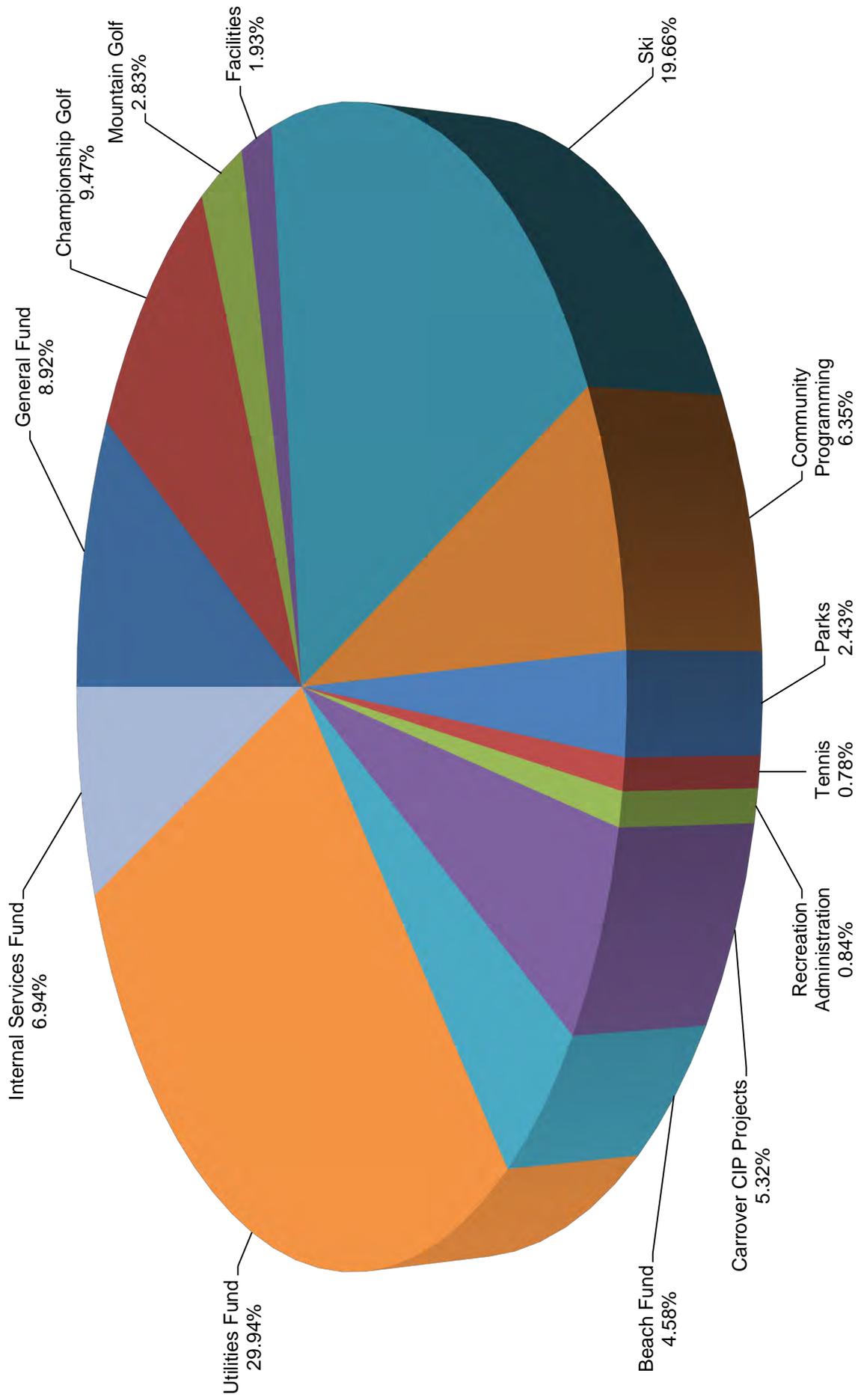
Chart - Total Budgeted Uses by Object—District Wide

Table - Facility Fee Reconciliation by Parcel and Venue Component

Table - Budgeted Operating Sources and Uses—By Fund/Function

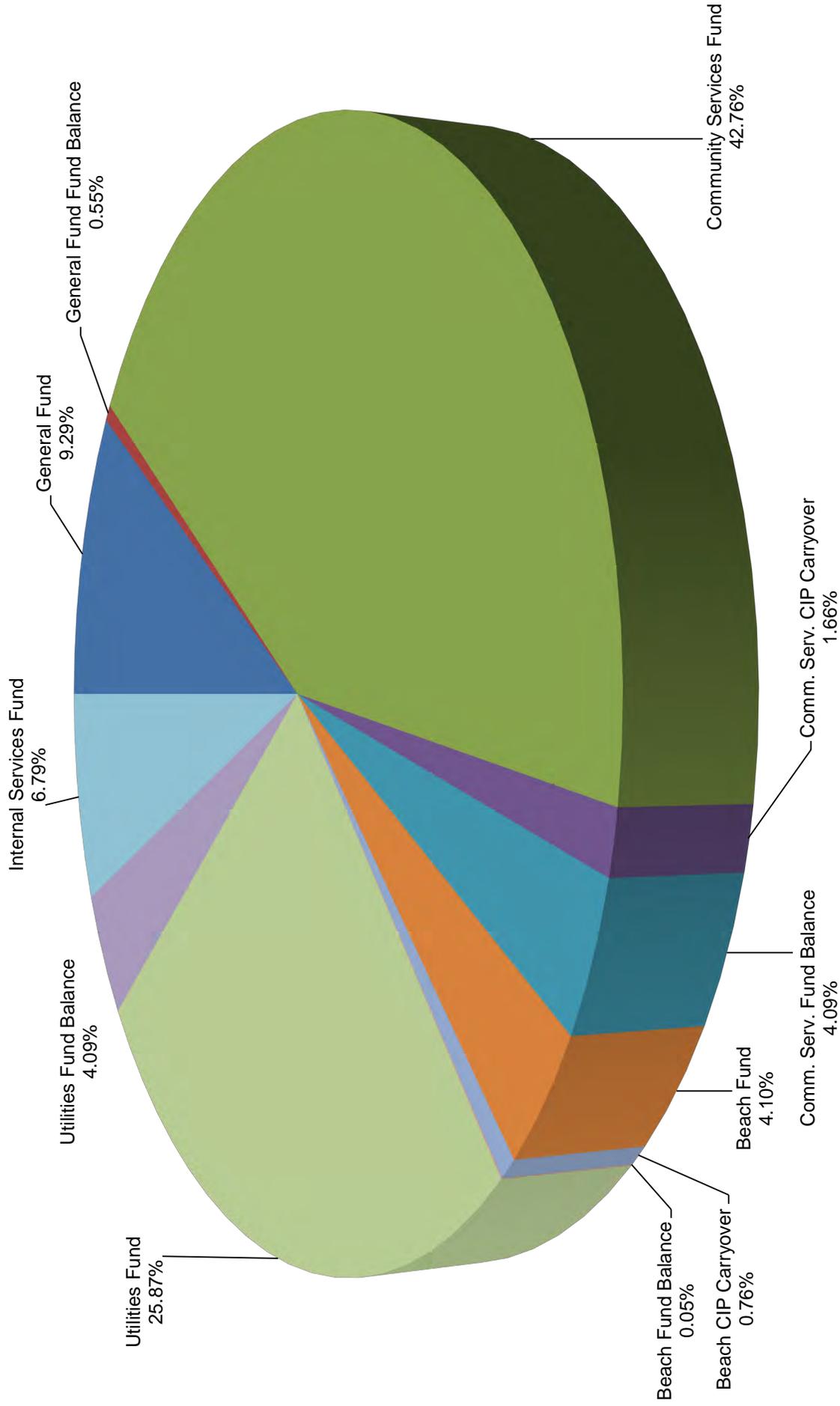
Table - Budgeted Capital Projects and Debt Service Sources and Uses—By Fund/Function

## 2016-2017 - Total Budgeted Uses by IVGID Fund/Function



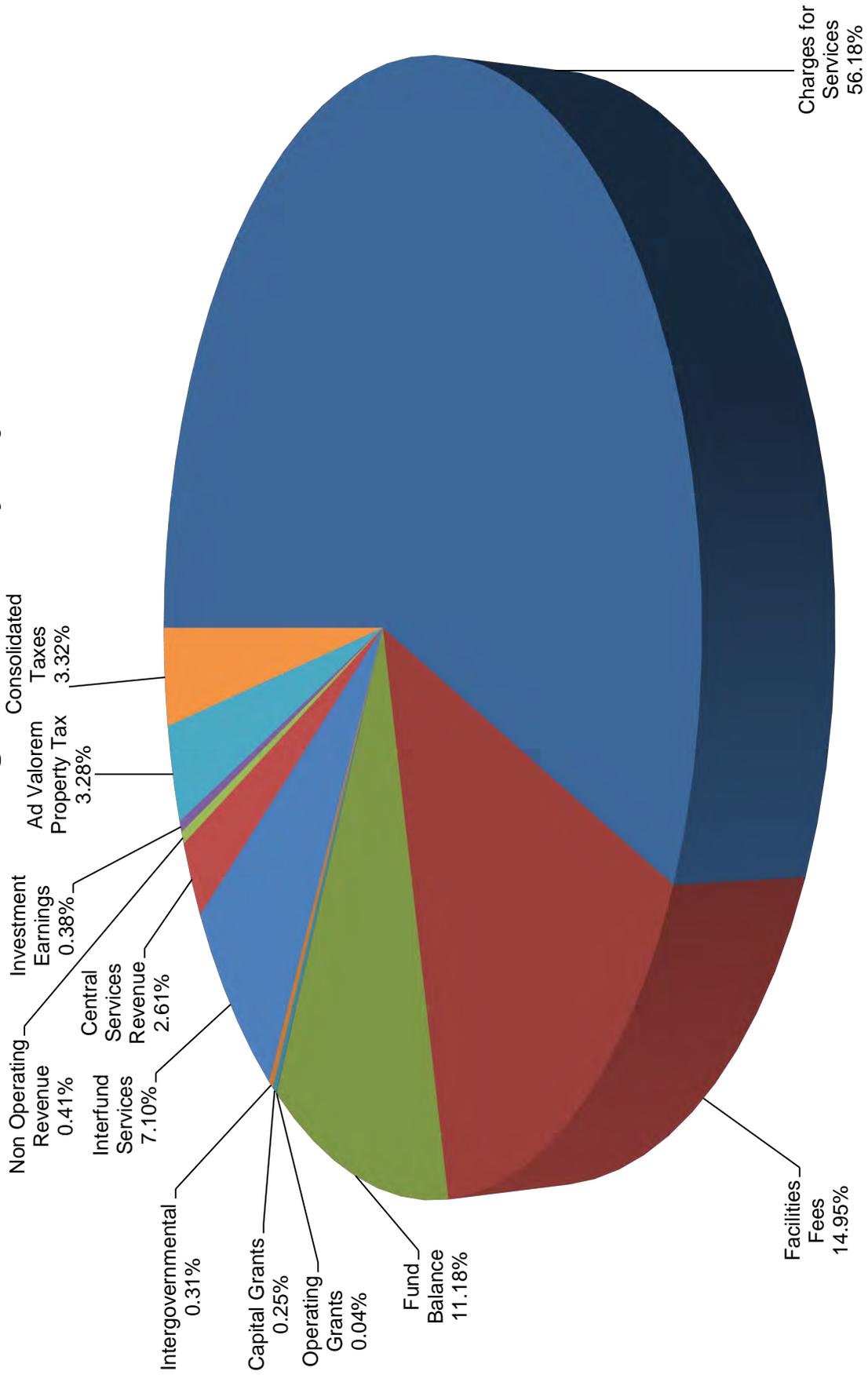
The District has budgeted Total Uses of \$45.1 Million, they will provide these service areas.

## 2016-2017 - Total Budgeted Sources by IVGID Fund/Function



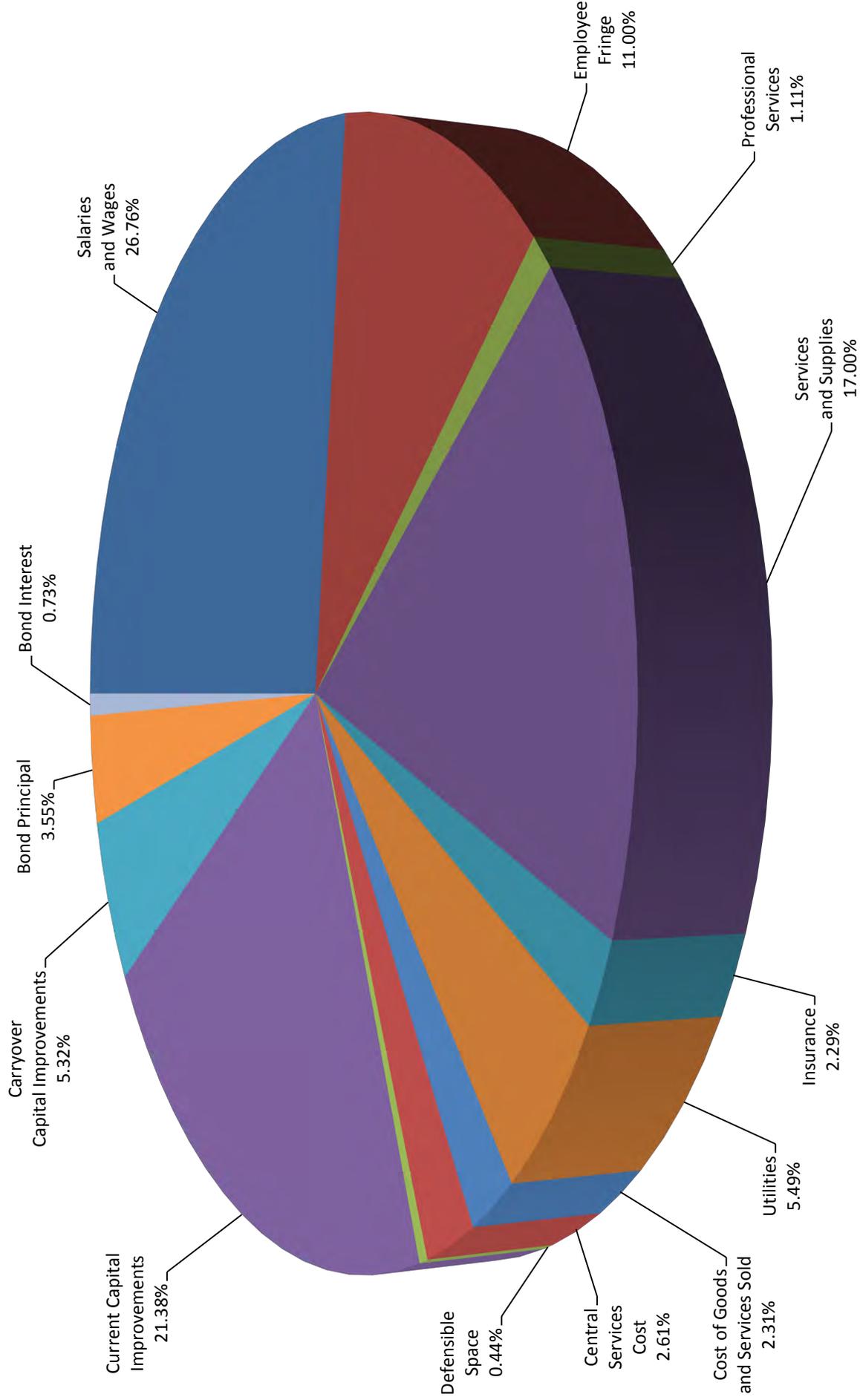
The District has budgeted Total Sources of \$45.1 Million, they originate from these Funds.

## 2016-2017 - Total Budgeted Sources by Object - District Wide



The District's \$45.1 Million in budgeted Sources will come from these transaction types.

# 2016-2017 - Total Budgeted Uses by Object - District Wide



The District's \$45.1 Million in budgeted Uses will be applied to these transaction types.

**Incline Village General Improvement District      Facility Fee Reconciliation by Parcel and Venue Component**

	Components per Parcel			Per Parcel Facility Fee	Total 2016-17 Facility Fee	Amount per Component		
	Operating	Capital	Debt Service			Operating	Capital	Debt Service
<b>Recreation (8182 Parcels)</b>								
Golf - Championship	\$ 19	\$ 41	\$ 23	\$ 83	\$ 679,106	\$ 155,458	\$ 335,462	\$ 188,186
Golf - Mountain Facilities	33	21	-	54	\$ 441,828	\$ 270,006	\$ 171,822	\$ -
Diamond Peak Ski	20	15	22	57	\$ 466,374	\$ 163,640	\$ 122,730	\$ 180,004
Youth & Family Programming	(150)	111	113	74	\$ 605,468	\$ (1,227,300)	\$ 908,202	\$ 924,566
Senior Programming	26	-	-	26	\$ 212,732	\$ -	\$ -	\$ -
Recreation Center	20	-	-	20	\$ 163,640	\$ 163,640	\$ -	\$ -
Comm. Services Administration	80	30	1	111	\$ 908,202	\$ 654,560	\$ 245,460	\$ 8,182
Parks	103	67	-	170	\$ 1,390,940	\$ 842,746	\$ 548,194	\$ -
Tennis	86	30	1	117	\$ 957,294	\$ 703,652	\$ 245,460	\$ 8,182
	13	5	-	18	\$ 147,276	\$ 106,366	\$ 40,910	\$ -
<b>Recreation Facility Fee</b>	<b>\$ 250</b>	<b>\$ 320</b>	<b>\$ 160</b>	<b>\$ 730</b>	<b>\$ 5,972,860</b>	<b>\$ 2,045,500</b>	<b>\$ 2,618,240</b>	<b>\$ 1,309,120</b>

**Fiscal Year Total Facility Fee:**

2015-16	\$ 266	\$ 308	\$ 156	\$ 730
2014-15	\$ 199	\$ 315	\$ 216	\$ 730
2013-14	\$ 226	\$ 291	\$ 213	\$ 730
2012-13	\$ 246	\$ 211	\$ 273	\$ 730
2011-12	\$ 199	\$ 242	\$ 274	\$ 715

**Beach Facility Fee (7,744 Parcels)**

	\$ 75	\$ 24	\$ 1	\$ 100	\$ 774,400	\$ 580,800	\$ 185,856	\$ 7,744
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**Fiscal Year Total Facility Fee:**

2015-16	\$ 75	\$ 24	\$ 1	\$ 100
2014-15	\$ 65	\$ -	\$ 35	\$ 100
2013-14	\$ 63	\$ -	\$ 37	\$ 100
2012-13	\$ 66	\$ 17	\$ 17	\$ 100
2011-12	\$ 98	\$ -	\$ 17	\$ 115

