



*Preston Field*



GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM

**Incline Village, Nevada**

Annual Budget  
Fiscal Year  
2012-2013

Adopted

May 17, 2012



GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM

# ANNUAL BUDGET

## Fiscal Year 2012-2013



IVGID Board of Trustees—Chuck Weinberger, Bea Epstein, Ted Fuller, Joe Wolfe and Bruce Simonian

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

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

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## Budget Message

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

I, Gerald W. Eick, Director of Finance, Accounting and Risk Management for the Incline Village General Improvement District, do hereby respectfully submit the budget plan for the Incline Village General Improvement District for Fiscal Year 2012-2013.

#### Budget Environment

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

The 2012-2013 budgeting process began with the Board of Trustees November 2011 Strategic Retreat and continued with several other operating and capital meetings in 2012. We had Board of Trustee agenda items in each month; January through May. The Board of Trustees Strategic Retreat resulted in a request of staff to work with a budget that resulted in no increase in the Facility Fees. Inherent with that premise was the effort to "smooth" capital projects timing of expenditures, to relieve pressures on the current and future fiscal years, from significant increases in the Facility Fee. The Board directed District Staff to bring back budgets that kept the District's services reasonably priced, with reduced costs wherever possible, coupled with little or no impact to provided service levels. Staff also took the approach to consider demand and capacity adjustments given the reduced number of users in certain venues over the last few years.

#### Budget Initiatives

The budget initiatives for the 2012-2013 budget and capital plans centered around user rates such that the following three budget initiatives were developed:

- 1) Provide utility rates that supports capital infrastructure and moves toward a pay for what you use model that is the industry standard (the customer/user is charged for every gallon that they use);
- 2) Bring back budget plans for Community Services and the Beach Enterprise Fund that kept the combined Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) no greater than the 2011-2012 combined RFF and BFF of \$830; and
- 3) Begin to minimize the year to year affects of Capital Improvement Project expenditures as they relate to changes in the Facility Fee.

These initiatives were accomplished by considering user fee increases, operational service levels reduction, and impacts to service level capital. During a budget work session, it was acknowledged that usage trends for our recreational areas were down. It was also noted that the water and sewer flows were down which is a direct indicator of occupancy levels in the Incline Village and Crystal Bay service areas. The 2010 Census revealed a declining population by as much as 10%. Much discussion focused on the need and timing of capital projects and the im-

pact to user fees. It was identified that the RFF and BFF are the most reliable revenue streams that support Community Services and Beach capital infrastructure. The Beach Fund is providing existing resources for the proposed Best Management Practices Upgrade to the Overflow Parking Lot rather than increase the Beach Facility Fee.

District Staff prepared a budget plan that met the three budget initiatives while keeping in mind the Board of Trustees request for no increase to the Facility Fee in total.

## **1. Budget Initiative for Utility Rates**

**Provide utility rates that supports capital infrastructure and move toward a pay for what you use model that is the industry standard.**

Several major infrastructure components of the utility system require multi-year processes to plan, design and install. This requires a rate setting process that looks several years in advance of when resources can be accumulated to provide for such projects. The District feels it is a proper plan to move to customer/user being charged for every gallon that they use. The process to determine rates for utilities is accomplished through a series of budget meetings that focused on the Utility Rate study conducted by the District's Director of Public Works. For the last four years, the Board of Trustees has been presented a five year Utility Rate Study that provides a projection of operating and capital expenses and determines the revenue needs to meet operating costs and the near term capital needs while maintaining proper fund balances. The utility rates are being adjusted to accomplish two goals; increase revenue to cover major near term capital projects and move towards pay for what you use. The utility rate increase for 2012 is to raise water rates by 3.3% and sewer rates by 9.3% for an overall utility rate increase of 6.8%. The rates were expected to increase more, but could be kept to a lesser percentage due to cost decreases.

## **2. Maintain the Combined Facility Fee at \$830**

**Develop a budget plan for Community Services and the Beach Enterprise Fund that kept the combined Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) no greater than the 2010-2011 combined RFF and BFF of \$830.**

The Recreation Facility Fee (RFF) and the Beach Facility Fee (BFF) is each developed as a total of three components. These components are a resource for Operating, Capital Expenditures and Debt Service. The magnitude of these components varies from year to year based on the individual needs of each activity. Operating results and the need to build working capital reserves becomes the operating component. Capital Expenditure is driven by the Multi-Year Capital Plan and in particular the scheduled projects for the Fiscal Year Capital Improvement Plan Budget. Debt Service is set by the payments authorized with the issuance of each bond for the budget period.

Staff developed a budget based on a combined RFF and BFF of \$830. The following table shows the components of these fees:

	Components			Total Facility Fee	2012-13 Facility Fee
	Operating	Capital	Debt Service		
<b>Recreation (8248 Parcels)</b>					
Championship Golf	\$ 26	\$ 29	\$ 32	\$ 87	\$ 717,576
Mountain Golf	10	30	-	40	329,920
Chateau	8	-	23	31	255,688
Aspen Grove	4	-	-	4	32,992
Catering	(14)	6	-	(8)	(65,984)
Diamond Peak Ski Resort	(196)	87	21	(88)	(725,824)
Parks	60	40	2	102	841,296
Tennis	4	2	-	6	49,488
All Youth	15	-	-	15	123,720
All Adult Programs	2	-	-	2	16,496
Senior Programs	16	-	-	16	131,968
Recreation Center	99	5	-	104	857,792
Recreation Admin	137	-	-	137	1,129,976
Reserves	75	-	-	75	618,600
Defensible Space	12	-	-	12	98,976
Debt Service 2003 Bond	-	-	85	85	701,080
Debt Service 2008 Bond	-	-	110	110	907,280
<b>Recreation Facility Fee</b>	<b>\$ 258</b>	<b>\$ 199</b>	<b>\$ 273</b>	<b>\$ 730</b>	<b>\$ 6,021,040</b>
<b>Beach (7811 Parcels)</b>					
<b>Beach Facility Fee</b>	<b>\$ 66</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ 100</b>	<b>\$ 781,100</b>

A critical component, to the RFF in FY 2012-13, is the addition of the \$618,600 to reserves for the Community Services Fund. The purpose is to build working capital in the Community Services in compliance with District policy. The availability of these resources is critical to move from season to season and to withstand downturns due to weather and other uncontrollable events. Looking at the next few fiscal years, the demands on the Capital Expenditure and Debt Service components makes increasing reserves much less likely. Therefore the amount for the current year is above normal levels. This is an important to building and maintaining a resilient District. The Beach Fund's working capital reserves are adequate. They are planned to be reduced to finance a major capital project in lieu of increasing the BFF.

**3. Minimize the year to year affect of Capital Improvement Project expenditures on Facility Fees.**

**Consider the timing of projects within the 5 Year Capital Plan to minimize the effects or changes in the Facility Fees.**

The District maintains a Multi-Year Capital Plan that looks 20 years forward. As a part of the budget process a 5 Year Summary is developed in accordance with NRS Section 354. The Plan is administered by the District's Capital Projects Committee (CPC). This Committee and

District staff carefully reviewed the needs and timing of projects. The results of this effort indicates there will be less volatility to the Facility Fees because projects were able to be scheduled when components of the RFF and BFF allow for the change related to Capital Expenditures without changing the combined total. The purpose of the 5 Year Capital Summary is more conceptual, there is no authority to spend beyond the current fiscal year. It is important for planning to understand where projects occur and the level of expenditure year to year.

**Additional Challenge Washoe County Tax Refund**

In July 2011 a ruling by the Nevada Supreme Court set the Washoe County Tax Refund in motion. The District Court has ordered the County to complete the process of refunding taxes and related interest by August 2013. The Fiscal Year 2012-13 budget contains a provision in the General Fund for \$475,000 of this refund to be charged to that fiscal year.

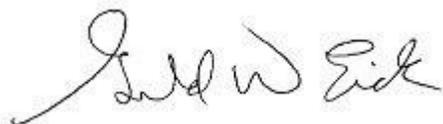
**Format of Presentation**

The District presents Operating and Net Income based upon Generally Accepted Accounting principles and Total Sources and Use (approximately cash flow) to demonstrate budget factors for a variety of users.

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

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

Respectfully submitted,



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

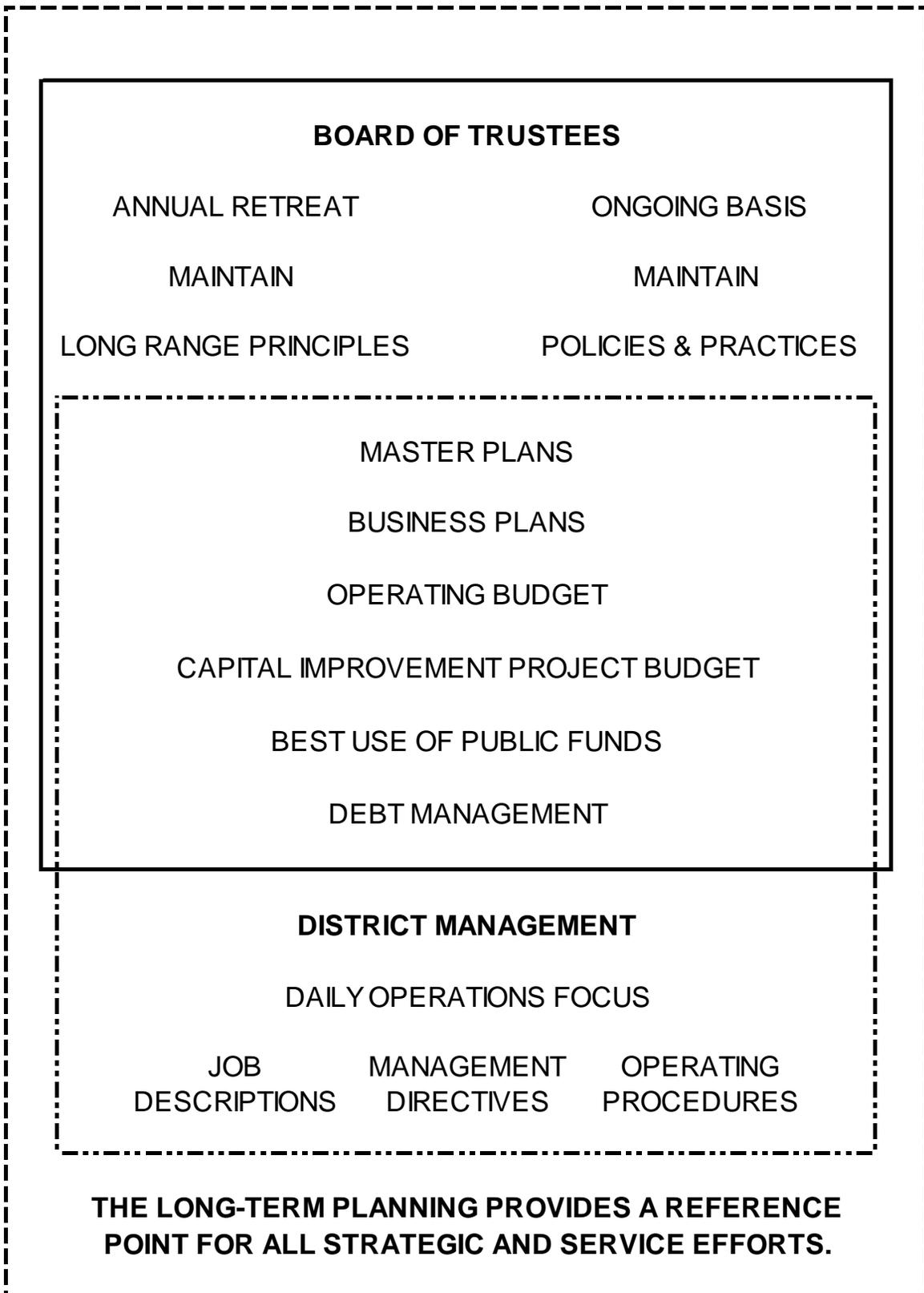
The budget document is divided into topical sections. The Introduction section includes narratives about the budget content, our community and District profile, current economic profile, a description of the budget process and calendar of events, the fund structure and budget basis, and an organizational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

## Description of the Budget Document

We have prepared Incline Village General Improvement District's (the District) 2012-2013 budget documents in conformity with Chapter 354 of the Nevada Revised Statutes. The forms filed with the Nevada Department of Taxation Local Governments Division are very condensed. The District's public budget document takes a comprehensive approach to the entire District while providing the details of each of the District's major funds and some departments and divisions. The budget provides global and detailed information and is a means of communicating not only the current operating and capital plans of the District, but also a strategic tool that drives the District to achieve and/or exceed the budget. The Board of Trustees sets the District's strategic direction including the Long Range Principles, Policy and Practices by which staff manages. The Roles of Elected Officials and Management diagram shows the overlapping and interdependency that each area has in addressing all aspects of the District. This highlights the Board of Trustees and Management's role from planning to execution of the District's Long Range Principles.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**ROLES OF ELECTED OFFICIALS AND MANAGEMENT**



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

### **Our Community and District Profile**

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

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

### **History of Major Infrastructure Components**

The District was formed in 1961 in accordance with the Nevada Revised Statutes, Chapter 318, pertaining to General Improvement District Law as a body corporate and public and a quasi-municipal corporation in the State of Nevada. Currently, the District serves approximately 4,200 water and 4,100 sewer customers, accommodates about 115,000 skiers, 33,000 golfers, 155,000 beach users, and 120,000 visitors to the Recreation Center while it oversees a variety of activities annually. The District turned 50 years old in June 2011 and its infrastructure is showing its age.

#### **Utilities**

The properties along Lakeshore Boulevard that were not part of the original District, and the area between the District and the California State Line also had to find a way to serve their prop-

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

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

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

Due to enhanced water regulations the District must implement a second disinfection process by 2014 to comply federal regulation Long Term 2 Enhanced Surface Water Treatment Rule LT2. The Burnt Cedar Water Disinfection Project is currently in construction with completion scheduled for 2013 and will result in compliance with the LT2 Rule. This projected is expected to cost approximately \$6.6 million, of which \$3,000,000 has been paid with a bond issued March 2012.

### **Community Services**

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

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

### **Americans with Disabilities Act Compliance**

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

### **Current Economic Profile**

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

National and local economy plays an important role on whether Lake Tahoe tourism grows, declines, or stays flat. Similar to the rest of the nation, the District and community has been impacted by the changing economy. The economic challenges, developing late in 2008 and continuing in 2012, have been factored into the budget for the 2012-2013 fiscal year. The budget plans generally have been prepared assuming the volume of visits will not significantly change. This generally means that units of service or visits reflect current demand.

Our recreational areas have programmed their activities with a focus on providing the best value coupled with exceptional customer service to maintain and enhance their customer base. Our marketing continues to draw people to the area by promoting the District's recreational activities as "Your Tahoe Place" and as the best value at Lake Tahoe and "Your Tahoe Place for Kids" as part of the overall skiing experience.

## Property Demographics

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

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

State of Nevada	0.1700
Washoe County School District	1.1385
Washoe County	1.3917
IVGID	0.1153
No. Lake Tahoe Fire Protection District	<u>0.6414</u>
Total	<u>3.4569</u>

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

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

## Budget Process and Calendar of Events

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

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

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

## **Capital Budget**

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

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

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

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

## **Operating Budget**

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

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

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

## **Fund Structure and Budget Basis**

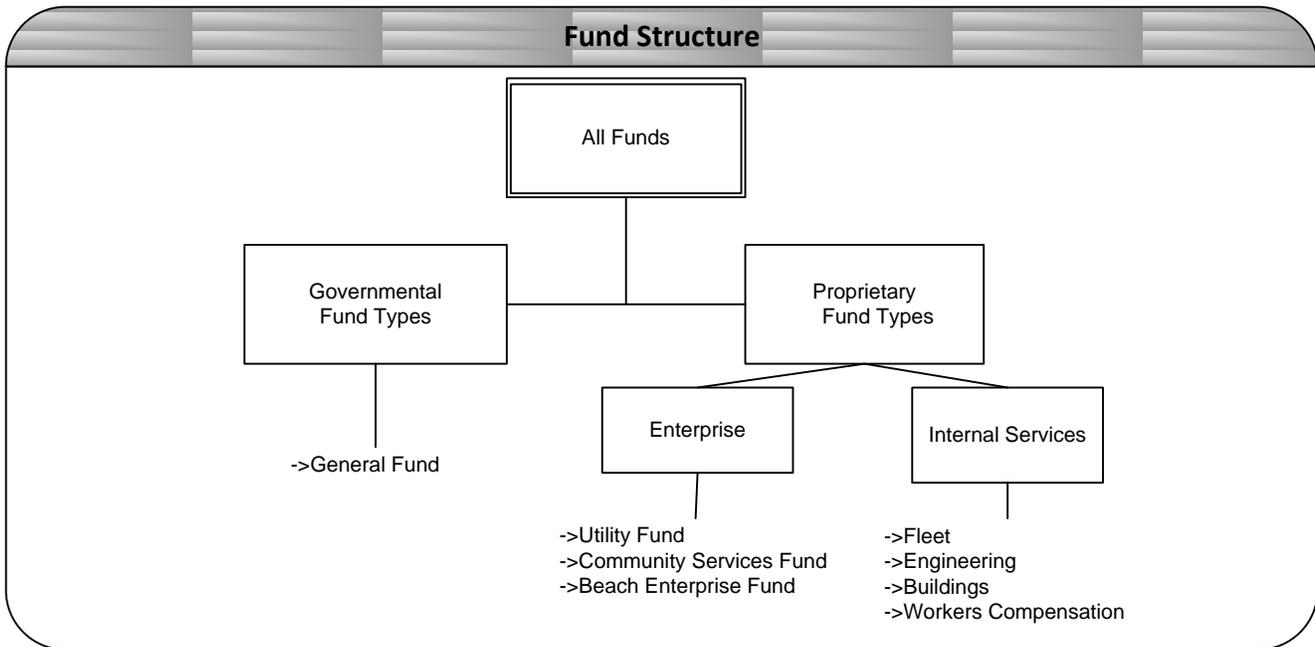
The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expense as appropriate. Fund balance in the General Fund is the difference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

Our Governmental Fund is the General Fund which is the general administration operating fund

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

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

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



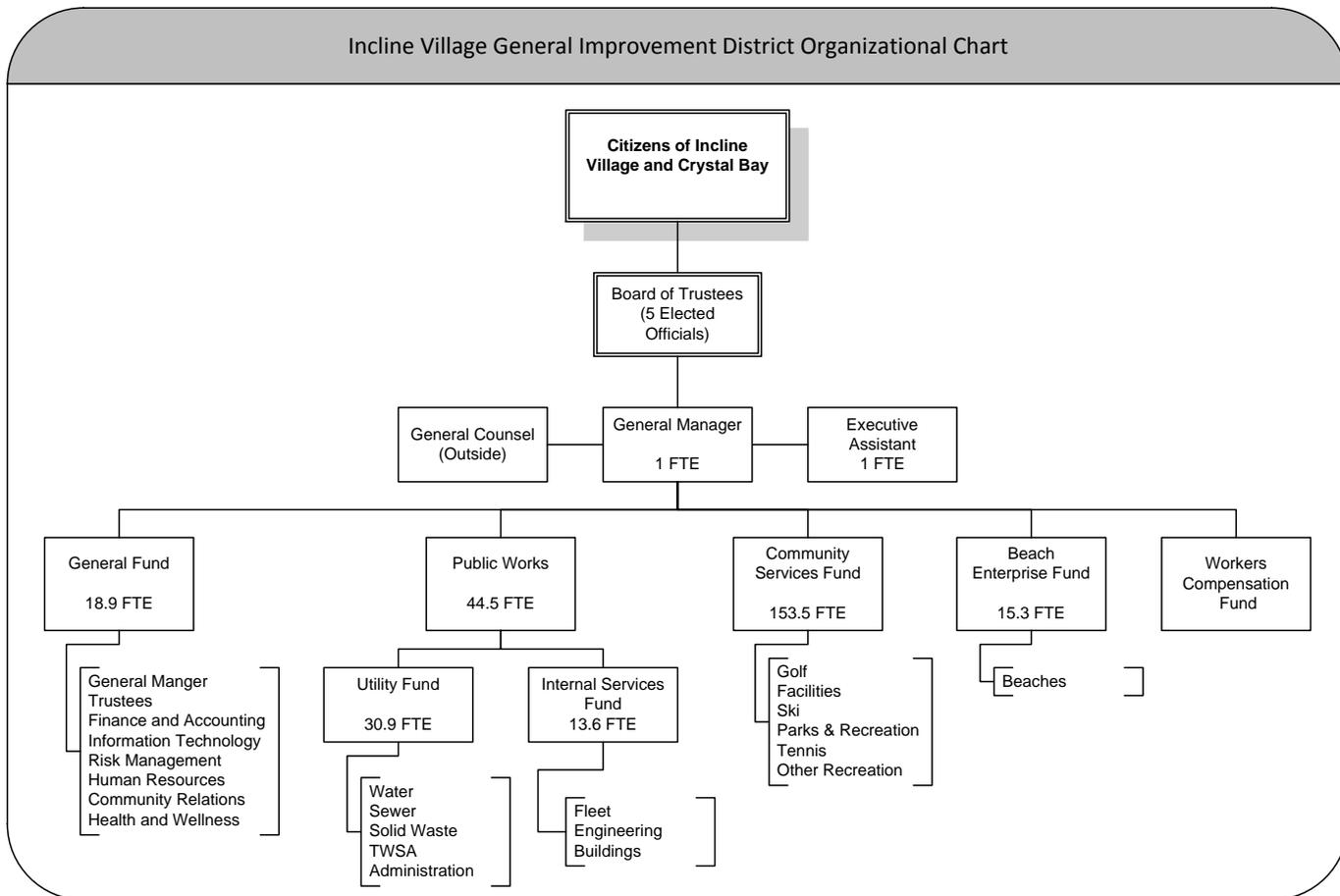
### **Performance Measurement**

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

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

### Organizational Chart

A five-person elected Board of Trustees with 4-year terms governs the District. Every other year, two or three of the Trustee terms expire and thus are up for election. At the end of December 2012, three of the five Trustee terms expire. Upon being elected, the new Trustees will assume office on January 1, 2013 or the first board meeting of the new year.



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

## **Long Range Principles**

On March 14, 2012 the Board of Trustees adopted the following Long Range Principles:

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

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

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

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

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

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

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

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

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

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

## **Budget Initiatives**

### **Resources and Environment**

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

### **Finance**

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

### **Workforce**

- Reconsider the fundamentals of seasonal positions, which resulted in adjustment to length of service, rates of pay and eligible benefits for 18 positions
- Evaluated job descriptions and related effects for at least 5 positions which experienced turnover in the preceding year
- Effectively set the District staff at an FTE count of 242 compared to 246 for the prior fiscal year.

### **Services**

- Each venue has time budgeted for new, returning and existing employees to participate in training for Customer Service Retention
- Service levels are expected to remain at present levels. Cost and revenue adjustments have been made to reflect demand and capacity changes without a sacrifice of service.

### **Facilities**

- Plan for General Fund needs to support Information Technology equipment and software for the entire District
- Complete the Burnt Cedar Water Disinfection Plant Upgrade to meet Federal Clean Water Standards for a second treatment option, complete the Spooner Pumping Station Upgrade to ensure proper flow of treated effluent, and plan for the future replacements of the remaining unimproved effluent pipeline, while maintain regular replace-

- ments and upgrade to the Water and Sewer Systems as a whole
- Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement to accomplish Americans with Disabilities Act requirements and meeting the needs of aging venues
- Bring the Overflow Parking Lot Best Management Practice to current standard by paying a majority of the cost from existing funds, thus helping to maintain present Facility Fee levels.

## **Communication**

- The District is utilizing a committee approach to marketing decisions. Part of this process will allow venues to have consistent messages about District as a whole. It will also explore ways to deliver effective information to parcel owners, their guest and visitors.
- The District has developed more internal Point of Sales systems to support venue operations. During the upcoming fiscal year, these will serve as a platform to explore greater service opportunities and ways to reward users of multiple venues. Part of those opportunities is to encourage greater use of the District's venues by making program information more accessible.

## **Ordinances, Policies, Practices, and Resolutions**

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

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

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

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

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

This ordinance outlines the process of how trash rates are updated and determined each year, as well as, how service is provided by our Utility Fund. The District has entered into a Franchise Agreement with a third party to provide this service. The franchise agreement

provides for an annual increase based on predetermined parameters.

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

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

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

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

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

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

Ordinances 2 and 4 were amended April 11, 2012 after presentation of the current rate study and appropriate public hearings were held. The revision and updating of Ordinance 7 is currently on hold.

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

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

- Policy 1.1.0 Strategic Planning: This policy recognizes the importance of using some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending, broad organizational goals and sets key steps to execution. The policy outlines the need to initiate the strategic planning process, prepare a mission statement, assess environmental factors through a “SWOT” (Strengths, Weaknesses, Opportunities, and Threats) analysis, identify critical issues, agree on a small number of broad goals, develop strategies to achieve broad goals, create an action plan, develop “SMART” (specific, measurable, attainable, reachable and timely) objectives, incorporate performance measures, obtain approval of the plan, implement the plan, monitor progress, and finally to reassess the strategic plan. The Board of Trustees meets annually, usually in November, to begin the cycle of strategic planning.
- Policy 2.1.0 Business Relations and Financial Standards: This policy states that the Board of Trustees will maintain a set of Goals under the Strategic Planning Process. These Goals will include at a minimum an element for each of the following areas: 1) Re-

sources and Environment; 2) Finance; 3) Workforce; 4) Services; and 5) Facilities. On March 14, 2012 the Board of Trustees adopted Long Range Principles which continue these five areas. An additional principle was added for Communication. During the upcoming year the Board has directed that Policy 2.1.0 be revised to accommodate this action.

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

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

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

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

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

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

the minimum balance requirements under Nevada Administrative Code Section 354 (4% of operating expenses).

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

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

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

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

age Ratio of at least 1.5 times). Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times. Issuing a bond for any non-“utility” project or group of projects only when that is more than \$2,500,000, and can be repaid within 10 years of issuance and issuing a bond for any “utility” project or group of projects only when that is more than \$2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction.

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

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

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

gain with the exception that business collaboration results in advertisements and its benefit to business. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up to and through the day of the event. This person must be someone who is in attendance at all times the day of the event. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.

- Policy Resolution 137 aka Resolution 1801, A policy for the provision of records to the public and an appointed of a District Public Records Officer. This policy resolution aligns the District public request with the Nevada Revised Statue 239, Nevada Public Records Law and Nevada Revised Statue 241, Nevada Open Meeting Law.

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

## **Budget Highlights and Parameters**

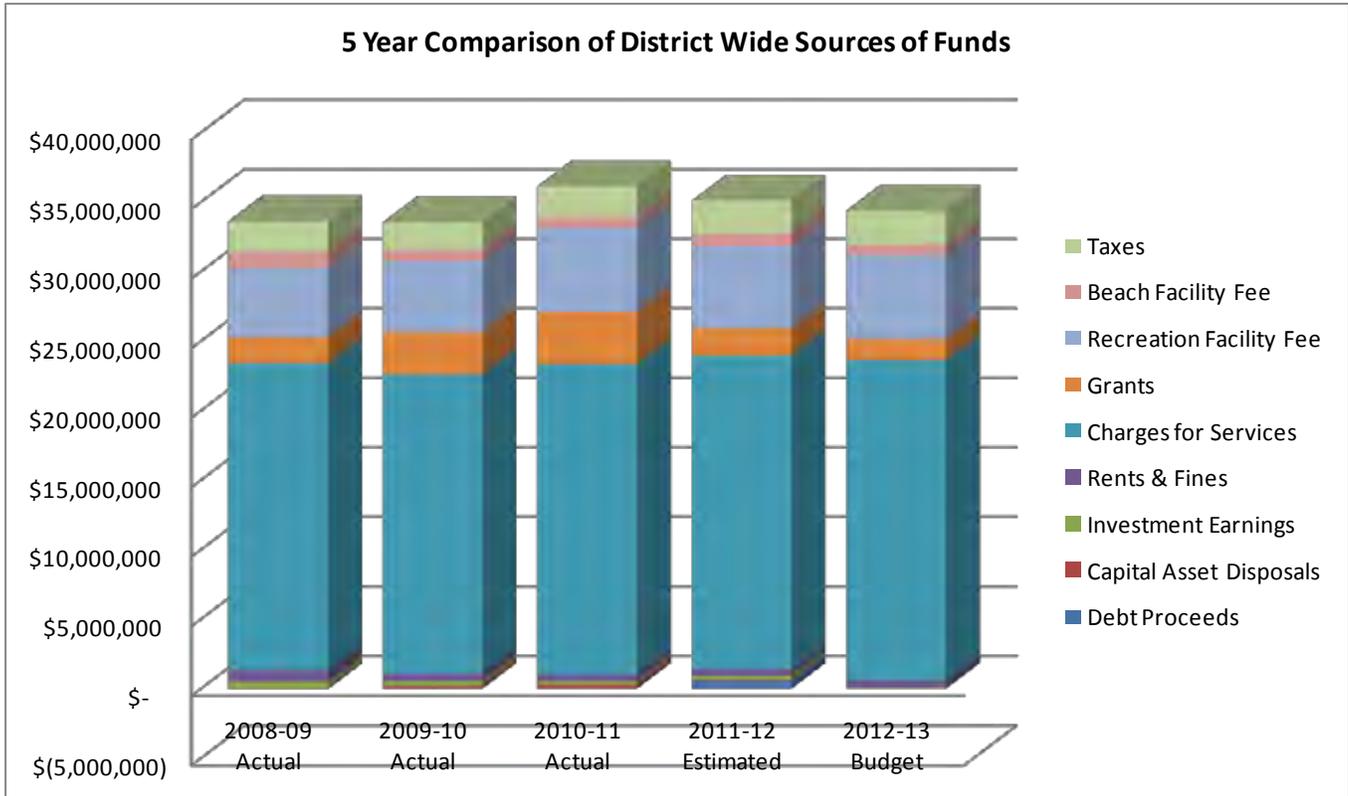
The budget highlights directs the focus to how the individual departments budgeted for net sources or uses and capital spending.

The following is a list of budget highlights:

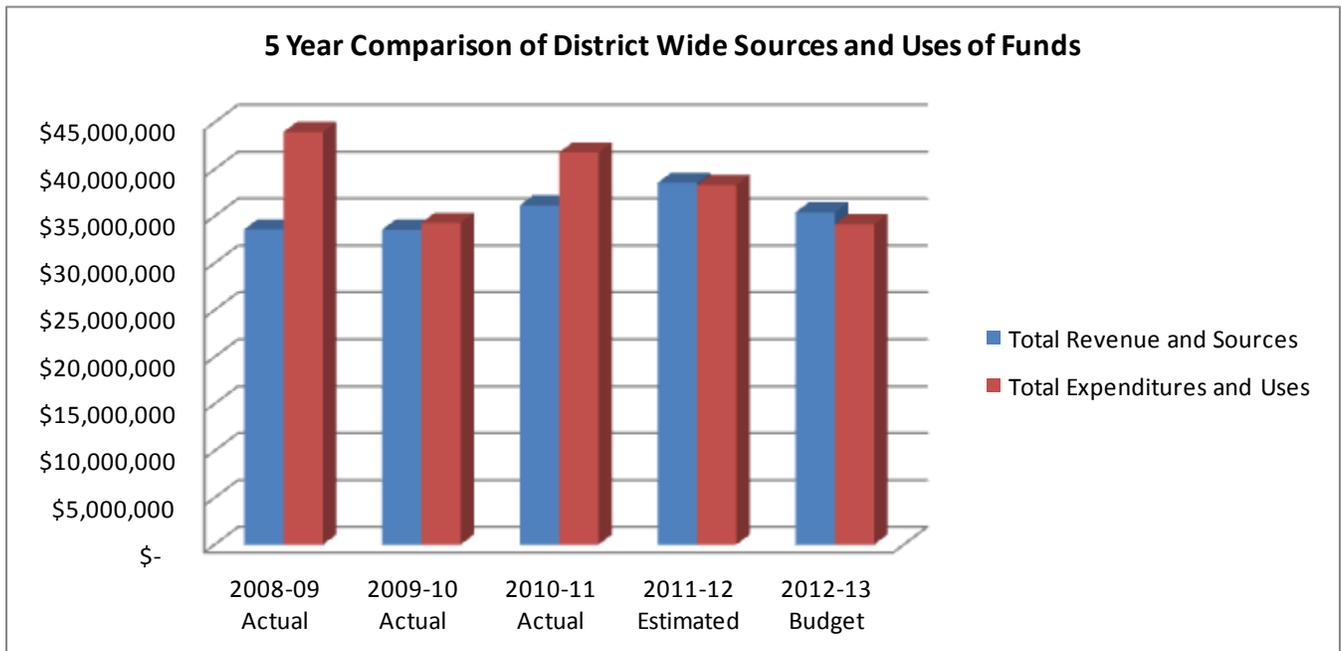
- The District overall has budgeted \$1.26 million net sources over uses. Utilities is generating additional resources for future projects \$681,732 and Community Service is looking to add \$618,600 to reserves.
- The District overall is projecting to end 2011-2012 and 2012-2013 the year with cash and investments of at least \$15 million.
- The District will be paying down \$2.7 million in outstanding bonds, including retiring 3 bond issues.
- The General Fund (GF) tax rate increases from .1129 to .1153 as determined by Nevada Revised Status.
- The General Fund ad valorem tax is \$1.4 million, a change of less than 1%. The consolidated sales tax has been budgeted to increase by \$45K, an increase of 4%.
- Utility Fund has budgeted for a \$680K sources over uses.
- Utility capital improvements are budgeted at \$5.7 million which includes water capital projects of \$2.6 million sewer capital projects of \$3.1 million, \$2 million from prior earnings and \$1.395 million from a prior bond issue.
- Utility Fund is budgeted to received \$470K in capital grants.
- The Championship Golf Course has budgeted for \$1.3 million net uses over sources including Capital Projects of \$242K and Debt Service of \$808K.
- The Mountain Golf Course has budgeted for \$326K net uses over sources including Capital Projects of \$243K.
- The Facilities Department has budgeted for \$264K net uses over sources including Capital Projects of \$49K and Debt Service of \$190K.
- The Diamond Peak Ski Resort has budgeted for \$263K net uses over sources including Capital Projects of \$717K and Debt Service of \$1,161K.
- The Recreation Community Programming has budgeted for \$1.135 million net uses over sources including Capital Projects of \$37K and Debt Service of \$12K.
- The Parks has budgeted for \$843K net uses over sources including \$1.3 million of Capital Projects and Debt Service of \$16K. Capital improvements include restoration work at Incline and Third creeks that are 100% funded from grants of \$1 million.
- The total Recreation Facility Fee that supports Community Services operations is \$730.
- \$75 of the Recreation Facility Fee is to build reserves in the Community Services Fund
- The Beach Facility Fee that supports the Beach Enterprise Fund is \$100.

## Budget Summary – All Funds

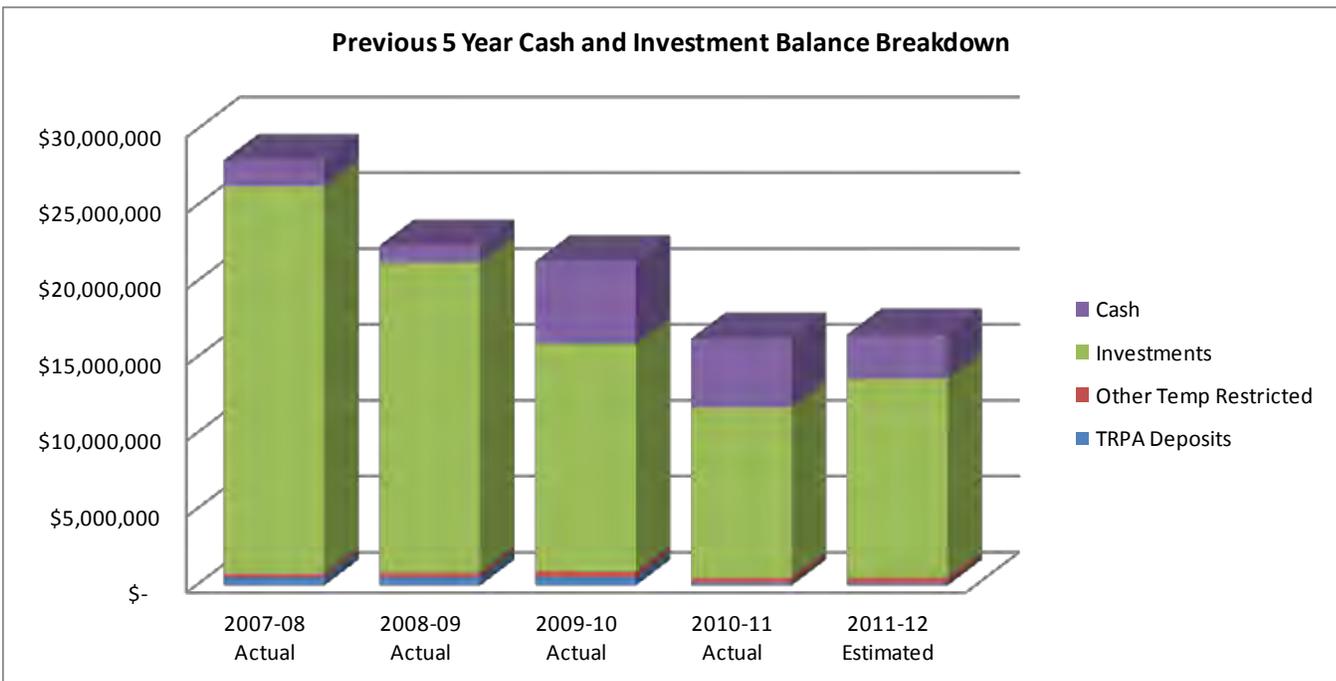
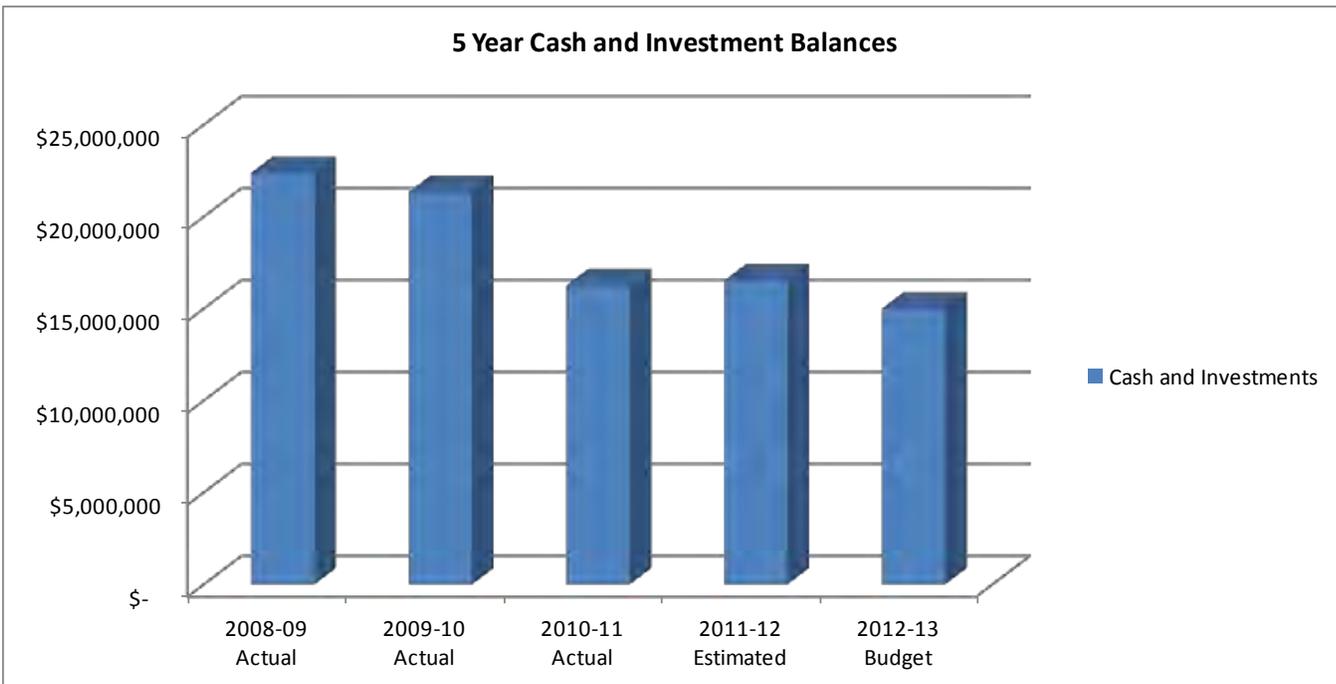
The following series of graphs, tables and charts show All Funds combined.



The District is budgeting for a 2% net increase in District wide sources of funds which amounts to \$804K increase from 2008-09 actual to 2012-13 budget. This change can be attributed to a variety of factors; however we have experienced significant decreases in investment earnings over the last 5 years which are down 82%, Rents and Fines are down by 36%, Charges for Services are down by 4%, while the combined Recreation and Beach Facility Fee's are up 14%. Meanwhile grant revenues are down 21%, with the end of the Effluent Pipeline Project.



Cash and investments have declined due to the use of bond proceeds received in 2008 used to construct the Skier Services Building and Lodge Remodeling. We project to end 2012-13 with at least \$15.0 million in cash and investments.



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

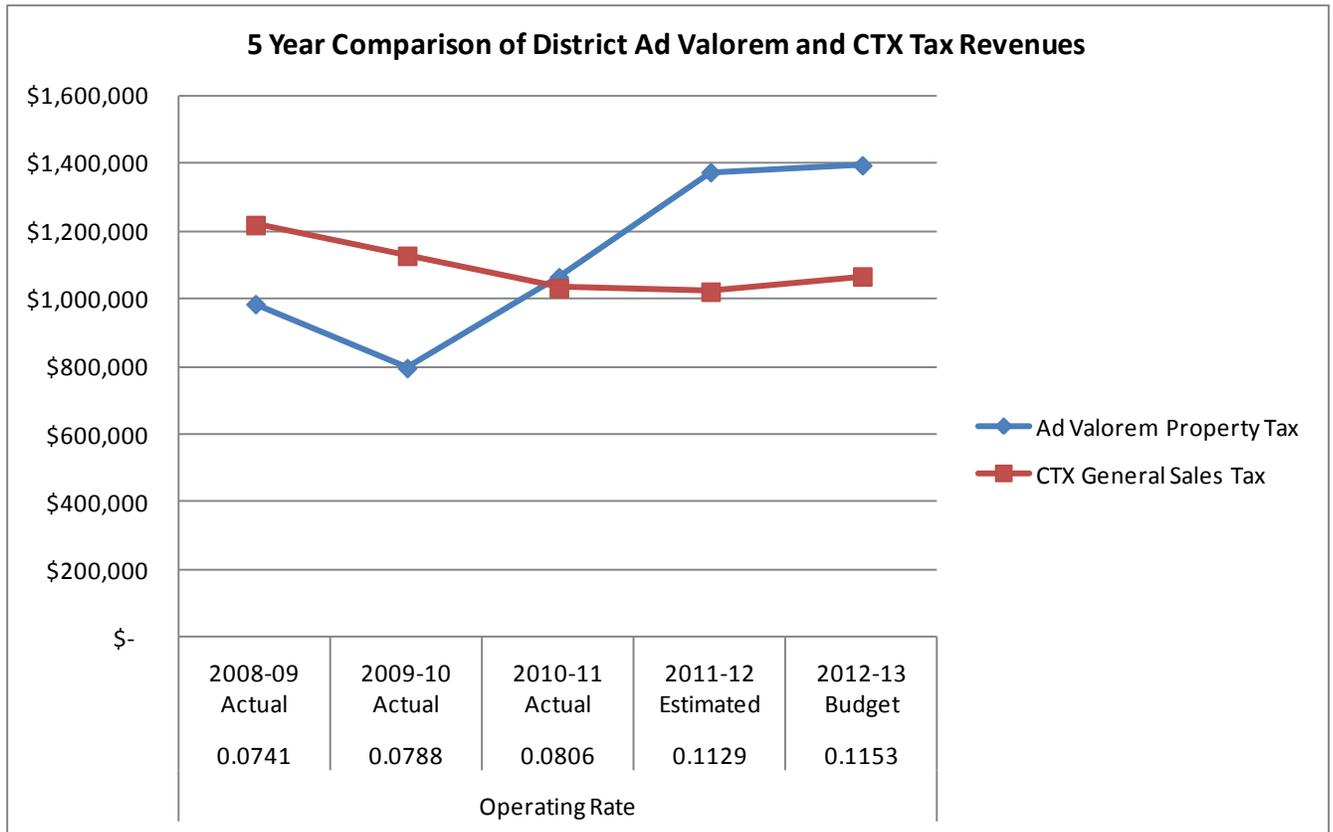
## Revenue Sources

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

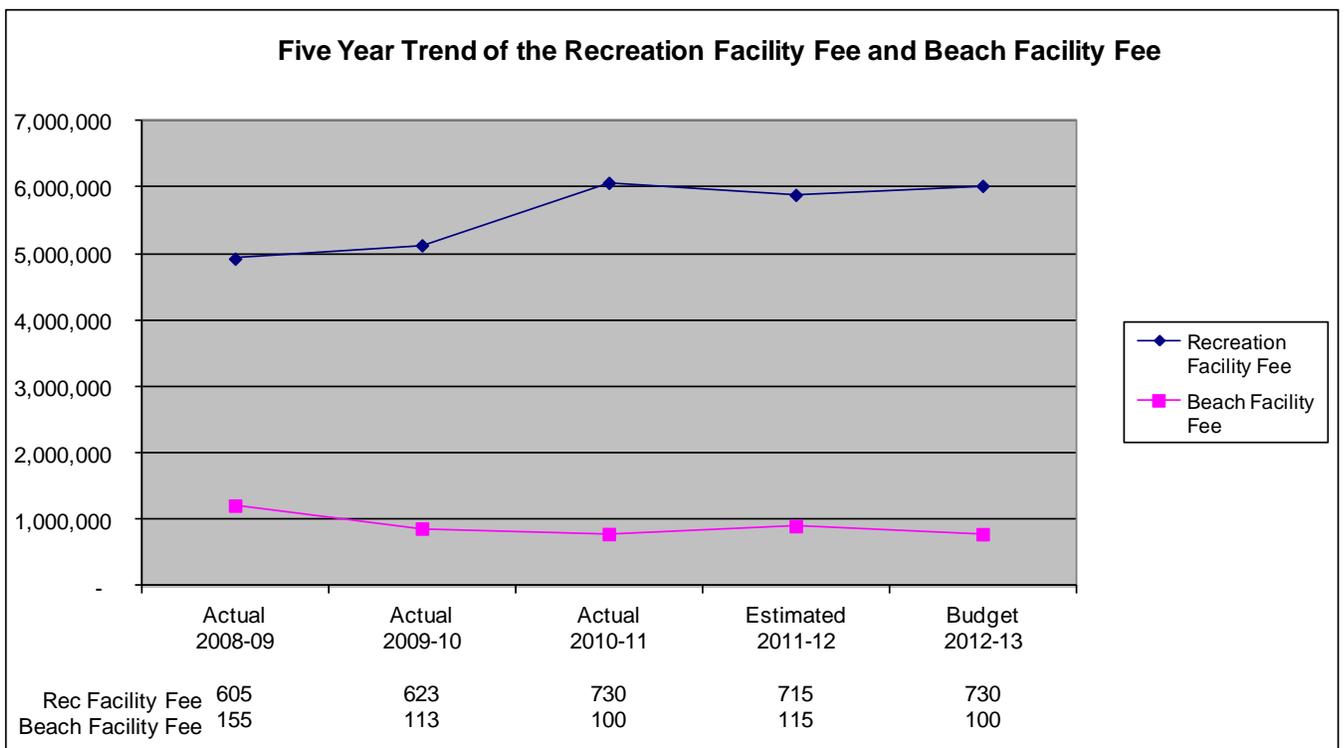
CTX is collected through the General Fund and is made up of several elements including the Basic City County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, Sales Tax and Government Service Tax. The BCCRT and Supplemental City County Relief Tax (SCCRT) are components of sales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

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

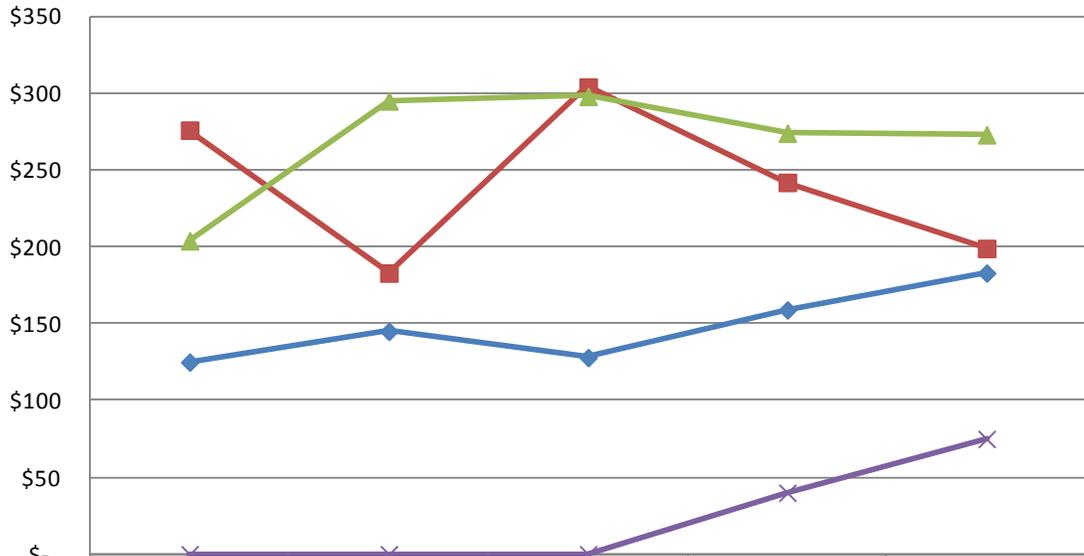
On July 7, 2011, the Nevada Supreme court denied Washoe County's appeal of a lower court's decision that ordered the County Treasurer to pay refunds, with interest, to approximately 8,700 Incline Village/Crystal Bay residential taxpayer, based upon the Washoe County Board of Equalization's 2006 decision to roll back the taxpayer's 2006-2007 property tax valuations to 2002-2003 levels. In 2009-10 the District accrued \$270,000 to meet the District's portion of the court ordered refunds of property tax. The remaining \$1,030,000 has been partially retired by \$280,000 for 2011-12 and \$475,000 is budgeted for 2012-13. The balance will be budgeted in 2013-14. A District Court has order all refunds to be completed by August 2013.



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



## 5 Year Recreation Facility Fee Breakdown

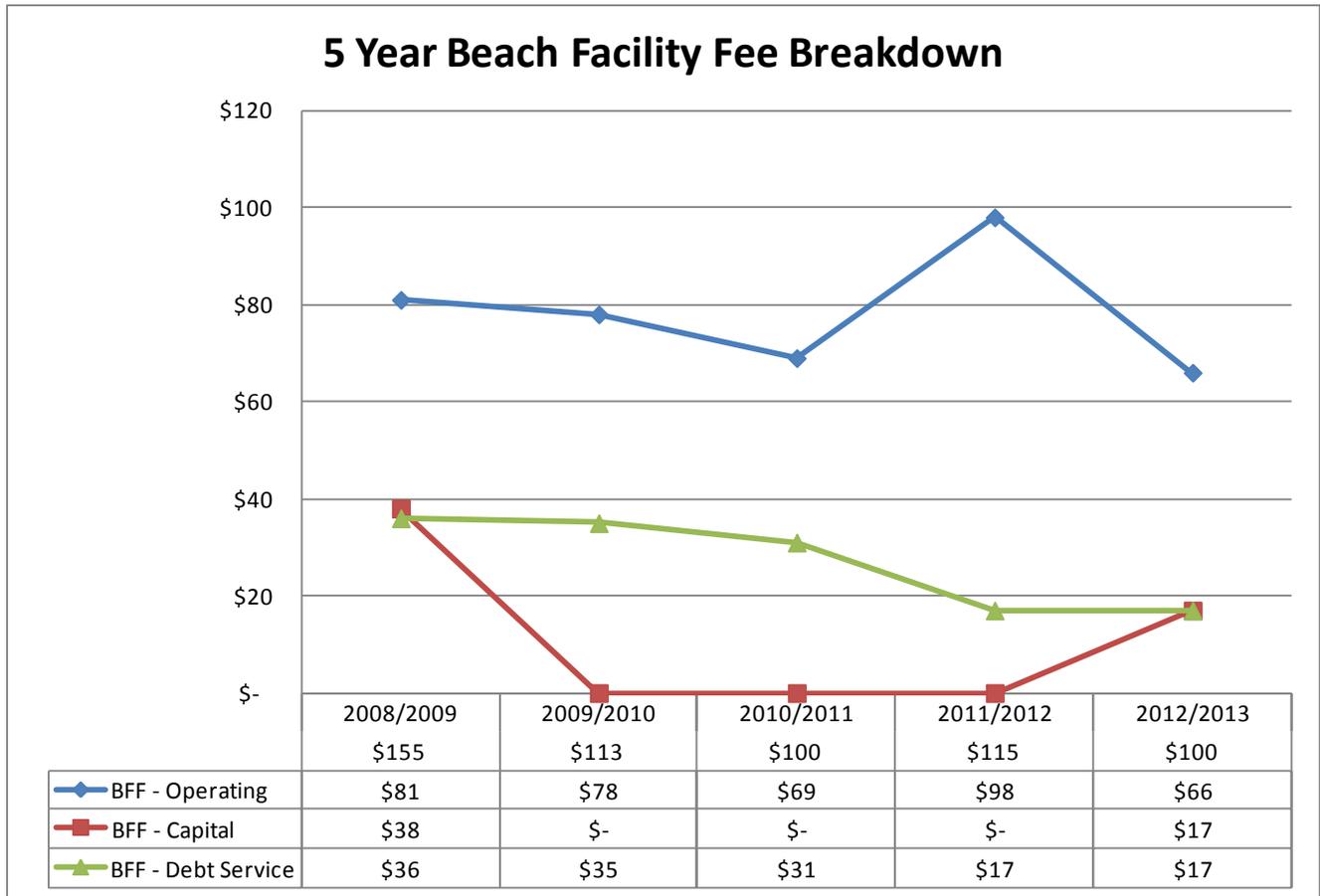


	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
<b>Total RFF</b>	<b>\$605</b>	<b>\$623</b>	<b>\$730</b>	<b>\$715</b>	<b>\$730</b>
RFF - Operating	\$125	\$145	\$128	\$159	\$183
RFF - Capital	\$276	\$183	\$304	\$242	\$199
RFF - Reserve	\$-	\$-	\$-	\$40	\$75
RFF - Debt Service	\$204	\$295	\$298	\$274	\$273

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

The Beach Facility Fee experiences volatility of the capital component of the Beach Facility Fee. In the 2012-13 \$17 are collected for capital. The Beach Fund will be making considerable capital expenditures from previously earned resources. The decrease in the operating component of the BFF is the result of shifting the impact of the property owner discount for the punch cards used at the beaches to an allocation of both the Community Services Fund and the Beach Enterprise Fund according to their respective share of the total fee.

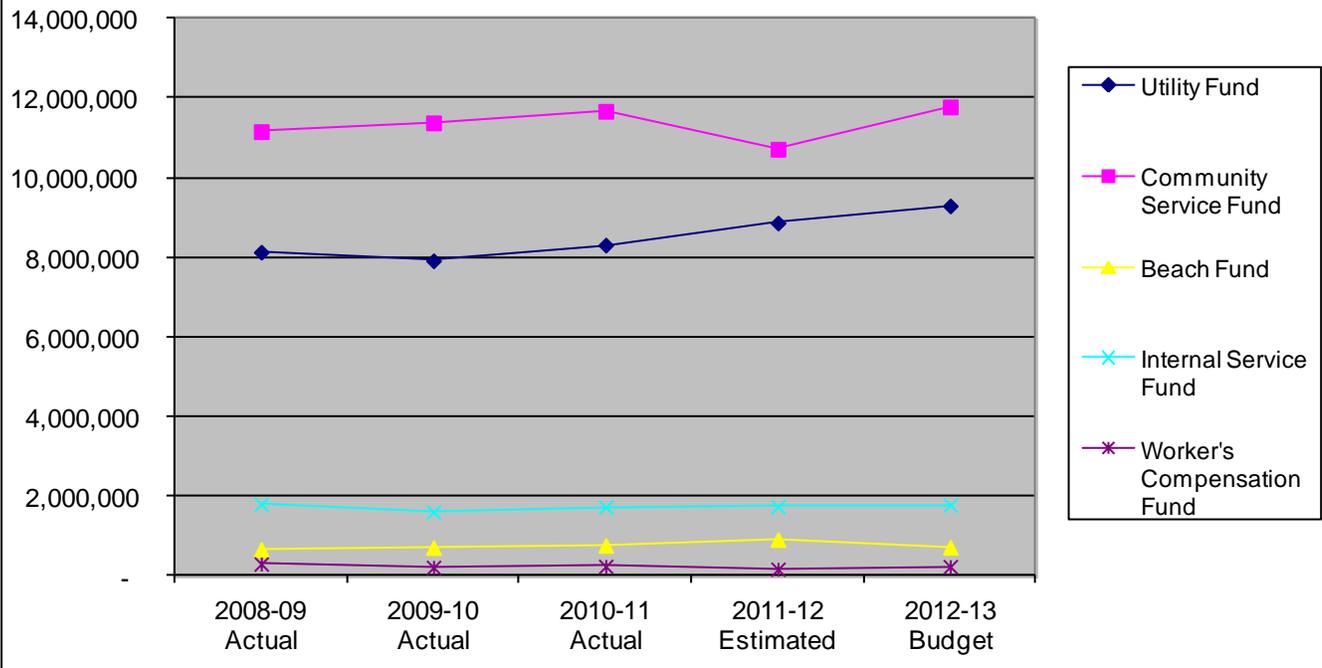
## 5 Year Beach Facility Fee Breakdown



The District benefits from both operating and capital grants. Operating grants can come from a variety of sources. In the past they have come from the State of Nevada and Washoe County. Once again we did not budget for any operating grants from Washoe County; however we did budget for a \$12,000 grant from the Regional Transportation Commission for our senior transportation program. At the adoption of the District’s budget we were not able to determine if any operating grants were forth coming. That does not mean that we will not be receiving any additional operating grants however. This year our capital grants total \$1,471,500. \$471,500 is from Tahoe Restoration Act funds and is being used for upgrades to our watermains, water pump stations, and water system improvements to increase fire flows in certain parts of our system. \$1,000,000 is from Federal Section 108 funds for Third Creek Restoration and the Nevada Division of State Lands. The Federal Section 108 funds are administered by the United States Army Corps of Engineers (USACE).

Charges for Services are fees collected from users of the department. For the 2012-13 budget the Board of Trustees directive was to institute reasonable user fees increases where appropriate. For fiscal year 2012-13 fees have gone up in several departments. Utility Fund service fees are made up of user fees from our water, sewer and trash operations. Community Services user fees come from users of District recreational venues such as the golf courses, food and beverage venues, ski resort, recreation center, and parks. Beach user fees are from admission charges to guests of our residents. Internal Service user fees are for services performed for other District departments. Since the District is self insured for Workers Compensation, those fees are also charged to the various internal District customers.