**IVGID**

**Budgeted Operating Sources and Uses - by Fund/Function**

**FYE June 30, 2017**

2016-17

	<u>General Fund</u>	<u>Community Services</u>	<u>Beach Fund</u>	<u>Total Governmental</u>	<u>Utilities Fund</u>	<u>Internal Services</u>	<u>Total Proprietary</u>	<u>All Funds Summary</u>
<b>Generated by Operations:</b>								
<b>Revenues:</b>								
Ad Valorem Tax	\$ 1,480,779	-	\$ -	\$ 1,480,779	\$ -	\$ -	\$ -	\$ 1,480,779
Consolidated Tax	1,497,000	-	-	1,497,000	-	-	-	1,497,000
Charges for Services	-	12,988,500	1,068,900	14,057,400	11,298,298	-	11,298,298	25,355,698
Recreation Facility Fees	-	2,045,500	580,800	2,626,300	-	-	-	2,626,300
Intergovernmental					140,900		140,900	140,900
Interfund	1,177,200			1,177,200	141,400	3,063,850	3,205,250	4,382,450
Grants	-	17,000	-	17,000	-	-	-	17,000
Miscellaneous	-	183,800	-	183,800	-	-	-	183,800
Investments	39,600	24,000	9,000	72,600	96,000	2,400	98,400	171,000
<b>Total Operating Revenue</b>	<b>4,194,579</b>	<b>15,258,800</b>	<b>1,658,700</b>	<b>21,112,079</b>	<b>11,676,598</b>	<b>3,066,250</b>	<b>14,742,848</b>	<b>35,854,927</b>
<b>Expenditures:</b>								
General Government								
Operations	3,783,382			3,783,382		3,135,547	3,135,547	6,918,929
Utilities					7,345,253		7,345,253	7,345,253
Recreation:								
Championship Golf		3,721,700		3,721,700				3,721,700
Mountain Golf		1,013,190		1,013,190				1,013,190
Facilities		445,810		445,810				445,810
Ski		6,288,251		6,288,251				6,288,251
Recreation Center		2,287,770		2,287,770				2,287,770
Recreation Admin		351,014		351,014				351,014
Parks		860,516		860,516				860,516
Tennis		272,225		272,225				272,225
Beach		-	1,668,954	1,668,954				1,668,954
<b>Total Operating Expenditures</b>	<b>3,783,382</b>	<b>15,240,476</b>	<b>1,668,954</b>	<b>20,692,812</b>	<b>7,345,253</b>	<b>3,135,547</b>	<b>10,480,800</b>	<b>31,173,612</b>
<b>Net Operating Revenue</b>	<b>\$ 411,197</b>	<b>\$ 18,324</b>	<b>\$ (10,254)</b>	<b>\$ 419,267</b>	<b>\$ 4,331,345</b>	<b>\$ (69,297)</b>	<b>\$ 4,262,048</b>	<b>\$ 4,681,315</b>

IVGID Budgeted Capital Projects and Debt Service Sources and Uses - by Fund/Function Beach Fund FYE June 30, 2017

	General Fund	Community Services Fund			Beach Fund			Total Governmental	Utilities Fund
		Capital Projects	Debt Service	Capital Projects	Debt Service	Capital Projects	Debt Service		
<b>Sources:</b>									
<b>Revenue:</b>									
Recreation Facility Fees:									
Championship Golf		\$ 335,462	\$ 188,186				\$	523,648	
Mountain Golf Facilities		171,822	-					171,822	
Ski		122,730	180,004					302,734	
Recreation Center		908,202	924,566					1,832,768	
Recreation Admin		245,460	8,182					253,642	
Parks		548,194	-					548,194	
Tennis		245,460	8,182					253,642	
Beach		40,910	-				\$ 185,856	40,910	
		-	-				7,744	193,600	
Grants		115,000	-				-	115,000	
Transfers for carryover CIP		751,000	-				343,000	1,094,000	
Fund Balance	\$ 235,553	1,847,810	-				20,444	2,103,807	\$ 1,846,088
Current Operations	411,197	-	-				-	411,197	4,331,345
<b>Total Sources</b>	<b>646,750</b>	<b>5,332,050</b>	<b>1,309,120</b>				<b>7,744</b>	<b>7,844,964</b>	<b>6,177,433</b>
<b>Uses:</b>									
<b>Expenditures:</b>									
General Government									
Capital Expenditures	246,750							246,750	
Utilities									5,534,300
									643,133
Recreation:									
Championship Golf		373,500	181,160					554,660	
Mountain Golf Facilities		264,620	-					264,620	
Ski		294,570	172,937					427,507	
Recreation Center		1,670,420	923,751					2,594,171	
Recreation Admin		579,820	2,200					582,020	
Parks		28,500	-					28,500	
Tennis		235,100	2,934					238,034	
Beach		77,020	1,274					78,294	
Carryover re-budgeted projects		-	-				394,300	400,515	
		2,248,500	-				155,000	2,403,500	
<b>Total Uses</b>	<b>246,750</b>	<b>5,732,050</b>	<b>1,284,256</b>				<b>6,215</b>	<b>7,818,571</b>	<b>6,177,433</b>
Combined with Non-Operating Transfers:									
Committed Balance Transfer	(400,000)	400,000	-				-	-	-
<b>Excess Sources and (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,864</b>				<b>\$ -</b>	<b>\$ 26,393</b>	<b>\$ -</b>

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## **VENUE DASHBOARDS – Performance Measures**

Administration Team

Community Services Department:

    Beaches, Parks and Recreation

    Diamond Peak Ski Resort

    Event Facilities and Food & Beverage Divisions

    The Golf Courses at Incline Village

Internal Services:

    Fleet

    Engineering

    Buildings Maintenance

Public Works

## Administration Team

**Administration Team**  
**Fiscal Year 2016/2017 Performance Measures**

**Overview**

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

**Efficiency**

<b>Performance Description</b>	<b>2014/15 Value</b>	<b>2015/16 Value</b>	<b>Industry standards</b>	<b>2016/17 Target</b>
Public Records Request received/completed				95% (based on 120 requests received)
Comprehensive Annual Financial Report Filed	On Time	On Time	State Law	On Time
Accounting entries processed	24,261	Greater than 24,000		24,000+
District Human Resources staff versus industry standards of 1.22 per 100 employees	5 (821 employees)	5 (843 employees)	10.33	5 (843 employees)
Employee Retention (all full time year round employees)	91.4%	92.3%		94%
Turnaround time (in hours) for processing new hires	28	32	40-43	32

**Effectiveness**

<b>Performance Description</b>	<b>2014/15 Value</b>	<b>2015/16 Value</b>	<b>Industry standards</b>	<b>2016/17 Target</b>
Board minutes approved as submitted	100% (23 sets)	90% (26 sets – 3 amendments)	90%	95%
General Fund – Administration Costs to Fund	11.11%	10.09%	20%	10%
District Orientation and Customer Service	72	110		110

**Administration Team**

**Fiscal Year 2016/2017 Performance Measures**

**Community Value**

<b>Performance Description</b>	<b>2014/15 Value</b>	<b>2015/16 Value</b>	<b>2016/17 Target</b>
Notary Public services performed at no charge to our community members	10	28	19
Support of Washoe County by providing marriage license issuance services which are no longer provided in Incline Village/Crystal Bay	209	197	175
District most recent Bond Rating	Aa1	Aa1	Aa1
Hosting of homeowner associations and other community agency meetings seven (7) days a week at the Administration Building Boardroom	29	32	30
Attendance at various job fairs and school assistance of "How To" regarding applications and hiring	7	9	10

## Community Services Department

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

**Community Services Department: Beaches, Parks and Recreation**

**Fiscal Year 2016/2017 Performance Measures**

**Overview**

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

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

**Efficiency**

<b>Performance Description</b>	<b>2014/15 Value</b>	<b>2015/16 Value</b>	<b>Industry standards</b>	<b>2016/17 Target</b>
Cost recovery percentage to total cost on programs/services	55%	55%		56%
Number of visits per full time equivalent – Parks and/or Recreation	11,916	12,000		12,000
Number of visits per full time equivalent - Beaches	8,577	8,500		8,500

**Effectiveness**

<b>Performance Description</b>	<b>2014/15 Value</b>	<b>2015/16 Value</b>	<b>Industry standards</b>	<b>2016/17 Target</b>
Recreation Center Memberships	1,789	1,834		1,850
Percent Recreation Center member retention	80%	80%%	60%-70%	80%
Number of Community Programs and/or Events	94	98		105
Tennis Center Memberships	104	104		110
Percent Tennis Center member retention	90%	90%	60%-70%	90%
Acres of park/beach land per 1,000 residents	14.5	14.5	10.59	14.5
Accumulated depreciation to depreciable asset costs: Recreation	63.81	63.31		67
Accumulated depreciation to depreciable asset costs: Parks	25.41	25.55		27.21
Accumulated depreciation to depreciable asset costs: Tennis	87.77	82.18		84.87

**Community Services Department: Beaches, Parks and Recreation**

**Fiscal Year 2016/2017 Performance Measures**

**Community Value**

<b>Performance Description</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Percentage (%) of participants surveyed/Net Promoter			
Recreation	16%/89	18%/91	20%/92
Tennis Center	15%/79	17%/83	18%/85
Discounts to Community (compared to market rate)		\$255,900	\$261,700

## Community Services Department: Diamond Peak Ski Resort

### Fiscal Year 2016/2017 Performance Measures

#### Overview

Incline Village General Improvement District (IVGID)'s Diamond Peak Ski Resort is a community owned, family oriented facility, and offers over 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding. While providing a value priced ski and riding venue with additional preferred pricing for residents, it differentiates itself from other smaller resorts by providing state-of-the-art snow-making, full service food and beverage venues, and one of the top nine best views in the world. The winter operations serve over 100,000 visitors per year and a typical ski season runs from November to April.

A note to the reader – under Efficiency and Effectiveness, the “Industry Standards” column is from the National Ski Area Association Economic Analysis 2010-2014 four year average.

#### Efficiency

Performance Description	2014/15 Value	2015/16 Value	Industry standards	2016/17 Targets
Season Length in calendar days	101	137	135	119
Maximum lift wait time in minutes	13	14	15	13
Lesson revenue per skier/rider visit	\$14.14	\$10.99	\$5.83	\$11.01
Net revenue per skier/rider visit	\$10.62	\$26.91		\$12.59
Average operating margin	16%	44%	(-9.4%)	17%

#### Effectiveness

Performance Description	2014/15 Value	2015/16 Value	Industry standards	2016/17 Targets
Total skier visits	84,592	167,064	85,863	107,300
Skier/Rider safety – incidents per 1,000 skiers	2.7	2.7	2.8	2.6
Accumulated depreciation to depreciable asset costs	42.46%	46.01%		51%
Percent of users who would highly recommend us to friends and family (Net Promoter Score 51.0 )	51	59.2		60

#### Community Value

Performance Description	2014/15 Value	2015/16 Value	2016/17 Targets
Percentage of Diamond Peak Ski Resort season passholders who are residents	57%	63%	64%
Number of IVGID Picture Passholder lift tickets sold	4,645	11,796	6,000
Number of season passholder/community events per year	77	84	87
Discounts to community (compared to market rate)	\$282,326	\$475,983	\$375,550
Percent discount of resident ticket against rack rate	61%	61%	66%

## Community Services Department: Event Facilities and Food and Beverage Divisions

### Fiscal Year 2016/2017 Performance Measures

#### Overview

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

#### Efficiency

Performance Description	2014/15 Value	2015/16 Value	Industry standards	2016/17 Target
Percent of venue occupancy - Chateau (Yield Management)	83%	88%		89%
Food cost percentage (food bought versus food sold)	33%	30%	25-35% average*	30%

*\*Club Industry Key Performance Indicators for 2011*

#### Effectiveness

Performance Description	2014/15 Value	2015/16 Value	Industry standards	2016/17 Target
Ski - Total sales per customer	\$7.64	\$9.50*	\$7.38**	\$7.50
Golf - Total sales per customer	\$11.49	\$13.00	\$22.31	\$13.50
Golf - Banquet sales per customer	\$35.02	\$33.50		\$35.00
Number of events (weddings, banquets, etc.) held/ number of events (weddings, banquets, etc.) held with food and beverage sales	490/239	486/260		500/275
Number of meals provided to Skiers	37,835	45,736		38,000
Number of banquet meals provided	9,903	16,599		17,000
Accumulated depreciation to depreciable asset costs	32.70%	33.52%		36.48%
Percent of users who would recommend us to friends and family (Net Promoter Score 88)	No data	90%		90%

*\*excludes banquet revenue*

*\*\* NSAA National Ski Area Association Economic Analysis 2010-2014 four year average for comparable resorts*

**Community Services Department: Event Facilities and Food and Beverage Divisions**

**Fiscal Year 2016/2017 Performance Measures**

**Community Value**

<b>Performance Description</b>	<b>2014/15 Value</b>	<b>2015/16 Value</b>	<b>2016/17 Target</b>
Number of community events per year	77	61	80
Percentage of community events to total events held	39%	39%	40%
Number of golf club meals provided by banquets	3,175	3,144	3,270
Number of golf club meals provided by banquets including at The Grille and at snack bars	25,027	20,280	25,777

**Community Services Department: The Golf Courses at Incline Village  
Fiscal Year 2016/2017 Performance Measures**

**Overview**

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

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

**Efficiency**

<b>Performance Description</b>	<b>2014 Season</b>	<b>2015 Season</b>	<b>Industry Benchmarks</b>	<b>2016 Target</b>
Total golf round utilization (season open to season close) based on a total number of rounds played	46%	48.5%		50%
Total Golf rounds played at the Championship Golf Course	23,456	23,152	18,000-24,000*	23,605
Total Golf rounds played at the Mountain Golf Course	14,415	16,183	20,500-26,500*	16,525
Total revenue per round at the Championship Golf Course	\$120.21	\$147.49		\$151.28
Total revenue per round at the Mountain Golf Course	\$40.19	\$40.56		\$42.92
Total golf club round utilization	90%	88%		89%
Total lost days due to weather	9	16		To be determined
Tournament rounds	2,902	2,731		3,050

*\*Global Golf Advisors 2012 Facilities Assessment*

**Community Services Department: The Golf Courses at Incline Village**

**Fiscal Year 2016/2017 Performance Measures**

**Effectiveness**

<b>Performance Description</b>	<b>2014 Season</b>	<b>2015 Season</b>	<b>Industry standards</b>	<b>2016 Target</b>
Accumulated depreciation to depreciable asset costs	49.17	52.40		57%
Course conditioning rating – Championship Golf Course**	4.4/5	4.5/5	Exceeded	4.5/5
Course conditioning rating - Mountain Golf Course**	4.4/5	4.4/5	Exceeded	4.4/5
Percent of users who would highly recommend us to Friends and Family (Net Promoter Score 94)	90%	89.5%	Exceeded	90%

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

**Community Value**

<b>Performance Description</b>	<b>2014 Season</b>	<b>2015 Season</b>	<b>2016 Target</b>
Percentage of golf rounds played by residents	56%	54%	53%
Number of golf rounds played by residents and their guests	25,647	25,533	25,655
Number of golf club and community events per year	99	105	110
Discounts to community (compared to market rate)	\$1,102,010	\$1,293,852	\$1,002,360

## Internal Services

Fleet

Engineering

Buildings Maintenance

**Internal Services: Fleet Division**  
**Fiscal Year 2016/2017 Performance Measures**

**Overview**

Incline Village General Improvement District (IVGID) Fleet Division is a break-even internal service operation responsible for procuring the vehicles and equipment utilized by all IVGID operating departments; setting up, installing auxiliary equipment, and making necessary modifications for the equipment’s specific job requirements. Fleet Division maintains and repairs all vehicles and equipment throughout the equipment’s service life and replaces/disposes of used and excess equipment at the end of its life cycle. The District’s welding repairs, metal machining requirements, and prototype metal fabrication projects also fall within the Fleet Division’s duties.

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

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

**Efficiency**

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

***IVGID Vehicle Equivalency Units (VEU) and Labor Matrix***

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

**Internal Services: Fleet Division**  
**Fiscal Year 2016/2017 Performance Measures**

**Effectiveness**

Performance Description (Work Orders)	2014/2015 Value	2015/2016 Value	2016/2017 Target
Preventative Maintenance	1,530	2,200	2,400
Corrective Maintenance	2,460	3,800	4,000
Projects & Fabrication	280	300	300
Other	713	1,100	1,100
<b>Total Repair Activities</b>	<b>4,983</b>	<b>7,400</b>	<b>7,800</b>

Performance Description	2014/2015 Value	2015/2016 Value	2016/2017 Target	Industry Standard Low	Industry Standard High
Preventative to Corrective Maintenance Ratio	62.2%	57.9%	60%	40%	70%

Performance Description	2014/2015 Value	2015/2016 Value	2016/2017 Target
In-Shop Repairs	4,773	6,500	6,800
Field Repairs	181	400	400
Outside Vendor Repairs	29	22	22
Operator Training Hours	81	80	80
Mechanic Training Hours	40	60	60
Vehicle Accidents	44	70	70
Pieces of Equipment	609	607	613
<b>Staffing</b>			
Full Time Equivalent	6	7	7

**Community Value**

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

## **Internal Services: Fleet Division**

### **Fiscal Year 2016/2017 Performance Measures**

The following is a list of outside vendors' labor rates in the Reno and Sacramento area for services and tasks the Fleet Division routinely handles in-house. The District's proposed 2016/2017 Fleet billing rate is \$70 per hour.

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

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

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

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

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

**Light Trucks and Vehicles Repair:** \$116 per hour

**Welding/Fabrication Service:** \$90 per hour

**Internal Services: Engineering Division**  
**Fiscal Year 2016/2017 Performance Measures**

**Overview**

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

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

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

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

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

**Efficiency**

Currently, the Engineering Division has a total of three, full time, licensed Professional Engineers (Director of Engineering & Asset Management, Principal Engineer, and Senior Engineer) on staff and receives non-full time support from the Public Works Contract Administrator and the Director of Public Works.

<b>Staffing</b>	<b>Actual 2014/2015</b>	<b>Budget 2015/2016</b>	<b>Planned 2016/2017</b>
Full Time Engineers	2	3	3

<b>Performance Description</b>	<b>2014/2015 Value</b>	<b>2015/2016 Value</b>	<b>Actual to March 31, 2016</b>	<b>Planned 2016/2017</b>
Total Hours Worked	4,176	6,240	4,384	6,240
Billed Productive Hours	3,481	5,429	3,819	5,429
Productive Percentage (Industry Standard: 80%)	83%	87%	87%	87%

**Internal Services: Engineering Division  
Fiscal Year 2016/2017 Performance Measures**

<b>Performance Description</b>	<b>2014/2015 Value</b>	<b>2015/2016 Value</b>	<b>Planned 2016/2017</b>
Total CIP Projects	70	98	102
Total CIP Budget	\$8,088,628	\$8,578,683	\$9,605,900
CIP Budget to Engineer Ratio (Industry Standard: \$2M - \$2.5M/ Engineer)	\$4,044,314	\$2,859,561	\$3,201,966

**Effectiveness**

<b>Performance Description</b>	<b>2014/2015 Value</b>	<b>2015/2016 Value</b>	<b>Planned 2016/2017</b>
CIP Budget Carryover From Previous Fiscal Year	\$7,609,509	\$10,606,880	\$13,370,644
CIP Budget	\$8,088,628	\$8,578,683	\$9,605,900
CIP Budget Complete	\$7,136,562	\$4,708,000	-
CIP Budget Carryover	\$10,606,880	\$13,371,159	-

**Community Value**

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

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

<b>Engineer Classification</b>	<b>Proposed 2016/2017 Internal Rate</b>	<b>Equivalent Consultant Rate (Low)</b>	<b>Equivalent Consultant Rate (High)</b>
Director	\$158.44	\$160	\$260
Principal	\$119.96	\$125	\$242
Senior	\$99.42	\$115	\$216

## Internal Services: Buildings Maintenance Division

### Fiscal Year 2016/2017 Performance Measures

#### Overview

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

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

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

#### Efficiency

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. International Facility Management Association standards suggest a staffing level of 8.8. Currently, the Buildings Maintenance Division has a total of five Staff members consisting of one Superintendent, one Assistant Superintendent, and three Maintenance Technicians (Finish Carpentry, Electrical, and General Maintenance).

<b>Staffing</b>	<b>2014/2015 Value</b>	<b>2015/2016 Value</b>	<b>Industry Standard</b>	<b>2016/2017 Target</b>
Full Time Positions	4	5	8.8	5

<b>Performance Description</b>	<b>2014/2015 Value</b>	<b>2015/2016 Value</b>	<b>2016/2017 Target</b>
Total Hours Worked	8,960	7,029	10,400
Billed Productive Hours	6,457	5,265	7,985
Productive Percentage (Industry Standard: 75%)	74.31%	74.90%	76.77%

**Internal Services: Buildings Maintenance Division  
Fiscal Year 2016/2017 Performance Measures**

**Effectiveness**

<b>Performance Description</b>	<b>2014/2015 Value</b>	<b>Complete to April 30, 2016</b>
Total Work Orders Completed	1,407	1,194
Work Orders Completed by Contractor	377	222
Percent of Work Orders Completed by Contractor	27%	19%

<b>Performance Description</b>	<b>2014/2015 Value</b>	<b>2015/2016 Value</b>	<b>Complete to April 30, 2016</b>
Preventative Maintenance Work Orders Scheduled	180	194	-
Preventative Maintenance Work Orders Completed	52	-	57
Percent of Preventative Maintenance Work Orders Completed	29%	-	29%

**Community Value**

The Buildings Maintenance Division is staffed with professional tradesmen Monday through Friday 5:30 a.m. until 3:00 p.m. but is also available 24 hours/seven days a week on a call in basis. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant man power, or is more cost effective or time efficient to do the job out-of-house. These types of repairs usually consist of larger construction projects, remodels, painting projects, or equipment repairs/installs that require specialty expertise or extensive time. By outsourcing projects, it allows Staff time to respond to immediate District concerns or on-going preventative maintenance tasks with the goal of minimizing facility problems or downtime. The Building Maintenance Division’s goal is to never have a Facility closure due to unplanned equipment failures.

The following is a list of outside contractor labor rates (per hour) for services and tasks the Building Maintenance Division routinely handles in-house. The District’s proposed 2016/2017 Buildings Maintenance Division billing rate is \$64 per hour.

<b>Electrical .....</b>	<b>\$95</b>
<b>Plumbing.....</b>	<b>\$90</b>
<b>General Construction .....</b>	<b>\$105</b>
<b>Heating, Ventilation, and Air Conditioning (HVAC) .....</b>	<b>\$115</b>
<b>Painting.....</b>	<b>\$70</b>

**Internal Services: Buildings Maintenance Division**

**Fiscal Year 2016/2017 Performance Measures**

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

<b>Performance Description</b>	<b>Hours 2015/2016 Actual</b>	<b>Work Completed at IVGID Rate</b>	<b>Contractor Rate</b>	<b>Hours 2015/2016 Budget</b>	<b>Work Completed at IVGID Rate</b>	<b>Contractor Rate</b>
Electrical	647	\$40,114	\$61,465	984	\$61,132	\$93,480
Plumbing	692	\$42,904	\$62,280	392	\$24,340	\$32,280
General Construction	709	\$43,948	\$74,445	609	\$37,758	\$63,945
HVAC	451	\$27,962	\$51,865	379	\$23,498	\$43,585
Painting	248	\$15,376	\$17,360	72	\$4,465	\$5,040

## Public Works

**Public Works Department**  
**Fiscal Year 2016/2017 Performance Measures**

**Overview**

Incline Village General Improvement District (IVGID) Public Works Department (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. At this point, the IVGID service area is substantially built-out. IVGID Public Works Department Staff reads approximately 4,450 meters monthly, covering these customers:

	<b>Water</b>	<b>Sewer</b>
Approximate Users	8,058	7,965
Equivalent Dwelling Units (EDU)	8,992	8,490
Accounts Billed	4,226	4,148
Gallons Processed	1,000 million	350 million

We also bill monthly trash services for 4,151 residential customers, and Waste Management directly bills 275 commercial customers. There are 32 full time employees in the IVGID Public Works Department.

**Efficiency**

<b>Performance Description</b>	<b>Performance Measurement</b>	<b>IVGID Measurement</b>
<b>Customer Service Accounts</b>	<b>AWWA Median</b>	<b>District Value</b>
Billing Accuracy Rate-Errors per 10,000 bills	8.1	1.2
Water Total Operating and Maintenance cost (Dollars per account)	\$361	\$234
Wastewater Total Operating and Maintenance cost (Dollars per account)	\$344	\$337

**Effectiveness**

<b>Performance Description</b>	<b>Performance Measurement</b>	<b>IVGID Measurement</b>
<b>Unplanned Disruption of Water Service</b>	<b>AWWA Median Per 1000 Customers</b>	<b>District Value Per 1000 customers</b>
Less than four (4) hours	1.06	1.18
From four (4) to twelve (12) hours	0.48	0.00
More than twelve (12) hours	0.00	0.00
<b>Asset Renewal Rate</b>	<b>AWWA Median</b>	<b>District Value</b>
Percent of assets replaced annually	To be determined	To be determined
<b>Technical Service Complaints</b>	<b>AWWA Median</b>	<b>District Value</b>
Water Technical Service Complaint per 1000 accounts	6.0	3.3
Wastewater Technical Service Complaint per 1000 accounts	10.6	4.3

**Public Works Department**  
**Fiscal Year 2016/2017 Performance Measures**

**Community Value**

<b>Performance Description</b>	<b>Performance Measurement</b>	<b>IVGID Measurement</b>
<b>Customer Service Complaints</b>	<b>AWWA Median</b>	<b>District Value</b>
Water Customer Service Complaint per 1000 accounts	1.0	0.5
Wastewater Customer Service Complaint per 1000 accounts	0.5	0.0
<b>Residential Monthly Bill</b>	<b>Lake Tahoe Agency Average (6 Agencies)</b>	<b>IVGID Measurement</b>
Average monthly residential Water and Sewer bill (72,000 gallons per year)	\$118.55	\$97.39
Average annual cost below Lake Tahoe Agency = \$254 per year lower Total District annual cost below Lake Tahoe Agency = \$2,047,000 (residential savings per year)		

## **CAPITAL IMPROVEMENT PROJECTS**

Capital Budget Overview as it relates to Operating Budget

2016-17 Capital Improvement Project Totals

2015-16 Capital Improvement Project Report and Carryover List

## **CAPITAL IMPROVEMENT PLAN**

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

### **ASSETS and INFRASTRUCTURE**

**The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation activities.**

#### **Identifying Needs**

**Development Projections**

**Strategic Plans**

**Comprehensive Plans**

**Facility Master Plans**

**Regional Plans**

**Citizen Input**

#### **Schedule Meeting those Needs**

**Condition Assessments and Maintenance Plans**

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

**Potential New Acquisition Plans and Review**

**Regulatory Outlook**

The District's capital improvement plan is the culmination of input from throughout the District from groups such as District managers, District Senior Team, and public input that results in their 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 Project 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 financial aspects of budgeting for the Capital Improvement Projects is also guided by Long Range Principle Number Two; Finance: "The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management." As an integral part of identifying and meeting needs, the funding of these projects is identified. The Senior Team, in cooperation with the Department Managers puts together a Multi Year Capital Plan (MYCP) that addresses capital infrastructure, operational equipment, and rolling stock and other requests over the next 20 years. The current fiscal year Capital Improvement Plan Budget is established from projects listed in Year 1, while the 5 Year Project Summary is comprised of first 5 years under the MYCP. Based on the projects listed for the first year, a recommendation is made to the Board of Trustees for eventual adoption during the operating budget process. The 5 Year Project Summary becomes part of the annual Debt Management Policy which is approved in a separate action in July.

The MYCP processes identifies a funding source as cash, charges for services/user fees, the Recreation Facility Fee, the Beach Facility Fee, debt issuance or grant funding and sets the budget for each capital improvement project budget from 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. Carryover projects for General Fund, Community Services and the Beach are presented in a separate schedule. Carryover projects for the Utility Fund are also reported on currently and again after year end.

## **How the Capital Process Works**

The Director of Asset Management oversees the MYCP process and works with 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, during the budget hearing required by the Nevada Revised Statutes (NRS). Throughout the year the Director of Asset Management and the Director of Finance monitor the progress of the capital project data sheets both approved and proposed, which allows more accurate cost analysis on each project. It also provides ongoing process to facilitate the preparation and submittal for requests for the upcoming MYCP. Requests at a minimum, consider the 5 Year Summary as required by the NRS. The 5 Year Summary is part of the District's Debt Management Policy Report issued each July.

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. In the years since, considerable effort has gone into reviewing the scheduling for projects, with a goal of scheduling projects, while maintaining the current Facility Fee levels year to year. Beginning with 2016, the District will utilize formulated asset replacement funding to provide that sustainable and predictable in flow, while the capital improvement project process will establish the rate of acquisition. The District will consider the use of fund balance as a way to balance needs from year to year. Part of this process is to identify larger projects that make sense for bond issuance as a funding source. This provides intergenerational equity among users and payers, while also making the funding process more predictable from a planning perspective.

The process follows a similar calendar each year, this includes meeting with each department manager to evaluate and prioritize departmental requests within the funding level provided by the Finance Department. Once all the departments have met, information is shared with the Board of Trustees during budget work sessions. The MYCP will go through several iterations before the 5 Year Project Summary is brought back to the Board of Trustees. The following outlines the key timeframes for the consideration of capital projects:

October – review existing projects and set planning for next overall process

November – capital project data sheets are released for updating and for submittal of new projects.

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, verify identified funding, and compiles the first draft of the MYCP

February or March – identify Fiscal Year Capital Budget and 5 Year Project 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

July – adopt the 5 Year Project Summary in conjunction with the Debt Management Policy

## **Project Criteria**

A project is established when it has met these criteria (as appropriate to the nature of the project):

**Defined**

**Planned**

**Justified**

**Scheduled**

**Funding Identified**

**Designed or Specified**

All planned capital items shall fall under one of the following priorities:

Major Projects:

New Initiatives

Existing Facilities

Capital Improvement

New Initiatives

Existing Facilities

Capital Maintenance

Rolling Stock

Equipment & Software

Prioritization Criteria includes:

Priority One:

Existing assets that have reached or are near the end of their useful life and are necessary to replace to meet community wants, needs and uses.

Priority Two:

Existing assets that have reached or are near the end of their useful lives and require modification in order to meet expanding existing programming or capacities for community wants, needs and uses.

Priority Three:

New initiatives that create new amenities that are wanted by the community and will be funded by new sources

Priority Four:

New initiatives that create new amenities that are wanted by the community and will be funded by existing sources

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.

The Fiscal Year Capital Improvement Project 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 \$50,000. The Board of Trustees must approve budget amendments above \$50,000.

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 \$50,000. The Board of Trustees must approve scope changes above \$50,000.

## **PRESENTATION OF PROJECT SUMMARIES**

**The 2016-17 Operating Budget document includes a summary of the current year projects and a list of carryover projects in support of amounts budget in the General Fund and Community Services Capital Project Fund and the Beach Capital Project Fund. Current year projects for the Utility Fund are reported in the cash flow statement in the State Budget Form. The 5 Year Project Summary has been located to a separate document, which also contains the individual project data sheets.**

# 2016/2017 - Capital Improvement Project Summary Totals

Project Type	
A - Major Projects New Initiatives	E - Capital Maintenance
B - Major Projects Existing Facilities	F - Rolling Stock
C - Capital Improvement - New Initiatives	G - Equipment & Software
D - Capital Improvement - Existing Facilities	

Division	Project Number	Project Title	2016 - 2017	Project Type	Number of Projects	
General Fund Financial Administration	1213CE1701	District Communication Radios	6,000	G	1	
	1213CO1502	Districtwide Microsoft Office Software Upgrade	25,000	G	1	
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	90,050	G	1	
	<b>Total</b>		<b>121,050</b>		<b>3</b>	
General Government	1099BD1704	A. V. Building Immediate Term Maintenance	62,700	D	1	
	1099LI1705	Pavement Maintenance - Administration Building	10,000	E	1	
<b>Total</b>		<b>Total General Fund</b>	<b>193,750</b>		<b>5</b>	
Utilities Public Works Shared	2097BD1301	Public Works Equipment Storage Building	300,000	C	1	
	2097BD1502	Fuelling Facility Upgrade	580,000	D	1	
	2097BD1702	Replace Public Works Front Security Gate	78,800	E	1	
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	110,000	E	1	
	2097LI1401	Pavement Maintenance: Utility Facilities	387,500	E	1	
	<b>Total</b>		<b>1,456,300</b>		<b>5</b>	
	Water	2299DI1102	Water Pumping Station Improvements	105,000	D	1
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	80,000	E	1
		2299DI1204	Potable Reservoirs	85,000	E	1
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	40,000	D	1
2299DI1701		Reservoir Safety Improvements	50,000	D	1	
2299WS1101		Watermain Replacement	623,000	D	1	
<b>Total</b>			<b>983,000</b>		<b>6</b>	
Sewer		2523FF1602	WWTP SCADA/Control Room upgrade	215,000	D	1
		2523SE1601	<b>Trailer mounted 8" Emergency Pump</b>	25,000	F	1
		2524SS1010	Effluent Export Line - Phase II	2,000,000	B	1
	2599DI1104	Sewer Pumping Station Improvements	395,000	D	1	
	2599LI1801	Upper Pond Access and Decant Upgrade Improvements	150,000	D	1	
	2599SS1102	Wastewater Treatment Plant Improvements	125,000	D	1	
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	75,000	E	1	
	2599SS1203	Replace & Reline Sewer Mains, Manholes and Appertenances	110,000	D	1	
	<b>Total</b>		<b>3,095,000</b>		<b>8</b>	
	<b>Total Utilities</b>		<b>5,534,300</b>		<b>19</b>	
Community Services Championship	3141BD1502	Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	85,000	D	1	
	3141CO1701	Fuel Management Program	30,000	G	1	
	3141GC1103	Irrigation Improvements	13,000	E	1	
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	10,000	E	1	
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	55,000	E	1	
	3142AT 713	2005 Buffalo Turbin Debris Blower #571	9,100	F	1	
	3142NL410	2000 Carryall Club Car #459	10,000	F	1	
	3142NL411	2000 Carryall Club Car #460	10,000	F	1	

## 2016/2017 - Capital Improvement Project Summary Totals

Project Type	
A - Major Projects New Initiatives	E - Capital Maintenance
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D - Capital Improvement - Existing Facilities	

Division	Project Number	Project Title	2016 - 2017	Project Type	Number of Projects	
Mountain	3142SV502	2011 Toro Sand Pro 3020 #659	20,000	F	1	
	3142SV505	2011 Toro 3500D Mower #649	41,000	F	1	
	3143GC1201	Driving Range Nets	10,000	E	1	
	3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	10,100	G	1	
	3153FF1204	Champ Grille Kitchen Equipment	8,300	G	1	
	3197AT1720	2008 John Deere 1500 Fairway Aerator #620	30,000	F	1	
	3197NL451	2001 John Deere Pro Gator #484	32,000	F	1	
	<b>Total</b>		<b>373,500</b>			<b>15</b>
	3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	70,000	D	1	
	3241CO1701	Fuel Management Program	30,000	G	1	
	3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	27,000	E	1	
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	10,000	E	1	
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	55,000	E	1	
	3242NL400	1999 Carryall Club Car #450	10,000	F	1	
	3242NL401	1999 Carryall Club Car #451	10,000	F	1	
3242NL402	1999 Carryall Club Car #452	10,000	F	1		
3242NL403	1999 Carryall Club Car #459	10,000	F	1		
3242SV525	2008 Toro Sand-Pro #618	20,000	F	1		
3299BD1702	Repair Roof - Mountain Golf Club House	12,620	E	1		
<b>Total</b>		<b>264,620</b>			<b>11</b>	
Facilities	3350BD1302	Resurface Patio Deck - Chateau	27,400	E	1	
	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	22,120	E	1	
	3350FF1204	Catering Kitchen Equipment	41,300	G	1	
	3351BD1703	Aspen Grove Facility Improvements	82,550	D	1	
	3352FF1003	Chateau - Catering Equipment Chairs	13,200	G	1	
	3352FF1104	Replace Banquet Serveware	60,000	G	1	
	3352FF1704	Banquet Tables	8,000	G	1	
	<b>Total</b>		<b>254,570</b>			<b>7</b>
	Ski	3453FF1705	Main Lodge Barbeque Enhancement	10,000	D	1
		3453FF1706	Replace Main Lodge / Snowflake Lodge Dining Furniture and Fixtures	24,000	G	1
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	15,000	G	1
3462HE1602		School House Lift Major Component Replacement	35,000	E	1	
3462HE1603		Ridge Lift Major Component Replacement	25,000	E	1	
3464BD1403		Resurface Main Lodge Decks	48,420	E	1	
3464CO1701		Fuel Management Program	75,000	G	1	
3464LI1501		Diamond Peak Base Facilities Maintenance and Improvements	100,000	D	1	
3464NL434		2011 Ski Resort Snowmobile #644	12,000	F	1	
3464SI1704		Snowmaking System Improvements	50,000	C	1	
3464SI1708		Upgrade Popular Snowmaking Power Alignment	7,500	D	1	
3468RE0002		Replace Ski Rental Equipment	360,000	G	1	
3468RE1609		Replace Ski Rental Machinery	175,000	G	1	
3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	50,000	B	1	
3469RS1709	Diamond Peak Way Finding Signage Evaluation and Enhancement	40,000	D	1		

## 2016/2017 - Capital Improvement Project Summary Totals

Project Type	
A - Major Projects New Initiatives	E - Capital Maintenance
B - Major Projects Existing Facilities	F - Rolling Stock
C - Capital Improvement - New Initiatives	G - Equipment & Software
D - Capital Improvement - Existing Facilities	