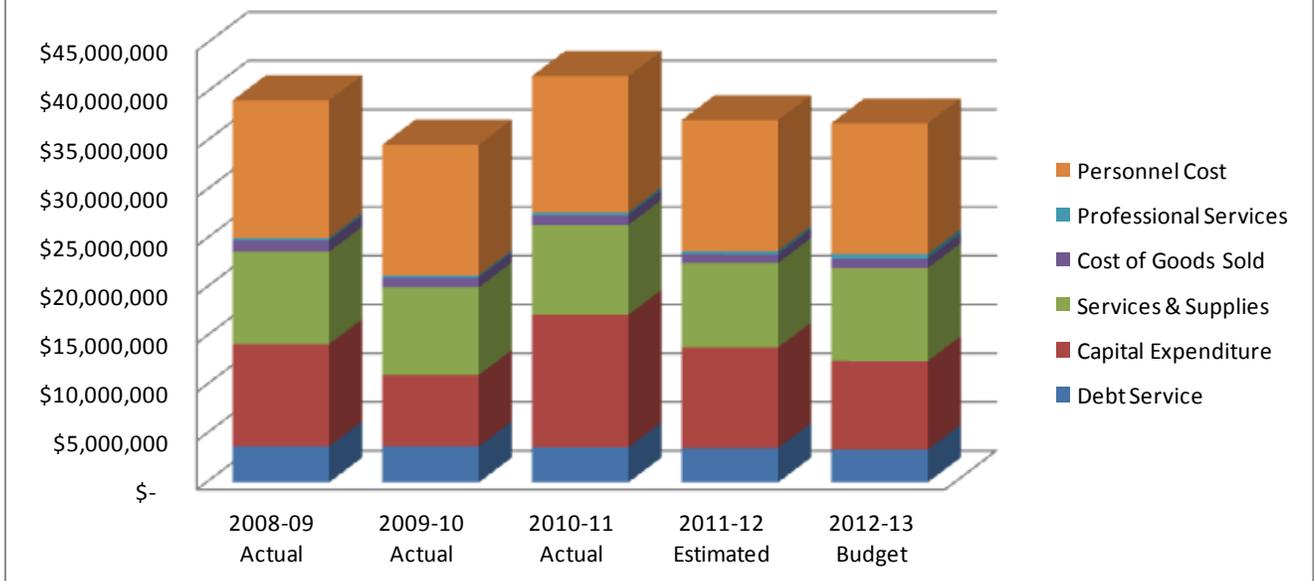
### Five Year Trend of Charges for Services by Fund



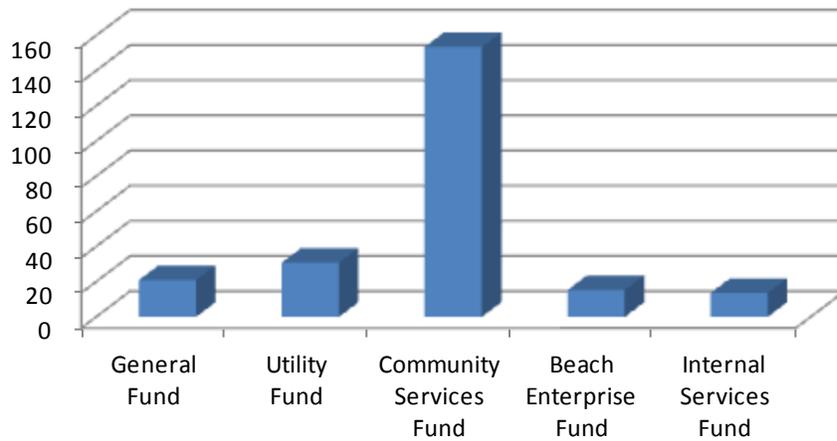
### Expenditures and Uses

Personnel costs consist of wages and salaries, employee benefits and taxes and are 35% of total expenditures and uses and 45% of operating expenses for the 2012-13 budget. The Board of Trustees approved a 1% wage increase for 2012-13.

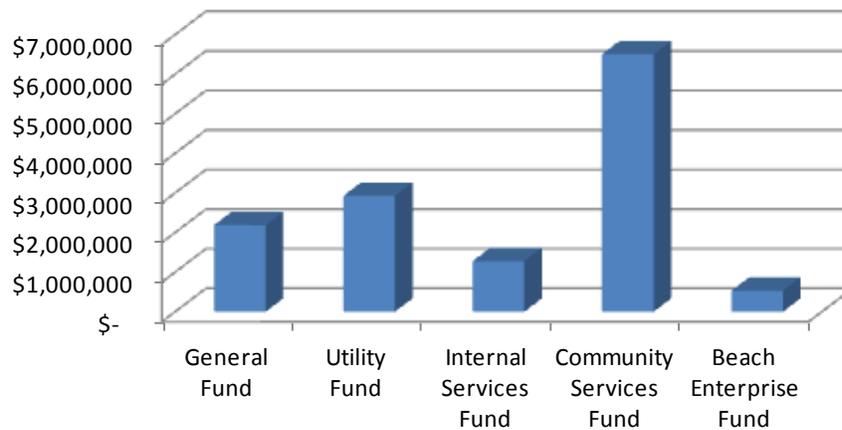
### 5 Year Comparison of District Wide Uses of Funds



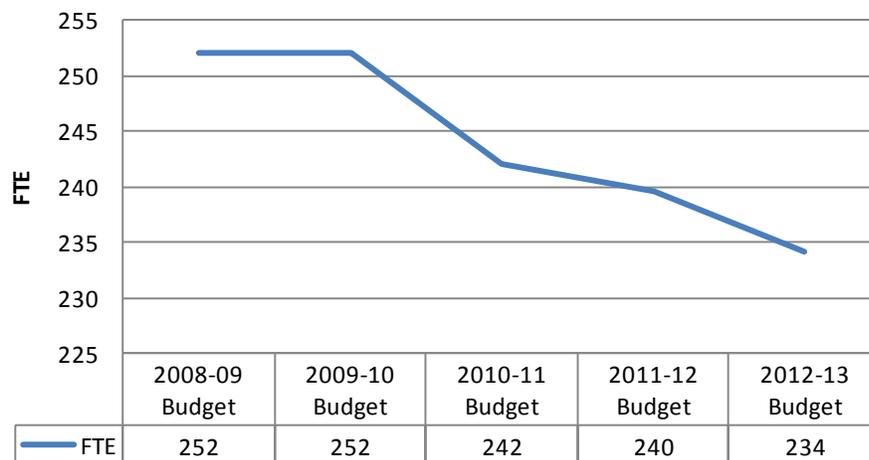
### Full Time Equivalent by Fund



### Personnel Costs by Fund



### Budgeted District Full Time Equivalents



FTE's have decreased from 2008-09 to 2012-13. Positions have been eliminated because of consolidation, retirement and because they were no longer needed. A handful of positions were also converted from being multi seasonal year round (MSYR) to seasonal manager (SM), and others from full time year round (FTYR) to MSYR. The details of the restructuring can be found in the personnel section.

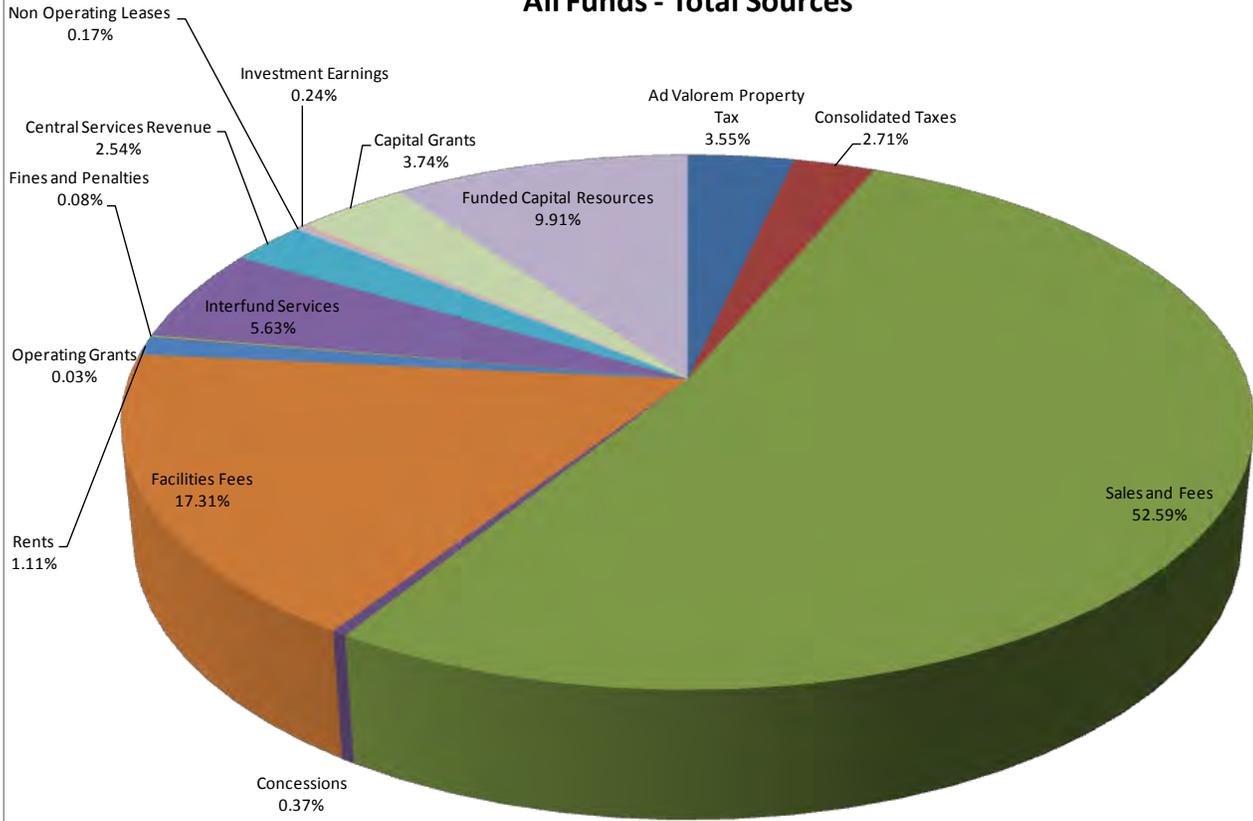
## All Funds Summary

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

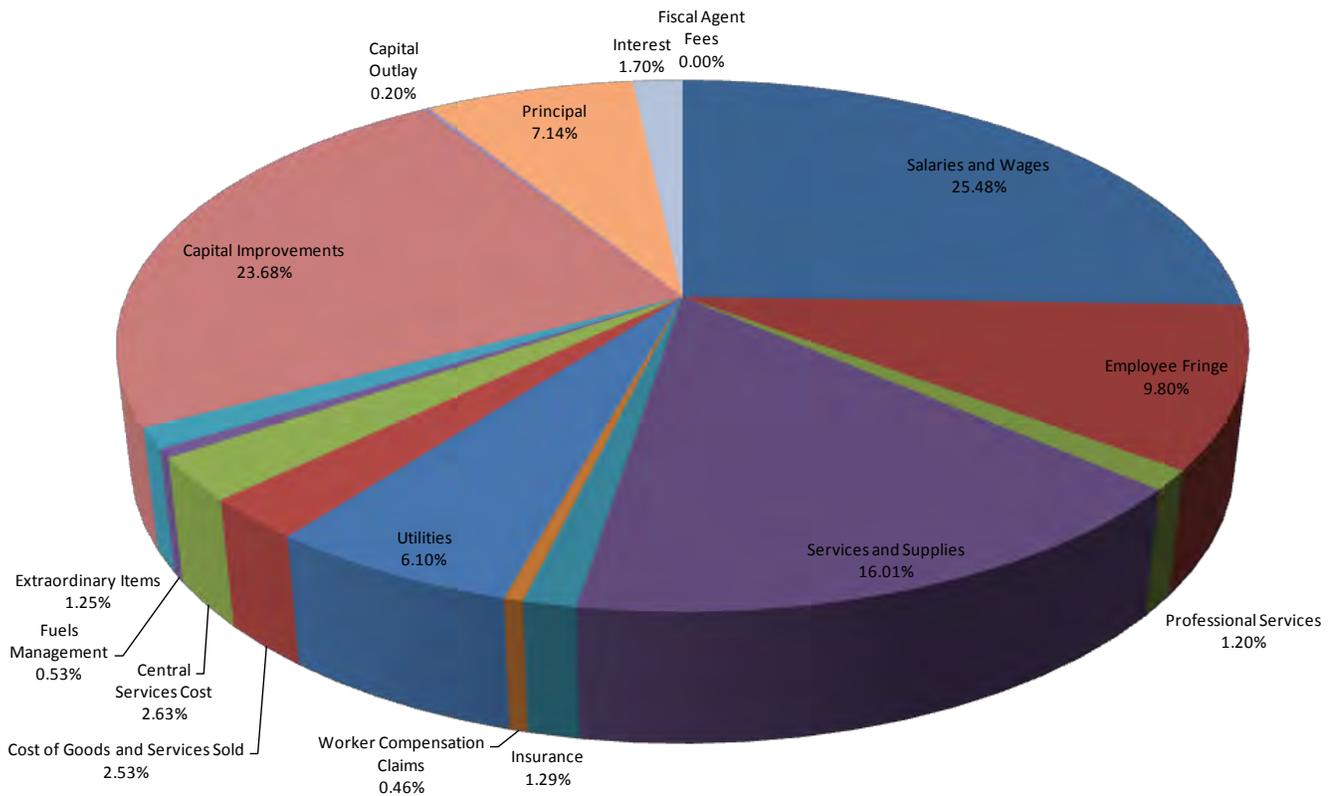
The charts and schedules on the following pages contain All Funds Summary by:

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

### All Funds - Total Sources



### All Funds - Total Uses

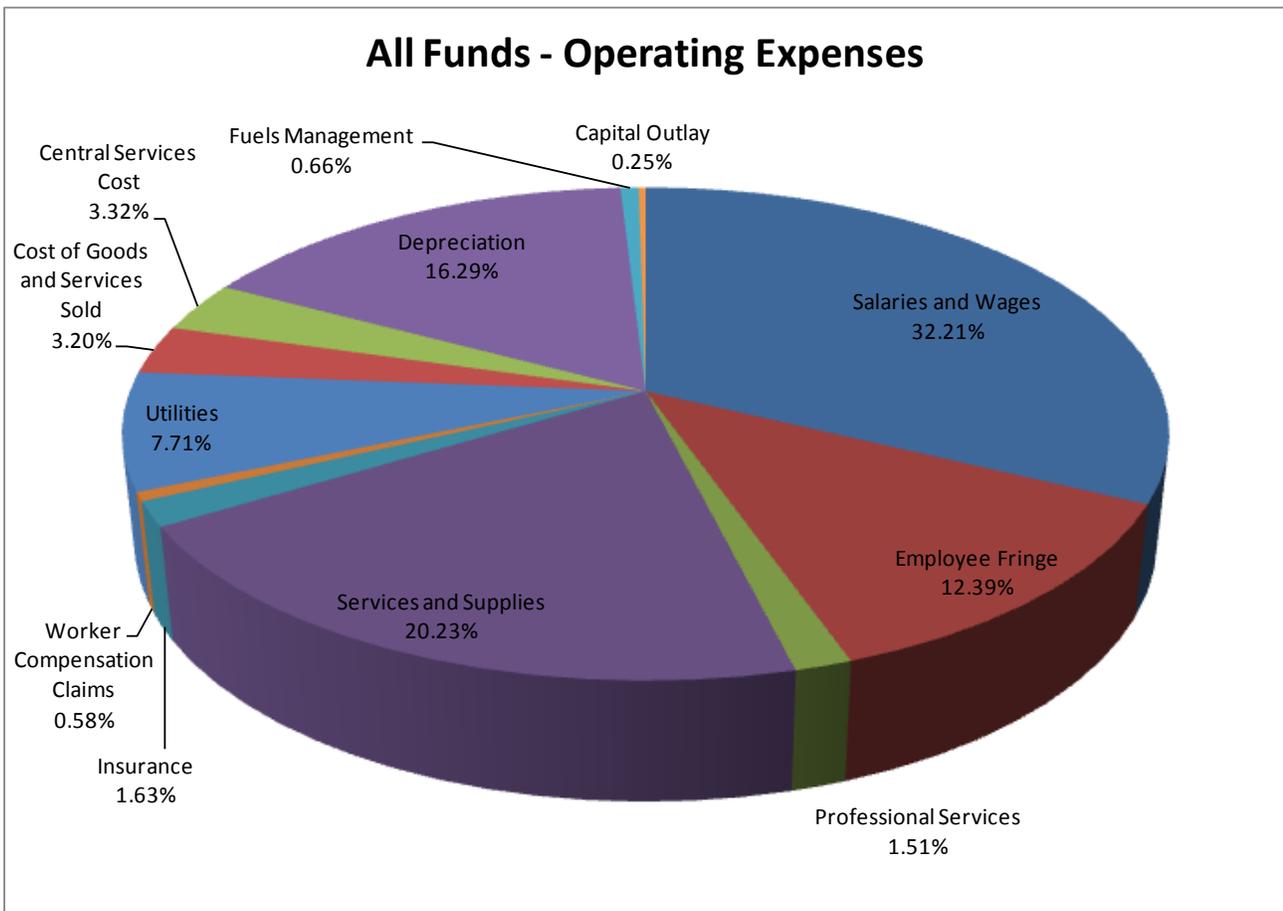
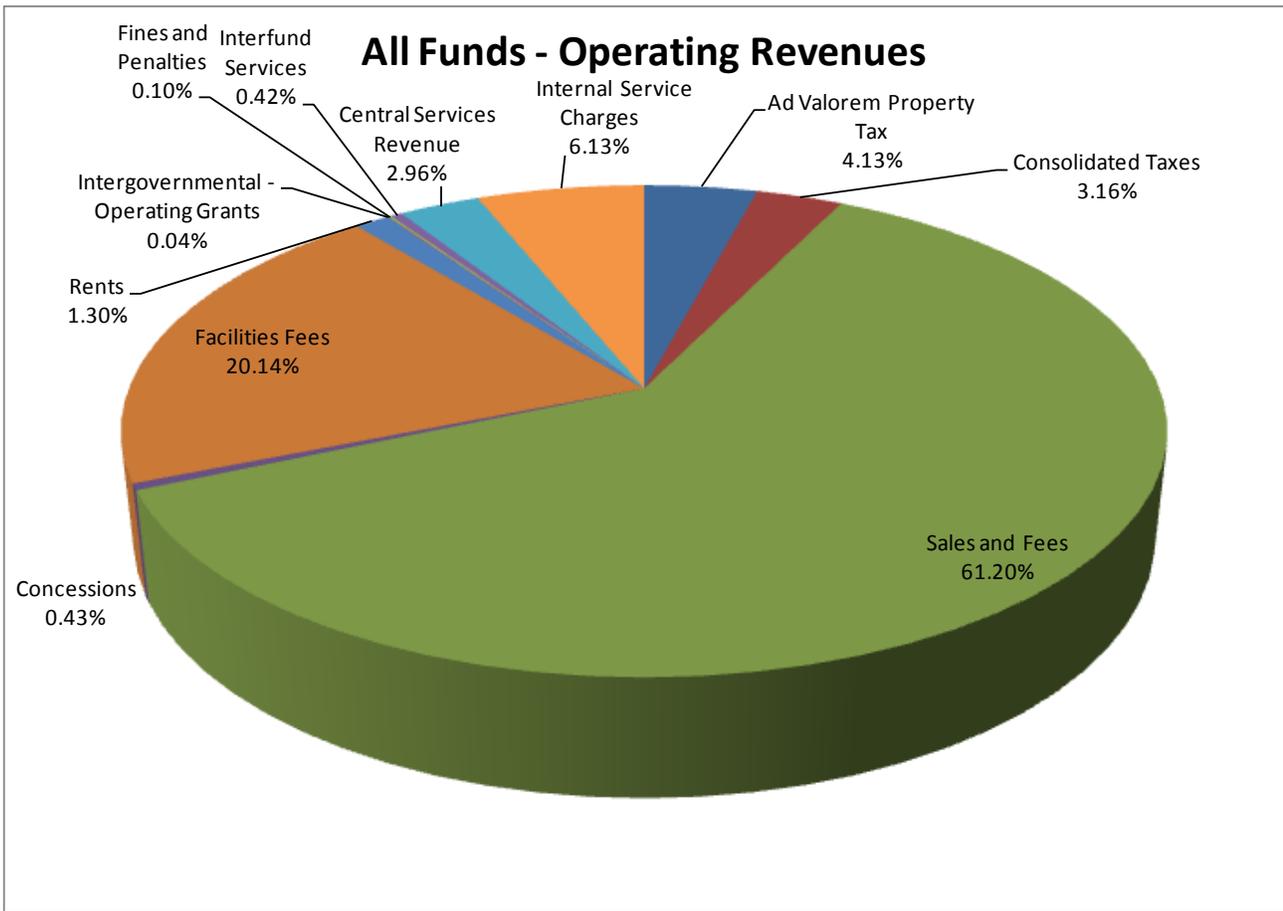


**IVGID Departmental Budget Summary**

**All Funds Summary**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Ad Valorem Property Tax	1,094,165	1,381,546	1,375,000	1,395,439	13,893	20,439
Consolidated Taxes	1,101,039	1,022,487	1,022,000	1,067,000	44,513	45,000
Sales and Fees	20,144,990	20,823,550	19,923,000	21,152,925	329,375	1,229,925
Concessions	113,904	145,300	147,100	146,050	750	(1,050)
Sales Allowance	(128,402)	(398,700)	(616,000)	(484,000)	(85,300)	132,000
Facilities Fees	6,850,049	6,795,470	6,788,000	6,802,140	6,670	14,140
Rents	440,312	479,083	377,500	437,500	(41,583)	60,000
Intergovernmental - Operating Grants	84,000	12,000	77,700	12,000	-	(65,700)
Fines and Penalties	27,894	27,000	31,600	33,200	6,200	1,600
Interfund Services	2,163,023	2,135,978	2,020,400	2,211,500	75,522	191,100
Central Services Revenue	-	1,075,000	1,074,200	1,000,200	(74,800)	(74,000)
<b>Other Financing Sources</b>						
Non Operating Leases	27,747	57,000	75,700	67,600	10,600	(8,100)
Investment Earnings	261,528	162,900	284,900	92,600	(70,300)	(192,300)
Capital Grants	3,681,881	2,916,687	2,916,687	1,471,500	(1,445,187)	(1,445,187)
Proceeds from capital assets dispositions	284,289	-	60,900	-	-	(60,900)
Debt Proceeds	-	3,000,000	600,000	-	(3,000,000)	(600,000)
<b>Total Revenues and Other Sources</b>	<b>36,146,419</b>	<b>39,635,301</b>	<b>36,158,687</b>	<b>35,405,654</b>	<b>(4,229,647)</b>	<b>(753,033)</b>
<b>Expenditures and Uses</b>						
<b>Personnel Cost</b>						
Salaries and Wages	10,135,909	10,229,122	9,678,700	9,693,870	(535,252)	15,170
Employee Fringe	3,850,559	3,978,743	3,732,600	3,729,150	(249,593)	(3,450)
Professional Services	290,399	406,100	333,800	454,600	48,500	120,800
Services and Supplies	6,458,135	6,372,298	5,546,200	6,089,800	(282,498)	543,600
Insurance	462,969	481,500	458,400	491,000	9,500	32,600
Worker Compensation Claims	172,166	149,800	161,400	175,000	25,200	13,600
Utilities	2,122,411	2,560,200	2,234,900	2,320,000	(240,200)	85,100
Cost of Goods and Services Sold	993,967	824,320	896,200	963,800	139,480	67,600
Central Services Cost	-	1,075,000	1,074,300	1,000,200	(74,800)	(74,100)
Fuels Management	107,193	200,000	200,000	200,000	-	(75,000)
Extraordinary Items	-	275,000	275,000	475,000	200,000	475,000
Intrafund Expense	-	5,952	-	-	(5,952)	-
<b>Capital Expenditures</b>						
Capital Improvements	12,966,849	10,304,102	7,051,200	9,006,490	(1,297,612)	1,955,290
Capital Carry Forward	523,846	-	-	-	-	-
Capital Outlay	104,464	12,000	12,000	75,500	63,500	63,500
<b>Debt Service</b>						
Principal	2,926,368	2,837,702	2,520,913	2,715,886	(121,816)	2,031,486
Interest	680,164	811,703	684,400	646,890	(164,813)	(1,874,023)
Fiscal Agent Fees	1,846	2,471	1,600	1,501	(970)	(99)
<b>Interfund Transfers and Adjustments</b>						
Funded Capital Resources	-	(100,030)	(10,000)	(3,895,000)	(3,794,970)	(3,885,000)
<b>Total Expenditures and Uses</b>	<b>(41,797,245)</b>	<b>(40,425,983)</b>	<b>(34,851,613)</b>	<b>(34,143,687)</b>	<b>6,282,296</b>	<b>507,926</b>
<b>Net Sources and Uses</b>	<b>(5,650,826)</b>	<b>(790,682)</b>	<b>1,307,074</b>	<b>1,261,967</b>	<b>2,052,649</b>	<b>(245,107)</b>



**IVGID Departmental Budget Summary**

**All Funds Summary**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Ad Valorem Property Tax	1,094,165	1,381,546	1,375,000	1,395,439	13,893	20,439
Consolidated Taxes	1,101,039	1,022,487	1,022,000	1,067,000	44,513	45,000
Sales and Fees	20,144,990	20,823,550	19,923,000	21,152,925	329,375	1,229,925
Concessions	113,904	145,300	147,100	146,050	750	(1,050)
Sales Allowance	(128,402)	(398,700)	(616,000)	(484,000)	(85,300)	132,000
Facilities Fees	6,850,049	6,795,470	6,788,000	6,802,140	6,670	14,140
Rents	440,312	479,083	377,500	437,500	(41,583)	60,000
Intergovernmental - Operating Grants	84,000	12,000	77,700	12,000	-	(65,700)
Fines and Penalties	27,894	27,000	31,600	33,200	6,200	1,600
Interfund Services	147,217	125,300	68,000	141,400	16,100	73,400
Central Services Revenue	-	1,075,000	1,074,200	1,000,200	(74,800)	(74,000)
Internal Service Charges	2,015,805	2,010,678	1,952,400	2,070,100	59,422	117,700
<b>Total Operating Revenue</b>	<b>31,890,973</b>	<b>33,498,714</b>	<b>32,220,500</b>	<b>33,773,954</b>	<b>275,240</b>	<b>1,553,454</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	10,135,909	10,229,122	9,678,700	9,693,870	(535,252)	15,170
Employee Fringe	3,850,559	3,978,743	3,732,600	3,729,150	(249,593)	(3,450)
Professional Services	290,399	406,100	333,800	454,600	48,500	120,800
Services and Supplies	6,458,135	6,372,298	5,546,200	6,089,800	(282,498)	543,600
Insurance	462,969	481,500	458,400	491,000	9,500	32,600
Worker Compensation Claims	172,166	149,800	161,400	175,000	25,200	13,600
Utilities	2,122,411	2,560,200	2,234,900	2,320,000	(240,200)	85,100
Cost of Goods and Services Sold	993,967	824,320	896,200	963,800	139,480	67,600
Central Services Cost	-	1,075,000	1,074,300	1,000,200	(74,800)	(74,100)
Depreciation	5,275,614	5,195,000	5,091,700	4,903,100	(291,900)	(188,600)
Fuels Management	107,193	200,000	200,000	200,000	-	-
Capital Outlay	104,464	12,000	12,000	75,500	63,500	63,500
<b>Total Operating Expenses</b>	<b>29,973,786</b>	<b>31,484,083</b>	<b>29,420,200</b>	<b>30,096,020</b>	<b>(1,388,063)</b>	<b>675,820</b>
<b>Operating Income (Loss)</b>	<b>1,917,187</b>	<b>2,014,631</b>	<b>2,800,300</b>	<b>3,677,934</b>	<b>1,663,303</b>	<b>877,634</b>
<b>Non Operating Revenues</b>						
Investment Earnings	261,528	162,900	284,900	92,600	(70,300)	(192,300)
Non Operating Leases	27,747	57,000	75,700	67,600	10,600	(8,100)
Gain (loss) on disposal of assets	284,289	-	60,900	-	-	(60,900)
<b>Total Nonoperating Revenue</b>	<b>573,564</b>	<b>219,900</b>	<b>421,500</b>	<b>160,200</b>	<b>(59,700)</b>	<b>(261,300)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	680,164	811,703	684,400	646,890	(164,813)	(37,510)
Amortization issuance cost	(29,914)	(53,139)	(33,800)	(18,931)	34,208	14,869
Fiscal Agent Fee	1,846	2,471	1,600	1,501	(970)	(99)
Extraordinary Items	-	275,000	275,000	475,000	200,000	200,000
<b>Total Non Operating Expenses</b>	<b>652,096</b>	<b>1,036,035</b>	<b>927,200</b>	<b>1,104,460</b>	<b>68,425</b>	<b>177,260</b>
<b>Interfund Transfer</b>						
Intrafund Expense	-	5,952	-	-	(5,952)	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>5,952</b>	<b>-</b>	<b>-</b>	<b>5,952</b>	<b>-</b>
<b>Net Income</b>	<b>1,838,655</b>	<b>1,192,544</b>	<b>2,294,600</b>	<b>2,733,674</b>	<b>1,529,226</b>	<b>439,074</b>

IVGID Departmental Budget Summary

**Total Sources and Uses by Fund**

	<b>2012-13 Budget</b>	<b>General Fund</b>	<b>Utility Fund</b>	<b>Community Services Fund</b>	<b>Beach Enterprise Fund</b>	<b>Internal Services Fund</b>	<b>Workers Comp Fund</b>
<b>Revenues</b>							
Ad Valorem Property Tax	1,395,439	1,395,439	-	-	-	-	-
Consolidated Taxes	1,067,000	1,067,000	-	-	-	-	-
Sales and Fees	21,152,925	-	9,294,800	11,307,025	548,100	3,000	-
Concessions	146,050	-	-	85,200	60,850	-	-
Sales Allowance	(484,000)	-	-	(328,000)	(156,000)	-	-
Facilities Fees	6,802,140	-	-	6,021,040	781,100	-	-
Rents	437,500	1,600	-	327,300	108,600	-	-
Intergovernmental - Operating Grants	12,000	-	-	12,000	-	-	-
Fines and Penalties	33,200	-	33,200	-	-	-	-
Interfund Services	2,211,500	-	141,400	63,400	-	1,776,700	230,000
Central Services Revenue	1,000,200	1,000,200	-	-	-	-	-
<b>Other Financing Sources</b>							
Non Operating Leases	67,600	-	-	67,600	-	-	-
Investment Earnings	92,600	14,400	40,000	15,000	2,500	-	20,700
Capital Grants	1,471,500	-	471,500	1,000,000	-	-	-
<b>Total Revenues and Other Sources</b>	<b>35,405,654</b>	<b>3,478,639</b>	<b>9,980,900</b>	<b>18,570,565</b>	<b>1,345,150</b>	<b>1,779,700</b>	<b>250,700</b>
<b>Expenditures and Uses</b>							
<b>Personnel Cost</b>							
Salaries and Wages	9,693,870	1,502,610	1,983,877	4,916,432	421,525	869,426	-
Employee Fringe	3,729,150	684,789	941,033	1,587,403	107,833	408,092	-
Professional Services	454,600	259,800	96,000	47,100	15,000	9,000	27,700
Services and Supplies	6,089,800	403,800	1,397,000	3,467,800	349,800	471,400	-
Insurance	491,000	61,700	102,200	258,100	19,500	1,500	48,000
Worker Compensation Claims	175,000	-	-	-	-	-	175,000
Utilities	2,320,000	47,300	1,092,600	1,093,600	80,000	6,500	-
Cost of Goods and Services Sold	963,800	-	-	963,000	-	800	-
Central Services Cost	1,000,200	-	263,100	673,500	63,600	-	-
Fuels Management	200,000	-	100,000	100,000	-	-	-
Extraordinary Items	475,000	475,000	-	-	-	-	-
<b>Capital Expenditures</b>							
Capital Improvements	9,006,490	-	5,728,227	2,635,263	629,000	14,000	-
Capital Carry Forward	-	-	-	-	-	-	-
Capital Outlay	75,500	75,500	-	-	-	-	-
<b>Debt Service</b>							
Principal	2,715,886	-	775,887	1,827,299	112,700	-	-
Interest	646,890	-	213,944	413,173	19,773	-	-
Fiscal Agent Fees	1,501	-	300	1,088	113	-	-
<b>Interfund Transfers and Adjustments</b>							
Funded Capital Resources	(3,895,000)	-	(3,395,000)	-	(500,000)	-	-
<b>Total Expenditures and Uses</b>	<b>(34,143,687)</b>	<b>(3,510,499)</b>	<b>(9,299,168)</b>	<b>(17,983,758)</b>	<b>(1,318,844)</b>	<b>(1,780,718)</b>	<b>(250,700)</b>
<b>Net Sources and Uses</b>	<b>1,261,967</b>	<b>(31,860)</b>	<b>681,732</b>	<b>586,807</b>	<b>26,306</b>	<b>(1,018)</b>	<b>-</b>

IVGID Departmental Budget Summary

**Total Revenues and Other Sources by Fund**

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>General Fund - Total</b>	2,230,570	3,492,716	3,494,900	3,478,639	(14,077)	(16,261)
<b>Utility Fund</b>						
Water	5,429,712	7,194,687	4,674,187	4,649,450	(2,545,237)	(24,737)
Sewer	4,335,648	5,939,200	5,965,500	4,883,750	(1,055,450)	(1,081,750)
Solid Waste	365,594	369,300	364,500	375,000	5,700	10,500
Tahoe Water Suppliers Association	68,753	60,000	69,100	72,700	12,700	3,600
<b>Utility Fund - Total</b>	10,199,707	13,563,187	11,073,287	9,980,900	(3,582,287)	(1,092,387)
<b>Internal Services Fund</b>						
Fleet	783,357	781,478	803,400	797,000	15,522	(6,400)
Engineering	354,393	392,800	327,200	391,600	(1,200)	64,400
Buildings	592,654	593,500	605,000	591,100	(2,400)	(13,900)
<b>Internal Services Fund - Total</b>	1,730,404	1,767,778	1,735,600	1,779,700	11,922	44,100
<b>Community Services Fund</b>						
Golf	2,986,118	3,796,100	3,491,600	3,199,225	(596,875)	(292,375)
Facilities	1,104,546	675,600	792,800	1,008,300	332,700	215,500
Ski	6,144,812	6,104,250	4,966,800	6,226,400	122,150	1,259,600
Recreation	1,152,825	1,081,900	1,158,000	1,054,800	(27,100)	(103,200)
Parks	2,237,307	1,618,100	1,612,000	1,109,500	(508,600)	(502,500)
Tennis	170,027	196,900	196,900	180,300	(16,600)	(16,600)
Other	6,369,894	5,834,520	5,893,000	5,792,040	(42,480)	(100,960)
<b>Community Services Fund - Total</b>	20,165,529	19,307,370	18,111,100	18,570,565	(736,805)	459,465
<b>Beach Enterprise Fund - Total</b>	1,548,218	1,284,850	1,438,000	1,345,150	60,300	(92,850)
<b>Workers Compensation Fund - Total</b>	271,990	219,400	305,800	250,700	31,300	(55,100)
<b>Total Revenues and Other Sources</b>	36,146,418	39,635,301	36,158,687	35,405,654	(4,229,647)	(753,033)

**IVGID Departmental Budget Summary**

**Total Personnel Cost by Fund**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>General Fund - Total</b>	2,431,535	2,342,442	2,252,800	2,187,399	(155,043)	(65,401)
<b>Utility Fund</b>						
Water	1,186,237	1,238,244	1,163,800	1,215,366	(22,878)	51,566
Sewer	1,547,362	1,578,781	1,567,000	1,520,664	(58,117)	(46,336)
Solid Waste	125,792	142,703	140,000	140,326	(2,377)	326
Tahoe Water Suppliers Association	44,847	48,526	47,900	48,554	28	654
<b>Utility Fund - Total</b>	2,904,238	3,008,254	2,918,700	2,924,910	(83,344)	6,210
<b>Internal Services Fund</b>						
Fleet	530,087	561,609	565,900	569,888	8,279	3,988
Engineering	335,368	355,189	302,600	359,790	4,601	57,190
Buildings	357,076	359,983	334,600	347,840	(12,143)	13,240
<b>Internal Services Fund - Total</b>	1,222,531	1,276,781	1,203,100	1,277,518	737	74,418
<b>Community Services Fund</b>						
Golf	1,738,189	1,769,951	1,727,700	1,656,499	(113,452)	(71,201)
Facilities	470,079	476,631	447,100	460,862	(15,769)	13,762
Ski	2,660,169	2,634,348	2,263,100	2,348,226	(286,122)	85,126
Recreation	1,392,297	1,402,620	1,376,900	1,399,748	(2,872)	22,848
Parks	313,194	329,018	320,400	310,974	(18,044)	(9,426)
Tennis	157,746	160,651	163,200	128,890	(31,761)	(34,310)
Other	67,019	253,400	184,600	198,636	(54,764)	14,036
<b>Community Services Fund - Total</b>	6,798,693	7,026,619	6,483,000	6,503,835	(522,784)	20,835
<b>Beach Enterprise Fund - Total</b>	627,353	553,769	539,200	529,358	(24,411)	(9,842)
<b>Workers Compensation Fund - Total</b>	2,118	-	14,500	-	-	(14,500)
<b>Total Revenues and Other Sources</b>	13,986,468	14,207,865	13,411,300	13,423,020	(784,845)	11,720

**IVGID Departmental Budget Summary**

**Total Services and Supplies by Fund**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>General Fund - Total</b>	308,971	392,035	298,400	403,800	11,765	105,400
<b>Utility Fund</b>						
Water	550,817	695,300	564,300	639,800	(55,500)	75,500
Sewer	415,913	523,900	460,100	487,000	(36,900)	26,900
Solid Waste	215,869	245,800	223,800	233,900	(11,900)	10,100
Tahoe Water Suppliers Association	14,439	23,000	19,200	36,300	13,300	17,100
<b>Utility Fund - Total</b>	1,197,038	1,488,000	1,267,400	1,397,000	(91,000)	129,600
<b>Internal Services Fund</b>						
Fleet	230,181	210,800	234,400	210,400	(400)	(24,000)
Engineering	26,523	31,400	18,800	30,300	(1,100)	11,500
Buildings	234,387	220,900	237,400	230,700	9,800	(6,700)
<b>Internal Services Fund - Total</b>	491,091	463,100	490,600	471,400	8,300	(19,200)
<b>Community Services Fund</b>						
Golf	1,089,650	1,119,060	1,036,500	1,063,100	(55,960)	26,600
Facilities	532,179	275,550	256,300	293,600	18,050	37,300
Ski	1,318,700	1,323,270	1,099,400	1,306,600	(16,670)	207,200
Recreation	495,314	572,750	456,600	492,100	(80,650)	35,500
Parks	189,160	272,000	233,500	237,700	(34,300)	4,200
Tennis	42,546	70,300	53,200	57,700	(12,600)	4,500
Other	104,912	14,400	11,300	17,000	2,600	5,700
<b>Community Services Fund - Total</b>	3,772,461	3,647,330	3,146,800	3,467,800	(179,530)	321,000
<b>Beach Enterprise Fund - Total</b>	688,574	393,000	343,000	349,800	(43,200)	6,800
<b>Total Revenues and Other Sources</b>	6,458,135	6,383,465	5,546,200	6,089,800	(293,665)	543,600

IVGID Departmental Budget Summary

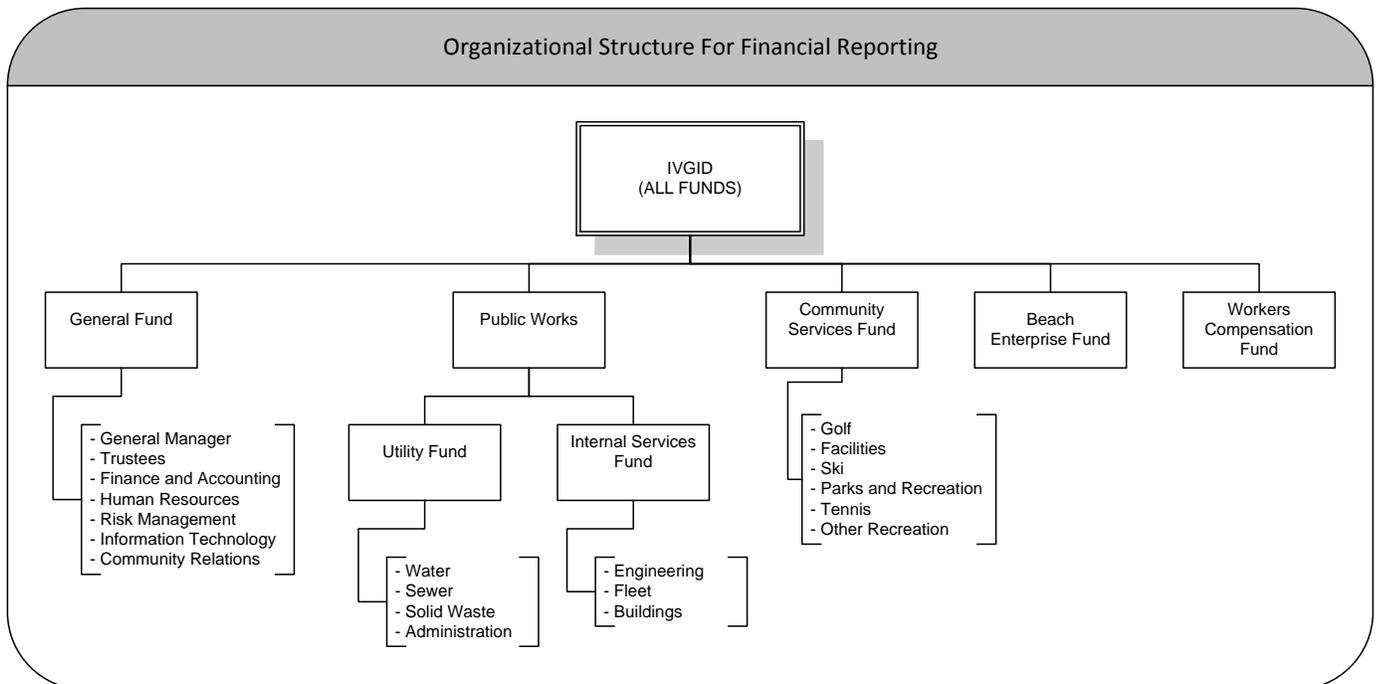
**Total Utilities by Fund**

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>General Fund - Total</b>	42,975	48,500	41,200	47,300	(1,200)	6,100
<b>Utility Fund</b>						
Water	580,468	678,100	553,600	588,900	(89,200)	35,300
Sewer	500,124	571,100	470,000	502,400	(68,700)	32,400
Solid Waste	1,140	1,700	1,100	1,300	(400)	200
<b>Utility Fund - Total</b>	1,081,732	1,250,900	1,024,700	1,092,600	(158,300)	67,900
<b>Internal Services Fund</b>						
Fleet	1,276	1,300	1,800	1,500	200	(300)
Engineering	994	1,000	1,400	1,000	-	(400)
Buildings	3,600	2,900	3,100	4,000	1,100	900
<b>Internal Services Fund - Total</b>	5,870	5,200	6,300	6,500	1,300	200
<b>Community Services Fund</b>						
Golf	246,488	262,400	244,400	259,400	(3,000)	15,000
Facilities	53,932	58,400	52,000	49,600	(8,800)	(2,400)
Ski	393,141	601,100	570,600	567,500	(33,600)	(3,100)
Recreation	161,198	179,100	156,900	157,300	(21,800)	400
Parks	54,314	55,200	52,400	53,200	(2,000)	800
Tennis	6,171	7,000	6,800	6,600	(400)	(200)
<b>Community Services Fund - Total</b>	915,244	1,163,200	1,083,100	1,093,600	(69,600)	10,500
<b>Beach Enterprise Fund - Total</b>	76,590	92,400	79,600	80,000	(12,400)	400
<b>Total Revenues and Other Sources</b>	2,122,411	2,560,200	2,234,900	2,320,000	(240,200)	85,100

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

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

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



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## Mission

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

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

## Performance Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Ad Valorem Tax Rate (per \$100 net, assessed value)	8.06	11.29	11.53
Overhead Ratio (to District-Wide Operating Expenses)	10.0%	9.7%	9.6%
Network Reliability (target greater than 98%)	98.6%	98.5%	98.5%

## Services Provided

### Management and Administration:

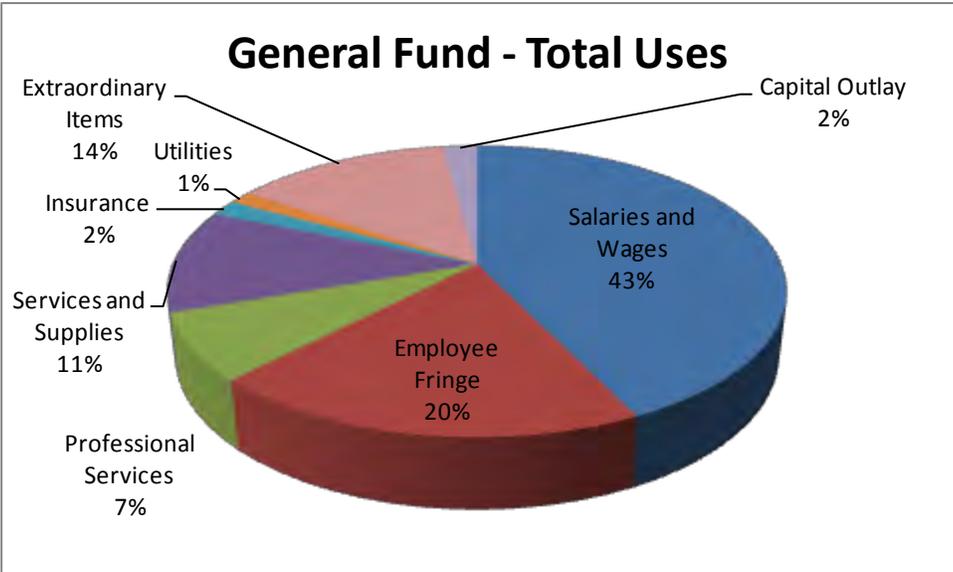
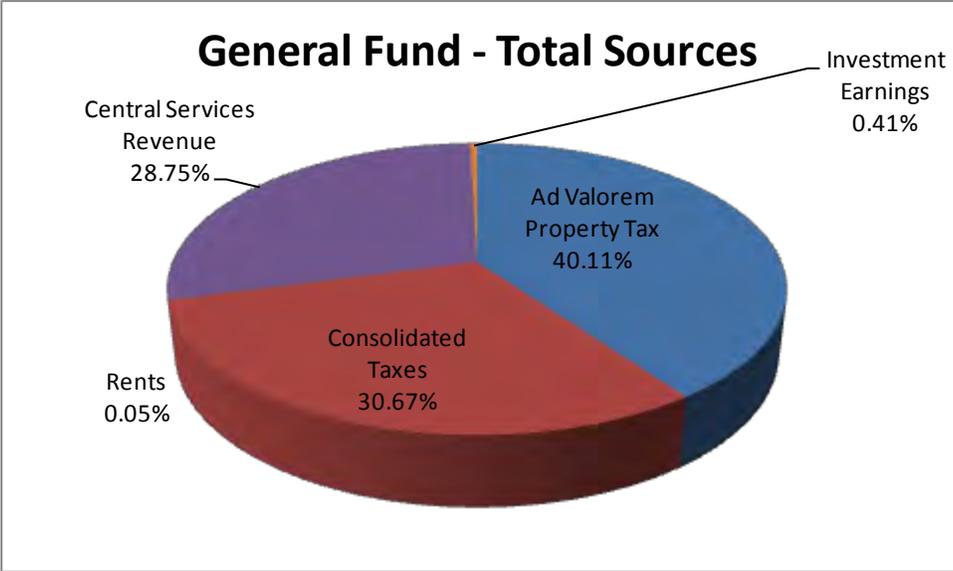
- Senior Team
- Management Team
- Capital Projects Committee
- Personnel Handbook
- Customer Service Training
- Employee Orientation
- Health and Wellness
- Finance and Planning
- Insurance Coverage
- Safety Committee
- Information Services and Systems

### Trustees:

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

### Legal Compliance:

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



**IVGID Departmental Budget Summary**

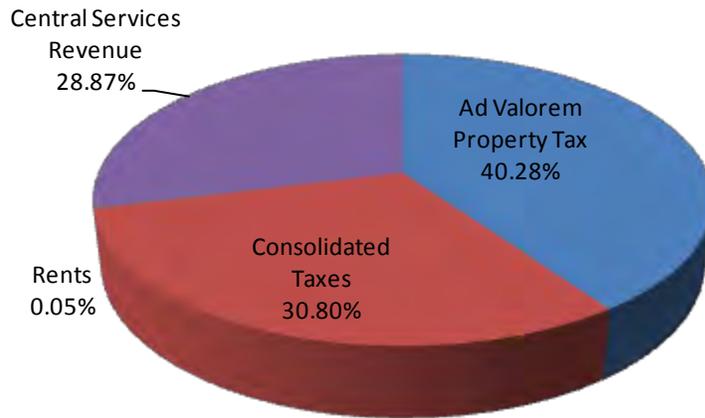
**General Fund Summary**

**Sources and Uses**

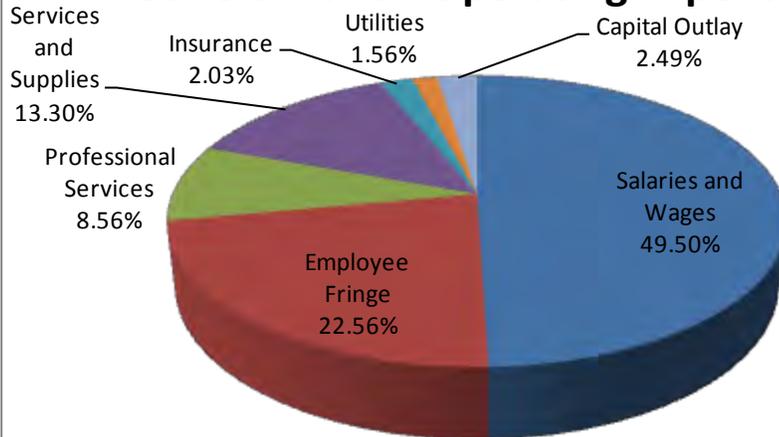
	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Ad Valorem Property Tax	1,094,165	1,381,546	1,375,000	1,395,439	13,893	20,439
Consolidated Taxes	1,101,039	1,022,487	1,022,000	1,067,000	44,513	45,000
Rents	2,071	1,683	1,700	1,600	(83)	(100)
Central Services Revenue	-	1,075,000	1,074,200	1,000,200	(74,800)	(74,000)
<b>Other Financing Sources</b>						
Investment Earnings	24,175	12,000	22,000	14,400	2,400	(7,600)
Proceeds from capital assets dispositions	9,120	-	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>2,230,570</b>	<b>3,492,716</b>	<b>3,494,900</b>	<b>3,478,639</b>	<b>(14,077)</b>	<b>(16,261)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	1,676,054	1,614,636	1,561,700	1,502,610	(112,026)	(59,090)
Employee Fringe	755,481	727,806	691,100	684,789	(43,017)	(6,311)
Professional Services	114,679	146,300	167,800	259,800	113,500	92,000
Services and Supplies	308,971	392,035	298,400	403,800	11,765	105,400
Insurance	44,838	48,400	54,800	61,700	13,300	6,900
Utilities	42,975	48,500	41,200	47,300	(1,200)	6,100
Fuels Management	107,193	-	-	-	-	-
Extraordinary Items	-	275,000	275,000	475,000	200,000	200,000
<b>Capital Expenditures</b>						
Capital Outlay	104,464	12,000	12,000	75,500	63,500	63,500
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	(924,154)	400,000	400,000	-	(400,000)	(400,000)
<b>Total Expenditures and Uses</b>	<b>2,230,501</b>	<b>3,664,677</b>	<b>3,502,000</b>	<b>3,510,499</b>	<b>(154,178)</b>	<b>8,499</b>
<b>Net Sources and Uses</b>	<b>69</b>	<b>(171,961)</b>	<b>(7,100)</b>	<b>(31,860)</b>	<b>140,101</b>	<b>(24,760)</b>



## General Fund - Operating Revenues



## General Fund - Operating Expenses



## IVGID Departmental Budget Summary

### General Fund Summary

#### Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Ad Valorem Property Tax	1,094,165	1,381,546	1,375,000	1,395,439	13,893	20,439
Consolidated Taxes	1,101,039	1,022,487	1,022,000	1,067,000	44,513	45,000
Rents	2,071	1,683	1,700	1,600	(83)	(100)
Central Services Revenue	-	1,075,000	1,074,200	1,000,200	(74,800)	(74,000)
<b>Total Operating Revenue</b>	<b>2,197,275</b>	<b>3,480,716</b>	<b>3,472,900</b>	<b>3,464,239</b>	<b>(16,477)</b>	<b>(8,661)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	1,676,054	1,614,636	1,561,700	1,502,610	(112,026)	(59,090)
Employee Fringe	755,481	727,806	691,100	684,789	(43,017)	(6,311)
Professional Services	114,679	146,300	167,800	259,800	113,500	92,000
Services and Supplies	308,971	392,035	298,400	403,800	11,765	105,400
Insurance	44,838	48,400	54,800	61,700	13,300	6,900
Utilities	42,975	48,500	41,200	47,300	(1,200)	6,100
Fuels Management	107,193	-	-	-	-	-
Capital Outlay	104,464	12,000	12,000	75,500	63,500	63,500
<b>Total Operating Expenses</b>	<b>3,154,655</b>	<b>2,989,677</b>	<b>2,827,000</b>	<b>3,035,499</b>	<b>45,822</b>	<b>208,499</b>
<b>Operating Income (Loss)</b>	<b>(957,380)</b>	<b>491,039</b>	<b>645,900</b>	<b>428,740</b>	<b>(62,299)</b>	<b>(217,160)</b>
<b>Non Operating Revenues</b>						
Investment Earnings	24,175	12,000	22,000	14,400	2,400	(7,600)
Gain (loss) on disposal of assets	9,120	-	-	-	-	-
<b>Total Nonoperating Revenue</b>	<b>33,295</b>	<b>12,000</b>	<b>22,000</b>	<b>14,400</b>	<b>2,400</b>	<b>(7,600)</b>
<b>Non Operating Expense</b>						
Extraordinary Items	-	275,000	275,000	475,000	200,000	200,000
<b>Total Non Operating Expenses</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>	<b>475,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Interfund Transfer</b>						
Transfers In/Out	(924,154)	400,000	400,000	-	(400,000)	(400,000)
<b>Net Operating Transfers</b>	<b>(924,154)</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>(400,000)</b>	<b>(400,000)</b>
<b>Net Income</b>	<b>69</b>	<b>(171,961)</b>	<b>(7,100)</b>	<b>(31,860)</b>	<b>140,101</b>	<b>(24,760)</b>

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## Mission

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

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

### Performance Measures

IVGID has received a summary of the parcels in 2010 for our service area from Washoe County Community Development. The District also has all parcel data from Washoe County as part of our GIS mapping database and has prepared a detailed analysis on the vacant parcels in the service area.

The District reads approximately 4,300 meters monthly, covering these customers:

	Water	Sewer
Approximate User	8,000	7,900
Equivalent Dwelling Units (EDU)	8,969	8,467
Accounts Billed	4,253	4,158
Gallons Billed	900 million	378 million

We also bill monthly trash services for 4,233 residential customers, and Waste Management directly bills 275 commercial customers.

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

Total parcels	8920
Private Lots	7838
Public Lots	1082

The public lots are owned by the United States and the State of Nevada and are non-buildable. The following list details the vacant private lots and their zoning.

Vacant Single family	151 parcels
Vacant Multi-Family	48 parcels
Vacant Commercial	26 parcels

### Services Provided

#### Utilities:

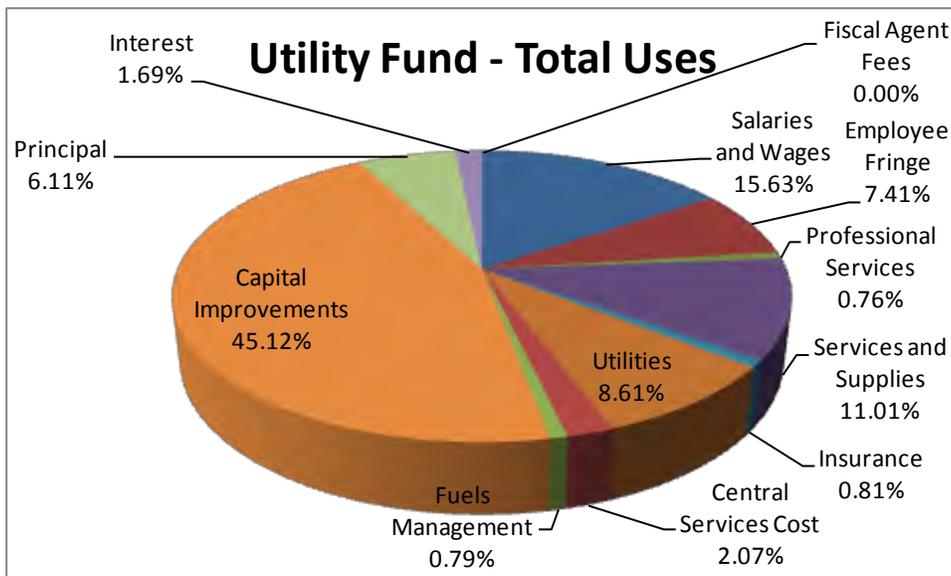
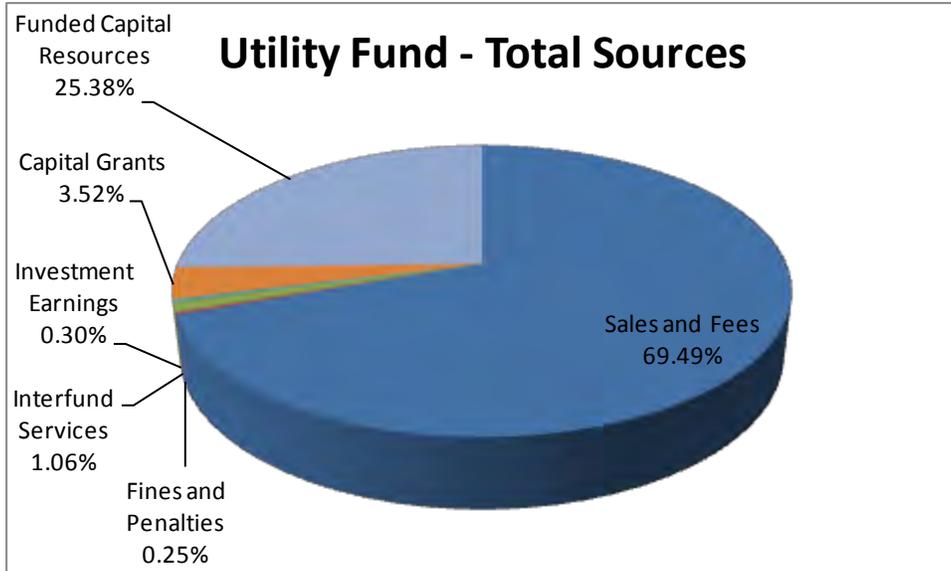
Water  
Sewer

#### Solid Waste:

Trash  
Recycling

#### Management:

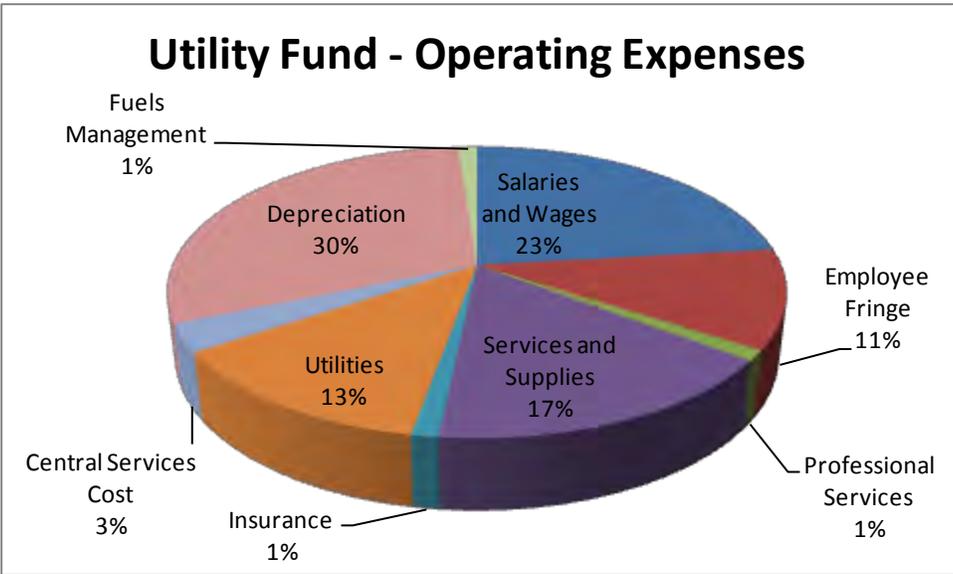
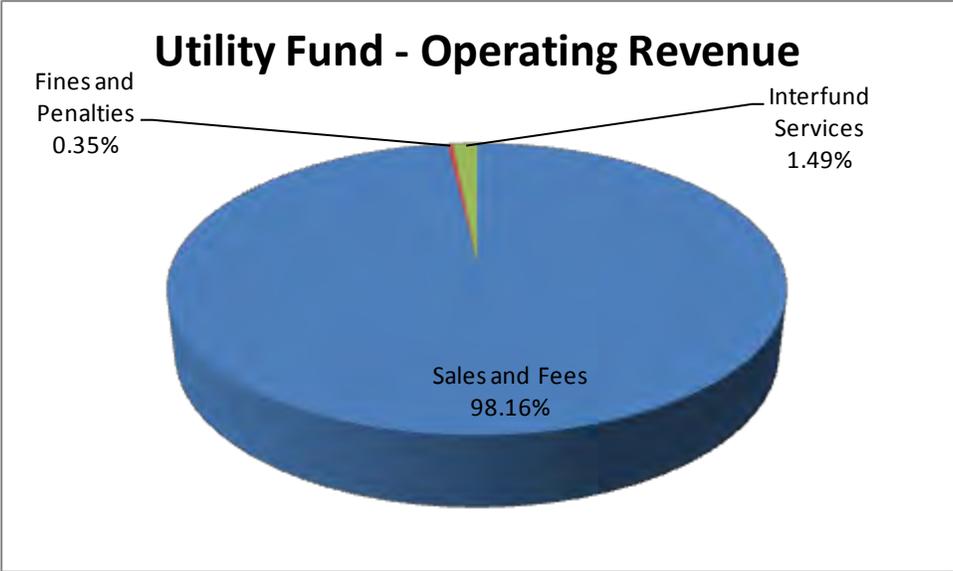
Tahoe Water Suppliers Association