Division	Project Number	Project Title	2016 - 2017	Project Type	Number of Projects	
Ski Master Plan Implementation	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	20,000	E	1	
	3499L11101	Incline Creek Culvert Rehabilitation at Diamond Peak	160,000	B	1	
	3499OE1205	Replace Staff Uniforms	113,500	G	1	
	<b>Total</b>		<b>1,320,420</b>		<b>18</b>	
	3653BD1501	Ski Area Master Plan Implementation - Phase 1a and 1b	350,000	A	1	
	<b>Total</b>		<b>350,000</b>		<b>1</b>	
	Parks	4378AT728	2001 Toro Rake-O-Vac #485	30,500	F	1
		4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	22,600	E	1
		4378BD1605	Aspen Grove Flat-scape and Retaining Wall Enhancement and Replacement	50,000	D	1
		4378BD1701	<b>Dumpster enclosure – Incline Park</b>	7,500	D	1
4378D11702		Incline Park Backflow Device Replacement	20,000	E	1	
4378L11602		Pavement Maintenance, Overflow Parking Lot	23,500	E	1	
4378L11604		Pump Truck Demonstration	50,000	C	1	
4378P2250		2001 Pick-up Truck 4x4 (1/2-Ton) #474	31,000	F	1	
<b>Total</b>			<b>235,100</b>		<b>8</b>	
4588BD1602		Paint All Court Fences and Light Poles, Replace Wind Screens	43,020	E	1	
4588BD1604	Tennis Center Renovation	20,000	D	1		
4588ME1701	Ball Machines for Tennis Center	14,000	G	1		
<b>Total</b>		<b>77,020</b>		<b>3</b>		
Recreation	4884BD1602	Recreation Center Boiler Replacement	500,000	D	1	
	4884BD1702	Replace Bird Netting	15,820	E	1	
	4884BD1703	Replace Walkway Bollard Lights	5,000	E	1	
	4884CE1704	Replace Security monitoring cameras at Recreation Center	10,000	E	1	
	4884L11102	Pavement Maintenance, Recreation Center Area	7,500	E	1	
	4886LE0001	Fitness Equipment	41,500	G	1	
<b>Total</b>		<b>579,820</b>		<b>6</b>		
Community Services Administration	4999OE1701	Upgrade Sign Shop Equipment	28,500	G	1	
	<b>Total</b>		<b>28,500</b>		<b>1</b>	
Beach	<b>Total</b>	<b>Total Community Services Less Master Plan Implementation</b>	<b>3,133,550</b>		<b>69</b>	
	<b>Total</b>	<b>Total Community Services with Master Plan Implementation</b>	<b>3,483,550</b>		<b>70</b>	
	3972BD1301	Pavement Maintenance, Ski Beach	17,500	E	1	
	3972BD1501	Beaches Flat-scape and Retaining Wall Enhancement and Replacement	85,000	D	1	
	3972FF1704	Beach Furnishings	9,500	G	1	
	3972LE1705	Beach rake walk behind model	19,500	F	1	
	3972L11801	Kayak Rack Enhancements	30,000	D	1	
	3973L11302	Incline Beach Facility Replacement	200,000	B	1	
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	16,600	E	1	
	3999BD1703	Replace Ski Beach Entrance Gate	16,200	E	1	
<b>Total</b>		<b>394,300</b>		<b>8</b>		
<b>Grand Total</b>		<b>9,605,900</b>		<b>102</b>		

Incline Village General Improvement District

FY 15/16 Capital Improvement Projects - Budget, Expenditure and Carryover Report  
As of March 31, 2016 and for the 2016-2017 Budget Preparation

Project #	Project Description	Carryforward to FY 15/16	FY 15/16 Budget	YTD 3/31/16 Expenditures	QE 6/30/16 Estimated Expenditures	FYE 15/16 Total Expenditure	Transferred, Cancelled, Adjusted	FY 16/17 Carryover budget
<b>General Fund</b>								
1212CO1503	Accounting System Upgrade	-	55,000	-	-	-	2,000	53,000
1213CE1101	IT Master Plan - Firewall/Remote Access	-	15,000	-	-	-	15,000	-
<b>General Fund - Unbudgeted Projects</b>								
1099LI1601	Paving Maintenance Admin. Building	-	-	9,995	-	9,995	-	-
1213CE1602	Network Backup Appliance	-	-	22,343	-	22,343	-	-
	Microsoft licenses	-	-	46,000	-	46,000	-	-
1099ME1603	Admin. Building Replacement of Furnaces	-	-	11,870	-	11,870	-	-
<b>Total General Fund:</b>		\$ -	\$ 70,000	\$ 90,208	\$ -	\$ 90,208	\$ 17,000	\$ 53,000
<b>Community Services Funds</b>								
<b>Championship Golf</b>								
3140GC1501	Forward Tees - Championship Golf Course	-	-	501	-	501	-	-
	Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	15,000	10,000	-	-	-	-	25,000
3141BD1502	Irrigation Improvements	30,000	11,000	12,082	25,000	37,082	1,131	15,000
3141GC1103	Championship Course Greens, Tees and Bunkers	113,000	67,000	13,879	40,000	53,879	1,736	120,000
3141GC1202	Pavement Maintenance of Parking Lots - Champ. Course & Chateau	-	40,000	(465)	-	(465)	0	39,070
3141LI1201	Pavement Maintenance of Cart Paths	8,905	50,000	37,093	-	37,093	-	21,812
3141LI1202	2001 Aerothatch Seeder #479	-	16,500	-	-	-	-	16,500
3142AT708	1999 Carryall Club Car #447	-	10,000	9,907	-	9,907	93	-
3142NL404	1999 Carryall Club Car #448	-	10,000	9,907	-	9,907	93	-
3142NL405	1999 Carryall Club Car #449	-	10,000	9,907	-	9,907	93	-
3142NL406	1999 Carryall Club Car #450	-	10,000	9,907	-	9,907	93	-
3142NL407	1999 Carryall Club Car #451	-	10,000	9,907	-	9,907	93	-
3142NL408	1999 Carryall Club Car #451	-	10,000	9,907	-	9,907	93	-
3142NL409	1999 Carryall Club Car #452	-	10,000	9,907	-	9,907	93	-
3142NL480	2002 Bar Cart #527	-	34,000	-	27,404	27,404	6,596	-
3142NL481	2002 Bar Cart #528	-	34,000	-	27,404	27,404	6,596	-
3142SV509	2001 Toro Greensmaster 1600 #505	-	9,200	6,418	-	6,418	2,782	-
3142SV510	2001 Toro Greensmaster 1600 #506	-	9,200	-	-	-	9,200	-
3142SV514	2004 Toro Greensmaster 1600 #549	-	9,200	8,768	-	8,768	432	-
3142SV516	2005 Toro Greensmaster 1600 #574	-	9,200	8,768	-	8,768	432	-
3143GC1202	Driving Range Improvements	-	73,000	19,759	52,000	71,759	1,241	-
3153CO1599	Food & Beverage Shared POS	-	49,500	19,234	6,500	25,734	23,766	-
3153FF1204	Champ Grille Kitchen Equipment	-	52,000	-	-	-	-	52,000
3153FF1205	The Grille Bar Equipment and Furniture	-	7,500	-	-	-	-	7,500
3197AT710	2002 Toro Hydroject 3000 #514	-	29,950	-	-	-	-	29,950
3197AT714	2006 Toro 1250 Spray Rig #586	-	34,000	-	-	-	-	34,000
3197AT715	2006 John Deere 1500 Fairway Aerator #592	-	28,400	25,429	-	25,429	2,971	-
3197SE1601	Greens Roller	-	16,000	14,500	-	14,500	1,500	-
<b>Championship Golf - Unbudgeted Projects</b>								
3143RE1602	Championship Course Rental Clubs - Unbudgeted Project	-	-	-	-	-	-	-
<b>Total Championship Golf:</b>		166,905	649,650	225,406	178,308	403,714	58,943	360,832

**Incline Village General Improvement District**

**FY 15/16 Capital Improvement Projects - Budget, Expenditure and Carryover Report  
As of March 31, 2016 and for the 2016-2017 Budget Preparation**

Project #	Project Description	Carryforward to FY 15/16	FY 15/16 Budget	YTD 3/31/16 Expenditures	QE 6/30/16 Estimated Expenditures	FYE 15/16 Total Expenditure	Transferred, Cancelled, Adjusted	FY 16/17 Carryover Re-budget
<b>Mountain Golf</b>								
3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	10,000	10,000	-	-	-	-	20,000
3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	-	27,000	6,433	10,000	16,433	10,351	-
3241GC1404	Irrigation Improvements	-	36,000	-	26,000	26,000	-	10,000
3242L11205	Pavement Maintenance of Cart Paths - Mountain Golf Course	-	50,000	31,040	-	31,040	(1)	18,961
3242NL482	2002 Bar Cart #529	-	34,000	-	27,403	27,403	6,597	-
3242SV513	2002 Toro 4000D Rough Mower #515	-	62,000	57,030	-	57,030	4,970	-
3242SV515	2005 JD 3235 Fairway Mower #570	-	66,000	61,062	-	61,062	4,938	-
3299BD1403	Mountain Course Clubhouse and Maintenance Building Replacement	10,724	-	-	-	-	10,724	-
Total Mountain Golf:		20,724	285,000	155,565	63,403	218,968	37,579	48,961
<b>Facilities</b>								
3350BD1103	Chateau - Replace Carpet	36,120	-	29,350	-	29,350	6,770	-
3350BD1301	Repair/Replace Front Entrance Concrete	48,840	40,000	6,775	-	6,775	-	82,065
3350FF1303	Catering Kitchen Ice Machine	-	7,500	-	-	-	-	7,500
3350FF1601	Enclose Chateau Exterior Storage Area	-	10,000	-	-	-	-	10,000
3350FF1603	Portable Bars	-	17,500	-	-	-	-	17,500
3351BD1502	Aspen Grove - Replace Siding	22,520	-	-	-	-	-	22,520
<b>Facilities -Unbudgeted Projects</b>								
3351BD1602	Aspen Grove - Rebuild Stairs - Unbudgeted Project	-	-	6,200	-	6,200	-	-
Total Facilities:		107,480	75,000	42,325	-	42,325	6,770	139,585
<b>Ski</b>								
3453CO1501	Food & Beverage Shared POS	-	49,500	19,234	6,500	25,734	23,766	-
3453ME1610	Ski Main Lodge Loft Bar Heating System	-	15,000	-	-	-	15,000	-
3462HE1602	School House Lift Major Component Replacement	-	52,830	11,291	-	11,291	0	41,539
3462HE1603	Ridge Lift Major Component Replacement	-	94,116	-	-	-	-	94,116
3462LE1606	4 Pilz plc control modules Crystal Express Lift	-	16,500	11,239	-	11,239	5,261	-
3462LE1608	Redfox & Ridge Lift Restraining Bar Upgrade	-	50,000	26,580	-	26,580	-	23,420
3462SE1601	Lift Operations Service Vehicle	-	20,000	-	-	-	20,000	-
3464BD1302	Vehicle Shop/Snowmaking Pumphouse Roof	21,897	-	-	-	-	-	21,897
3464L11501	Diamond Peak Base Facilities Maintenance and Improvements	69,679	40,000	-	-	-	0	108,361
3464NL434	2011 Ski Resort Snowmobile #644	-	11,500	10,909	-	10,909	591	-
3464SE1601	Ski Resort Snowmobile	-	11,500	10,909	-	10,909	591	-
3464SE1602	Mountain Operations Service Vehicle	-	20,000	-	-	-	-	20,000
3464S11104	Snowmaking Infrastructure Evaluation and Enhancement	-	50,000	-	-	-	-	50,000
3464S11604	Low Energy Snowmaking Gun	-	50,000	48,589	-	48,589	1,411	-
3468RE1102	Replace Ski Rental Equipment	-	115,000	108,131	-	108,131	6,870	-
3499BD1399	Ski Area Master Plan Update and Summer Activities Assessment	7,808	-	5,682	-	5,682	(3,495)	-

**Incline Village General Improvement District**

**FY 15/16 Capital Improvement Projects - Budget, Expenditure and Carryover Report  
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Project #	Project Description	Carryforward to FY 15/16	FY 15/16 Budget	YTD Expenditures 3/31/16	QE 6/30/16 Estimated Expenditures	FYE 15/16 Total Expenditure	Transferred, Cancelled, Adjusted	FY 16/17 Carryover Budget
3499BD1605	Main lodge floor/carpet replacement	-	45,000	20,491	-	20,491	24,509	-
3499FF1607	Skier Services Building Customer Service Counter	-	20,000	450	-	450	-	19,550
3499LI1101	Incline Creek Culvert Rehabilitation	260,982	-	12,418	-	12,418	0	248,564
3499LI1404	Diamond Peak BMP Revegetation	10,028	-	9,995	-	9,995	33	-
3499RS1501	Ski Business Operations Software System	-	215,000	146,430	18,000	164,430	18,170	-
3653BD1501	Ski Area Master Plan Implementation - Phase 1	250,000	150,000	4,143	-	4,143	(1)	395,858
<b>Ski - Unbudgeted Projects</b>								
3464BD1611	Ski Fleet Building Water Service Line Replacement - Unbudgeted Project	-	-	9,305	-	9,305	-	-
3468CO1609	Diamond Peak Rental Shop POS Stations - Unbudgeted Project	-	-	17,044	-	17,044	-	-
3461CO1613	Diamond Peak Optical Scanners - Unbudgeted Project	-	-	5,200	-	5,200	-	-
3462CO1612	Diamond Peak Lift Scanners - Unbudgeted Project	-	-	12,027	-	12,027	-	-
Total Ski:		620,394	1,025,946	490,065	24,500	514,565	112,707	1,023,305
<b>Parks</b>								
4378BD1502	Stairs Replacement Incline Park	-	40,000	3,075	-	3,075	-	36,925
4378BD1603	Resurface and Coat Incline Park Bathroom Floors	-	8,500	-	-	-	8,500	-
4378BD1604	Resurface and Coat Preston Park Bathroom and Mechanical Room Floors	-	14,200	-	-	-	-	14,200
4378BD1605	Village Green/Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	-	15,000	3,851	-	3,851	(0)	11,149
4378LI1203	Pathway Village Green and Recreation Center/Tennis	15,043	-	(2,547)	-	(2,547)	17,589	-
4378LI1303	Pavement Maintenance, Aspen Grove	3,673	-	-	-	-	(1)	3,673
4378LI1403	Pavement Maintenance, Preston Field	-	26,000	-	-	-	-	26,000
4378LI1503	Bocce Courts at Rec Center	16,759	-	-	-	-	-	-
4378LI1504	Incline & Third Creek Restoration - Phase V	-	1,133,000	572,419	-	572,419	154,932	170,000
4378LI1604	Pump Track Demonstration	-	20,000	9,679	-	9,679	0	10,321
4378NL456	2002 John Deere Pro Gator #516	-	29,500	25,169	-	25,169	4,331	-
4378RS1004	Retrofit ball field lights I.P.3	10,000	-	-	-	-	-	10,000
4378SV531	2005 Ball Field Groomer #557	-	18,000	16,174	-	16,174	1,826	-
<b>Parks - Unbudgeted Projects</b>								
4378LI1505	IP Field #1 Safety Fence - Unbudgeted	-	-	-	25,000	25,000	-	-
Total Parks:		45,475	1,304,200	627,821	25,000	652,821	203,937	282,268
<b>Tennis</b>								
4588BD1502	Rec Center Rockwall Sign Modification - Tennis Wayfinding	10,000	-	-	-	-	10,000	-
4588LI1201	Pavement Maintenance, Tennis Facility	3,977	-	-	-	-	(856)	-
4588RS1605	Tennis Facility Study	-	35,000	30,377	4,623	35,000	(0)	-
Total Tennis:		13,977	35,000	30,377	4,623	35,000	9,144	-

Incline Village General Improvement District

FY 15/16 Capital Improvement Projects - Budget, Expenditure and Carryover Report  
As of March 31, 2016 and for the 2016-2017 Budget Preparation

Project #	Project Description	Carryforward to FY 15/16	FY 15/16 Budget	YTD 3/31/16 Expenditures	QE 6/30/16 Estimated Expenditures	FYE 15/16 Total Expenditure	Transferred, Cancelled, Adjusted	FY 16/17 Carryover budget
<b>Recreation</b>								
4884BD1601	Recreation Center Natatorium Mezzanine Safety Enhancements	-	40,000	-	-	-	-	40,000
4884FF1501	Resurface Recreation Center Patio Deck	24,620	-	-	-	-	-	24,620
4884FF1502	Repair Deck Stairs and Powder Coat All Patio Deck Railings	53,710	-	-	-	-	-	53,710
4884L1102	Pavement Maintenance, Recreation Center Area	9,117	-	-	-	-	-	-
4886LE1101	Fitness Equipment	-	42,000	19,205	9,096	28,301	13,699	-
<b>Recreation - Opened Early</b>								
4899OE1607	Replace Rec. Center Copier - FY 16/17 Project Opened Early	-	-	19,883	-	19,883	-	-
<b>Recreation - Unbudgeted Projects</b>								
4884FF1503	Rec Center Safety Platform - Unbudgeted Project	14,015	-	-	-	-	-	-
4884FF1603	Recreation Center Pool Diving Board Replacement - Unbudgeted	-	-	-	10,000	10,000	-	-
4884BD1501	Rec Center Natatorium Mezzanine - Unbudgeted Project	7,500	-	12,593	-	12,593	-	-
4884BD1602	Recreation Center Secondary Boiler - Unbudgeted	-	-	-	40,000	40,000	-	-
Total Recreation:		108,962	82,000	51,681	59,096	110,777	13,699	118,330
<b>Community Services Administration</b>								
4999CO1601	EMV Credit Card Processing Compliance	-	25,500	-	-	-	-	25,500
4999RS1603	Parks and Recreation Master Plan Update	-	250,000	-	-	-	-	250,000
Total Community Services Administration:		-	275,500	-	-	-	-	275,500
<b>Total Community Services Capital Projects Fund</b>		<b>\$ 1,083,916</b>	<b>\$ 3,732,296</b>	<b>\$ 1,623,240</b>	<b>\$ 354,930</b>	<b>\$ 1,978,170</b>	<b>\$ 442,779</b>	<b>\$ 2,248,781</b>
<b>Beaches</b>								
3970RS1304	Replace Baby Pool Boiler	12,920	-	8,675	-	8,675	4,245	-
3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	15,000	75,000	9,568	-	9,568	0	80,432
3972BD1602	Ski Beach Driveway Gate	-	10,000	-	6,000	6,000	4,000	-
3972L11201	Pavement Maintenance, Incline Beach	1,897	-	2,975	-	2,975	(1,078)	-
3973L11302	Incline Beach Facility Study	1,842	100,000	23,532	-	23,532	-	74,832
3978FF1603	Replace Beach Planter Boxes	-	18,000	-	-	-	18,000	-
<b>Beaches - Unbudgeted</b>								
3970BD1604	Burnt Cedar Pool Skimmer Replacement - Unbudgeted Project	-	-	-	15,000	15,000	-	-
3970BD1702	Burnt Cedar Pool House Shower Tile Replacement - Unbudgeted Project	-	-	23,000	75,000	98,000	-	-
<b>Total Beach Capital Projects Fund</b>		<b>\$ 31,659</b>	<b>\$ 203,000</b>	<b>\$ 67,750</b>	<b>\$ 96,000</b>	<b>\$ 163,750</b>	<b>\$ 25,167</b>	<b>\$ 155,264</b>