**IVGID Departmental Budget Summary**

**Utility Fund Summary  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	8,310,044	8,910,200	8,864,800	9,294,800	384,600	430,000
Fines and Penalties	27,894	27,000	31,600	33,200	6,200	1,600
Interfund Services	147,217	125,300	68,000	141,400	16,100	73,400
<b>Other Financing Sources</b>						
Investment Earnings	151,645	84,000	91,800	40,000	(44,000)	(51,800)
Capital Grants	1,555,153	1,416,687	1,416,687	471,500	(945,187)	(945,187)
Proceeds from capital assets dispositions	7,755	-	400	-	-	(400)
Debt Proceeds	-	3,000,000	600,000	-	(3,000,000)	(600,000)
<b>Total Revenues and Other Sources</b>	<b>10,199,708</b>	<b>13,563,187</b>	<b>11,073,287</b>	<b>9,980,900</b>	<b>(3,582,287)</b>	<b>(1,092,387)</b>
<b>Expenditures and Uses</b>						
<b>Personnel Cost</b>						
Salaries and Wages	2,005,602	2,042,704	1,978,900	1,983,877	(58,827)	4,977
Employee Fringe	898,636	965,550	939,800	941,033	(24,517)	1,233
Professional Services	89,769	97,600	77,900	96,000	(1,600)	18,100
Services and Supplies	1,197,038	1,488,000	1,267,400	1,397,000	(91,000)	129,600
Insurance	110,399	113,900	96,300	102,200	(11,700)	5,900
Utilities	1,081,732	1,250,900	1,024,700	1,092,600	(158,300)	67,900
Cost of Goods and Services Sold	(292)	-	-	-	-	-
Central Services Cost	-	278,000	277,400	263,100	(14,900)	(14,300)
Fuels Management	-	100,000	100,000	100,000	-	-
Intrafund Expense	-	5,952	-	-	(5,952)	-
<b>Capital Expenditures</b>						
Capital Improvements	5,530,333	6,816,959	4,541,200	5,728,227	(1,088,732)	1,187,027
Capital Carry Forward	(1,106,222)	-	-	-	-	-
<b>Debt Service</b>						
Principal	816,372	953,485	636,696	775,887	(177,598)	139,191
Interest	197,248	284,942	167,600	213,944	(70,998)	46,344
Fiscal Agent Fees	300	700	400	300	(400)	(100)
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	462,076	-	-	-	-	-
Funded Capital Resources	-	-	-	(3,395,000)	(3,395,000)	(3,395,000)
<b>Total Expenditures and Uses</b>	<b>11,282,991</b>	<b>14,398,692</b>	<b>11,108,296</b>	<b>9,299,168</b>	<b>(5,099,524)</b>	<b>(1,809,128)</b>
<b>Net Sources and Uses</b>	<b>(1,083,283)</b>	<b>(835,505)</b>	<b>(35,009)</b>	<b>681,732</b>	<b>1,517,237</b>	<b>716,741</b>



IVGID Departmental Budget Summary

Utility Fund Summary

Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	8,310,044	8,910,200	8,864,800	9,294,800	384,600	430,000
Fines and Penalties	27,894	27,000	31,600	33,200	6,200	1,600
Interfund Services	147,217	125,300	68,000	141,400	16,100	73,400
<b>Total Operating Revenue</b>	<b>8,485,155</b>	<b>9,062,500</b>	<b>8,964,400</b>	<b>9,469,400</b>	<b>406,900</b>	<b>505,000</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	2,005,602	2,042,704	1,978,900	1,983,877	(58,827)	4,977
Employee Fringe	898,636	965,550	939,800	941,033	(24,517)	1,233
Professional Services	89,769	97,600	77,900	96,000	(1,600)	18,100
Services and Supplies	1,196,746	1,488,000	1,267,400	1,397,000	(91,000)	129,600
Insurance	110,399	113,900	96,300	102,200	(11,700)	5,900
Utilities	1,081,732	1,250,900	1,024,700	1,092,600	(158,300)	67,900
Central Services Cost	-	278,000	277,400	263,100	(14,900)	(14,300)
Depreciation	2,722,905	2,649,300	2,586,100	2,579,800	(69,500)	(6,300)
Fuels Management	-	100,000	100,000	100,000	-	-
<b>Total Operating Expenses</b>	<b>8,105,789</b>	<b>8,985,954</b>	<b>8,348,500</b>	<b>8,555,610</b>	<b>(430,344)</b>	<b>207,110</b>
<b>Operating Income (Loss)</b>	<b>379,366</b>	<b>76,546</b>	<b>615,900</b>	<b>913,790</b>	<b>837,244</b>	<b>297,890</b>
<b>Non Operating Revenues</b>						
Investment Earnings	151,645	84,000	91,800	40,000	(44,000)	(51,800)
Gain (loss) on disposal of assets	7,755	-	400	-	-	(400)
<b>Total Nonoperating Revenue</b>	<b>159,400</b>	<b>84,000</b>	<b>92,200</b>	<b>40,000</b>	<b>(44,000)</b>	<b>(52,200)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	197,248	284,942	167,600	213,944	(70,998)	46,344
Amortization issuance cost	9,588	9,588	9,600	9,205	(383)	(395)
Fiscal Agent Fee	300	700	400	300	(400)	(100)
<b>Total Non Operating Expenses</b>	<b>207,136</b>	<b>295,230</b>	<b>177,600</b>	<b>223,449</b>	<b>(71,781)</b>	<b>45,849</b>
<b>Interfund Transfer</b>						
Transfers In/Out	462,076	-	-	-	-	-
Intrafund Expense	-	5,952	-	-	(5,952)	-
<b>Net Operating Transfers</b>	<b>462,076</b>	<b>5,952</b>	<b>-</b>	<b>-</b>	<b>(5,952)</b>	<b>-</b>
<b>Net Income</b>	<b>(130,446)</b>	<b>(140,636)</b>	<b>530,500</b>	<b>730,341</b>	<b>870,977</b>	<b>199,841</b>

**IVGID Departmental Budget Summary**

**Public Works - Water  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	3,860,267	4,105,700	3,999,700	4,131,200	25,500	131,500
Fines and Penalties	25,494	24,500	25,700	25,200	700	(500)
Interfund Services	147,217	125,300	68,000	141,400	16,100	73,400
<b>Other Financing Sources</b>						
Investment Earnings	76,033	42,000	45,900	20,000	(22,000)	(25,900)
Capital Grants	1,457,888	29,187	29,187	471,500	442,313	442,313
Proceeds from capital assets dispositions	6,259	-	400	-	-	(400)
Debt Proceeds	-	3,000,000	600,000	-	(3,000,000)	(600,000)
Intrafund Transfers	(143,446)	(132,000)	(94,700)	(139,850)	(7,850)	(45,150)
<b>Total Revenues and Other Sources</b>	<b>5,429,712</b>	<b>7,194,687</b>	<b>4,674,187</b>	<b>4,649,450</b>	<b>(2,545,237)</b>	<b>(24,737)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	823,718	839,839	788,000	823,562	(16,277)	35,562
Employee Fringe	362,519	398,405	375,800	391,804	(6,601)	16,004
Professional Services	10,154	17,700	8,200	18,000	300	9,800
Services and Supplies	550,817	695,300	564,300	639,800	(55,500)	75,500
Insurance	50,612	52,000	45,300	48,400	(3,600)	3,100
Utilities	580,468	678,100	553,600	588,900	(89,200)	35,300
Cost of Goods and Services Sold	(292)	-	-	-	-	-
Central Services Cost	-	136,000	135,700	128,550	(7,450)	(7,150)
Fuels Management	-	100,000	50,000	50,000	(50,000)	-
Intrafund Expense	(122,817)	(135,250)	(122,600)	(142,600)	(7,350)	(20,000)
<b>Capital Expenditures</b>						
Capital Improvements	4,781,901	3,986,234	3,648,200	2,644,077	(1,342,157)	(1,004,123)
Capital Carry Forward	(2,326,719)	-	-	-	-	-
<b>Debt Service</b>						
Principal	816,372	420,101	408,343	383,784	(36,317)	(24,559)
Interest	91,880	161,715	101,300	116,221	(45,494)	14,921
Fiscal Agent Fees	300	700	400	300	(400)	(100)
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	231,038	-	-	-	-	-
Funded Capital Resources	-	-	-	(1,395,000)	(1,395,000)	(1,395,000)
<b>Total Expenditures and Uses</b>	<b>5,849,951</b>	<b>7,350,844</b>	<b>6,556,543</b>	<b>4,295,798</b>	<b>(3,055,046)</b>	<b>(2,260,745)</b>
<b>Net Sources and Uses</b>	<b>(420,239)</b>	<b>(156,157)</b>	<b>(1,882,356)</b>	<b>353,652</b>	<b>509,809</b>	<b>2,236,008</b>

IVGID Departmental Budget Summary

Public Works - Water

Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	3,860,267	4,105,700	3,999,700	4,131,200	25,500	131,500
Fines and Penalties	25,494	24,500	25,700	25,200	700	(500)
Interfund Services	147,217	125,300	68,000	141,400	16,100	73,400
Intrafund Transfers	(143,446)	(132,000)	(94,700)	(139,850)	(7,850)	(45,150)
<b>Total Operating Revenue</b>	<b>3,889,532</b>	<b>4,123,500</b>	<b>3,998,700</b>	<b>4,157,950</b>	<b>34,450</b>	<b>159,250</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	823,718	839,839	788,000	823,562	(16,277)	35,562
Employee Fringe	362,519	398,405	375,800	391,804	(6,601)	16,004
Professional Services	10,154	17,700	8,200	18,000	300	9,800
Services and Supplies	550,525	695,300	564,300	639,800	(55,500)	75,500
Insurance	50,612	52,000	45,300	48,400	(3,600)	3,100
Utilities	580,468	678,100	553,600	588,900	(89,200)	35,300
Central Services Cost	-	136,000	135,700	128,550	(7,450)	(7,150)
Depreciation	1,280,954	1,320,900	1,306,500	1,379,600	58,700	73,100
Fuels Management	-	100,000	50,000	50,000	(50,000)	-
<b>Total Operating Expenses</b>	<b>3,658,950</b>	<b>4,238,244</b>	<b>3,827,400</b>	<b>4,068,616</b>	<b>(169,628)</b>	<b>241,216</b>
<b>Operating Income (Loss)</b>	<b>230,582</b>	<b>(114,744)</b>	<b>171,300</b>	<b>89,334</b>	<b>204,078</b>	<b>(81,966)</b>
<b>Non Operating Revenues</b>						
Investment Earnings	76,033	42,000	45,900	20,000	(22,000)	(25,900)
Gain (loss) on disposal of assets	6,259	-	400	-	-	(400)
<b>Total Nonoperating Revenue</b>	<b>82,292</b>	<b>42,000</b>	<b>46,300</b>	<b>20,000</b>	<b>(22,000)</b>	<b>(26,300)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	91,880	161,715	101,300	116,221	(45,494)	14,921
Amortization issuance cost	5,701	5,700	5,700	5,317	(383)	(383)
Fiscal Agent Fee	300	700	400	300	(400)	(100)
<b>Total Non Operating Expenses</b>	<b>97,881</b>	<b>168,115</b>	<b>107,400</b>	<b>121,838</b>	<b>(46,277)</b>	<b>14,438</b>
<b>Interfund Transfer</b>						
Transfers In/Out	231,038	-	-	-	-	-
Intrafund Expense	-	(135,250)	(122,600)	(142,600)	(7,350)	(20,000)
<b>Net Operating Transfers</b>	<b>231,038</b>	<b>(135,250)</b>	<b>(122,600)</b>	<b>(142,600)</b>	<b>(7,350)</b>	<b>(20,000)</b>
<b>Net Income</b>	<b>(16,045)</b>	<b>(105,609)</b>	<b>232,800</b>	<b>130,096</b>	<b>235,705</b>	<b>(102,704)</b>

**IVGID Departmental Budget Summary**

**Public Works - Sewer  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	4,017,830	4,377,700	4,437,400	4,723,900	346,200	286,500
<b>Other Financing Sources</b>						
Investment Earnings	75,612	42,000	45,900	20,000	(22,000)	(25,900)
Capital Grants	97,265	1,387,500	1,387,500	-	(1,387,500)	(1,387,500)
Proceeds from capital assets dispositions	1,496	-	-	-	-	-
Intrafund Transfers	143,445	132,000	94,700	139,850	7,850	45,150
<b>Total Revenues and Other Sources</b>	<b>4,335,648</b>	<b>5,939,200</b>	<b>5,965,500</b>	<b>4,883,750</b>	<b>(1,055,450)</b>	<b>(1,081,750)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	1,062,119	1,067,979	1,058,900	1,027,868	(40,111)	(31,032)
Employee Fringe	485,243	510,802	508,100	492,796	(18,006)	(15,304)
Professional Services	79,615	79,900	69,600	78,000	(1,900)	8,400
Services and Supplies	415,913	523,900	460,100	487,000	(36,900)	26,900
Insurance	59,787	61,900	51,000	53,800	(8,100)	2,800
Utilities	500,124	571,100	470,000	502,400	(68,700)	32,400
Central Services Cost	-	136,000	135,700	128,550	(7,450)	(7,150)
Fuels Management	-	-	50,000	50,000	50,000	-
Intrafund Expense	122,818	135,250	122,600	142,600	7,350	20,000
<b>Capital Expenditures</b>						
Capital Improvements	748,432	2,830,725	893,000	3,084,150	253,425	2,191,150
Capital Carry Forward	1,220,497	-	-	-	-	-
<b>Debt Service</b>						
Principal	-	533,384	228,353	392,103	(141,281)	163,750
Interest	105,368	123,227	66,300	97,723	(25,504)	31,423
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	231,038	-	-	-	-	-
Funded Capital Resources	-	-	-	(2,000,000)	(2,000,000)	(2,000,000)
<b>Total Expenditures and Uses</b>	<b>5,030,954</b>	<b>6,574,167</b>	<b>4,113,653</b>	<b>4,536,990</b>	<b>(2,037,177)</b>	<b>423,337</b>
<b>Net Sources and Uses</b>	<b>(695,306)</b>	<b>(634,967)</b>	<b>1,851,847</b>	<b>346,760</b>	<b>981,727</b>	<b>(1,505,087)</b>

IVGID Departmental Budget Summary

Public Works - Sewer

Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	4,017,830	4,377,700	4,437,400	4,723,900	346,200	286,500
Intrafund Transfers	143,445	132,000	94,700	139,850	7,850	45,150
<b>Total Operating Revenue</b>	<b>4,161,275</b>	<b>4,509,700</b>	<b>4,532,100</b>	<b>4,863,750</b>	<b>354,050</b>	<b>331,650</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	1,062,119	1,067,979	1,058,900	1,027,868	(40,111)	(31,032)
Employee Fringe	485,243	510,802	508,100	492,796	(18,006)	(15,304)
Professional Services	79,615	79,900	69,600	78,000	(1,900)	8,400
Services and Supplies	415,913	523,900	460,100	487,000	(36,900)	26,900
Insurance	59,787	61,900	51,000	53,800	(8,100)	2,800
Utilities	500,124	571,100	470,000	502,400	(68,700)	32,400
Central Services Cost	-	136,000	135,700	128,550	(7,450)	(7,150)
Depreciation	1,441,951	1,328,400	1,279,600	1,200,200	(128,200)	(79,400)
Fuels Management	-	-	50,000	50,000	50,000	-
<b>Total Operating Expenses</b>	<b>4,044,752</b>	<b>4,279,981</b>	<b>4,083,000</b>	<b>4,020,614</b>	<b>(259,367)</b>	<b>(62,386)</b>
<b>Operating Income (Loss)</b>	<b>116,523</b>	<b>229,719</b>	<b>449,100</b>	<b>843,136</b>	<b>613,417</b>	<b>394,036</b>
<b>Non Operating Revenues</b>						
Investment Earnings	75,612	42,000	45,900	20,000	(22,000)	(25,900)
Gain (loss) on disposal of assets	1,496	-	-	-	-	-
<b>Total Nonoperating Revenue</b>	<b>77,108</b>	<b>42,000</b>	<b>45,900</b>	<b>20,000</b>	<b>(22,000)</b>	<b>(25,900)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	105,368	123,227	66,300	97,723	(25,504)	31,423
Amortization issuance cost	3,887	3,888	3,900	3,888	-	(12)
<b>Total Non Operating Expenses</b>	<b>109,255</b>	<b>127,115</b>	<b>70,200</b>	<b>101,611</b>	<b>(25,504)</b>	<b>31,411</b>
<b>Interfund Transfer</b>						
Transfers In/Out	231,038	-	-	-	-	-
Intrafund Expense	-	135,250	122,600	142,600	7,350	20,000
<b>Net Operating Transfers</b>	<b>231,038</b>	<b>135,250</b>	<b>122,600</b>	<b>142,600</b>	<b>7,350</b>	<b>20,000</b>
<b>Net Income</b>	<b>(146,662)</b>	<b>9,354</b>	<b>302,200</b>	<b>618,925</b>	<b>609,571</b>	<b>316,725</b>

**IVGID Departmental Budget Summary**

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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	363,194	366,800	358,600	367,000	200	8,400
Fines and Penalties	2,400	2,500	5,900	8,000	5,500	2,100
<b>Total Revenues and Other Sources</b>	<b>365,594</b>	<b>369,300</b>	<b>364,500</b>	<b>375,000</b>	<b>5,700</b>	<b>10,500</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	88,666	101,717	99,400	99,439	(2,278)	39
Employee Fringe	37,126	40,986	40,600	40,887	(99)	287
Services and Supplies	215,869	245,800	223,800	233,900	(11,900)	10,100
Utilities	1,140	1,700	1,100	1,300	(400)	200
<b>Total Expenditures and Uses</b>	<b>342,801</b>	<b>390,203</b>	<b>365,000</b>	<b>375,526</b>	<b>(14,677)</b>	<b>10,526</b>
<b>Net Sources and Uses</b>	<b>22,793</b>	<b>(20,903)</b>	<b>(500)</b>	<b>(526)</b>	<b>20,377</b>	<b>(26)</b>



**IVGID Departmental Budget Summary**

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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	68,753	60,000	69,100	72,700	12,700	3,600
<b>Total Revenues and Other Sources</b>	<b>68,753</b>	<b>60,000</b>	<b>69,100</b>	<b>72,700</b>	<b>12,700</b>	<b>3,600</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	31,099	33,169	32,600	33,008	(161)	408
Employee Fringe	13,748	15,357	15,300	15,546	189	246
Services and Supplies	14,439	23,000	19,200	36,300	13,300	17,100
Central Services Cost	-	6,000	6,000	6,000	-	-
Intrafund Expense	-	5,952	-	-	(5,952)	-
<b>Total Expenditures and Uses</b>	<b>59,286</b>	<b>83,478</b>	<b>73,100</b>	<b>90,854</b>	<b>7,376</b>	<b>17,754</b>
<b>Net Sources and Uses</b>	<b>9,467</b>	<b>(23,478)</b>	<b>(4,000)</b>	<b>(18,154)</b>	<b>5,324</b>	<b>(14,154)</b>

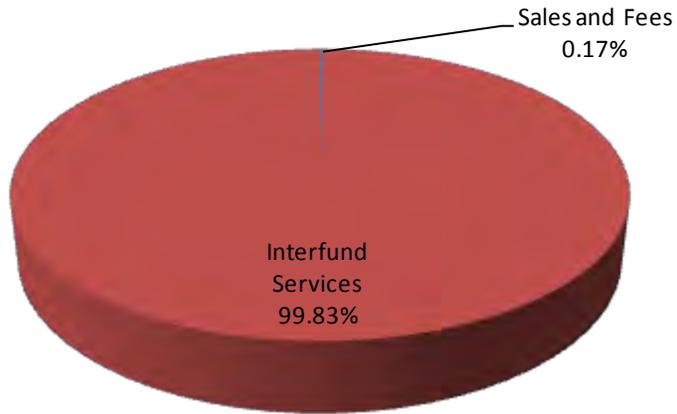
The schedules on this page are only presented as Net Sources and Uses as the Operating and Net Income schedules present the same information

## Description:

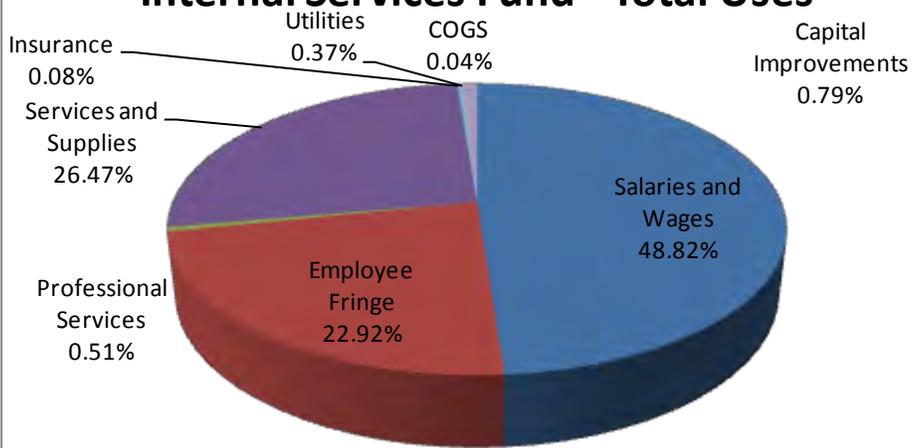
The Internal Services Fund is used to account for the services and goods provided to District operating areas. Such costs are billed to the user departments including depreciation on equipment provided on a cost reimbursement basis. The fund includes the use of fleet rental and maintenance, engineering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



### Internal Services Fund - Total Sources



### Internal Services Fund - Total Uses

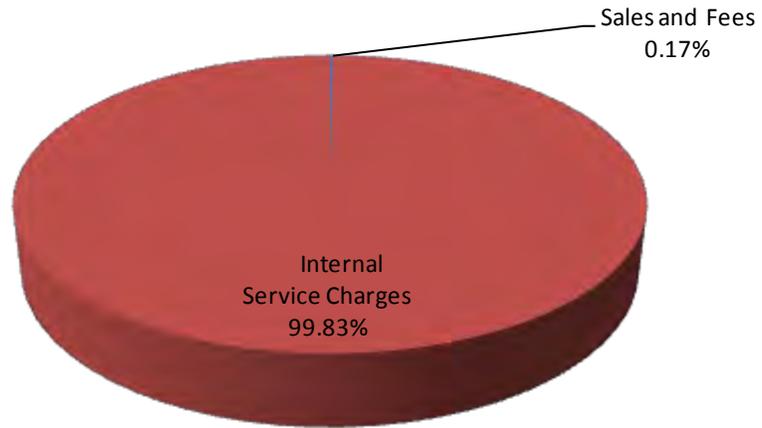


**IVGID Departmental Budget Summary**

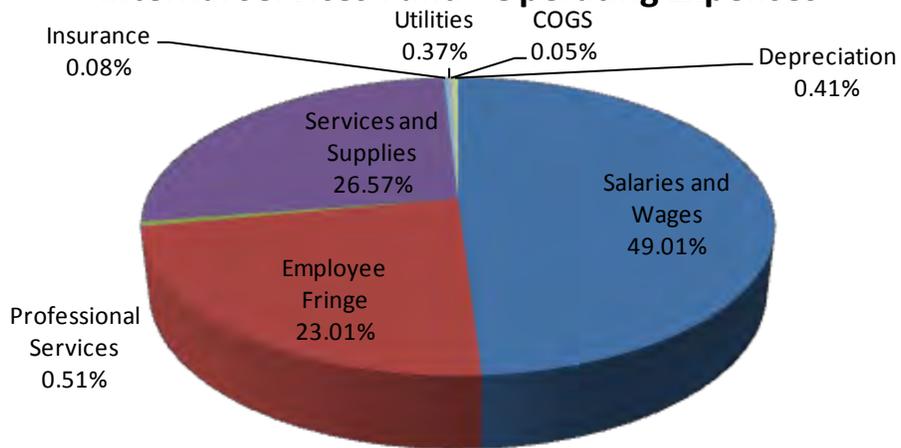
**Internal Services Fund Summary  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	5,400	3,000	3,600	3,000	-	(600)
Interfund Services	1,722,439	1,764,778	1,731,600	1,776,700	11,922	45,100
Proceeds from capital assets dispositions	2,565	-	400	-	-	(400)
<b>Total Revenues and Other Sources</b>	<b>1,730,404</b>	<b>1,767,778</b>	<b>1,735,600</b>	<b>1,779,700</b>	<b>11,922</b>	<b>44,100</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	832,449	862,278	816,200	869,426	7,148	53,226
Employee Fringe	390,082	414,503	386,900	408,092	(6,411)	21,192
Professional Services	4,476	9,000	4,400	9,000	-	4,600
Services and Supplies	491,091	463,100	490,600	471,400	8,300	(19,200)
Insurance	1,001	1,500	1,400	1,500	-	100
Worker Compensation Claims	86	-	-	-	-	-
Utilities	5,870	5,200	6,300	6,500	1,300	200
Cost of Goods and Services Sold	124	800	4,200	800	-	(3,400)
<b>Capital Expenditures</b>						
Capital Improvements	-	40,100	40,100	14,000	(26,100)	(26,100)
<b>Interfund Transfers and Adjustments</b>						
Funded Capital Resources	-	(40,100)	(40,100)	-	40,100	40,100
<b>Total Expenditures and Uses</b>	<b>1,725,179</b>	<b>1,756,381</b>	<b>1,710,000</b>	<b>1,780,718</b>	<b>24,337</b>	<b>70,718</b>
<b>Net Sources and Uses</b>	<b>5,225</b>	<b>11,397</b>	<b>25,600</b>	<b>(1,018)</b>	<b>(12,415)</b>	<b>(26,618)</b>

### Internal Services Fund - Operating Revenue



### Internal Services Fund - Operating Expenses



**IVGID Departmental Budget Summary**

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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	5,400	3,000	3,600	3,000	-	(600)
Internal Service Charges	1,722,439	1,764,778	1,731,600	1,776,700	11,922	45,100
<b>Total Operating Revenue</b>	<b>1,727,839</b>	<b>1,767,778</b>	<b>1,735,200</b>	<b>1,779,700</b>	<b>11,922</b>	<b>44,500</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	832,449	862,278	816,200	869,426	7,148	53,226
Employee Fringe	390,082	414,503	386,900	408,092	(6,411)	21,192
Professional Services	4,476	9,000	4,400	9,000	-	4,600
Services and Supplies	491,091	463,100	490,600	471,400	8,300	(19,200)
Insurance	1,001	1,500	1,400	1,500	-	100
Worker Compensation Claims	86	-	-	-	-	-
Utilities	5,870	5,200	6,300	6,500	1,300	200
Cost of Goods and Services Sold	124	800	4,200	800	-	(3,400)
Depreciation	9,118	12,200	10,200	7,200	(5,000)	(3,000)
<b>Total Operating Expenses</b>	<b>1,734,297</b>	<b>1,768,581</b>	<b>1,720,200</b>	<b>1,773,918</b>	<b>5,337</b>	<b>53,718</b>
<b>Operating Income (Loss)</b>	<b>(6,458)</b>	<b>(803)</b>	<b>15,000</b>	<b>5,782</b>	<b>6,585</b>	<b>(9,218)</b>
<b>Non Operating Revenues</b>						
Gain (loss) on disposal of assets	2,565	-	400	-	-	(400)
<b>Total Nonoperating Revenue</b>	<b>2,565</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>(400)</b>
<b>Net Income</b>	<b>(3,893)</b>	<b>(803)</b>	<b>15,400</b>	<b>5,782</b>	<b>6,585</b>	<b>(9,618)</b>

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## Mission

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

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

## Performance Measures

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

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Repair activities:	7387	7280	7400
Preventive maintenance:	2058	2200	2200
General repairs:	3993	3700	3800
Emergency repairs:	0	0	0
Projects/Fabrication:	410	200	300
Other:	926	1180	1100
In-shop repairs:	6946	6752	6978
Field repairs:	417	500	400
Outside vendor repairs:	24	22	22
Road calls:	0	6	0
Capital improvement activities:	28	70	60
Operator training hours:	122	150	80
Mechanic training hours:	33	60	60
Indirect shop time, hours:	2633	2800	2800
Vehicle accidents:	97	75	70
Total pieces of equipment:	610	609	607

## Services Provided

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

**IVGID Departmental Budget Summary**

**Internal Services - Fleet  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Interfund Services	780,792	781,478	803,000	797,000	15,522	(6,000)
<b>Other Financing Sources</b>						
Proceeds from capital assets dispositions	2,565	-	400	-	-	(400)
<b>Total Revenues and Other Sources</b>	<b>783,357</b>	<b>781,478</b>	<b>803,400</b>	<b>797,000</b>	<b>15,522</b>	<b>(6,400)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	360,005	375,070	377,900	377,985	2,915	85
Employee Fringe	170,082	186,539	188,000	191,903	5,364	3,903
Services and Supplies	230,181	210,800	234,400	210,400	(400)	(24,000)
Insurance	621	700	800	900	200	100
Utilities	1,276	1,300	1,800	1,500	200	(300)
Cost of Goods and Services Sold	124	800	4,200	800	-	(3,400)
<b>Capital Expenditures</b>						
Capital Improvements	-	-	-	14,000	14,000	14,000
<b>Total Expenditures and Uses</b>	<b>762,289</b>	<b>775,209</b>	<b>807,100</b>	<b>797,488</b>	<b>22,279</b>	<b>(9,612)</b>
<b>Net Sources and Uses</b>	<b>21,068</b>	<b>6,269</b>	<b>(3,700)</b>	<b>(488)</b>	<b>(6,757)</b>	<b>3,212</b>