Project #	Project Description	Carryforward to FY 15/16	FY 15/16 Budget	YTD 3/31/16 Expenditures	QE 6/30/16 Estimated Expenditures	FYE 15/16 Total Expenditure	Transferred, Cancelled, Adjusted	FY 16/17 Carryover Re-budget
<b>Utility Fund</b>								
<b>Utilities - Public Works Shared</b>								
2097AT741	2010 Sander/Spreader #642	-	13,000	12,900	-	12,900	100	-
2097BD1204	New Carpets Building A	6,138	-	5,246	-	5,246	892	-
2097BD1502	Fueling Facility Upgrade	67,000	20,000	-	-	-	-	87,000
2097D11401	Raise Manholes & Valve Boxes	26,542	30,000	129,949	-	129,949	(73,406)	-
2097D11603	Pump Station Roof Replacements	241,334	-	26,977	-	26,977	(1)	214,358
2097FF1602	Public Works Office Space Reconfiguration	-	42,500	14,746	-	14,746	(0)	27,754
2097L11401	Pavement Maintenance, Utility Facilities	46,807	48,000	32,098	-	32,098	-	62,709
2097ME1601	Replace Boiler in Washbay	-	55,470	-	-	-	-	55,470
2097P2255	2005 Chevy 1/2-Ton Pick-up #553	-	30,000	29,012	-	29,012	988	-
2097P3304	2005 Chevy 3/4-Ton Service Truck #555	-	41,200	39,893	-	39,893	1,307	-
2097TR140	2004 Freightliner Vactor Truck #534	-	100,000	-	30,000	30,000	70,000	-
2297BD1301	Public Works Equipment Storage Building	1,052,131	200,000	132,438	-	132,438	-	1,119,693
<b>Utilities - Water</b>								
2232D10903	Upgrade Ozone Facility - yr 3 of 4 yr project (AKA Burnt Cedar Water Disinfection Facility)	243,005	-	-	-	-	243,005	-
2299D11102	Water Pumping Station Improvements	76,661	30,000	97,104	-	97,104	-	9,557
2299D11103	Replace Commercial Water Meters, Vaults, Lids	3,494	78,000	70,438	-	70,438	-	11,055
2299D11204	Recoat Potable Water Reservoir Exteriors	42,582	20,000	75,191	-	75,191	(12,609)	-
2299D11401	Burnt Cedar Water Disinfection Plant Improvements	71,767	40,000	22,133	-	22,133	(243,005)	332,639
2299WS1101	Watermain Replacement (adjusted for open early in 2014-15)	318,358	952,217	629,366	-	629,366	(322,289)	-
<b>Utilities - Sewer</b>								
2523FF1602	WWTP Operations Space Reconfiguration	-	20,000	2,818	-	2,818	(77,201)	94,383
2523SE1601	Trailer mounted 8" Emergency Pump	-	148,000	-	-	-	-	148,000
2523SS1603	Wastewater Flow Projection Study	-	30,000	-	-	-	30,000	-
2524SS1010	Effluent Export Line - Phase II	6,506,369	2,000,000	563,432	-	563,432	-	7,942,937
2599BD1105	Building Upgrades Treatment Plant	77,200	-	-	-	-	77,200	-
2599D11104	Sewer Pumping Station Improvements	248,629	100,000	98,191	-	98,191	-	250,438
2599L1801	Upper Pond Improvements	9,967	400,000	40,752	-	40,752	-	369,216
2599SS1102	Wastewater Treatment Plant Improvements	293,029	150,000	251,094	-	251,094	-	191,935
2599SS1103	Wetlands Effluent Disposal Facility Improvements	40,647	25,000	69,028	-	69,028	(3,381)	-
2599SS1203	Replace & Reline Sewer Mains & Manholes	99,617	-	818	-	818	98,799	-
2599SS1301	Aeration basin and wetwell structure evaluation	50,000	-	-	-	-	-	50,000
<b>Total Utility Fund</b>		<b>\$ 9,521,277</b>	<b>\$ 4,573,387</b>	<b>\$ 2,343,623</b>	<b>\$ 30,000</b>	<b>\$ 2,373,623</b>	<b>\$ (209,601)</b>	<b>\$ 10,967,144</b>

## **DEBT SERVICE**

Debt Service – by Bond Issue – by Fund  
Outstanding Bonds

**Incline Village General Improvement District**  
Debt Service - by Bond Issue - by Fund and Function  
Budget Year Ending June 30, 2017

	Utilities		Community Services		Beach	
	Principal	Interest	Principal	Interest	Principal	Interest
<b>Utility Bonds</b>						
<b>State Revolving Fund</b>						
2002 C32-0204	\$104,169	\$24,409				
2004 IVGID-1	\$85,646	\$28,001				
2006 CS32-0404	\$159,403	\$48,133				
2012 DW-1201	\$133,012	\$60,360				
<b>Recreation Bonds</b>						
2008 Rec. Imp. (Diamond Peak)			\$790,000	\$114,450		
2012 Recreation Facilities and Refunding						
98.39% Community Services						
Championship Golf			\$156,277	\$24,883		
Chateau			\$149,117	\$23,743		
Aspen Grove			\$67	\$10		
Diamond Peak			\$16,650	\$2,651		
Recreation Center			\$1,898	\$302		
Parks			\$2,531	\$403		
Tennis			\$1,099	\$175		
1.61% Beach					\$5,361	\$854
<b>Budget Totals</b>	<b><u>\$482,230</u></b>	<b><u>\$160,903</u></b>	<b><u>\$1,117,639</u></b>	<b><u>\$166,617</u></b>	<b><u>\$5,361</u></b>	<b><u>\$854</u></b>

For further information about the IVGID Debt Management Policies and Practices, refer to the Debt Management Policy filed each July with the Nevada Department of Taxation and available on the District's Financial Transparency web site at [ivgid.org](http://ivgid.org).



## **FUND BALANCE**

Operating Budget – Fund Balance Projected

Incline Village General Improvement District  
 Operating Budget – Fund Balance Projected  
 as of June 30, 2017

The Board of Trustees Policy 7.1.0 Appropriate Level of Fund Balance sets a guideline for each operating fund. By combining the Estimated Current Year Ending Fund Balance and applying the expected budgeted results, the District has projected a fund balance as of June 30, 2017.

Fund	Basis for Target	Factor	Target	Projected Fund Balance
General	\$4,030,132	4%	\$161,205	\$1,308,334
Utility	\$7,345,253	25%	\$1,836,313	\$11,007,000
Community Services	\$15,240,476	25%	\$3,810,119	\$6,356,142
Beach	\$1,668,954	25%	\$417,239	\$717,857

General Fund – has not stated a purpose for its excess over the target. About one third of its revenue is from taxes which are received in 4 payments a year. The first payment is received in September and therefore the 25% used by the other operating funds might be more appropriate were it not for the guidance set at 4% in the Nevada Revised Statute. If the target was one quarter’s expenses, as is used in other funds; the target would be \$1,007,533. Effective June 30, 2012 the General Fund made a commitment of \$400,000 to Community Services, with no stated purpose. A budgeted transfer during the year ending June 30, 2017 has been established to clear the commitment. No other commitments have been made.

Several years ago the District was affected by a legal action by a citizens group that challenged the method of assessing valuation that affected Ad Valorem Taxes. The claim resulted in a refund to taxpayers which affected the District by about \$1,000,000. That same group has a case pending before the Nevada Supreme Court for a claim on another set of years. The outcome of the case cannot be determined.

The General Fund has the greatest flexibility to support other funds and operations in the event of an emergency or an unexpected event. Thus having fund balance can serve a multiple of purposes.

Utility Fund – during each rate study, the utility fund has noted it is accumulating resources for a capital project to replace a portion of the Effluent Pipeline. As of June 30, 2017, the plan is to have accumulated \$10,000,000. The Effluent Pipeline Project is in the pre-design phase and would not likely start construction until 2018. The rate study utilizes an appropriate operating and emergency reserve is \$2,500,000. Based on these two factors, the projected fund balance would appear reasonable, should either arise in this year.

Community Services – The primary need for fund balance in Community Services is to support cash flow to meet operating obligations as they occur. This balance is also being considered to help finance future major capital initiatives, which could be funded without changes to the Facility Fee.

Beach Fund – this operation is very weather dependent. Its season can be the traditional summer or extended by abnormal winter conditions. Regardless, a major portion of the revenue comes from the facility fee which is received in 4 payments during the year. Fund balance allows the Beach Fund to maintain a cash flow to meet its obligations as they occur. However, the larger portion of the fund balance could be part of the resources for an eventual building replacement at Incline Beach. The full scope and amount of the project is not completed, but is currently listed as \$2,300,000 to be completed between 2015 and 2018.

## **CENTRAL SERVICES COST ALLOCATION**

**Incline Village General Improvement District  
Central Services Cost Allocation Plan**

**For the Fiscal Year Ending June 30, 2017**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
<b>Base Cost</b>													
Budgeted FTE by Fund Allocation	22.8 9.03%	34.6 13.70%	39 15.45%	10.5 4.16%	1.4 0.55%	65.8 26.06%	24.8 9.82%	9.9 3.92%	2.1 0.83%	2.7 1.07%	22.3 8.83%	16.6 6.57%	252.5 100%
Budgeted Wages by Fund Allocation	\$ 1,815,744 15.02%	\$ 2,521,963 20.86%	\$ 1,304,613 10.79%	\$ 351,203 2.91%	\$ 74,879 0.62%	\$ 2,352,951 19.46%	\$ 1,044,069 8.64%	\$ 318,321 2.63%	\$ 143,883 1.19%	\$ 132,428 1.10%	\$ 732,799 6.06%	\$ 1,295,922 10.72%	\$ 12,088,775 100%
Budgeted Benefits by Fund Allocation	\$ 868,269 17.48%	\$ 1,220,089 24.57%	\$ 430,733 8.67%	\$ 109,064 2.20%	\$ 44,213 0.89%	\$ 883,185 17.78%	\$ 347,964 7.01%	\$ 114,045 2.30%	\$ 26,141 0.53%	\$ 44,264 0.89%	\$ 240,859 4.85%	\$ 637,389 12.83%	\$ 4,966,215 100%
Budgeted Services & Supplies by Fund Allocation	\$ 640,173 8.34%	\$ 1,858,000 24.20%	\$ 960,676 12.51%	\$ 338,133 4.40%	\$ 251,645 3.28%	\$ 1,596,009 20.79%	\$ 528,434 6.88%	\$ 287,332 3.74%	\$ 63,344 0.83%	\$ 49,830 0.65%	\$ 459,186 5.98%	\$ 644,409 8.39%	\$ 7,677,171 100%
Budgeted Accounting - Inv. Int.													
Percentage of Costs Allocated													
Allocation based on Services & Supplies	61.570	178.696	92.395	32,520	24,202	153,499	50,823	27,635	6,092	4,792	44,163	61,977	\$ 738,364
Blended Allocation	14%	20%	12%	3%	1%	21%	8%	3%	1%	1%	7%	10%	
Budgeted Human Resources													
HR + 20% Accounting	102,389	145,775	86,063	22,827	5,089	156,066	62,777	21,818	6,282	7,534	48,672	74,274	\$ 739,566
Based on Wages, Benefits & FTE													
<b>Central Services Cost Allocation</b>	<b>\$ 300,210</b>	<b>\$ 324,471</b>	<b>\$ 178,457</b>	<b>\$ 55,348</b>	<b>\$ 29,291</b>	<b>\$ 309,565</b>	<b>\$ 113,600</b>	<b>\$ 49,453</b>	<b>\$ 12,374</b>	<b>\$ 12,326</b>	<b>\$ 92,835</b>	<b>\$ 92,835</b>	<b>\$ 1,477,930</b>
<b>Annual Billing for Adopted Budget</b>	<b>\$ 324,400</b>	<b>\$ 178,400</b>	<b>\$ 55,300</b>	<b>\$ 113,600</b>	<b>\$ 29,200</b>	<b>\$ 309,500</b>	<b>\$ 113,600</b>	<b>\$ 49,400</b>	<b>\$ 12,300</b>	<b>\$ 12,300</b>	<b>\$ 92,800</b>	<b>\$ 92,800</b>	<b>\$ 1,177,200</b>

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

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for Professional Services, Insurance, Utilities, Cost of Goods Sold and the allocation itself.

By: Gerald W. Eick  
Gerald W. Eick, Director of Finance

## **PERSONNEL**

Personnel Highlights

Full Time Equivalent Personnel Summary

Authorized Positions

Full Time Year-Round Personnel

Part-Time, Temporary and Seasonal Personnel

Salary Ranges

## 2016-2017 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. Investing and valuing our employees is investing in the future of the District. Each employee pledges their commitment to providing excellent customer service to the District's parcel owners and users of our services. We continue to see more stability with our employees, as demonstrated the last two years, and we are hopeful that it continues in the 2016-2017 Fiscal Year. We continue to provide competitive wages and benefits as 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 health 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, employee assistance program, as well as vacation, sick leave and eleven paid holidays. We also offered medical insurance to twenty two employees who qualified under the Federally-mandated Affordable Health Care Act. They worked 1,560 hours or more during the sustainable period that we identified. These employees are long term employees with tenure dating back to 1994.

Recreation privileges such as golfing, skiing, tennis, and use of the Recreation Center facility continue to be available, at no cost, to District's employees. These privileges continue to be a great recruitment and retention tool for our workforce.

We are in the second year of our culture training, Gung Ho!. So far, we have seen success as our employees are working together, talking about our core values, and aligning themselves with the District's purpose, values and goals. The shift of the culture change is a slow one since the emphasis is on frontline, not top-down, decision making and responsibility and celebrating, no matter how small, workforce successes. We are hopeful this culture shift will improve employee morale and productivity, reduce employee turnover, and reinvigorate a sense of purpose throughout our entire District Staff. The three central principles around Gung Ho! are doing worthwhile work, putting your workers in control of achieving their goals, and cheering each other on. We have created a select customer care counsel composed of individuals who have been identified as up and coming leaders within the organization who are developing deeper trainings, team buildings, rewards and exercises focused around our values. It is fun to see this Gung Ho! culture take on a new evolution of positive management.

We continue to hold fun semi-annual “All Employee” meetings bringing employees from all venues together to share information, ask questions, and recognize longevity milestones. We had another successful holiday breakfast with over 150 employees in attendance. This past year, the theme was tacky sweater with awards generated from Senior Team. Again, 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. At our summer picnic BBQ, the Senior and Field Management Teams cooked and served Staff. We also had a variety of games for employees to play and music to listen too; it was a great time had by all.

We are making progress on the redevelopment of a new Employee P.E.R.K. (Positive Employee Recognition – Kool). This 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). This program continues to be a favorite of our seasonal employees.

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 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 2016-17 Fiscal Year:

Changes in benefited positions for this fiscal year include:

- Re-classify/Title Changes
  - ◇ Title Change Director of Finance
  - ◇ Merchandise Manager to ten months
  - ◇ Recreation Coordinator Programs from PT non-benefited to PT Benefited
  - ◇ Reclassify Sr. Head Professional to Director of Golf Operations
  - ◇ Mountain Course Head Professional to FTYR
  - ◇ Two Maintenance Crew Foreman positions from ten month Seasonal Manager to FTYR
  - ◇ Reinstate Championship Head Professional to seven month Seasonal Manager
  - ◇ Title change Special Projects to Community Service Analyst
  - ◇ Title Change Chemist to Chief Chemist
  - ◇ Assistant Buildings Superintendent to Salary Grade 24
  
- Created one new full-time year round position
  - ◇ Sous Chef Grade 20
  
- 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.
  - ◇ Year round employees in non 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.
  - ◇ Seasonal employees throughout the District will receive an increase to their minimum rate of pay to \$10.00 per hour to remain competitive with California's increasing minimum wage.
  - ◇ We continue to evaluate salary ranges for their competitiveness within the competitive market, including union positions, for all year round positions. 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. Internal equity is also evaluated and is important to the District.
  - ◇ Another great benefit renewal is for medical benefits with a 0% increase for health for 2016. The Dental and Vision plans are on a multi-year contract set to expire at the end of calendar year 2016.
  - ◇ The Supervisory Unit is one year into a three (3) year contract expiring June 30, 2018; their contract includes a 3% salary increase each year.
  - ◇ The Finance and Accounting Unit is in their last year of their three (3) year contract, expiring June 30, 2016; negotiations will begin shortly.
  - ◇ The Superintendent Unit is in its third year of a three (3) year contract expiring June 30, 2017. Based on the contract, they will receive a salary increase of 3% effective July 1, 2016.
  - ◇ The Non-Supervisory Unit is in its third year of a three (3) year contract expiring June 30, 2017. Based on their contract, they will receive a 3% salary increase effective July 1, 2016.
  - ◇ Twenty-two (22) of the District's long term seasonal employees were offered medical insurance as required by the Federal Affordable Health Care Act. District Staff continues to monitor employee's hours for fluxuations in the number of employees that would qualify in our next fiscal year. Human Resources continue to monitor the long term perspectives of the seasonal and variable hour employees to ensure that the District continues to be in compliance with the Federal Affordable Health Care Act and the Employer Shared Responsibilities. At this time, there may be an additional ten (10) employees who may qualify however this depends on their status and hours worked.

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 minimum.
- Continuing to roll out the District Wide Customer Care Card, at all venues, so all employees will have a tool to support being able to build a stronger level of Customer Service. This Customer Care Card works for all venues and can be distributed whether they are off or on the clock.
- The District and our employees have had some instability with turnover of two board members. The turnover comes with normal issues of our elected officials struggling learning what being an elected official is and trying to meet their campaign promises that still coincide with the Districts Vision and Mission statements. This uncertainty, struggle and instability of the Board is felt throughout all levels of Staff.
- While to some it might seem to be a subtle challenge, the possible addition of three new Board members is something that can be felt throughout all levels of Staff. Having knowledgeable and well educated candidates and elected officials, on District matters as well as their roles and responsibilities, is key to a successful and smooth Board transition.
- Continuing to work with our current HRMIS provider on their new HR and Payroll systems for the future. We are also discussing other agencies on their HR/Payroll systems for us to reach the best possible functioning system for the District. This process and decision are not to be taken lightly so the HR and payroll departments need to continue to evaluate the efficiency and effectiveness.
- Continued monitoring of the Federally mandated Affordable Health Care Act and being armed with communication regarding this Federal change, and where to direct employees to the Nevada Exchange for those that do not qualify for District medical benefits.

The following personnel schedules 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  
2016-2017 Budget

Full-Time Equivalent (FTE) Personnel Summary  
July 1, 2016

	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget			Changes (+/-)			
	SMS/PT/PTYR			SMS/PT/PTYR			SMS/PT/PTYR			SMS/PT/PTYR			
	No. Positions	FTE	FTYR	No. Positions	FTE	FTYR	No. Positions	FTE	FTYR	No. Positions	FTE	FTYR	Total FTE
Golf - Championship	78.0	27.7	5.8	76.0	25.9	6.4	88.8	30.5	8.5	12.8	4.7	2.1	6.8
Golf - Mountain	29.2	9.3	1.4	29.2	9.1	1.5	29.1	7.9	2.5	-0.1	-1.1	1.0	-0.1
Facilities	1.7	1.2	1.1	1.7	1.2	1.2	0.3	0.1	1.2	-1.3	-1.0	0.1	-1.0
Ski	254.0	46.0	14.4	254.0	46.7	14.5	273.5	50.6	15.2	19.5	4.0	0.7	4.7
Recreation	76.9	17.3	8.2	74.1	15.9	8.5	74.1	16.9	8.0	0.0	1.0	-0.5	0.5
Parks	16.4	6.6	1.5	18.1	7.2	1.5	16.9	7.9	2.1	-1.2	0.6	0.5	1.2
Tennis	10.0	1.6	0.2	10.0	1.9	0.1	10.0	1.9	0.1	0.0	0.0	0.0	0.0
Other Recreation	2.8	1.4	1.6	4.8	1.8	1.0	4.8	1.8	0.9	0.0	0.0	-0.1	-0.1
<b>Subtotal Community Svc</b>	<b>469.0</b>	<b>111.1</b>	<b>34.1</b>	<b>467.9</b>	<b>109.6</b>	<b>34.7</b>	<b>497.5</b>	<b>117.7</b>	<b>38.5</b>	<b>29.6</b>	<b>8.1</b>	<b>3.8</b>	<b>11.9</b>
Beach	94.0	17.3	3.0	96.9	18.0	4.0	99.0	18.4	3.9	2.1	0.3	-0.1	0.3
General Fund	1.0	0.4	20.7	1.0	0.5	22.7	0.0	0.0	22.8	-1.0	-0.5	0.1	-0.4
Engineering	1.0	0.3	2.8	1.0	0.3	3.8	1.0	0.3	3.8	0.0	0.0	0.0	0.0
Fleet	0.0	0.0	6.0	0.0	0.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0
Buildings	1.0	0.5	5.0	1.0	0.5	5.0	1.0	0.5	5.0	0.0	0.0	0.0	0.0
Utilities	3.0	1.2	31.2	5.0	3.3	31.2	5.0	3.4	31.2	0.0	0.1	0.0	0.1
<b>Total</b>	<b>569.0</b>	<b>130.7</b>	<b>102.8</b>	<b>572.8</b>	<b>132.2</b>	<b>108.3</b>	<b>603.5</b>	<b>140.3</b>	<b>112.2</b>	<b>30.7</b>	<b>8.1</b>	<b>3.8</b>	<b>12.0</b>
- Supplemental Breakdowns for informational purposes only.													
Marketing	2.0	0.3	2.9	2.0	0.3	2.8	2.0	0.3	2.8	0.0	0.0	0.0	0.0
C. S. Food and Beverage	46.3	11.0	1.4	46.3	11.0	1.4	77.4	19.2	2.4	31.1	8.3	1.0	9.3

Legend

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

\*Footnote: Differences in totals are due to rounding.

**AUTHORIZED POSITIONS  
2016-2017 Budget  
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
<b>Administrative Services:</b>			
<b>Executive Office:</b>			
		General Manager	Exempt
32		Executive Assistant	Exempt
18		Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
<b>Administration:</b>			
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
40		Director of Finance	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
29		Communications Coordinator	Exempt
<b>Information Technology:</b>			
30		Information Technology Manager	Exempt
28		Senior IT Analyst	Exempt
26		IT Network Administrator	Exempt
22		IT Technician	Exempt
20		Webmaster	Non-Exempt

**AUTHORIZED POSITIONS  
2016-2017 Budget  
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
<b>Public Works:</b>			
<b>Administration:</b>			
44		Director of Public Works	Exempt
32		Public Works Administration Manager	Exempt
24		Public Works Contracts Administrator	Non-Exempt
U3		Customer Service Representative	Non-Exempt
C7		Meter Reader	Non-Exempt
27		Resource Conservationist	Exempt
21		Public Works Program Coordinator	Non-Exempt
<b>Engineering:</b>			
44		Director of Engineering & Asset Management	Exempt
38		Principal Engineer	Exempt
<b>Fleet Maintenance:</b>			
S11		Fleet Superintendent	Exempt
C9		Mechanic II Certified	Non-Exempt
U9		Mechanic II	Non-Exempt
U8		Mechanic I	Non-Exempt
U3		Assistant Mechanic	Non-Exempt
<b>Building Maintenance:</b>			
29		Buildings Superintendent	Exempt
26		Buildings Assistant Superintendent	Exempt
U7		Buildings Maintenance III	Non-Exempt
U7		Buildings Maintenance III-Electrical	Non-Exempt
U7		Buildings Maintenance III-Carpenter	Non-Exempt
U6		Buildings Maintenance II	Non-Exempt
<b>Utilities:</b>			
36		Utilities Superintendent	Exempt
C11		Utilities Maintenance Specialist	Exempt
U9		Utilities Asset Management Technician	Non-Exempt
<b>Compliance:</b>			
S9		Compliance Supervisor/Chief Inspector	Exempt
C10		Senior Inspector	Non-Exempt
C9		Inspector II	Non-Exempt
C8		Inspector I Certified	Non-Exempt

**AUTHORIZED POSITIONS  
2016-2017 Budget  
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
	<b>Pipeline:</b>		
S10		Collection/Distribution Supervisor	Exempt
C10		Collection/Distribution Operator III	Non-Exempt
C9		Collection/Distribution Operator II	Non-Exempt
C8		Collection/Distribution Operator I	Non-Exempt
	<b>Water/Wastewater:</b>		
S10		Water/Wastewater Supervisor	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
C9/U9		Electrician/Instrument Technician	Non-Exempt
C10		Chief Chemist	Exempt
U6		Building Maintenance II	Non-Exempt
	<b>Community Services:</b>		
	<b>Golf:</b>		
30		Director of Golf Operations	Exempt
10mo SM		Golf Course Merchandiser	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
33		Grounds Superintendent Golf Courses	Exempt
30		Mountain Course Superintendent	Exempt
30		Maintenance Crew Foreman	Exempt
(MY2)		Hyatt Sport Shop Manager	Exempt
	<b>Facilities:</b>		
23		Sales and Event Coordinator	Exempt
	<b>Recreation/Beach:</b>		
36		Director of Parks & Recreation	Exempt
32		Assistant Director of Parks & Recreation	Exempt
28		Park Superintendent	Exempt
24		Parks and Rec Center Manager	Exempt
22		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
N/A		Recreation Coordinator - Programs (PTYR-B)	Non-Exempt

**AUTHORIZED POSITIONS**

**2016-2017 Budget**

**FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department	Position	FLSA Class
18		Senior Parks & Recreation Clerk	Non-Exempt
N/A		Parks & Recreation Clerk (PTYR-B)	Non-Exempt
17		Aquatics Maintenance Specialist	Non-Exempt
N/A		Aquatics Assistant (PTYR-B)	Non-Exempt
20		Parks Supervisor	Exempt
18 (MY2)		Parks Crew Supervisor	Exempt
U6		Buildings Maintenance II	Non-Exempt
18		Parks & Rec Admin. Specialist	Non-Exempt
<b>Ski:</b>			
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
(MY2)		Ski Patrol Director	Exempt
(MY2)		Brush Crew Supervisor	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
26 (MY2)		Director of Skier Services	Exempt
20 (MY2)		Base Operations Manager	Exempt
<b>Marketing:</b>			
27		Marketing Manager	Exempt
24		Sales Manager	Exempt
19		Marketing Coordinator	Exempt
<b>Food &amp; Beverage</b>			
23		Sales and Event Coordinator	Exempt
24		Executive Chef	Exempt
20		Sous Chef	Exempt
10mo SM		Banquet Chef	Non-Exempt
<b>Other Recreation</b>			
38		Director of Community Services	Exempt
24		Community Services Analyst	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>Position</b>
General	Admin	Administration	1.00	1.00	1.00	General Manager
General	Admin	Administration	1.00	1.00	1.00	Executive Assistant
General	Admin	Administration	2.00	2.00	2.00	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Accounting	1.00	1.00	1.00	Director of Finance
General	Admin	Accounting	1.00	1.00	1.00	Controller
General	Admin	Accounting	1.00	1.00	1.00	Budget & Reporting Analyst
General	Admin	Accounting	2.00	2.00	2.00	Accountant
General	Admin	Accounting	1.00	1.00	1.00	Payroll Coordinator
General	Admin	Accounting	1.00	1.00	1.00	Accounts Payable Technician
General	Admin	Accounting	1.00	1.00	1.00	Administrative Technician
General	Admin	Human Resources	1.00	1.00	1.00	Director of Human Resources
General	Admin	Human Resources	1.00	1.00	1.00	Human Resource Analyst
General	Admin	Human Resources	1.00	1.00	1.00	Sr. Human Resource Analyst/Risk Management
General	Admin	Info Technology	0.00	1.00	1.00	Information Technology Manager
General	Admin	Info Technology	1.00	1.00	1.00	Senior Information Technology Analyst
General	Admin	Info Technology	1.00	0.00	0.00	IT Systems Developer/Analyst
General	Admin	Info Technology	1.00	1.00	1.00	IT Network Administrator
General	Admin	Info Technology	0.00	1.00	1.00	IT Technician
General	Admin	Info Technology	1.00	1.00	1.00	Webmaster
General	Admin	Risk Management	1.00	1.00	1.00	Safety Specialist
General	Admin	Wellness	0.15	0.15	0.25	Recreation Manager (Fitness, Health & Wellness)
General	Admin	Community Relations	0.00	1.00	1.00	Communications Coordinator
General	Admin	Community Relations	0.05	0.05	0.05	Marketing Manager
General	Admin	Community Relations	0.50	0.50	0.50	Marketing Coordinator
<b>Total General Fund</b>			<b>20.70</b>	<b>22.70</b>	<b>22.80</b>	
Public Works	Eng	Eng	0.15	0.15	0.15	Director of Public Works
Public Works	Eng	Eng	1.00	0.00	0.00	Engineering Manager
Public Works	Eng	Eng	0.00	1.00	1.00	Director of Engineer & Asset Management
Public Works	Eng	Eng	1.00	1.00	1.00	Senior Engineer
Public Works	Eng	Eng	0.00	1.00	1.00	Principal Engineer
Public Works	Eng	Eng	0.65	0.65	0.65	Public Works Contracts Administrator
Public Works	Fleet	Fleet	1.00	1.00	1.00	Fleet Superintendent
Public Works	Fleet	Fleet	3.00	2.00	2.00	Mechanic II Certified
Public Works	Fleet	Fleet	1.00	3.00	3.00	Mechanic II
Public Works	Fleet	Fleet	1.00	0.00	0.00	Mechanic I
Public Works	Fleet	Fleet	0.00	1.00	1.00	Assistant Mechanic
Public Works	Int Svc	Buildings	1.00	1.00	1.00	Buildings Superintendent
Public Works	Int Svc	Buildings	1.00	1.00	1.00	Buildings Assistant Superintendent
Public Works	Int Svc	Buildings	2.00	2.00	1.00	Buildings Maintenance III
Public Works	Int Svc	Buildings	0.00	1.00	1.00	Buildings Maintenance III-Electrical
Public Works	Int Svc	Buildings	1.00	0.00	1.00	Buildings Maintenance III-Carpenter
Public Works	Int Svc	Buildings	1.00	0.00	0.00	Buildings Maintenance II
<b>Total Internal Services Fund</b>			<b>13.80</b>	<b>15.80</b>	<b>15.80</b>	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>Position</b>
Community Svc	Golf	Admin	0.00	0.10	0.15	Director of Community Services
Community Svc	Golf	Admin	0.00	0.00	0.15	Community Services Analyst
Community Svc	Golf	Admin	0.00	0.00	0.90	Director of Golf Operations
Community Svc	Golf	Admin	0.00	0.90	0.00	Senior Head Golf Professional
Community Svc	Golf	Admin	0.00	0.00	0.42	Head Golf Pro/Mountain
Community Svc	Golf	Admin	0.00	0.00	0.66	Golf Course Merchandiser (10 Mo.)
Community Svc	Golf	Admin	0.40	0.40	0.40	Revenue Office Manager
Community Svc	Golf	Admin	0.40	0.40	0.40	Assistant Revenue Office Manager
Community Svc	Golf	Operations	0.33	0.00	0.00	Starter/Ranger
Community Svc	Golf	Operations	0.00	0.33	0.33	Hyatt Sport Shop Manager
Community Svc	Golf	F&B	0.48	0.48	0.48	Executive Chef
Community Svc	Golf	F&B	0.00	0.00	0.48	Sous Chef
Community Svc	Golf	F&B	0.42	0.42	0.42	Banquet Chef (10 Mo.)
Community Svc	Golf	F&B	0.75	0.75	0.75	Sales and Event Coordinator
Community Svc	Golf	Maint	0.75	0.75	0.75	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	1.67	1.67	2.00	Maintenance Crew Foreman
Community Svc	Golf	Mkt	0.10	0.10	0.10	Marketing Manager
Community Svc	Golf	Mkt	0.10	0.10	0.10	Sales Manager
<b>Subtotal Golf - Championship</b>			<b>5.79</b>	<b>6.39</b>	<b>8.49</b>	
Community Svc	Golf	Admin	0.00	0.05	0.05	Director of Community Services
Community Svc	Golf	Admin	0.00	0.00	0.15	Community Services Analyst
Community Svc	Golf	Admin	0.00	0.00	0.10	Director of Golf Operations
Community Svc	Golf	Admin	0.00	0.00	0.58	Head Golf Pro/Mountain
Community Svc	Golf	Admin	0.00	0.00	0.00	Head Golf Professional
Community Svc	Golf	Admin	0.00	0.00	0.17	Golf Course Merchandiser (10 Mo.)
Community Svc	Golf	Admin	0.10	0.10	0.10	Revenue Office Manager
Community Svc	Golf	Admin	0.10	0.10	0.10	Assistant Revenue Office Manager
Community Svc	Golf	F&B	0.03	0.03	0.03	Executive Chef
Community Svc	Golf	F&B	0.00	0.00	0.03	Sous Chef
Community Svc	Golf	Maint	0.25	0.25	0.25	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	0.83	0.83	1.0	Mountain Course Superintendent
Community Svc	Golf	Mkt	0.06	0.05	0.05	Marketing Manager
Community Svc	Golf	Mkt	0.05	0.00	0.00	Sales Manager
<b>Subtotal Golf - Mountain</b>			<b>1.41</b>	<b>1.51</b>	<b>2.51</b>	
Community Svc	Facilities	Chateau	0.00	0.05	0.05	Director of Community Services
Community Svc	Facilities	Chateau	0.00	0.00	0.05	Community Services Analyst
Community Svc	Facilities	Chateau	1.00	1.00	1.00	Sales and Event Coordinator
Community Svc	Facilities	Mkt	0.06	0.06	0.06	Marketing Manager
Community Svc	Facilities	Mkt	0.05	0.05	0.05	Sales Manager
<b>Subtotal Facilities</b>			<b>1.11</b>	<b>1.16</b>	<b>1.21</b>	
Community Svc	Ski	Admin	0.00	0.10	0.15	Director of Community Services
Community Svc	Ski	Admin	0.00	0.00	0.15	Community Services Analyst
Community Svc	Ski	Admin	1.00	1.00	1.00	Ski Resort General Manager
Community Svc	Ski	Admin	1.00	1.00	1.00	Receptionist/Administrative Clerk
Community Svc	Ski	Lifts	1.00	1.00	1.00	Lift Manager
Community Svc	Ski	Lifts	1.00	1.00	1.00	Lift Electrician/Mechanic
Community Svc	Ski	Lifts	1.00	1.00	1.00	Lift Supervisor/Mechanic

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>Position</b>
Community Svc	Ski	Mtn. Op	1.00	1.00	1.00	Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.00	1.00	1.00	Assistant Slope Maintenance Manager
Community Svc	Ski	Mtn.. Op	1.00	1.00	1.00	Mountain Operations Manager
Community Svc	Ski	Mtn.. Op	0.50	0.50	0.50	Base Operations Manager
Community Svc	Ski	Mtn.. Op	0.50	0.50	0.50	Ski Patrol Director
Community Svc	Ski	Mtn.. Op	0.50	0.50	0.50	Brush Crew Supervisor
Community Svc	Ski	Ski School	0.67	0.67	0.67	Director of Skier Services
Community Svc	Ski	Tickets	0.50	0.50	0.50	Assistant Revenue Office Manager
Community Svc	Ski	Tickets	0.50	0.50	0.50	Revenue Office Manager
Community Svc	Ski	F&B	0.50	0.50	0.50	Executive Chef
Community Svc	Ski	F&B	0.00	0.00	0.50	Sous Chef
Community Svc	Ski	F&B	0.41	0.41	0.42	Banquet Chef (10 Mo.)
Community Svc	Ski	F&B	0.25	0.25	0.25	Sales and Event Coordinator
Community Svc	Ski	Mkt	0.71	0.71	0.71	Marketing Manager
Community Svc	Ski	Mkt	0.50	0.50	0.50	Marketing Coordinator
Community Svc	Ski	Mkt	0.85	0.85	0.85	Sales Manager
<b>Subtotal Ski</b>			<b>14.39</b>	<b>14.49</b>	<b>15.19</b>	
Community Svc	Rec	Admin	0.00	0.30	0.20	Director of Community Services
Community Svc	Rec	Admin	0.00	0.00	0.20	Community Services Analyst
Community Svc	Rec	Admin	0.48	0.68	0.48	Director of Parks & Recreation
Community Svc	Rec	Admin	0.74	0.00	0.00	Assistant Director of Parks & Recreation
Community Svc	Rec	Admin	1.00	0.00	0.00	Recreation Administrative Clerk
Community Svc	Rec	Admin	0.00	1.36	0.40	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.39	0.39	0.90	Parks and Recreation Center Manager
Community Svc	Rec	Admin	0.70	0.68	0.62	Parks & Rec. Admin Specialist
Community Svc	Rec	Parks	0.50	0.45	0.54	Park Superintendent
Community Svc	Rec	Parks	0.15	0.45	0.54	Parks Supervisor
Community Svc	Rec	Parks	0.50	0.25	0.54	Parks Crew Supervisor
Community Svc	Rec	Progrms/Rec Ctr	1.00	1.00	1.00	Recreation Supervisor (Programs)
Community Svc	Rec	Progrms/Rec Ctr	1.00	1.00	1.00	Recreation Supervisor (Sports)
Community Svc	Rec	Progrms/Rec Ctr	1.00	1.00	1.00	Recreation Supervisor (Senior Programs)
Community Svc	Rec	Progrms/Rec Ctr	0.45	0.45	0.45	Recreation Supervisor (Aquatics)
Community Svc	Rec	Progrms/Rec Ctr	0.85	0.85	0.75	Recreation Manager (Fitness, Health & Wellness)
Community Svc	Rec	Recreation Center	1.00	1.00	1.00	Buildings Maintenance II
Community Svc	Rec	Recreation Center	0.00	0.24	0.50	Aquatics Maint Specialist
Community Svc	Rec	Mkt	0.03	0.03	0.03	Marketing Manager
<b>Subtotal Parks and Recreation</b>			<b>9.79</b>	<b>10.12</b>	<b>10.15</b>	
Community Svc	Other Rec	Admin	1.00	0.10	0.10	Director of Community Services
Community Svc	Other Rec	Admin	0.00	0.00	0.10	Community Services Analyst
Community Svc	Other Rec	Admin	0.15	0.08	0.15	Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.06	0.00	0.00	Assistant Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.40	0.40	0.10	Parks and Rec Center Manager
Community Svc	Other Rec	Admin	0.00	0.02	0.08	Parks & Rec. Admin Specialist
Community Svc	Other Rec	Admin	0.00	0.40	0.40	Senior Parks & Recreation Clerk
Community Svc	Other Rec	Admin	0.00	0.00	0.00	Rec. Administrative Clerk
<b>Subtotal Other Recreation</b>			<b>1.61</b>	<b>1.00</b>	<b>0.93</b>	
<b>Total Community Services Fund</b>			<b>34.1</b>	<b>34.7</b>	<b>38.5</b>	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>Position</b>
Beach	Beach	Beach	0.00	0.30	0.30	Director of Community Services
Beach	Beach	Beach	0.00	0.00	0.30	Community Services Analyst
Beach	Beach	Beach	0.37	0.24	0.37	Director of Parks & Recreation
Beach	Beach	Beach	0.20	0.00	0.00	Assistant Director of Parks & Recreation
Beach	Beach	Beach	0.21	0.21	0.00	Parks and Rec Center Manager
Beach	Beach	Beach	0.00	0.25	0.20	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.30	0.30	0.30	Parks & Rec. Admin Specialist
Beach	Beach	Beach	0.55	0.55	0.55	Recreation Supervisor (Aquatics)
Beach	Beach	Beach	0.00	0.76	0.50	Aquatics Maint Specialist
Beach	Beach	Parks	0.50	0.55	0.46	Parks Superintendent
Beach	Beach	Parks	0.35	0.55	0.46	Parks Supervisor
Beach	Beach	Parks	0.51	0.25	0.46	Parks Crew Supervisor
<b>Total Beach Fund</b>			<b>2.99</b>	<b>3.95</b>	<b>3.90</b>	
Public Works	Util	All	1.00	1.00	1.00	Utilities Superintendent
Public Works	Util	All	0.00	1.00	1.00	Utilities Maintenance Specialist
Public Works	Util	Buildings	1.00	0.00	0.00	Building Maintenance II
Public Works	Util	G&A	1.00	1.00	1.00	Customer Service Representative
Public Works	Util	G&A	0.85	0.85	0.85	Director of Public Works
Public Works	Util	G&A	0.35	0.35	0.35	Public Works Contracts Administrator
Public Works	Util	G&A	1.00	1.00	1.00	Utilities Asset Management Technician
Public Works	Util	G&A	1.00	1.00	1.00	Public Works Administration Manager
Public Works	Util	G&A	1.00	1.00	1.00	Meter Reader
Public Works	Util	Pipeline	1.00	1.00	1.00	Compliance Supervisor/Chief Inspector
Public Works	Util	Pipeline	1.00	1.00	0.00	Senior Inspector
Public Works	Util	Pipeline	0.00	0.00	1.00	Inspector I - Certified
Public Works	Util	Pipeline	1.00	1.00	1.00	Inspector II
Public Works	Util	Pipeline	5.00	6.00	6.00	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	2.00	1.00	1.00	Collection/Distribution Operator III
Public Works	Util	Pipeline	1.00	1.00	1.00	Collection/Distribution Supervisor
Public Works	Util	Plant	1.00	1.00	1.00	Chief Chemist
Public Works	Util	Plant	1.00	1.00	1.00	Sr. Electrician/Instrumentation Technician
Public Works	Util	Plant	0.00	1.00	1.00	Electrician/Instrument Technician
Public Works	Util	Plant	1.00	1.00	1.00	Laboratory Analyst I
Public Works	Util	Plant	1.00	1.00	1.00	Water/Wastewater Operator III/Chemist
Public Works	Util	Plant	5.00	4.00	5.00	Water/Wastewater Operator (I or II)
Public Works	Util	Plant	1.00	1.00	0.00	Water/Wastewater Operator III
Public Works	Util	Plant	1.00	1.00	1.00	Water/Wastewater Supervisor
Public Works	Util	Trash	1.00	1.00	1.00	Public Works Program Coordinator
Public Works	Util	Trash	1.00	1.00	1.00	Resource Conservationist
<b>Total Utility Fund</b>			<b>31.20</b>	<b>31.20</b>	<b>31.20</b>	
<b>Total All Funds</b>			<b>102.8</b>	<b>108.3</b>	<b>112.2</b>	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>Position</b>
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**STAFFING BY DEPARTMENT SUMMARY**