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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Internal Service Charges	780,792	781,478	803,000	797,000	15,522	(6,000)
<b>Total Operating Revenue</b>	<b>780,792</b>	<b>781,478</b>	<b>803,000</b>	<b>797,000</b>	<b>15,522</b>	<b>(6,000)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	360,005	375,070	377,900	377,985	2,915	85
Employee Fringe	170,082	186,539	188,000	191,903	5,364	3,903
Services and Supplies	230,181	210,800	234,400	210,400	(400)	(24,000)
Insurance	621	700	800	900	200	100
Utilities	1,276	1,300	1,800	1,500	200	(300)
Cost of Goods and Services Sold	124	800	4,200	800	-	(3,400)
Depreciation	6,356	6,400	6,400	6,200	(200)	(200)
<b>Total Operating Expenses</b>	<b>768,645</b>	<b>781,609</b>	<b>813,500</b>	<b>789,688</b>	<b>8,079</b>	<b>(23,812)</b>
<b>Operating Income (Loss)</b>	<b>12,147</b>	<b>(131)</b>	<b>(10,500)</b>	<b>7,312</b>	<b>7,443</b>	<b>17,812</b>
<b>Non Operating Revenues</b>						
Gain (loss) on disposal of assets	2,565	-	400	-	-	(400)
<b>Total Nonoperating Revenue</b>	<b>2,565</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>(400)</b>
<b>Net Income</b>	<b>14,712</b>	<b>(131)</b>	<b>(10,100)</b>	<b>7,312</b>	<b>7,443</b>	<b>17,412</b>

## Mission

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

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

## Performance Measures

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

## Services Provided

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

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

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

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

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



*Burnt Cedar Water Disinfection Plant UV Reactor Room*

**IVGID Departmental Budget Summary**

**Internal Services - Engineering  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	5,400	3,000	3,600	3,000	-	(600)
Interfund Services	348,993	389,800	323,600	388,600	(1,200)	65,000
<b>Total Revenues and Other Sources</b>	<b>354,393</b>	<b>392,800</b>	<b>327,200</b>	<b>391,600</b>	<b>(1,200)</b>	<b>64,400</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	229,892	243,924	208,700	252,044	8,120	43,344
Employee Fringe	105,476	111,265	93,900	107,746	(3,519)	13,846
Professional Services	4,476	9,000	4,400	9,000	-	4,600
Services and Supplies	26,523	31,400	18,800	30,300	(1,100)	11,500
Insurance	380	400	500	600	200	100
Utilities	994	1,000	1,400	1,000	-	(400)
<b>Total Expenditures and Uses</b>	<b>367,741</b>	<b>396,989</b>	<b>327,700</b>	<b>400,690</b>	<b>3,701</b>	<b>72,990</b>
<b>Net Sources and Uses</b>	<b>(13,348)</b>	<b>(4,189)</b>	<b>(500)</b>	<b>(9,090)</b>	<b>(4,901)</b>	<b>(8,590)</b>

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

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## Mission

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

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

### Performance Measures

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

	Budget		Actual		Estimated	
	2010/11	2010/11	2011/12	2011/12	2012/13	2012/13
Hours billed:	6,204	6,163	6,121	6,109	6,114	6,114
Actual employee hours:	8,320	8,205	8,320	8,116	8,320	8,320
Budgeted employee hours:	8,320	8,320	8,320	8,320	8,320	8,320
Percent billed:	74.57%	75.11%	73.57%	75.27%	73.49%	73.49%

### Services Provided

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

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

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

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

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

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

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**IVGID Departmental Budget Summary**

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

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Interfund Services	592,654	593,500	605,000	591,100	(2,400)	(13,900)
<b>Total Revenues and Other Sources</b>	<b>592,654</b>	<b>593,500</b>	<b>605,000</b>	<b>591,100</b>	<b>(2,400)</b>	<b>(13,900)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	242,552	243,284	229,600	239,397	(3,887)	9,797
Employee Fringe	114,524	116,699	105,000	108,443	(8,256)	3,443
Services and Supplies	234,387	220,900	237,400	230,700	9,800	(6,700)
Insurance	-	400	100	-	(400)	(100)
Worker Compensation Claims	86	-	-	-	-	-
Utilities	3,600	2,900	3,100	4,000	1,100	900
<b>Capital Expenditures</b>						
Capital Improvements	-	40,100	-	-	(40,100)	-
<b>Interfund Transfers and Adjustments</b>						
Funded Capital Resources	-	(40,100)	-	-	40,100	-
<b>Total Expenditures and Uses</b>	<b>595,149</b>	<b>584,183</b>	<b>575,200</b>	<b>582,540</b>	<b>(1,643)</b>	<b>7,340</b>
<b>Net Sources and Uses</b>	<b>(2,495)</b>	<b>9,317</b>	<b>29,800</b>	<b>8,560</b>	<b>(757)</b>	<b>(21,240)</b>



**IVGID Departmental Budget Summary**

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

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Internal Service Charges	592,654	593,500	605,000	591,100	(2,400)	(13,900)
<b>Total Operating Revenue</b>	<b>592,654</b>	<b>593,500</b>	<b>605,000</b>	<b>591,100</b>	<b>(2,400)</b>	<b>(13,900)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	242,552	243,284	229,600	239,397	(3,887)	9,797
Employee Fringe	114,524	116,699	105,000	108,443	(8,256)	3,443
Services and Supplies	234,387	220,900	237,400	230,700	9,800	(6,700)
Insurance	-	400	100	-	(400)	(100)
Worker Compensation Claims	86	-	-	-	-	-
Utilities	3,600	2,900	3,100	4,000	1,100	900
Depreciation	2,762	5,800	3,800	1,000	(4,800)	(2,800)
<b>Total Operating Expenses</b>	<b>597,911</b>	<b>589,983</b>	<b>579,000</b>	<b>583,540</b>	<b>(6,443)</b>	<b>4,540</b>
<b>Operating Income (Loss)</b>	<b>(5,257)</b>	<b>3,517</b>	<b>26,000</b>	<b>7,560</b>	<b>4,043</b>	<b>(18,440)</b>
<b>Net Income</b>	<b>(5,257)</b>	<b>3,517</b>	<b>26,000</b>	<b>7,560</b>	<b>4,043</b>	<b>(18,497)</b>

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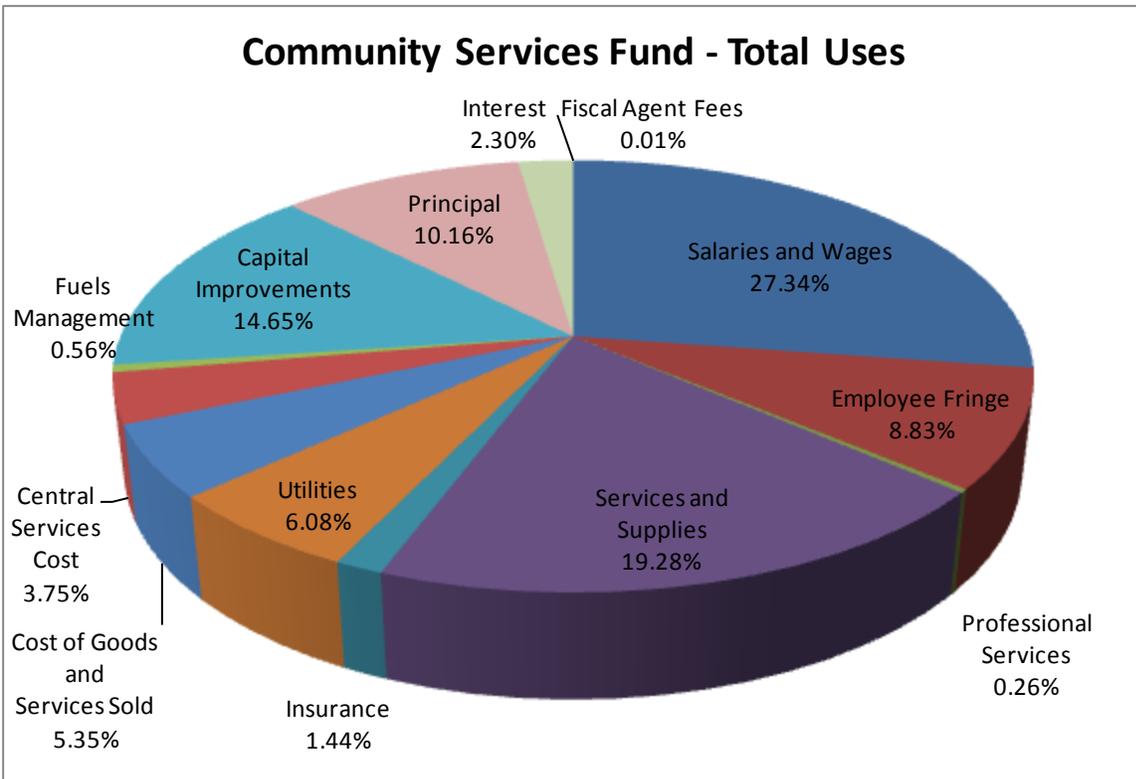
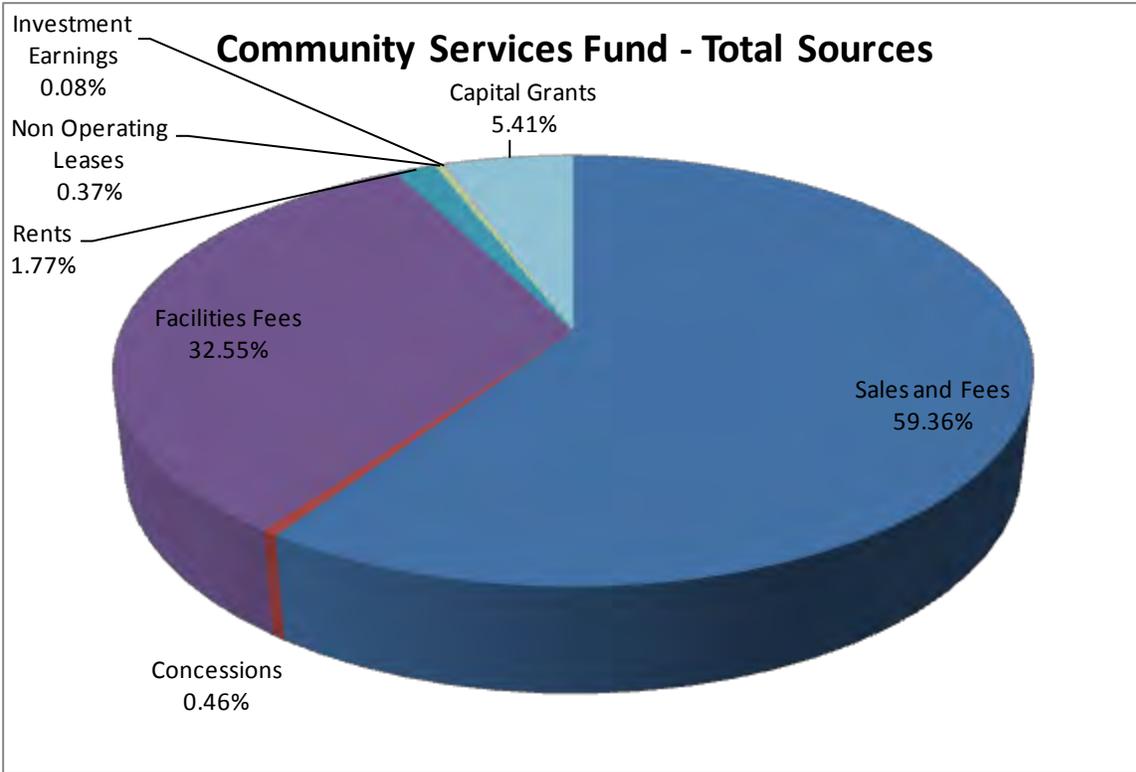


## Mission

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

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



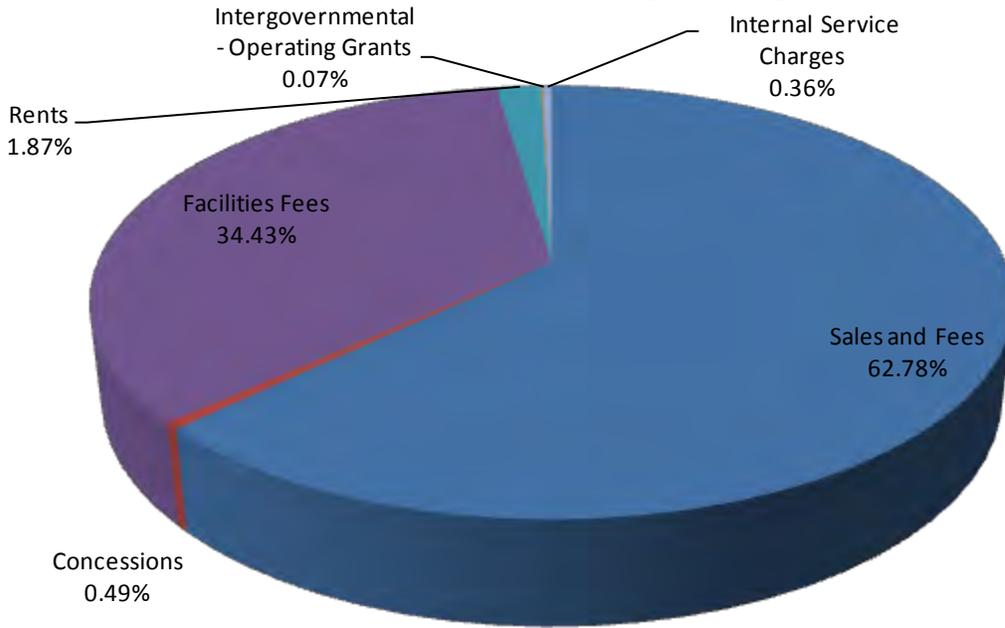


**IVGID Departmental Budget Summary**

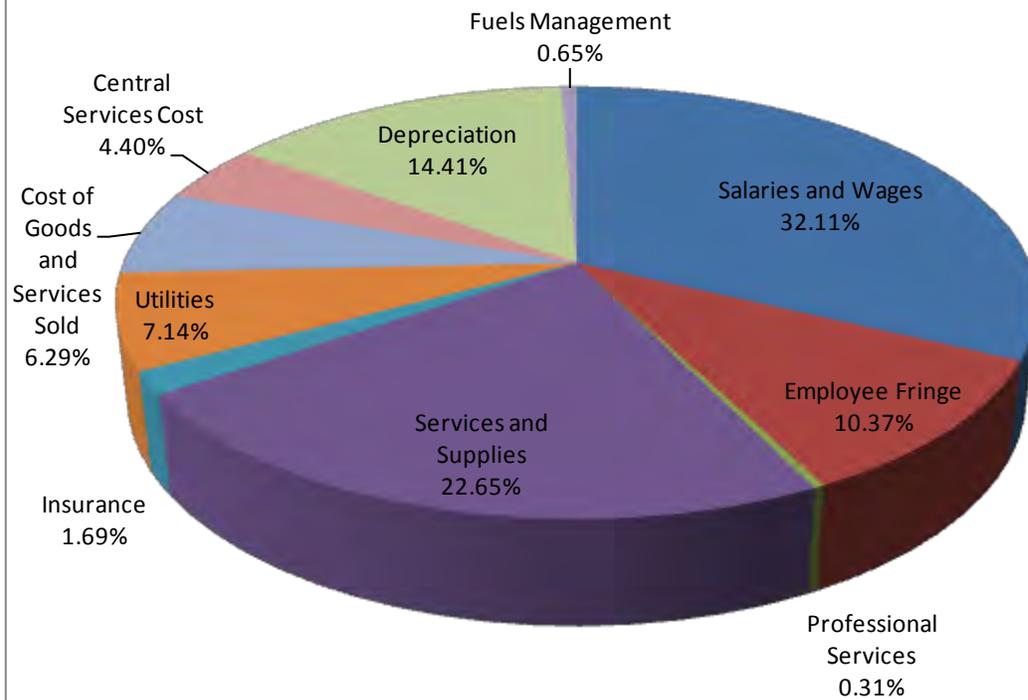
**Community Services Fund Summary  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	11,095,738	11,367,650	10,308,000	11,307,025	(60,625)	999,025
Concessions	87,094	89,300	74,800	85,200	(4,100)	10,400
Sales Allowance	(128,402)	(82,800)	(233,800)	(328,000)	(245,200)	(94,200)
Facilities Fees	6,067,022	5,897,320	5,885,600	6,021,040	123,720	135,440
Rents	433,668	383,500	282,000	327,300	(56,200)	45,300
Intergovernmental - Operating Grants	84,000	12,000	77,700	12,000	-	(65,700)
Interfund Services	56,888	63,400	56,100	63,400	-	7,300
<b>Other Financing Sources</b>						
Non Operating Leases	27,747	57,000	75,700	67,600	10,600	(8,100)
Investment Earnings	50,197	20,000	24,900	15,000	(5,000)	(9,900)
Capital Grants	2,126,728	1,500,000	1,500,000	1,000,000	(500,000)	(500,000)
Proceeds from capital assets dispositions	264,849	-	60,100	-	-	(60,100)
<b>Total Revenues and Other Sources</b>	<b>20,165,529</b>	<b>19,307,370</b>	<b>18,111,100</b>	<b>18,570,565</b>	<b>(736,805)</b>	<b>459,465</b>
<b>Expenditures and Uses</b>						
<b>Personnel Cost</b>						
Salaries and Wages	5,173,713	5,275,901	4,884,600	4,916,432	(359,469)	31,832
Employee Fringe	1,624,980	1,750,718	1,598,400	1,587,403	(163,315)	(10,997)
Professional Services	46,615	58,300	42,600	47,100	(11,200)	4,500
Services and Supplies	3,772,461	3,647,330	3,146,800	3,467,800	(179,530)	321,000
Insurance	249,720	257,900	242,500	258,100	200	15,600
Utilities	915,244	1,163,200	1,083,100	1,093,600	(69,600)	10,500
Cost of Goods and Services Sold	981,108	823,520	892,000	963,000	139,480	71,000
Central Services Cost	-	727,000	727,200	673,500	(53,500)	(53,700)
Fuels Management	-	100,000	100,000	100,000	-	-
<b>Capital Expenditures</b>						
Capital Improvements	7,298,343	3,387,113	2,500,000	2,635,263	(751,850)	135,263
Capital Carry Forward	1,630,068	-	-	-	-	-
<b>Debt Service</b>						
Principal	1,892,956	1,775,289	1,775,289	1,827,299	52,010	52,010
Interest	455,271	502,797	493,300	413,173	(89,624)	(80,127)
Fiscal Agent Fees	1,433	1,513	1,000	1,088	(425)	88
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	421,229	(400,000)	(400,000)	-	400,000	400,000
<b>Total Expenditures and Uses</b>	<b>24,463,141</b>	<b>19,070,581</b>	<b>17,086,789</b>	<b>17,983,758</b>	<b>(1,086,823)</b>	<b>896,969</b>
<b>Net Sources and Uses</b>	<b>(4,297,612)</b>	<b>236,789</b>	<b>1,024,311</b>	<b>586,807</b>	<b>350,018</b>	<b>(437,504)</b>

### Community Services Fund - Operating Revenues



### Community Services Fund - Operating Expenses



**IVGID Departmental Budget Summary**

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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	11,095,738	11,367,650	10,308,000	11,307,025	(60,625)	999,025
Concessions	87,094	89,300	74,800	85,200	(4,100)	10,400
Sales Allowance	(128,402)	(82,800)	(233,800)	(328,000)	(245,200)	(94,200)
Facilities Fees	6,067,022	5,897,320	5,885,600	6,021,040	123,720	135,440
Rents	433,668	383,500	282,000	327,300	(56,200)	45,300
Intergovernmental - Operating Grants	84,000	12,000	77,700	12,000	-	(65,700)
Internal Service Charges	56,888	63,400	56,100	63,400	-	7,300
<b>Total Operating Revenue</b>	<b>17,696,008</b>	<b>17,730,370</b>	<b>16,450,400</b>	<b>17,487,965</b>	<b>(242,405)</b>	<b>1,037,565</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	5,173,713	5,275,901	4,884,600	4,916,432	(359,469)	31,832
Employee Fringe	1,624,980	1,750,718	1,598,400	1,587,403	(163,315)	(10,997)
Professional Services	46,615	58,300	42,600	47,100	(11,200)	4,500
Services and Supplies	3,772,461	3,647,330	3,146,800	3,467,800	(179,530)	321,000
Insurance	249,720	257,900	242,500	258,100	200	15,600
Utilities	915,244	1,163,200	1,083,100	1,093,600	(69,600)	10,500
Cost of Goods and Services Sold	981,108	823,520	892,000	963,000	139,480	71,000
Central Services Cost	-	727,000	727,200	673,500	(53,500)	(53,700)
Depreciation	2,423,487	2,430,400	2,382,600	2,205,900	(224,500)	(176,700)
Fuels Management	-	100,000	100,000	100,000	-	-
<b>Total Operating Expenses</b>	<b>15,187,328</b>	<b>16,234,269</b>	<b>15,099,800</b>	<b>15,312,835</b>	<b>(921,434)</b>	<b>213,035</b>
<b>Operating Income (Loss)</b>	<b>2,508,680</b>	<b>1,496,101</b>	<b>1,350,600</b>	<b>2,175,130</b>	<b>679,029</b>	<b>824,530</b>
<b>Non Operating Revenues</b>						
Investment Earnings	50,197	20,000	24,900	15,000	(5,000)	(9,900)
Non Operating Leases	27,747	57,000	75,700	67,600	10,600	(8,100)
Gain (loss) on disposal of assets	264,849	-	60,100	-	-	(60,100)
<b>Total Nonoperating Revenue</b>	<b>342,793</b>	<b>77,000</b>	<b>160,700</b>	<b>82,600</b>	<b>5,600</b>	<b>(78,100)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	455,271	502,797	493,300	413,173	(89,624)	(80,127)
Amortization issuance cost	(46,030)	(68,855)	(49,900)	(34,665)	34,190	15,235
Fiscal Agent Fee	1,433	1,513	1,000	1,088	(425)	88
<b>Total Non Operating Expenses</b>	<b>410,674</b>	<b>435,455</b>	<b>444,400</b>	<b>379,596</b>	<b>(55,859)</b>	<b>(64,804)</b>
<b>Interfund Transfer</b>						
Transfers In/Out	421,229	(400,000)	(400,000)	-	400,000	400,000
<b>Net Operating Transfers</b>	<b>421,229</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>
<b>Net Income</b>	<b>2,019,570</b>	<b>1,537,646</b>	<b>1,466,900</b>	<b>1,878,134</b>	<b>340,488</b>	<b>411,234</b>

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## Mission and Vision

The Golf Courses at Incline Village, Your Premier Lake Tahoe Golf and Entertainment Experience.

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

Friendly—Integrity—Recognition—Superior Service—Teamwork

The Championship Golf Course priority order is to serve the resident golfer, resident’s guest and non-resident golfers. The Championship Golf Course provides entertainment in the form of golf, driving range, lessons, learning programs, pro shop merchandise, and food and beverage at The Grille and on the course. It also operates a sales outlet in the Hyatt Sports Shop from May to October.

The Championship Course is a Robert Trent Jones, Sr. design and is a challenging golf course. The Championship Golf Course is ranked in the Top 10 places to play in Nevada for the last 3 years.

### Performance Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Total rounds played:	20,417	21,476	21,525
Opening date:	5/26/2010	5/26/2011	5/24/2012
Closing date:	10/10/2010	11/1/2011	10/14/2012
Revenue per round:	\$110.72	\$134.97	\$112.93
Cost per round:	\$153.77	\$153.48	\$148.44

### Services Provided

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

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

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

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

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

**IVGID Departmental Budget Summary**

**Championship Golf Summary  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	2,260,594	2,898,700	2,688,400	2,433,125	(465,575)	(255,275)
<b>Other Financing Sources</b>						
Proceeds from capital assets dispositions	427	-	8,900	-	-	(8,900)
<b>Total Revenues and Other Sources</b>	<b>2,261,021</b>	<b>2,898,700</b>	<b>2,697,300</b>	<b>2,433,125</b>	<b>(465,575)</b>	<b>(264,175)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	948,644	1,003,333	982,500	962,621	(40,712)	(19,879)
Employee Fringe	253,075	302,266	283,900	271,251	(31,015)	(12,649)
Professional Services	15,644	25,500	14,000	13,500	(12,000)	(500)
Services and Supplies	835,222	822,010	769,500	781,800	(40,210)	12,300
Insurance	35,256	38,100	36,300	38,900	800	2,600
Utilities	174,828	186,900	172,500	181,200	(5,700)	8,700
Cost of Goods and Services Sold	355,672	379,400	410,700	401,500	22,100	(9,200)
<b>Capital Expenditures</b>						
Capital Improvements	113,706	148,680	163,000	242,025	93,345	79,025
Capital Carry Forward	(1,088)	-	-	-	-	-
<b>Debt Service</b>						
Principal	703,621	696,195	696,195	722,217	26,022	26,022
Interest	141,467	124,901	120,500	85,778	(39,123)	(34,722)
Fiscal Agent Fees	699	528	500	418	(110)	(82)
<b>Total Expenditures and Uses</b>	<b>3,576,746</b>	<b>3,727,813</b>	<b>3,649,595</b>	<b>3,701,210</b>	<b>(26,603)</b>	<b>51,615</b>
<b>Net Sources and Uses</b>	<b>(1,315,725)</b>	<b>(829,113)</b>	<b>(952,295)</b>	<b>(1,268,085)</b>	<b>(438,972)</b>	<b>(315,790)</b>

IVGID Departmental Budget Summary

**Championship Golf Summary**  
**Operating and Net Income (Loss)**

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	2,260,594	2,898,700	2,688,400	2,433,125	(465,575)	(255,275)
<b>Total Operating Revenue</b>	<b>2,260,594</b>	<b>2,898,700</b>	<b>2,688,400</b>	<b>2,433,125</b>	<b>(465,575)</b>	<b>(255,275)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	948,644	1,003,333	982,500	962,621	(40,712)	(19,879)
Employee Fringe	253,075	302,266	283,900	271,251	(31,015)	(12,649)
Professional Services	15,644	25,500	14,000	13,500	(12,000)	(500)
Services and Supplies	835,222	822,010	769,500	781,800	(40,210)	12,300
Insurance	35,256	38,100	36,300	38,900	800	2,600
Utilities	174,828	186,900	172,500	181,200	(5,700)	8,700
Cost of Goods and Services Sold	355,672	379,400	410,700	401,500	22,100	(9,200)
Depreciation	521,153	538,700	545,200	511,600	(27,100)	(33,600)
<b>Total Operating Expenses</b>	<b>3,139,494</b>	<b>3,296,209</b>	<b>3,214,600</b>	<b>3,162,372</b>	<b>(133,837)</b>	<b>(52,228)</b>
<b>Operating Income (Loss)</b>	<b>(878,900)</b>	<b>(397,509)</b>	<b>(526,200)</b>	<b>(729,247)</b>	<b>(331,738)</b>	<b>(203,047)</b>
<b>Non Operating Revenues</b>						
Gain (loss) on disposal of assets	427	-	8,900	-	-	(8,900)
<b>Total Nonoperating Revenue</b>	<b>427</b>	<b>-</b>	<b>8,900</b>	<b>-</b>	<b>-</b>	<b>(8,900)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	141,467	124,901	120,500	85,778	(39,123)	(34,722)
Amortization issuance cost	4,578	4,452	4,600	4,578	126	(22)
Fiscal Agent Fee	699	528	500	418	(110)	(82)
<b>Total Non Operating Expenses</b>	<b>146,744</b>	<b>129,881</b>	<b>125,600</b>	<b>90,774</b>	<b>(39,107)</b>	<b>(34,826)</b>
<b>Net Income</b>	<b>(1,025,217)</b>	<b>(527,390)</b>	<b>(642,900)</b>	<b>(820,021)</b>	<b>(292,631)</b>	<b>(177,121)</b>

IVGID Departmental Budget Summary

Championship Golf - Hyatt Sport Shop  
Sources and Uses

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Sales and Fees	-	-	3,500	110,100	110,100	106,600
<b>Total Revenues and Other Sources</b>	-	-	3,500	110,100	110,100	106,600
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	-	-	12,800	30,574	30,574	17,774
Employee Fringe	-	-	5,800	3,888	3,888	(1,912)
Services and Supplies	-	-	5,700	20,700	20,700	15,000
Utilities	-	-	300	400	400	100
<b>Total Expenditures and Uses</b>	-	-	24,600	55,562	55,562	30,962
<b>Net Sources and Uses</b>	-	-	(21,100)	54,538	54,538	75,638



## Mission and Vision

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The Mountain Golf Course priority order is to serve the resident golfer, resident’s guest and non-resident golfers. The Mountain Golf Course provides playing opportunities to the novice, senior and junior golfer. Its secondary focus is on the social golfer looking for fun rather than a competitive golf experience. Other services include rental clubs and food and beverage at the turn and on the course.

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

### Performance Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Total rounds played:	13,386	15,555	13,500
Opening date:	5/29/2010	5/28/2011	5/24/2012
Closing date:	10/3/2010	10/4/2011	9/30/2012
Revenue per round:	\$50.90	\$55.72	\$54.44
Cost per round:	\$78.80	\$66.56	\$70.00

### Services Provided

The Mountain Course offers **green fees** per round or a 10 play **pass** or for the season. Rates vary by resident, non-resident, guests, juniors and twilight, high or low season.