	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>
Administration/Finance	20.7	22.7	22.8
Utility	31.2	31.2	31.2
Engineering	2.8	3.8	3.8
Fleet	6.0	7.0	7.0
Buildings	5.0	5.0	5.0
Golf - Championship	5.8	6.4	8.5
Golf - Mountain	1.4	1.5	2.5
Facilities	1.1	1.2	1.2
Recreation	8.2	8.5	7.98
Parks	1.5	1.5	2.05
Tennis	0.2	0.1	0.12
Other Recreation	1.6	1.0	0.9
Ski	14.4	14.5	15.2
Beach	3.0	4.0	3.9
Beach F&B			
<b>Total All Funds</b>	<b>102.8</b>	<b>108.3</b>	<b>112.2</b>

**SUPPLEMENTAL STAFFING BREAKDOWN**

	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>
Marketing	2.9	2.8	2.8
Food & Beverage	1.4	1.4	2.4

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17				
Admin Svc	General	HR	1	1	0	Health and Wellness Program Asst PT		0	0
<b>Subtotal General Fund</b>			<b>1</b>	<b>1</b>	<b>0</b>				
Public Works	Utility	Admin	0	1	1	Customer Service Clerk	PT	20	52
Public Works	Utility	P. L./Solid Waste	1	1	1	Intern	PT	40	52
Public Works	Utility	Solid Waste	0	1	1	Solid Waste Enforcement Technician	PT	40	52
Public Works	Utility	Plant	1	1	1	Wetlands Hunting Coordinator	PT	36	17
Public Works	Utility	Plant	1	1	1	Driver	PT	25	52
<b>Subtotal Utility Fund</b>			<b>3</b>	<b>5</b>	<b>5</b>				
Community Svc	Golf	Champ Opns	1	0	1	Head Golf Pro/Championship	SM	40	32
Community Svc	Golf	Champ Opns	1	1	0	Golf Tournament Sales	S	40	22
Community Svc	Golf	Champ Opns	6	6	6	Golf Shop Staff/Lead Golf Shop Sta	S	27	24
Community Svc	Golf	Champ Opns	1	1	1	Teaching Professional	S	1	22
Community Svc	Golf	Champ Opns	8	8	8	Starter/Ranger	S	20	24
Community Svc	Golf	Champ Opns	1	1	1	1st Assistant Championship	SM	40	31
Community Svc	Golf	Champ Opns	0.8	0.8	0.0	Marchandise Manager	SM	0	0
Community Svc	Golf	Champ Opns	0	0	0.8	Golf Course Merchandiser	SM	40	43
Community Svc	Golf	Champ Opns	3	3	3	Merchandise Sales Staff	S	25	26
Community Svc	Golf	Champ Opns	7	7	7	Outside Services Staff	S	27	26
Community Svc	Golf	Champ Opns	1	1	1	Outside Services Supervisor	SM	36	26
Community Svc	Golf	Champ Opns	1	1	0	Asst Golf Pro/Tourn. Coordinator	SM	0	0
Community Svc	Golf	Champ Opns	0	0	1	Special Projects	S	40	1
<b>Subtotal Championship Operations</b>			<b>30.8</b>	<b>29.8</b>	<b>29.8</b>				
Community Svc	Golf	Mtn Opns	1	1	0	Head Golf Professional/Mountain	SM	0	31
Community Svc	Golf	Mtn Opns	0	0	1	Assitant Golf Pro.(Golf Shop)	S	20	25
Community Svc	Golf	Mtn Opns	3	4	4	Starter/Ranger	S	20	25
Community Svc	Golf	Mtn Opns	0.2	0.2	0.0	Merchandise Manager	SM	0	0
Community Svc	Golf	Mtn Opns	0	0	0.2	Golf Course Merchandiser	SM	40	43
Community Svc	Golf	Mtn Opns	5	5	5	Lead/Golf Shop Staff	S	13	26
Community Svc	Golf	Mtn Opns	5	5	5	Outside Services Staff	S	22	23
Community Svc	Golf	Mtn Opns	0	0	1	Outside Services Supervisor	S	33	23
<b>Subtotal Mountain Operations</b>			<b>14.2</b>	<b>15.2</b>	<b>16.2</b>				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	40	26
Community Svc	Golf	Champ Maint	1	1	1	Irrigation Technician	S	40	35
<b>Subtotal Champ Maintenance</b>			<b>20</b>	<b>20</b>	<b>20</b>				
Community Svc	Golf	Mtn Maint	9	8	8	Maintenance Grounds Worker	S	40	22
<b>Subtotal Mountain Maintenance</b>			<b>9</b>	<b>8</b>	<b>8</b>				
Community Svc	Golf	Food & Bev Ch	3	3	3	Snack Bar Attendant	S	24	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	19	26
Community Svc	Golf	Food & Bev Ch	0	1	0	Lead Cashier	S	0	0
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	25	26
Community Svc	Golf	Food & Bev Ch	1	1	1	Prep Cook	S	32	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Bar Cart Attendant	S	21	26
Community Svc	Golf	Food & Bev Ch	1	1	4	Cook	S	39	26
Community Svc	Golf	Food & Bev Ch	1	0	2	Lead Grille Supervisor	S	28	26
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	17	26
Community Svc	Golf	Food & Bev Ch	1	1	2	Banquet Captain	OC	23	26

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17				
Community Svc	Golf	Food & Bev Ch	0	0	2	Banquet Bar Captain	OC	18	26
Community Svc	Golf	Food & Bev Ch	6	6	6	Banquet Server	OC	16	26
Community Svc	Golf	Food & Bev Ch	0	0	2	Banquet Dishwasher	OC	29	26
Community Svc	Golf	Food & Bev Ch	0	0	1	Banquet Bartender	OC	7	26
Community Svc	Golf	Food & Bev Ch	0	0	1	Banquet Cook	OC	31	26
Community Svc	Golf	Food & Bev Ch	0	0	0.3	Chateau Receptionist/Clerk	S	30	26
Community Svc	Golf	Food & Bev Ch	0	0	0.5	Facilities Operations Assistant	PTYR-B	33	52
Community Svc	Golf	Food & Bev Ch	0.3	0.3	1.0	Facilities Operations Assistant	S	16	26
<b>Subtotal Food &amp; Bev Champ</b>			<b>22.3</b>	<b>22.3</b>	<b>34.8</b>				
Community Svc	Golf	Food & Bev Mt	2	2	1	Dishwasher	S	5	24
Community Svc	Golf	Food & Bev Mt	3	3	3	Snack Bar Attendant/Cook	S	21	24
Community Svc	Golf	Food & Bev Mt	1	1	1	Bar Cart Attendant	S	36	25
<b>Subtotal Food &amp; Bev Mountain</b>			<b>6</b>	<b>6</b>	<b>5</b>				
Community Svc	Golf	Hyatt Shop	3	2	2	Hyatt Shop Staff	S	25	26
<b>Subtotal Hyatt Shop</b>			<b>3</b>	<b>2</b>	<b>2</b>				
Community Svc	Golf	G&A Champ	0	0	0.3	Chateau Receptionist/Clerk	S	30	26
Community Svc	Golf	G&A Ch/Mtn	0	0	1.8	Revenue Office Clerk	S	29	26
Community Svc	Golf	G&A Ch/Mtn	1.8	1.8	0.0	Safe Room Clerk	S	0	0
<b>Subtotal General &amp; Administrative</b>			<b>1.8</b>	<b>1.8</b>	<b>2.1</b>				
<b>Subtotal Championship Course</b>			<b>76.1</b>	<b>74.1</b>	<b>88.8</b>				
<b>Subtotal Mountain Course</b>			<b>31.0</b>	<b>31.0</b>	<b>29.1</b>				
<b>Subtotal Golf Department</b>			<b>107.2</b>	<b>105.2</b>	<b>117.9</b>				
Community Svc	Facilities	Chateau	1	1	0	Facilities Operations	PT	0	0
Community Svc	Facilities	Chateau	0.7	0.7	0.0	Facilities Operations Assistant	PT	0	0
Community Svc	Facilities	Chateau	0	0	0.3	Chateau Receptionist/Clerk	S	30	26
<b>Subtotal Facilities</b>			<b>1.7</b>	<b>1.7</b>	<b>0.3</b>				
Community Svc	Ski	Tickets	3	3	3	Lead Cashier	S	40	17
Community Svc	Ski	Tickets	8	8	8	Cashier	S	22	17
Community Svc	Ski	Tickets	2	2	0	Safe Room Auditor	S	0	0
Community Svc	Ski	Tickets	0	0	2	Revenue Office Clerk	S	38	17
<b>Subtotal Ticket Office</b>			<b>13</b>	<b>13</b>	<b>13</b>				
Community Svc	Ski	Lifts	24	24	24	Lift Operator/Ticket Checker	S	31	17
Community Svc	Ski	Lifts	1	1	1	Lift Maintenance Laborer	S	40	31
Community Svc	Ski	Lifts	2	2	2	Dispatcher	S	10	17
Community Svc	Ski	Lifts	3	3	3	Lead Lift Operator	S	32	17
<b>Subtotal Lift Operation</b>			<b>30</b>	<b>30</b>	<b>30</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17				
Community Svc	Ski	Slope Mainten	1	1	1	Snowmaking Crew Leader	S	40	14
Community Svc	Ski	Slope Mainten	1	1	1	Grooming Crew Leader	S	38	17
Community Svc	Ski	Slope Mainten	8	8	8	Snowmaker	S	24	11
Community Svc	Ski	Slope Mainten	3	3	3	Groomer	S	36	16
Community Svc	Ski	Slope Mainten	2	2	2	Sr. Groomer	S	28	11
Community Svc	Ski	Slope Mainten	1	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	1	1	0	Special Projects	S	0	0
Community Svc	Ski	Slope Mainten	2	2	3	Brush Crew Worker	S	40	22
Community Svc	Ski	Slope Mainten	2	2	2	Terrain Park Attendant	S	25	17
Community Svc	Ski	Slope Mainten	2	2	1	Summer Trail Worker	S	40	16
<b>Subtotal Grooming</b>			<b>25</b>	<b>25</b>	<b>24</b>				
Community Svc	Ski	Ski Patrol	2	2	2	Dispatcher	S	21	17
Community Svc	Ski	Ski Patrol	3	3	2	Mountain Capt	S	40	19
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	28	17
<b>Subtotal Ski Patrol</b>			<b>14</b>	<b>14</b>	<b>13</b>				
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	24
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	S	10	17
<b>Subtotal Ski School</b>			<b>51</b>	<b>51</b>	<b>51</b>				
Community Svc	Ski	Child Ski	1	1	1	Child Ski Center Director	SM	40	35
Community Svc	Ski	Child Ski	2	2	2	CSC Lead Guest Services	S	24	17
Community Svc	Ski	Child Ski	6	6	6	CSC Guest Services	S	15	17
Community Svc	Ski	Child Ski	36	36	36	CSC Instructor	S	11	17
Community Svc	Ski	Child Ski	3	3	3	CSC Supervisor	S	38	17
Community Svc	Ski	Child Ski	8	8	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	3	3	3	Mountain Host	PT	35	17
<b>Subtotal Child Ski Center</b>			<b>61</b>	<b>61</b>	<b>61</b>				
Community Svc	Ski	Rental/Rpr	1	1	1	Rental Shop Manager	SM	40	26
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	24
Community Svc	Ski	Rental/Rpr	13	13	10	Rental Technician	S	22	17
Community Svc	Ski	Rental/Rpr	0	0	3	Lead Rental Technician	S	33	22
<b>Subtotal Rental &amp; Repair</b>			<b>15</b>	<b>15</b>	<b>15</b>				
Community Svc	Ski	Property Op	0	0	1	Base Operations Supervisor	S	40	29
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	19
Community Svc	Ski	Property Op	0	0	1	Special Projects	S	40	18
<b>Subtotal Property Operations</b>			<b>3</b>	<b>3</b>	<b>5</b>				
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	9	9	9	Parking Attendant	S	17	17
<b>Subtotal Parking and Transportation</b>			<b>15</b>	<b>15</b>	<b>15</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17				
Community Svc	Ski	F&B	3	3	3	Bartender	S	20	17
Community Svc	Ski	F&B	6	6	6	Cashier	S	22	17
Community Svc	Ski	F&B	1	1	5	Cook	S	36	17
Community Svc	Ski	F&B	1	1	2	Lead Cashier	S	30	17
Community Svc	Ski	F&B	1	1	2	Prep Cook	S	27	17
Community Svc	Ski	F&B	2	2	2	Dishwasher	S	23	17
Community Svc	Ski	F&B	0	0	2	Busser	S	28	17
Community Svc	Ski	F&B	0	0	1	Banquet Captain	OC	10	26
Community Svc	Ski	F&B	0	0	1	Banquet Bar Captain	OC	10	26
Community Svc	Ski	F&B	2	2	2	Banquet Server	OC	8	26
Community Svc	Ski	F&B	2	2	1	Banquet Cook	OC	10	26
Community Svc	Ski	F&B	2	2	1	Banquet Dishwasher	OC	10	26
Community Svc	Ski	F&B	2	2	0	Snack Bar Attendant	S	0	0
Community Svc	Ski	F&B	0	0	0.5	Facilities Operations Assistant	PTYR-B	33	52
Community Svc	Ski	F&B	0	0	1.0	Facilities Operations Assistant	S	5	26
Community Svc	Ski	F&B	0	0	2.0	Snowflake Supervisor	S	35	20
Community Svc	Ski	F&B	0	0	2.0	Snowflake F&B Cashier	S	30	17
Community Svc	Ski	F&B	0	0	2.0	Snowflake Cook	S	30	17
Community Svc	Ski	F&B	0	0	2.0	Snowflake Busser	S	12	17
<b>Subtotal Food &amp; Beverage</b>			<b>18.0</b>	<b>18.0</b>	<b>37.5</b>				
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
<b>Subtotal Hyatt Shop</b>			<b>5</b>	<b>5</b>	<b>5</b>				
Community Svc	Ski	General Admin	2	2	2	Receptionist/Snow Reporter	S	19	17
<b>Subtotal General Admin</b>			<b>2.0</b>	<b>2.0</b>	<b>2.0</b>				
Community Svc	Ski	Marketing	2	2	2	Receptionist/Snow Reporter	S	20	17
<b>Subtotal Marketing</b>			<b>2</b>	<b>2</b>	<b>2</b>				
<b>Subtotal Ski Department</b>			<b>254.0</b>	<b>254.0</b>	<b>273.5</b>				
Community Svc	Parks	Parks	0.5	0.5	0.53	Irrigation Tech	S	40	52
Community Svc	Parks	Parks	0.06	0.06	0.06	Parks & Recreation Clerk	PT	30	52
Community Svc	Parks	Parks	0.1	0.30	0.3	Asst Parks & Recreation Clerk	PT	12	52
Community Svc	Parks	Parks	0.0	0.0	0.53	Parks Admin Assistant	PT	28	52
Community Svc	Parks	Parks	11	12	10	Maintenance Worker	S	19	36
Community Svc	Parks	Parks	5	5	5	Senior Maintenance Worker	S	26	52
<b>Subtotal Parks Department</b>			<b>16.4</b>	<b>18.1</b>	<b>16.9</b>				
Community Svc	Recreation	Tennis	1	1	1	Director of Tennis	SM	40	30
Community Svc	Recreation	Tennis	4	4	4	Tennis Pro *(Non Teaching Hours)	S	1	13
Community Svc	Recreation	Tennis	3	3	3	Tennis Host	S	31	16
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	16	16
Community Svc	Recreation	Tennis	1	1	1	Senior Tennis Host	S	40	25
<b>Subtotal Tennis</b>			<b>10</b>	<b>10</b>	<b>10</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17				
Community Svc	Recreation	Programs	0.3	0.2	0.2	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Programs	1.0	1	1	Bus Driver Recreation	PT	25	52
Community Svc	Recreation	Programs	0.8	1.1	1.1	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Programs	1	1	1	Fitness Instructor	PT	3	52
Community Svc	Recreation	Programs	3	4	4	Recreation Leader	PT	24	52
Community Svc	Recreation	Programs	2	2	3	Senior Recreation Leader	PT	24	52
Community Svc	Recreation	Programs	1	1	1	Recreation Program Coordinator	PT	24	38
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	1	52
Community Svc	Recreation	Sports	1	1	0	Sports Official	PT	0	0
Community Svc	Recreation	Sports	0.1	0.1	0.13	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Sports	0.3	0.5	0.5	Asst. Parks & Recreation Clerk	PT	16	52
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	10	52
<b>Subtotal Programs</b>			<b>12.6</b>	<b>13.9</b>	<b>13.9</b>				
Community Svc	Recreation	Rec Ctr	0	0	1	Revenue Office Clerk	PT	4	52
Community Svc	Recreation	Rec Ctr	0.2	0.3	0.3	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Rec Ctr	5.5	1.5	1.5	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Rec Ctr	8	8	8	Aquacise Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	0.4	0.4	0.4	Aquatics Assistant	PTYR-B	27	52
Community Svc	Recreation	Rec Ctr	0.2	0.0	0.0	Aquatics Maint. Specialist	PT	0	0
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	9	9	9	Fitness Instructor	PT	1	52
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Fitness Instructor	PT	10	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	15	52
Community Svc	Recreation	Rec Ctr	2	2	1	Senior Child Care Leader	PT	2	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	21	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	8	52
Community Svc	Recreation	Rec Ctr	2	2	2	Recreation Center Rover	PT	7	52
<b>Subtotal Recreation Center</b>			<b>64.3</b>	<b>60.2</b>	<b>60.2</b>				
<b>Subtotal Parks and Recreation Dept</b>			<b>103.4</b>	<b>102.3</b>	<b>101.0</b>				
Community Svc	Other Rec	Admin	0.8	0.8	0.8	Parks & Recreation Clerk	PT	30	52
Community Svc	Other Rec	Admin	2.0	4.0	4.0	Asst. Parks & Recreation Clerk	PT	12	52
<b>Subtotal Other Recreation</b>			<b>2.8</b>	<b>4.8</b>	<b>4.8</b>				
<b>Subtotal Community Services Fund</b>			<b>469.0</b>	<b>467.9</b>	<b>497.5</b>				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	31
Beach	Recreation	Beach	0	0	1	Revenue Office Clerk	S	3	26
Beach	Recreation	Beach	2	2	2	Lead Beach Host	S	40	17
Beach	Recreation	Beach	0.3	0.3	0.3	Parks & Recreation Clerk	S	30	52
Beach	Recreation	Beach	21	21	21	Beach Host	S	11	21
Beach	Recreation	Beach	0.8	1.6	1.6	Asst. Parks & Rec Clerk	S	12	52
Beach	Recreation	Beach	0.6	0.6	0.6	Aquatics Assistant	PTYR-B	27	52
Beach	Recreation	Beach	0.8	0.0	0.0	Aquatics Maint. Specialist	PT	0	0
Beach	Recreation	Beach	4	4	4	Lead Lifeguard	S	39	19
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	7	8
Beach	Recreation	Beach	35	35	35	Lifeguard	S	8	21

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17				
Beach	Recreation	Beach	1	1	1	Swim Lesson Coordinator	PT	15	8
Beach	Recreation	Beach	4	4	4	Parking/Boat Ramp Attend.	S	36	21
Beach	Recreation	Beach	2	4	4	Beach Ambassador	S	21	12
Beach	Recreation	Beach	0	1	0	Bus Driver Recreation	S	0	0
<b>Subtotal Beach</b>			<b>80.6</b>	<b>83.7</b>	<b>83.5</b>				
Beach	Parks	Parks	0.5	0.5	0.47	Irrigation Tech	S	40	52
Beach	Parks	Parks	0.2	0.2	0.2	Parks & Recreation Clerk	S	30	52
Beach	Parks	Parks	0.4	0.9	0.8	Asst. Parks & Rec Clerk	S	12	52
Beach	Parks	Parks	0	0	0.47	Parks Admin Assistant	PT	59	25
Beach	Parks	Parks	8	7	9	Maintenance Worker	S	20	36
Beach	Parks	Parks	4	5	5	Senior Maintenance Worker	S	26	52
<b>Subtotal Beach Parks Department</b>			<b>13.3</b>	<b>13.2</b>	<b>15.5</b>				
<b>Subtotal Beach Fund</b>			<b>94.0</b>	<b>96.9</b>	<b>99.0</b>				
Public Works	Internal Svc	Engineering	1	1	1	Intern	PT	40	18
<b>Subtotal Engineering Dept</b>			<b>1</b>	<b>1</b>	<b>1</b>				
Public Works	Internal Svc	Buildings	1	1	1	Sign Maker	PT	18	52
<b>Subtotal Buildings Dept</b>			<b>1</b>	<b>1</b>	<b>1</b>				
<b>Subtotal Internal Svc Fund</b>			<b>2</b>	<b>2</b>	<b>2</b>				
<b>Total All Funds</b>			<b>569.0</b>	<b>572.8</b>	<b>603.5</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2016-2017 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS				HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	14-15	15-16	16-17	POSITION	TYPE	

**STAFFING BY DEPARTMENT SUMMARY**

	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>Legend</u>
Administration/Finance	1	1	0	PT - Part-Time
Utility	3.0	5.0	5.0	PTYR - Part-Time Year Round
Golf - Championship	78.0	76.0	88.8	PTYR-B - Part-Time Year Round Benefited
Golf - Mountain	29.2	29.2	29.1	SM - Seasonal Management
Facilities	1.7	1.7	0.3	S - Seasonal
Ski Resort	254.0	254.0	273.5	OC - On Call
Recreation	76.9	74.1	74.1	
Parks	16.4	18.1	16.9	
Tennis	10.0	10.0	10.0	
Other Recreation	2.8	4.8	4.8	
Beach	94.0	96.9	99.0	
Engineering	1.0	1.0	1.0	
Fleet	0.0	0.0	0.0	
Buildings	1.0	1.0	1.0	
<b>Total All Departments</b>	<b>569.0</b>	<b>572.8</b>	<b>603.5</b>	

**SUPPLEMENTAL STAFFING BREAKDOWN**

	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
Marketing	2.0	2.0	2.0
Food & Beverage	46.3	46.3	77.4

**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, 2016**

*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	\$17.116	\$20.539	\$23.962	\$1,369	\$1,643	\$1,917	\$35,601	\$42,721	\$49,841
17	\$17.972	\$21.566	\$25.160	\$1,438	\$1,725	\$2,013	\$37,381	\$44,857	\$52,333
18	\$18.870	\$22.644	\$26.418	\$1,510	\$1,812	\$2,113	\$39,250	\$47,100	\$54,950
19	\$19.814	\$23.776	\$27.739	\$1,585	\$1,902	\$2,219	\$41,212	\$49,455	\$57,697
20	\$20.804	\$24.965	\$29.126	\$1,664	\$1,997	\$2,330	\$43,273	\$51,928	\$60,582
21	\$21.845	\$26.213	\$30.582	\$1,748	\$2,097	\$2,447	\$45,437	\$54,524	\$63,611
22	\$22.937	\$27.524	\$32.111	\$1,835	\$2,202	\$2,569	\$47,708	\$57,250	\$66,792
23	\$24.084	\$28.900	\$33.717	\$1,927	\$2,312	\$2,697	\$50,094	\$60,113	\$70,131
24	\$25.288	\$30.345	\$35.403	\$2,023	\$2,428	\$2,832	\$52,599	\$63,118	\$73,638
25	\$26.552	\$31.863	\$37.173	\$2,124	\$2,549	\$2,974	\$55,229	\$66,274	\$77,320
26	\$27.880	\$33.456	\$39.032	\$2,230	\$2,676	\$3,123	\$57,990	\$69,588	\$81,186
27	\$29.274	\$35.129	\$40.983	\$2,342	\$2,810	\$3,279	\$60,889	\$73,067	\$85,245
28	\$30.737	\$36.885	\$43.032	\$2,459	\$2,951	\$3,443	\$63,934	\$76,721	\$89,508
29	\$32.274	\$38.729	\$45.184	\$2,582	\$3,098	\$3,615	\$67,131	\$80,557	\$93,983
30	\$33.888	\$40.666	\$47.443	\$2,711	\$3,253	\$3,795	\$70,487	\$84,585	\$98,682
31	\$35.582	\$42.699	\$49.815	\$2,847	\$3,416	\$3,985	\$74,012	\$88,814	\$103,616
32	\$37.362	\$44.834	\$52.306	\$2,989	\$3,587	\$4,184	\$77,712	\$93,255	\$108,797
33	\$39.230	\$47.076	\$54.922	\$3,138	\$3,766	\$4,394	\$81,598	\$97,917	\$114,237
34	\$41.191	\$49.429	\$57.668	\$3,295	\$3,954	\$4,613	\$85,678	\$102,813	\$119,949
35	\$43.251	\$51.901	\$60.551	\$3,460	\$4,152	\$4,844	\$89,961	\$107,954	\$125,946
36	\$45.413	\$54.496	\$63.579	\$3,633	\$4,360	\$5,086	\$94,460	\$113,351	\$132,243
37	\$47.684	\$57.221	\$66.757	\$3,815	\$4,578	\$5,341	\$99,183	\$119,019	\$138,856
38	\$50.068	\$60.082	\$70.095	\$4,005	\$4,807	\$5,608	\$104,142	\$124,970	\$145,798
39	\$52.572	\$63.086	\$73.600	\$4,206	\$5,047	\$5,888	\$109,349	\$131,218	\$153,088
40	\$55.200	\$66.240	\$77.280	\$4,416	\$5,299	\$6,182	\$114,816	\$137,779	\$160,743
41	\$57.960	\$69.552	\$81.144	\$4,637	\$5,564	\$6,492	\$120,557	\$144,668	\$168,780
42	\$60.858	\$73.030	\$85.201	\$4,869	\$5,842	\$6,816	\$126,585	\$151,902	\$177,219
43	\$63.901	\$76.681	\$89.461	\$5,112	\$6,134	\$7,157	\$132,914	\$159,497	\$186,080
44	\$67.096	\$80.515	\$93.934	\$5,368	\$6,441	\$7,515	\$139,560	\$167,472	\$195,384
45	\$70.451	\$84.541	\$98.631	\$5,636	\$6,763	\$7,890	\$146,538	\$175,845	\$205,153

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**Union Salary Ranges**

**Effective July 1, 2016**

**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
U3	\$ 18.265	\$ 21.918	\$ 25.572	\$1,461	\$1,753	\$2,046	\$37,992	\$45,590	\$53,189
U4	\$ 19.198	\$ 23.038	\$ 26.877	\$1,536	\$1,843	\$2,150	\$39,932	\$47,918	\$55,904
U5	\$ 20.155	\$ 24.186	\$ 28.217	\$1,612	\$1,935	\$2,257	\$41,922	\$50,306	\$58,690
U6	\$ 20.420	\$ 24.504	\$ 28.588	\$1,634	\$1,960	\$2,287	\$42,473	\$50,968	\$59,463
U7	\$ 22.703	\$ 27.244	\$ 31.784	\$1,816	\$2,179	\$2,543	\$47,222	\$56,667	\$66,111
U8	\$ 24.930	\$ 29.916	\$ 34.902	\$1,994	\$2,393	\$2,792	\$51,854	\$62,225	\$72,596
U9	\$ 26.940	\$ 32.328	\$ 37.716	\$2,155	\$2,586	\$3,017	\$56,035	\$67,242	\$78,449
U10	\$ 29.480	\$ 35.376	\$ 41.272	\$2,358	\$2,830	\$3,302	\$61,319	\$73,583	\$85,847
U11	\$ 31.731	\$ 38.078	\$ 44.424	\$2,539	\$3,046	\$3,554	\$66,001	\$79,201	\$92,402
U12	\$ 34.023	\$ 40.827	\$ 47.632	\$2,722	\$3,266	\$3,811	\$70,767	\$84,920	\$99,074

**Certified Scale**

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
C6	\$ 20.852	\$ 25.022	\$ 29.192	\$1,668	\$2,002	\$2,335	\$43,371	\$52,046	\$60,720
C7	\$ 23.146	\$ 27.775	\$ 32.404	\$1,852	\$2,222	\$2,592	\$48,143	\$57,771	\$67,400
C8	\$ 25.368	\$ 30.442	\$ 35.515	\$2,029	\$2,435	\$2,841	\$52,766	\$63,319	\$73,872
C9	\$ 27.677	\$ 33.212	\$ 38.748	\$2,214	\$2,657	\$3,100	\$57,568	\$69,082	\$80,596
C10	\$ 29.927	\$ 35.913	\$ 41.898	\$2,394	\$2,873	\$3,352	\$62,249	\$74,698	\$87,148
C11	\$ 32.194	\$ 38.632	\$ 45.071	\$2,575	\$3,091	\$3,606	\$66,963	\$80,355	\$93,748
C12	\$ 34.477	\$ 41.372	\$ 48.267	\$2,758	\$3,310	\$3,861	\$71,712	\$86,054	\$100,396

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**Union Salary Ranges**

**Supervisor Bargaining Unit**

**Effective July 1, 2016**

*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
<b>S12</b>	\$ 37.605	\$ 45.126	\$ 52.647	\$ 3,008	\$ 3,610	\$ 4,212	\$ 78,218	\$ 93,862	\$ 109,505
<b>S11</b>	\$ 35.832	\$ 42.999	\$ 50.165	\$ 2,867	\$ 3,440	\$ 4,013	\$ 74,531	\$ 89,437	\$ 104,343
<b>S10</b>	\$ 34.109	\$ 40.931	\$ 47.753	\$ 2,729	\$ 3,274	\$ 3,820	\$ 70,947	\$ 85,137	\$ 99,326
<b>S9</b>	\$ 32.486	\$ 38.983	\$ 45.481	\$ 2,599	\$ 3,119	\$ 3,638	\$ 67,571	\$ 81,086	\$ 94,600
<b>S8</b>	\$ 30.939	\$ 37.126	\$ 43.314	\$ 2,475	\$ 2,970	\$ 3,465	\$ 64,352	\$ 77,223	\$ 90,093
<b>S7</b>	\$ 29.475	\$ 35.371	\$ 41.266	\$ 2,358	\$ 2,830	\$ 3,301	\$ 61,309	\$ 73,571	\$ 85,833
<b>S6</b>	\$ 28.061	\$ 33.674	\$ 39.286	\$ 2,245	\$ 2,694	\$ 3,143	\$ 58,368	\$ 70,041	\$ 81,715
<b>S5</b>	\$ 26.740	\$ 32.089	\$ 37.437	\$ 2,139	\$ 2,567	\$ 2,995	\$ 55,620	\$ 66,744	\$ 77,868
<b>S4</b>	\$ 25.611	\$ 30.733	\$ 35.855	\$ 2,049	\$ 2,459	\$ 2,868	\$ 53,271	\$ 63,925	\$ 74,579
<b>S3</b>	\$ 24.992	\$ 29.990	\$ 34.989	\$ 1,999	\$ 2,399	\$ 2,799	\$ 51,983	\$ 62,380	\$ 72,776
<b>S2</b>	\$ 23.788	\$ 28.545	\$ 33.303	\$ 1,903	\$ 2,284	\$ 2,664	\$ 49,478	\$ 59,374	\$ 69,270
<b>S1</b>	\$ 22.650	\$ 27.180	\$ 31.710	\$ 1,812	\$ 2,174	\$ 2,537	\$ 47,112	\$ 56,535	\$ 65,957

## **GLOSSARY OF TERMS**

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 as set by the Washoe County Assessor. The District receives its share of Ad Valorem Tax distributions from the Washoe County Treasurer.
- **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 and expenses or sources and uses are matched 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 net position (equity or fund balance) of an entity at a specified date.
- **Bear Awareness Program** - A joint program 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 referred to as for long-term debt and are used for long lived assets.
- **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 single year 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 is called capital spending or capital expense.
- **Capital Improvement Plan (CIP)** - A five year plan outlining expenditures 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 CIP or capital budget.
- **Capital Project Fund** – A governmental fund type use to report the flow of resources for capital expenditures including current year and carryover projects.
- **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.
- **Communications** - Transmission of messages or information including social media, telephone, and other electronic means.
- **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. It is 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, recreation services, 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.
- **Debt Service Fund** – A governmental fund type use to report the flow of resources for the payment of principal and interest on bonds.
- **Depreciation** - A non-cash expense that reduces the value of an asset as a result of its 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 expense 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 for individual staff and for periodicals and trade journals.
- **Dwelling Unit** – Definition under Washoe County Code relating to type of structure that qualifies for facility fee charges.
- **EDU** - Equivalent Dwelling Unit, for example a single family home is one EDU.
- **EPA** - Environmental Protection Agency.
- **Employees Benefits** - Amounts not included as 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 Fund is an Enterprise Fund.
- **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 paid, 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.
- **FLSA** - Fair Labor Standards Act
- **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, also known as Defensible Space.
- **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** - Fiscal accounting 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. Revenue and expenditures become the flow of transactions. 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.
- **Fund Balance, Equity or Net Position** – The residual difference between assets and other inflows and liabilities and other outflows, (generally referred to as Fund Balance) for budget purposes.
- **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 Services Fund.
- **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 Fund.
- **Investment Earnings** - Interest income, changes in market value and results from sales of invest-

ments.

- **IT** - Information Technology Department.
- **IVGID** - Incline Village General Improvement District (a.k.a. the District).
- **LGIP** - Local Government Investment Pool.
- **LGTA** - Local Government Tax Act of 1991 and 1993.
- **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.
- **Mantra** - “One District ~ One Team” District wide belief developed by the Employee Focus Group.
- **Merchandise Sales** - Sale of clothing and sports equipment.
- **Modified Accrual Accounting** - Governmental accounting method. Revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred except for: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. The District follows the modified accrual method for the General Fund, Special Revenue, Capital Projects and Debt Service Funds.
- **Moody’s Investors Services** - An independent rating service that performs evaluation of credit-worthiness.
- **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 (NPS)** - 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 an activity, such as an 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 Management** – Process used by the District to affect results in accordance with a planned outcome or level of activity.
- **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.
- **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 eligible 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.
- **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 charges for services.
- **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. As used on the State of Nevada budget form 4404LGF it covers all non-personnel related expenditures and debt service.
- **Sierra Nevada College (SNC)** - A four year liberal arts college located in Incline Village, NV.
- **Special Revenue Fund** – A governmental fund type to account for activities that receive revenue for a specified purpose and any unused portion is retained for that specified purpose. Our Community Services Fund and Beach Fund utilize special revenue accounting.
- **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 government division where the tentative and final budgets are filed. They also provide monitoring of compliance with other laws and State regulations and the District's annual audit report and Debt Management Policy.
- **Strategic Plan** – A two year plan developed and adopted by the District Board of Trustees to provide direction and a planned pursuit of the mission, vision, long range principles, objectives, and actions for the District through June 30, 2017.
- **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, internet, Ethernet 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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**GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM**

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