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

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

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

**IVGID Departmental Budget Summary**

**Mountain Golf Summary  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	681,304	866,800	755,000	734,900	(131,900)	(20,100)
<b>Other Financing Sources</b>						
Non Operating Leases	38,353	30,600	38,700	31,200	600	(7,500)
Proceeds from capital assets dispositions	5,440	-	600	-	-	(600)
<b>Total Revenues and Other Sources</b>	<b>725,097</b>	<b>897,400</b>	<b>794,300</b>	<b>766,100</b>	<b>(131,300)</b>	<b>(28,200)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	417,196	365,932	361,700	336,996	(28,936)	(24,704)
Employee Fringe	119,274	98,420	99,600	85,631	(12,789)	(13,969)
Professional Services	6,653	4,900	3,200	2,900	(2,000)	(300)
Services and Supplies	254,428	297,050	267,000	281,300	(15,750)	14,300
Insurance	11,752	12,700	12,100	11,900	(800)	(200)
Utilities	71,660	75,500	71,900	78,200	2,700	6,300
Cost of Goods and Services Sold	50,085	53,800	48,300	52,600	(1,200)	4,300
<b>Capital Expenditures</b>						
Capital Improvements	87,479	116,610	1,000	243,300	126,690	242,300
Capital Carry Forward	(11,155)	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>1,007,372</b>	<b>1,024,912</b>	<b>864,800</b>	<b>1,092,827</b>	<b>67,915</b>	<b>228,027</b>
<b>Net Sources and Uses</b>	<b>(282,275)</b>	<b>(127,512)</b>	<b>(70,500)</b>	<b>(326,727)</b>	<b>(199,215)</b>	<b>(256,227)</b>



**IVGID Departmental Budget Summary**

**Mountain Golf Summary**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	681,304	866,800	755,000	734,900	(131,900)	(20,100)
<b>Total Operating Revenue</b>	<b>681,304</b>	<b>866,800</b>	<b>755,000</b>	<b>734,900</b>	<b>(131,900)</b>	<b>(20,100)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	417,196	365,932	361,700	336,996	(28,936)	(24,704)
Employee Fringe	119,274	98,420	99,600	85,631	(12,789)	(13,969)
Professional Services	6,653	4,900	3,200	2,900	(2,000)	(300)
Services and Supplies	254,428	297,050	267,000	281,300	(15,750)	14,300
Insurance	11,752	12,700	12,100	11,900	(800)	(200)
Utilities	71,660	75,500	71,900	78,200	2,700	6,300
Cost of Goods and Services Sold	50,085	53,800	48,300	52,600	(1,200)	4,300
Depreciation	123,724	127,000	137,200	131,400	4,400	(5,800)
<b>Total Operating Expenses</b>	<b>1,054,772</b>	<b>1,035,302</b>	<b>1,001,000</b>	<b>980,927</b>	<b>(54,375)</b>	<b>(20,073)</b>
<b>Operating Income (Loss)</b>	<b>(373,468)</b>	<b>(168,502)</b>	<b>(246,000)</b>	<b>(246,027)</b>	<b>(77,525)</b>	<b>(27)</b>
<b>Non Operating Revenues</b>						
Non Operating Leases	38,353	30,600	38,700	31,200	600	(7,500)
Gain (loss) on disposal of assets	5,440	-	600	-	-	(600)
<b>Total Nonoperating Revenue</b>	<b>43,793</b>	<b>30,600</b>	<b>39,300</b>	<b>31,200</b>	<b>600</b>	<b>(8,100)</b>
<b>Net Income</b>	<b>(329,675)</b>	<b>(137,902)</b>	<b>(206,700)</b>	<b>(214,827)</b>	<b>(76,925)</b>	<b>(8,127)</b>

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

## MOUNTAIN COURSE



## Mission:

The Golf Courses at Incline Village, Your Premier Lake Tahoe Golf and Entertainment Experience.

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

Friendly—Integrity—Recognition—Superior Service—Teamwork

The District’s Facilities and Catering provides outstanding service to both residents and non-residents by offering full catering services and room rentals for weddings, social organizations, meetings, golf outings, and personal parties. The facilities used to provide these services are the Chateau a beautiful, multi-functional and flexible facility sized at 5,200 square feet. The meeting area consists of three rooms: Crystal Bay, Sierra Vista, and Diamond Peak. These three 1700 square foot meeting rooms can be combined into one spacious area that easily holds over 250 people. The Chateau also offers The Grille for casual dining or bar service with golf or just to enjoy the views of the Championship Golf Course or Lake Tahoe. The Aspen Grove is a versatile 920 square foot indoor facility boasting a wrap around, outdoor deck. In the spring and summer months, Aspen Grove features a picnic area which has picnic tables and a large outdoor grill. The Mountain Golf Course Grille is an intimate space which also has a beautiful outdoor deck and it is a great reception site for a small group who like to combine a fun post-wedding golf tournament with food and entertainment. The Diamond Peak Snowflake Lodge is available on a limited basis in the summer months.

## Program Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Catering covers:	12,081	8,500	12,600
Food revenue per cover:	\$40.71	\$41.36	\$41.00
Revenue per Championship round:	\$12.43	\$11.90	\$13.00
Revenue per Mountain round:	\$4.90	\$6.62	\$5.47
Revenue per skier visit:	\$6.15	\$6.50	\$6.50

## Services Provided

### Facilities:

- The Chateau
- Aspen Grove

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

**Food and Beverage provided to seasonal venues including:**

- Championship Golf at The Grille
- Mountain Golf Course
- Diamond Peak Ski Resort
  - ◇ Food Court
  - ◇ Tahoe's Tacos
  - ◇ Phatty's
  - ◇ Lodge Pole Barbeque
  - ◇ Last Tracks at Snow Flake Lodge



## IVGID Departmental Budget Summary

### Facilities Summary

#### Sources and Uses

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Sales and Fees	737,867	351,600	607,800	740,000	388,400	132,200
Concessions	-	-	12,700	-	-	(12,700)
Sales Allowance	-	-	(46,700)	-	-	46,700
Rents	366,679	324,000	219,000	268,300	(55,700)	49,300
<b>Total Revenues and Other Sources</b>	<b>1,104,546</b>	<b>675,600</b>	<b>792,800</b>	<b>1,008,300</b>	<b>332,700</b>	<b>215,500</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	325,583	336,869	309,200	316,880	(19,989)	7,680
Employee Fringe	144,496	139,762	137,900	143,982	4,220	6,082
Professional Services	3,951	1,600	1,300	2,100	500	800
Services and Supplies	532,179	275,550	256,300	293,600	18,050	37,300
Insurance	11,237	12,200	12,600	14,000	1,800	1,400
Utilities	53,932	58,400	52,000	49,600	(8,800)	(2,400)
Cost of Goods and Services Sold	220,119	91,400	166,900	212,900	121,500	46,000
<b>Capital Expenditures</b>						
Capital Improvements	56,668	14,235	13,000	49,183	34,948	36,183
Capital Carry Forward	3,806	-	-	-	-	-
<b>Debt Service</b>						
Principal	118,661	120,856	120,856	125,486	4,630	4,630
Interest	80,241	76,293	75,200	64,430	(11,863)	(10,770)
Fiscal Agent Fees	138	167	200	139	(28)	(61)
<b>Total Expenditures and Uses</b>	<b>1,551,011</b>	<b>1,127,332</b>	<b>1,145,456</b>	<b>1,272,300</b>	<b>144,968</b>	<b>126,844</b>
<b>Net Sources and Uses</b>	<b>(446,465)</b>	<b>(451,732)</b>	<b>(352,656)</b>	<b>(264,000)</b>	<b>187,732</b>	<b>88,656</b>

## IVGID Departmental Budget Summary

### Facilities Summary

#### Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	737,867	351,600	607,800	740,000	388,400	132,200
Concessions	-	-	12,700	-	-	(12,700)
Sales Allowance	-	-	(46,700)	-	-	46,700
Rents	366,679	324,000	219,000	268,300	(55,700)	49,300
<b>Total Operating Revenue</b>	<b>1,104,546</b>	<b>675,600</b>	<b>792,800</b>	<b>1,008,300</b>	<b>332,700</b>	<b>215,500</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	325,583	336,869	309,200	316,880	(19,989)	7,680
Employee Fringe	144,496	139,762	137,900	143,982	4,220	6,082
Professional Services	3,951	1,600	1,300	2,100	500	800
Services and Supplies	532,179	275,550	256,300	293,600	18,050	37,300
Insurance	11,237	12,200	12,600	14,000	1,800	1,400
Utilities	53,932	58,400	52,000	49,600	(8,800)	(2,400)
Cost of Goods and Services Sold	220,119	91,400	166,900	212,900	121,500	46,000
Depreciation	115,387	124,200	115,700	109,100	(15,100)	(6,600)
<b>Total Operating Expenses</b>	<b>1,406,884</b>	<b>1,039,981</b>	<b>1,051,900</b>	<b>1,142,162</b>	<b>102,181</b>	<b>90,262</b>
<b>Operating Income (Loss)</b>	<b>(302,338)</b>	<b>(364,381)</b>	<b>(259,100)</b>	<b>(133,862)</b>	<b>230,519</b>	<b>125,238</b>
<b>Non Operating Expense</b>						
Interest on bond debt	80,241	76,293	75,200	64,430	(11,863)	(10,770)
Amortization issuance cost	3,336	3,327	3,300	3,336	9	36
Fiscal Agent Fee	138	167	200	139	(28)	(61)
<b>Total Non Operating Expenses</b>	<b>83,715</b>	<b>79,787</b>	<b>78,700</b>	<b>67,905</b>	<b>(11,882)</b>	<b>(10,795)</b>
<b>Net Income</b>	<b>(386,053)</b>	<b>(444,168)</b>	<b>(337,800)</b>	<b>(201,767)</b>	<b>242,401</b>	<b>136,033</b>

## IVGID Departmental Budget Summary

### Facilities - Chateau

#### Sources and Uses

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Sales and Fees	3,225	-	1,000	-	-	(1,000)
Sales Allowance	-	-	(35,000)	-	-	35,000
Rents	346,620	312,000	173,600	239,700	(72,300)	66,100
<b>Total Revenues and Other Sources</b>	<b>349,845</b>	<b>312,000</b>	<b>139,600</b>	<b>239,700</b>	<b>(72,300)</b>	<b>100,100</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	79,748	67,421	61,900	87,806	20,385	25,906
Employee Fringe	37,836	35,373	29,000	48,594	13,221	19,594
Professional Services	2,195	1,100	800	1,600	500	800
Services and Supplies	274,170	133,600	111,000	129,300	(4,300)	18,300
Insurance	10,731	11,600	12,200	13,600	2,000	1,400
Utilities	34,429	40,100	28,800	27,500	(12,600)	(1,300)
Capital Improvements	22,771	5,235	-	-	(5,235)	-
<b>Debt Service</b>						
Principal	118,661	120,856	120,856	125,122	4,266	4,266
Interest	80,135	76,293	75,100	64,351	(11,942)	(10,749)
Fiscal Agent Fees	138	167	200	139	(28)	(61)
<b>Total Expenditures and Uses</b>	<b>660,814</b>	<b>491,745</b>	<b>439,856</b>	<b>498,012</b>	<b>6,267</b>	<b>58,156</b>
<b>Net Sources and Uses</b>	<b>(310,969)</b>	<b>(179,745)</b>	<b>(300,256)</b>	<b>(258,312)</b>	<b>(78,567)</b>	<b>41,944</b>

## IVGID Departmental Budget Summary

### Facilities - Chateau

#### Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	3,225	-	1,000	-	-	(1,000)
Sales Allowance	-	-	(35,000)	-	-	35,000
Rents	346,620	312,000	173,600	239,700	(72,300)	66,100
<b>Total Operating Revenue</b>	<b>349,845</b>	<b>312,000</b>	<b>139,600</b>	<b>239,700</b>	<b>(72,300)</b>	<b>100,100</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	84,961	74,518	67,300	87,806	13,288	20,506
Employee Fringe	39,653	36,781	30,100	48,594	11,813	18,494
Professional Services	2,195	1,100	800	1,600	500	800
Services and Supplies	320,104	162,900	122,400	167,000	4,100	44,600
Insurance	10,731	11,600	12,200	13,600	2,000	1,400
Utilities	34,429	40,100	28,800	27,500	(12,600)	(1,300)
Depreciation	102,265	106,000	106,100	101,900	(4,100)	(4,200)
<b>Total Operating Expenses</b>	<b>594,338</b>	<b>432,999</b>	<b>367,700</b>	<b>448,000</b>	<b>15,001</b>	<b>80,300</b>
<b>Operating Income (Loss)</b>	<b>(244,493)</b>	<b>(120,999)</b>	<b>(228,100)</b>	<b>(208,300)</b>	<b>(87,301)</b>	<b>19,800</b>
<b>Non Operating Expense</b>						
Interest on bond debt	80,135	76,293	75,100	64,351	(11,942)	(10,749)
Amortization issuance cost	3,317	3,327	3,300	3,318	(9)	18
Fiscal Agent Fee	138	167	200	139	(28)	(61)
<b>Total Non Operating Expenses</b>	<b>83,590</b>	<b>79,787</b>	<b>78,600</b>	<b>67,808</b>	<b>(11,979)</b>	<b>(10,792)</b>
<b>Net Income</b>	<b>(328,083)</b>	<b>(200,786)</b>	<b>(306,700)</b>	<b>(276,108)</b>	<b>(75,322)</b>	<b>30,592</b>

**IVGID Departmental Budget Summary**

**Facilities - Aspen Grove**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Rents	20,059	12,000	45,400	28,600	16,600	(16,800)
<b>Total Revenues and Other Sources</b>	<b>20,059</b>	<b>12,000</b>	<b>33,700</b>	<b>28,600</b>	<b>16,600</b>	<b>(5,100)</b>
<b>Expenditures and Uses</b>						
Services and Supplies	68,081	56,800	47,700	55,400	(1,400)	7,700
Insurance	506	600	400	400	(200)	-
Utilities	3,359	3,800	3,500	3,500	(300)	-
<b>Debt Service</b>						
Principal	-	-	-	364	364	364
Interest	106	-	100	79	79	(21)
<b>Total Expenditures and Uses</b>	<b>72,052</b>	<b>61,200</b>	<b>51,700</b>	<b>59,743</b>	<b>(1,457)</b>	<b>8,043</b>
<b>Net Sources and Uses</b>	<b>(51,993)</b>	<b>(49,200)</b>	<b>(18,000)</b>	<b>(31,143)</b>	<b>18,057</b>	<b>(13,143)</b>



**IVGID Departmental Budget Summary**

**Facilities - Aspen Grove**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales Allowance	-	-	(11,700)	-	-	11,700
Rents	20,059	12,000	45,400	28,600	16,600	(16,800)
<b>Total Operating Revenue</b>	<b>20,059</b>	<b>12,000</b>	<b>33,700</b>	<b>28,600</b>	<b>16,600</b>	<b>(5,100)</b>
<b>Operating Expenses</b>						
Services and Supplies	68,081	56,800	47,700	55,400	(1,400)	7,700
Insurance	506	600	400	400	(200)	-
Utilities	3,359	3,800	3,500	3,500	(300)	-
Depreciation	5,085	3,600	3,300	3,200	(400)	(100)
<b>Total Operating Expenses</b>	<b>77,031</b>	<b>64,800</b>	<b>54,900</b>	<b>62,500</b>	<b>(2,300)</b>	<b>7,600</b>
<b>Operating Income (Loss)</b>	<b>(56,972)</b>	<b>(52,800)</b>	<b>(21,200)</b>	<b>(33,900)</b>	<b>18,900</b>	<b>(12,700)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	106	-	100	79	79	(21)
Amortization issuance cost	19	-	-	18	18	18
<b>Total Non Operating Expenses</b>	<b>125</b>	<b>-</b>	<b>100</b>	<b>97</b>	<b>97</b>	<b>(3)</b>
<b>Net Income</b>	<b>(57,097)</b>	<b>(52,800)</b>	<b>(21,300)</b>	<b>(33,997)</b>	<b>18,803</b>	<b>(12,697)</b>

**IVGID Departmental Budget Summary**

**Facilities - Catering  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	734,642	351,600	606,800	740,000	388,400	133,200
<b>Total Revenues and Other Sources</b>	<b>734,642</b>	<b>351,600</b>	<b>619,500</b>	<b>740,000</b>	<b>388,400</b>	<b>120,500</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	240,622	262,351	241,900	229,074	(33,277)	(12,826)
Employee Fringe	104,843	102,981	107,800	95,388	(7,593)	(12,412)
Professional Services	1,756	500	500	500	-	-
Services and Supplies	143,994	55,850	86,200	71,200	15,350	(15,000)
Utilities	16,144	14,500	19,700	18,600	4,100	(1,100)
Cost of Goods and Services Sold	220,119	91,400	166,900	212,900	121,500	46,000
<b>Capital Expenditures</b>						
Capital Improvements	33,897	9,000	13,000	49,183	40,183	36,183
Capital Carry Forward	3,806	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>765,181</b>	<b>536,582</b>	<b>636,000</b>	<b>676,845</b>	<b>140,263</b>	<b>40,845</b>
<b>Net Sources and Uses</b>	<b>(30,539)</b>	<b>(184,982)</b>	<b>(16,500)</b>	<b>63,155</b>	<b>248,137</b>	<b>79,655</b>



**IVGID Departmental Budget Summary**

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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	734,642	351,600	606,800	740,000	388,400	133,200
Concessions	-	-	12,700	-	-	(12,700)
<b>Total Operating Revenue</b>	<b>734,642</b>	<b>351,600</b>	<b>619,500</b>	<b>740,000</b>	<b>388,400</b>	<b>120,500</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	240,622	262,351	241,900	229,074	(33,277)	(12,826)
Employee Fringe	104,843	102,981	107,800	95,388	(7,593)	(12,412)
Professional Services	1,756	500	500	500	-	-
Services and Supplies	143,994	55,850	86,200	71,200	15,350	(15,000)
Utilities	16,144	14,500	19,700	18,600	4,100	(1,100)
Cost of Goods and Services Sold	220,119	91,400	166,900	212,900	121,500	46,000
Depreciation	8,037	14,600	6,300	4,000	(10,600)	(2,300)
<b>Total Operating Expenses</b>	<b>735,515</b>	<b>542,182</b>	<b>629,300</b>	<b>631,662</b>	<b>89,480</b>	<b>2,362</b>
<b>Operating Income (Loss)</b>	<b>(873)</b>	<b>(190,582)</b>	<b>(9,800)</b>	<b>108,338</b>	<b>298,920</b>	<b>118,138</b>
<b>Net Income</b>	<b>(873)</b>	<b>(190,582)</b>	<b>(9,800)</b>	<b>108,338</b>	<b>298,920</b>	<b>118,138</b>

**IVGID Departmental Budget Summary**

**Facilities - Marketing**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	5,213	7,097	5,400	-	(7,097)	(5,400)
Employee Fringe	1,817	1,408	1,100	-	(1,408)	(1,100)
Services and Supplies	45,934	29,300	11,400	37,700	8,400	26,300
<b>Total Expenditures and Uses</b>	<b>52,964</b>	<b>37,805</b>	<b>17,900</b>	<b>37,700</b>	<b>(105)</b>	<b>19,800</b>
<b>Net Sources and Uses</b>	<b>(52,964)</b>	<b>(37,805)</b>	<b>(17,900)</b>	<b>(37,700)</b>	<b>105</b>	<b>(19,800)</b>

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

## Mission:

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

Diamond Peak's customer base is composed of mostly beginner and intermediate skiers and snowboarders who visit the ski area with one or more family members. The majority of our visitors come from Northern California – with a large percentage coming from the San Francisco Bay Area. About 20% of our skiers are local residents or property owners who generally carry a season pass.

## Performance Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Skier visits:	131,371	115,000	115,000
Opening date:	12/16/2010	12/15/2011	12/13/2012
Closing date:	4/24/2011	4/15/2012	4/14/2013
Operating days:	130	122	122
Revenue per skier visit:	\$46.84	\$52.42	\$53.83

## Services Provided

Diamond Peak provides **downhill skiing and snowboarding** activities on 655 skiable acres. Six Lifts.

Groomed beginner, intermediate and black diamond **trails, snowmaking and terrain park features.**

Ski and snowboard lessons and **lesson packages** for all abilities age 7 and up.

**Child Ski Center** with special programming for age 3 to 7.

Ski, helmet and snowboard **rental and repair shop.**

**Food and beverage services** in three outlets and the loft bar and deck.

Concessionaire food and beverage service at the **Snow Flake Lodge.**

Concessionaires for **ski clothing, other accessories and photography.**

**Parking shuttle** service and daily early and late shuttle within Incline Village Crystal Bay.

In season, open 7 days a week, ticket windows at 8:30AM and shutting down lift operations at 4PM.

From November to April operates a sales outlet at the main lobby of the Hyatt Hotel in Incline Village.



*Diamond Peak*

**IVGID Departmental Budget Summary**

**Ski Summary**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	6,194,899	5,988,550	4,971,900	6,188,800	200,250	1,216,900
Concessions	87,094	89,300	62,100	85,200	(4,100)	23,100
Sales Allowance	(128,390)	-	(107,800)	(84,000)	(84,000)	23,800
Rents	-	-	400	-	-	(400)
<b>Other Financing Sources</b>						
Non Operating Leases	(10,406)	26,400	37,600	36,400	10,000	(1,200)
Proceeds from capital assets dispositions	1,615	-	2,600	-	-	(2,600)
<b>Total Revenues and Other Sources</b>	<b>6,144,812</b>	<b>6,104,250</b>	<b>4,966,800</b>	<b>6,226,400</b>	<b>122,150</b>	<b>1,259,600</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	2,014,662	1,971,632	1,698,100	1,771,530	(200,102)	73,430
Employee Fringe	645,507	662,716	565,000	576,696	(86,020)	11,696
Professional Services	12,762	10,500	13,400	10,000	(500)	(3,400)
Services and Supplies	1,318,700	1,323,270	1,099,400	1,306,600	(16,670)	207,200
Insurance	157,176	162,500	150,400	159,300	(3,200)	8,900
Utilities	393,141	601,100	570,600	567,500	(33,600)	(3,100)
Cost of Goods and Services Sold	265,126	214,570	180,000	219,100	4,530	39,100
<b>Capital Expenditures</b>						
Capital Improvements	4,546,181	467,393	261,000	716,975	249,582	455,975
<b>Debt Service</b>						
Principal	977,470	877,596	877,596	905,565	27,969	27,969
Interest	221,075	288,436	287,400	255,684	(32,752)	(31,716)
Fiscal Agent Fees	526	712	300	482	(230)	182
<b>Total Expenditures and Uses</b>	<b>12,429,151</b>	<b>6,580,425</b>	<b>5,703,196</b>	<b>6,489,432</b>	<b>(90,993)</b>	<b>786,236</b>
<b>Net Sources and Uses</b>	<b>(6,284,339)</b>	<b>(476,175)</b>	<b>(736,396)</b>	<b>(263,032)</b>	<b>213,143</b>	<b>473,364</b>

**IVGID Departmental Budget Summary**

**Ski Summary**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	6,194,899	5,988,550	4,971,900	6,188,800	200,250	1,216,900
Concessions	87,094	89,300	62,100	85,200	(4,100)	23,100
Sales Allowance	(128,390)	-	(107,800)	(84,000)	(84,000)	23,800
Rents	-	-	400	-	-	(400)
<b>Total Operating Revenue</b>	<b>6,153,603</b>	<b>6,077,850</b>	<b>4,926,600</b>	<b>6,190,000</b>	<b>112,150</b>	<b>1,263,400</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	2,014,662	1,971,632	1,698,100	1,771,530	(200,102)	73,430
Employee Fringe	645,507	662,716	565,000	576,696	(86,020)	11,696
Professional Services	12,762	10,500	13,400	10,000	(500)	(3,400)
Services and Supplies	1,318,700	1,323,270	1,099,400	1,306,600	(16,670)	207,200
Insurance	157,176	162,500	150,400	159,300	(3,200)	8,900
Utilities	393,141	601,100	570,600	567,500	(33,600)	(3,100)
Cost of Goods and Services Sold	265,126	214,570	180,000	219,100	4,530	39,100
Depreciation	1,187,225	1,124,900	1,085,800	969,900	(155,000)	(115,900)
<b>Total Operating Expenses</b>	<b>5,994,299</b>	<b>6,071,188</b>	<b>5,362,700</b>	<b>5,580,626</b>	<b>(490,562)</b>	<b>217,926</b>
<b>Operating Income (Loss)</b>	<b>159,304</b>	<b>6,662</b>	<b>(436,100)</b>	<b>609,374</b>	<b>602,712</b>	<b>1,045,474</b>
<b>Non Operating Revenues</b>						
Non Operating Leases	(10,406)	26,400	37,600	36,400	10,000	(1,200)
Gain (loss) on disposal of assets	1,615	-	2,600	-	-	(2,600)
<b>Total Nonoperating Revenue</b>	<b>(8,791)</b>	<b>26,400</b>	<b>40,200</b>	<b>36,400</b>	<b>10,000</b>	<b>(3,800)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	221,075	288,436	287,400	255,684	(32,752)	(31,716)
Amortization issuance cost	(55,402)	(78,500)	(59,300)	(44,000)	34,500	15,300
Fiscal Agent Fee	526	712	300	482	(230)	182
<b>Total Non Operating Expenses</b>	<b>166,199</b>	<b>210,648</b>	<b>228,400</b>	<b>212,166</b>	<b>1,518</b>	<b>(16,234)</b>
<b>Net Income</b>	<b>(15,686)</b>	<b>(177,586)</b>	<b>(624,300)</b>	<b>433,608</b>	<b>611,194</b>	<b>1,057,908</b>

**IVGID Departmental Budget Summary**

**Ski - Mountain Operations  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	3,068,600	3,054,000	2,367,900	3,304,000	250,000	936,100
Concessions	38,324	36,400	24,300	37,200	800	12,900
Sales Allowance	(128,390)	-	(107,800)	-	-	107,800
<b>Total Revenues and Other Sources</b>	<b>2,978,534</b>	<b>3,090,400</b>	<b>2,284,800</b>	<b>3,341,200</b>	<b>250,800</b>	<b>1,056,400</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	943,056	915,879	821,100	892,008	(23,871)	70,908
Employee Fringe	302,994	313,466	285,200	313,531	65	28,331
Services and Supplies	633,707	604,400	566,400	616,500	12,100	50,100
Insurance	1,791	-	-	-	-	-
Utilities	341,453	564,800	535,500	532,200	(32,600)	(3,300)
<b>Capital Expenditures</b>						
Capital Improvements	458,329	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>2,681,330</b>	<b>2,398,545</b>	<b>2,208,400</b>	<b>2,354,239</b>	<b>(44,306)</b>	<b>145,839</b>
<b>Net Sources and Uses</b>	<b>297,204</b>	<b>691,855</b>	<b>76,400</b>	<b>986,961</b>	<b>295,106</b>	<b>910,561</b>



**IVGID Departmental Budget Summary**

**Ski - Ski School  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	1,138,719	1,069,500	985,700	1,076,000	6,500	90,300
<b>Total Revenues and Other Sources</b>	<b>1,138,719</b>	<b>1,069,500</b>	<b>985,700</b>	<b>1,076,000</b>	<b>6,500</b>	<b>90,300</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	389,788	390,017	340,100	372,915	(17,102)	32,815
Employee Fringe	75,305	80,948	71,700	82,494	1,546	10,794
Services and Supplies	38,747	42,000	36,200	44,800	2,800	8,600
Utilities	1,093	800	800	1,100	300	300
<b>Capital Expenditures</b>						
Capital Improvements	12,882	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>517,815</b>	<b>513,765</b>	<b>448,800</b>	<b>501,309</b>	<b>(12,456)</b>	<b>52,509</b>
<b>Net Sources and Uses</b>	<b>620,904</b>	<b>555,735</b>	<b>536,900</b>	<b>574,691</b>	<b>18,956</b>	<b>37,791</b>

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

**IVGID Departmental Budget Summary**

**Ski - Rental and Repair  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	865,548	788,500	711,400	792,000	3,500	80,600
<b>Total Revenues and Other Sources</b>	<b>865,548</b>	<b>788,500</b>	<b>711,400</b>	<b>792,000</b>	<b>3,500</b>	<b>80,600</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	84,772	78,678	77,200	80,527	1,849	3,327
Employee Fringe	24,950	26,194	25,900	26,465	271	565
Services and Supplies	8,480	11,800	23,300	24,900	13,100	1,600
Utilities	138	200	200	200	-	-
<b>Capital Expenditures</b>						
Capital Improvements	171,327	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>289,667</b>	<b>116,872</b>	<b>126,600</b>	<b>132,092</b>	<b>15,220</b>	<b>5,492</b>
<b>Net Sources and Uses</b>	<b>575,881</b>	<b>671,628</b>	<b>584,800</b>	<b>659,908</b>	<b>(11,720)</b>	<b>75,108</b>

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

## IVGID Departmental Budget Summary

### Ski - Food and Beverage

#### Sources and Uses

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Sales and Fees	807,541	747,600	645,900	750,000	2,400	104,100
<b>Total Revenues and Other Sources</b>	<b>807,541</b>	<b>747,600</b>	<b>645,900</b>	<b>750,000</b>	<b>2,400</b>	<b>104,100</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	220,806	174,639	151,600	149,522	(25,117)	(2,078)
Employee Fringe	72,132	60,564	52,000	43,200	(17,364)	(8,800)
Services and Supplies	117,758	114,400	90,400	122,900	8,500	32,500
Utilities	21,183	22,800	21,000	22,500	(300)	1,500
Cost of Goods and Services Sold	265,126	214,570	179,800	219,100	4,530	39,300
<b>Total Expenditures and Uses</b>	<b>697,005</b>	<b>586,973</b>	<b>494,800</b>	<b>557,222</b>	<b>(29,751)</b>	<b>62,422</b>
<b>Net Sources and Uses</b>	<b>110,536</b>	<b>160,627</b>	<b>151,100</b>	<b>192,778</b>	<b>32,151</b>	<b>41,678</b>



## IVGID Departmental Budget Summary

### Ski - Food and Beverage

#### Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	807,541	747,600	645,900	750,000	2,400	104,100
<b>Total Operating Revenue</b>	<b>807,541</b>	<b>747,600</b>	<b>645,900</b>	<b>750,000</b>	<b>2,400</b>	<b>104,100</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	220,806	174,639	151,600	149,522	(25,117)	(2,078)
Employee Fringe	72,132	60,564	52,000	43,200	(17,364)	(8,800)
Services and Supplies	117,758	114,400	90,400	122,900	8,500	32,500
Utilities	21,183	22,800	21,000	22,500	(300)	1,500
Cost of Goods and Services Sold	265,126	214,570	179,800	219,100	4,530	39,300
Depreciation	4,908	11,600	6,800	5,600	(6,000)	(1,200)
<b>Total Operating Expenses</b>	<b>701,913</b>	<b>598,573</b>	<b>501,600</b>	<b>562,822</b>	<b>(35,751)</b>	<b>61,222</b>
<b>Operating Income (Loss)</b>	<b>105,628</b>	<b>149,027</b>	<b>144,300</b>	<b>187,178</b>	<b>38,151</b>	<b>42,878</b>
<b>Net Income</b>	<b>105,628</b>	<b>149,027</b>	<b>144,300</b>	<b>187,178</b>	<b>38,151</b>	<b>42,878</b>

**IVGID Departmental Budget Summary**

**Ski - General Administration**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	205	-	-	-	-	-
Sales Allowance	-	-	-	(84,000)	(84,000)	(84,000)
<b>Other Financing Sources</b>						
Non Operating Leases	(10,406)	26,400	37,600	36,400	10,000	(1,200)
Proceeds from capital assets dispositions	1,615	-	2,600	-	-	(2,600)
<b>Total Revenues and Other Sources</b>	<b>(8,586)</b>	<b>26,400</b>	<b>40,200</b>	<b>(47,600)</b>	<b>(74,000)</b>	<b>(87,800)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	130,385	162,715	144,000	136,215	(26,500)	(7,785)
Employee Fringe	61,911	78,998	55,800	59,374	(19,624)	3,574
Professional Services	12,644	10,500	13,400	10,000	(500)	(3,400)
Services and Supplies	137,468	121,600	102,000	120,200	(1,400)	18,200
Insurance	155,310	162,500	150,400	159,300	(3,200)	8,900
Utilities	25,021	7,700	7,400	7,700	-	300
<b>Capital Expenditures</b>						
Capital Improvements	3,857,914	467,393	261,000	716,975	249,582	455,975
Capital Carry Forward	1,876,825	-	-	-	-	-
<b>Debt Service</b>						
Principal	977,470	877,596	877,596	905,565	27,969	27,969
Interest	221,075	288,436	287,400	255,684	(32,752)	(31,716)
Fiscal Agent Fees	526	712	300	482	(230)	182
<b>Total Expenditures and Uses</b>	<b>7,456,549</b>	<b>2,178,150</b>	<b>1,899,296</b>	<b>2,371,495</b>	<b>193,345</b>	<b>472,199</b>
<b>Net Sources and Uses</b>	<b>(7,465,135)</b>	<b>(2,151,750)</b>	<b>(1,859,096)</b>	<b>(2,419,095)</b>	<b>(267,345)</b>	<b>(559,999)</b>

IVGID Departmental Budget Summary

Ski - General Administration

Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	205	-	-	-	-	-
Sales Allowance	-	-	-	(84,000)	(84,000)	(84,000)
<b>Total Operating Revenue</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>(84,000)</b>	<b>(84,000)</b>	<b>(84,000)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	130,385	162,715	144,000	136,215	(26,500)	(7,785)
Employee Fringe	61,911	78,998	55,800	59,374	(19,624)	3,574
Professional Services	12,644	10,500	13,400	10,000	(500)	(3,400)
Services and Supplies	137,468	121,600	102,000	120,200	(1,400)	18,200
Insurance	155,310	162,500	150,400	159,300	(3,200)	8,900
Utilities	25,021	7,700	7,400	7,700	-	300
Depreciation	1,179,018	1,113,300	1,076,400	957,600	(155,700)	(118,800)
<b>Total Operating Expenses</b>	<b>1,701,757</b>	<b>1,657,313</b>	<b>1,549,400</b>	<b>1,450,389</b>	<b>(206,924)</b>	<b>(99,011)</b>
<b>Operating Income (Loss)</b>	<b>(1,701,552)</b>	<b>(1,657,313)</b>	<b>(1,549,400)</b>	<b>(1,534,389)</b>	<b>122,924</b>	<b>15,011</b>
<b>Non Operating Revenues</b>						
Non Operating Leases	(10,406)	26,400	37,600	36,400	10,000	(1,200)
Gain (loss) on disposal of assets	1,615	-	2,600	-	-	(2,600)
<b>Total Nonoperating Revenue</b>	<b>(8,791)</b>	<b>26,400</b>	<b>40,200</b>	<b>36,400</b>	<b>10,000</b>	<b>(3,800)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	221,075	288,436	287,400	255,684	(32,752)	(31,716)
Amortization issuance cost	(55,402)	(78,500)	(59,300)	(44,000)	34,500	15,300
Fiscal Agent Fee	526	712	300	482	(230)	182
Extraordinary Items	-	-	-	-	-	-
<b>Total Non Operating Expenses</b>	<b>166,199</b>	<b>210,648</b>	<b>228,400</b>	<b>212,166</b>	<b>1,518</b>	<b>(16,234)</b>
<b>Net Income</b>	<b>(1,876,542)</b>	<b>(1,841,561)</b>	<b>(1,737,600)</b>	<b>(1,710,155)</b>	<b>131,406</b>	<b>27,445</b>

**IVGID Departmental Budget Summary**

**Ski - Marketing**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	174,919	167,257	114,600	102,434	(64,823)	(12,166)
Employee Fringe	78,174	78,552	58,000	44,804	(33,748)	(13,196)
Services and Supplies	318,147	366,820	234,900	339,000	(27,820)	104,100
Insurance	75	-	-	-	-	-
Utilities	2,794	2,800	3,600	3,200	400	(400)
<b>Total Expenditures and Uses</b>	<b>574,109</b>	<b>615,429</b>	<b>411,100</b>	<b>489,438</b>	<b>(125,991)</b>	<b>78,338</b>
<b>Net Sources and Uses</b>	<b>(574,109)</b>	<b>(615,429)</b>	<b>(411,100)</b>	<b>(489,438)</b>	<b>125,991</b>	<b>(78,338)</b>



**IVGID Departmental Budget Summary**

**Ski - Hyatt Sport Shop**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	314,286	328,950	261,000	266,800	(62,150)	5,800
<b>Total Revenues and Other Sources</b>	<b>314,286</b>	<b>328,950</b>	<b>261,000</b>	<b>266,800</b>	<b>(62,150)</b>	<b>5,800</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	70,936	82,447	49,500	37,909	(44,538)	(11,591)
Employee Fringe	30,041	23,994	16,400	6,828	(17,166)	(9,572)
Services and Supplies	57,861	57,750	44,800	37,400	(20,350)	(7,400)
Utilities	1,459	2,000	1,100	600	(1,400)	(500)
<b>Capital Expenditures</b>						
Capital Improvements	45,729	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>206,026</b>	<b>166,191</b>	<b>111,800</b>	<b>82,737</b>	<b>(83,454)</b>	<b>(29,063)</b>
<b>Net Sources and Uses</b>	<b>108,260</b>	<b>162,759</b>	<b>149,200</b>	<b>184,063</b>	<b>21,304</b>	<b>34,863</b>

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

**IVGID Departmental Budget Summary**

**Ski - Concessions  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Concessions	48,770	52,900	37,800	48,000	(4,900)	10,200
<b>Total Revenues and Other Sources</b>	<b>48,770</b>	<b>52,900</b>	<b>37,800</b>	<b>48,000</b>	<b>(4,900)</b>	<b>10,200</b>
<b>Expenditures and Uses</b>						
Professional Services	118	-	-	-	-	-
Services and Supplies	6,532	4,500	1,400	900	(3,600)	(500)
<b>Total Expenditures and Uses</b>	<b>6,650</b>	<b>4,500</b>	<b>2,400</b>	<b>900</b>	<b>(3,600)</b>	<b>(1,500)</b>
<b>Net Sources and Uses</b>	<b>42,120</b>	<b>48,400</b>	<b>35,400</b>	<b>47,100</b>	<b>(1,300)</b>	<b>11,700</b>

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

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## Mission:

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

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

## Performance Measures

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

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Recreation programs held:	162	95	100
Conversation Café	815	900	900
55+ Fitness:	3,869	1,800	3,000
Personal training Revenue:	\$113,281	\$82,500	\$85,000
Sports programs held:			
Adult:	37	45	45
Youth:	25	20	20
Tennis pass sales:	61	125	125
Recreation center membership:	1,543	1,450	1,450
Rec. center temp. membership:	2,417	2,600	2,400
Recreation center visits:	119,459	110,000	110,000

## Services Provided

### Community Programming:

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

### Parks:

- Village Green
- Park Course
- Disc Golf
- East and West Community Gateway
- Visitor's Center
- Preston Field

- Skateboard Park
- Incline Park Ball Field
- High School Field Maintenance



## IVGID Departmental Budget Summary

### Community Programming Sources and Uses

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Revenues</b>						
Sales and Fees	1,050,847	1,065,100	1,066,900	1,029,900	(35,200)	(37,000)
Rents	16,173	4,800	7,200	12,900	8,100	5,700
Intergovernmental - Operating Grants	84,000	12,000	77,700	12,000	-	(65,700)
<b>Other Financing Sources</b>						
Proceeds from capital assets dispositions	1,805	-	6,200	-	-	(6,200)
<b>Total Revenues and Other Sources</b>	<b>1,152,825</b>	<b>1,081,900</b>	<b>1,158,000</b>	<b>1,054,800</b>	<b>(27,100)</b>	<b>(103,200)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	1,048,120	1,043,106	1,020,300	1,031,925	(11,181)	11,625
Employee Fringe	344,177	359,514	356,600	367,823	8,309	11,223
Professional Services	5,738	5,800	9,000	6,600	800	(2,400)
Services and Supplies	495,314	572,750	456,600	492,100	(80,650)	35,500
Insurance	28,029	27,500	26,400	28,800	1,300	2,400
Utilities	161,198	179,100	156,900	157,300	(21,800)	400
Cost of Goods and Services Sold	64,756	58,450	61,700	57,100	(1,350)	(4,600)
<b>Capital Expenditures</b>						
Capital Improvements	86,644	228,120	155,000	36,800	(191,320)	(118,200)
<b>Debt Service</b>						
Principal	17,131	18,432	18,432	9,540	(8,892)	(8,892)
Interest	2,838	5,058	2,500	2,101	(2,957)	(399)
Fiscal Agent Fees	9	42	-	10	(32)	10
<b>Total Expenditures and Uses</b>	<b>2,253,954</b>	<b>2,497,872</b>	<b>2,263,432</b>	<b>2,190,099</b>	<b>(307,773)</b>	<b>(73,333)</b>
<b>Net Sources and Uses</b>	<b>(1,101,129)</b>	<b>(1,415,972)</b>	<b>(1,105,432)</b>	<b>(1,135,299)</b>	<b>280,673</b>	<b>(29,867)</b>

**IVGID Departmental Budget Summary**

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

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	1,050,847	1,065,100	1,066,900	1,029,900	(35,200)	(37,000)
Rents	16,173	4,800	7,200	12,900	8,100	5,700
Intergovernmental - Operating Grants	84,000	12,000	77,700	12,000	-	(65,700)
<b>Total Operating Revenue</b>	<b>1,151,020</b>	<b>1,081,900</b>	<b>1,151,800</b>	<b>1,054,800</b>	<b>(27,100)</b>	<b>(97,000)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	1,048,120	1,043,106	1,020,300	1,031,925	(11,181)	11,625
Employee Fringe	344,177	359,514	356,600	367,823	8,309	11,223
Professional Services	5,738	5,800	9,000	6,600	800	(2,400)
Services and Supplies	495,314	572,750	456,600	492,100	(80,650)	35,500
Insurance	28,029	27,500	26,400	28,800	1,300	2,400
Utilities	161,198	179,100	156,900	157,300	(21,800)	400
Cost of Goods and Services Sold	64,756	58,450	61,700	57,100	(1,350)	(4,600)
Depreciation	208,931	225,200	219,300	203,900	(21,300)	(15,400)
<b>Total Operating Expenses</b>	<b>2,356,263</b>	<b>2,471,420</b>	<b>2,306,800</b>	<b>2,345,548</b>	<b>(125,872)</b>	<b>38,748</b>
<b>Operating Income (Loss)</b>	<b>(1,205,243)</b>	<b>(1,389,520)</b>	<b>(1,155,000)</b>	<b>(1,290,748)</b>	<b>98,772</b>	<b>(135,748)</b>
<b>Non Operating Revenues</b>						
Gain (loss) on disposal of assets	1,805	-	6,200	-	-	(6,200)
<b>Total Nonoperating Revenue</b>	<b>1,805</b>	<b>-</b>	<b>6,200</b>	<b>-</b>	<b>-</b>	<b>(6,200)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	2,838	5,058	2,500	2,101	(2,957)	(399)
Amortization issuance cost	512	978	500	513	(465)	13
Fiscal Agent Fee	9	42	-	10	(32)	10
<b>Total Non Operating Expenses</b>	<b>3,359</b>	<b>6,078</b>	<b>3,000</b>	<b>2,624</b>	<b>(3,454)</b>	<b>(376)</b>
<b>Net Income</b>	<b>(1,206,797)</b>	<b>(1,395,598)</b>	<b>(1,151,800)</b>	<b>(1,293,372)</b>	<b>102,226</b>	<b>(141,572)</b>



*Recreation Center*

**IVGID Departmental Budget Summary**

**Parks Summary**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Rents	50,828	54,700	55,400	46,100	(8,600)	(9,300)
Interfund Services	56,888	63,400	56,100	63,400	-	7,300
<b>Other Financing Sources</b>						
Capital Grants	2,126,728	1,500,000	1,500,000	1,000,000	(500,000)	(500,000)
Proceeds from capital assets dispositions	2,863	-	500	-	-	(500)
<b>Total Revenues and Other Sources</b>	<b>2,237,307</b>	<b>1,618,100</b>	<b>1,612,000</b>	<b>1,109,500</b>	<b>(508,600)</b>	<b>(502,500)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	250,214	262,380	251,200	249,538	(12,842)	(1,662)
Employee Fringe	62,980	66,638	69,200	61,436	(5,202)	(7,764)
Professional Services	574	-	-	2,000	2,000	2,000
Services and Supplies	189,160	272,000	233,500	237,700	(34,300)	4,200
Insurance	4,448	2,900	2,800	3,100	200	300
Utilities	54,314	55,200	52,400	53,200	(2,000)	800
<b>Capital Expenditures</b>						
Capital Improvements	2,407,665	2,390,275	1,891,000	1,329,980	(1,060,295)	(561,020)
Capital Carry Forward	(238,320)	-	-	-	-	-
<b>Debt Service</b>						
Principal	23,124	12,427	12,427	12,863	436	436
Interest	3,818	3,400	3,300	2,825	(575)	(475)
Fiscal Agent Fees	13	28	-	13	(15)	13
<b>Total Expenditures and Uses</b>	<b>2,757,990</b>	<b>3,065,248</b>	<b>2,515,827</b>	<b>1,952,655</b>	<b>(1,112,593)</b>	<b>(563,172)</b>
<b>Net Sources and Uses</b>	<b>(520,683)</b>	<b>(1,447,148)</b>	<b>(903,827)</b>	<b>(843,155)</b>	<b>603,993</b>	<b>60,672</b>

**IVGID Departmental Budget Summary**

**Parks Summary**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Rents	50,828	54,700	55,400	46,100	(8,600)	(9,300)
Internal Service Charges	56,888	63,400	56,100	63,400	-	7,300
<b>Total Operating Revenue</b>	<b>107,716</b>	<b>118,100</b>	<b>111,500</b>	<b>109,500</b>	<b>(8,600)</b>	<b>(2,000)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	250,214	262,380	251,200	249,538	(12,842)	(1,662)
Employee Fringe	62,980	66,638	69,200	61,436	(5,202)	(7,764)
Professional Services	574	-	-	2,000	2,000	2,000
Services and Supplies	189,160	272,000	233,500	237,700	(34,300)	4,200
Insurance	4,448	2,900	2,800	3,100	200	300
Utilities	54,314	55,200	52,400	53,200	(2,000)	800
Depreciation	193,347	216,500	207,200	209,100	(7,400)	1,900
<b>Total Operating Expenses</b>	<b>755,037</b>	<b>875,618</b>	<b>816,300</b>	<b>816,074</b>	<b>(59,544)</b>	<b>(226)</b>
<b>Operating Income (Loss)</b>	<b>(647,321)</b>	<b>(757,518)</b>	<b>(704,800)</b>	<b>(706,574)</b>	<b>50,944</b>	<b>(1,774)</b>
<b>Non Operating Revenues</b>						
Gain (loss) on disposal of assets	2,863	-	500	-	-	(500)
<b>Total Nonoperating Revenue</b>	<b>2,863</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>(500)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	3,818	3,400	3,300	2,825	(575)	(475)
Amortization issuance cost	692	652	700	653	1	(47)
Fiscal Agent Fee	13	28	-	13	(15)	13
<b>Total Non Operating Expenses</b>	<b>4,523</b>	<b>4,080</b>	<b>4,000</b>	<b>3,491</b>	<b>(589)</b>	<b>(509)</b>
<b>Net Income</b>	<b>(648,981)</b>	<b>(761,598)</b>	<b>(708,300)</b>	<b>(710,065)</b>	<b>51,533</b>	<b>(1,765)</b>

**IVGID Departmental Budget Summary**

**Tennis Summary**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	170,227	196,900	197,500	180,300	(16,600)	(17,200)
<b>Other Financing Sources</b>						
Non Operating Leases	(200)	-	(600)	-	-	600
<b>Total Revenues and Other Sources</b>	<b>170,027</b>	<b>196,900</b>	<b>196,900</b>	<b>180,300</b>	<b>(16,600)</b>	<b>(16,600)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	126,122	127,090	130,100	109,608	(17,482)	(20,492)
Employee Fringe	31,624	33,561	33,100	19,282	(14,279)	(13,818)
Services and Supplies	42,546	70,300	53,200	57,700	(12,600)	4,500
Insurance	1,822	2,000	1,900	2,100	100	200
Utilities	6,171	7,000	6,800	6,600	(400)	(200)
Cost of Goods and Services Sold	25,350	25,900	24,400	19,800	(6,100)	(4,600)
<b>Capital Expenditures</b>						
Capital Improvements	-	21,800	16,000	17,000	(4,800)	1,000
<b>Debt Service</b>						
Principal	52,949	49,783	49,783	51,628	1,845	1,845
Interest	5,832	4,709	4,400	2,355	(2,354)	(2,045)
Fiscal Agent Fees	48	36	-	26	(10)	26
<b>Total Expenditures and Uses</b>	<b>292,464</b>	<b>342,179</b>	<b>319,683</b>	<b>286,099</b>	<b>(56,080)</b>	<b>(33,584)</b>
<b>Net Sources and Uses</b>	<b>(122,437)</b>	<b>(145,279)</b>	<b>(122,783)</b>	<b>(105,799)</b>	<b>39,480</b>	<b>16,984</b>

**IVGID Departmental Budget Summary**

**Tennis Summary**

**Operating and Net Income (Loss)**

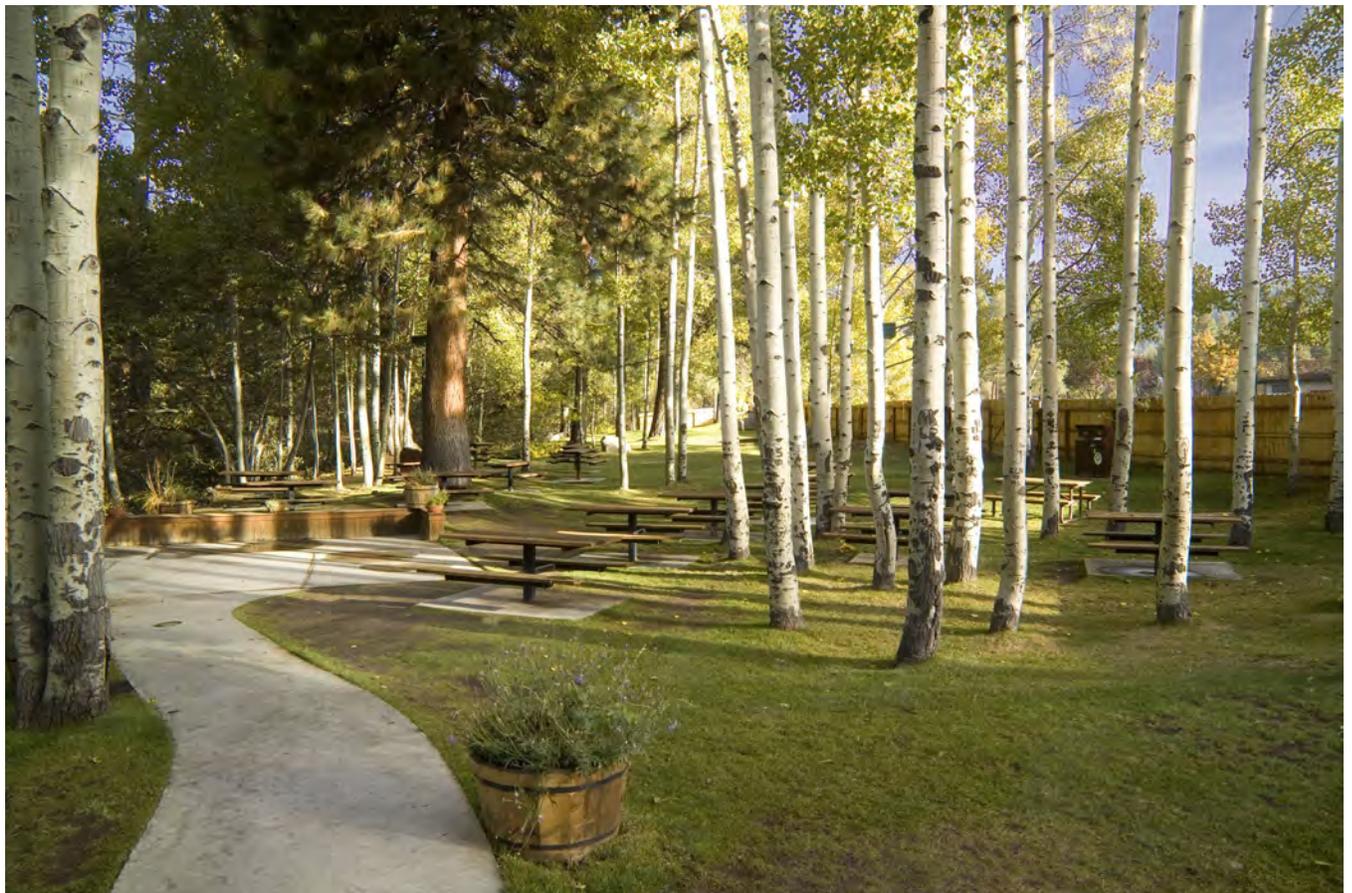
	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	170,227	196,900	197,500	180,300	(16,600)	(17,200)
<b>Total Operating Revenue</b>	<b>170,227</b>	<b>196,900</b>	<b>197,500</b>	<b>180,300</b>	<b>(16,600)</b>	<b>(17,200)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	126,122	127,090	130,100	109,608	(17,482)	(20,492)
Employee Fringe	31,624	33,561	33,100	19,282	(14,279)	(13,818)
Services and Supplies	42,546	70,300	53,200	57,700	(12,600)	4,500
Insurance	1,822	2,000	1,900	2,100	100	200
Utilities	6,171	7,000	6,800	6,600	(400)	(200)
Cost of Goods and Services Sold	25,350	25,900	24,400	19,800	(6,100)	(4,600)
Depreciation	73,720	73,900	72,200	70,900	(3,000)	(1,300)
<b>Total Operating Expenses</b>	<b>307,355</b>	<b>339,751</b>	<b>321,700</b>	<b>285,990</b>	<b>(53,761)</b>	<b>(35,710)</b>
<b>Operating Income (Loss)</b>	<b>(137,128)</b>	<b>(142,851)</b>	<b>(124,200)</b>	<b>(105,690)</b>	<b>37,161</b>	<b>18,510</b>
<b>Non Operating Revenues</b>						
Non Operating Leases	(200)	-	(600)	-	-	600
<b>Total Nonoperating Revenue</b>	<b>(200)</b>	<b>-</b>	<b>(600)</b>	<b>-</b>	<b>-</b>	<b>600</b>
<b>Non Operating Expense</b>						
Interest on bond debt	5,832	4,709	4,400	2,355	(2,354)	(2,045)
Amortization issuance cost	254	236	300	255	19	(45)
Fiscal Agent Fee	48	36	-	26	(10)	26
<b>Total Non Operating Expenses</b>	<b>6,134</b>	<b>4,981</b>	<b>4,700</b>	<b>2,636</b>	<b>(2,345)</b>	<b>(2,064)</b>
<b>Net Income</b>	<b>(143,462)</b>	<b>(147,832)</b>	<b>(129,500)</b>	<b>(108,326)</b>	<b>39,506</b>	<b>21,174</b>

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

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



*Aspen Grove*

**IVGID Departmental Budget Summary**

**Other Recreation Summary**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	-	-	20,500	-	-	(20,500)
Sales Allowance	(12)	(82,800)	(79,300)	(244,000)	(161,200)	(164,700)
Facilities Fees	6,067,022	5,897,320	5,885,600	6,021,040	123,720	135,440
Rents	(12)	-	-	-	-	-
<b>Other Financing Sources</b>						
Investment Earnings	50,197	20,000	24,900	15,000	(5,000)	(9,900)
Proceeds from capital assets dispositions	252,699	-	41,300	-	-	(41,300)
<b>Total Revenues and Other Sources</b>	<b>6,369,894</b>	<b>5,834,520</b>	<b>5,893,000</b>	<b>5,792,040</b>	<b>(42,480)</b>	<b>(100,960)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	43,172	165,559	131,500	137,334	(28,225)	5,834
Employee Fringe	23,847	87,841	53,100	61,302	(26,539)	8,202
Professional Services	1,293	10,000	1,700	10,000	-	8,300
Services and Supplies	104,912	14,400	11,300	17,000	2,600	5,700
Central Services Cost	-	727,000	727,200	673,500	(53,500)	(53,700)
Fuels Management	-	100,000	100,000	100,000	-	-
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	421,229	(400,000)	(400,000)	-	400,000	400,000
<b>Total Expenditures and Uses</b>	<b>594,453</b>	<b>704,800</b>	<b>624,800</b>	<b>999,136</b>	<b>294,336</b>	<b>374,336</b>
<b>Net Sources and Uses</b>	<b>5,775,441</b>	<b>5,129,720</b>	<b>5,268,200</b>	<b>4,792,904</b>	<b>(336,816)</b>	<b>(475,296)</b>

**IVGID Departmental Budget Summary**

**Other Recreation Summary**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	-	-	20,500	-	-	(20,500)
Sales Allowance	(12)	(82,800)	(79,300)	(244,000)	(161,200)	(164,700)
Facilities Fees	6,067,022	5,897,320	5,885,600	6,021,040	123,720	135,440
Rents	(12)	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>6,066,998</b>	<b>5,814,520</b>	<b>5,826,800</b>	<b>5,777,040</b>	<b>(37,480)</b>	<b>(49,760)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	43,172	165,559	131,500	137,334	(28,225)	5,834
Employee Fringe	23,847	87,841	53,100	61,302	(26,539)	8,202
Professional Services	1,293	10,000	1,700	10,000	-	8,300
Services and Supplies	104,912	14,400	11,300	17,000	2,600	5,700
Central Services Cost	-	727,000	727,200	673,500	(53,500)	(53,700)
Fuels Management	-	100,000	100,000	100,000	-	-
<b>Total Operating Expenses</b>	<b>173,224</b>	<b>1,104,800</b>	<b>1,024,800</b>	<b>999,136</b>	<b>(105,664)</b>	<b>(25,664)</b>
<b>Operating Income (Loss)</b>	<b>5,893,774</b>	<b>4,709,720</b>	<b>4,802,000</b>	<b>4,777,904</b>	<b>68,184</b>	<b>(24,096)</b>
<b>Non Operating Revenues</b>						
Investment Earnings	50,197	20,000	24,900	15,000	(5,000)	(9,900)
Gain (loss) on disposal of assets	252,699	-	41,300	-	-	(41,300)
<b>Total Nonoperating Revenue</b>	<b>302,896</b>	<b>20,000</b>	<b>66,200</b>	<b>15,000</b>	<b>(5,000)</b>	<b>(51,200)</b>
<b>Interfund Transfer</b>						
Transfers In/Out	421,229	(400,000)	(400,000)	-	400,000	400,000
<b>Net Operating Transfers</b>	<b>421,229</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>
<b>Net Income</b>	<b>5,775,441</b>	<b>5,129,720</b>	<b>5,268,200</b>	<b>4,792,904</b>	<b>(336,816)</b>	<b>(475,296)</b>

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## Mission:

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

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

## Performance Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Beach visits:	155,671	150,000	150,000
Opening date:	5/26/2010	5/25/2011	5/23/2012
Closing date:	9/19/2010	9/18/2011	9/16/2012
Days gates are staffed:	117	117	117

## Services Provided

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

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

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

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

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

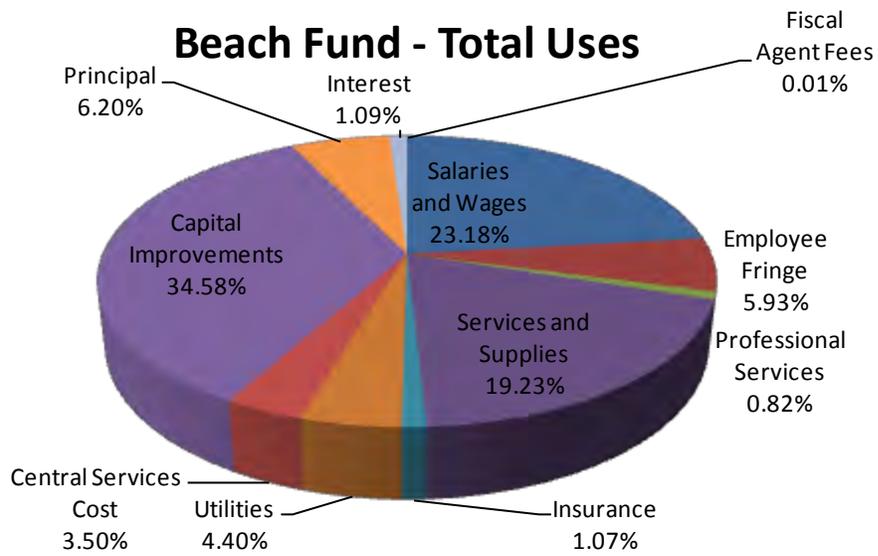
Ski and Hermit Beach facilitates **kayak storage** available for winter, summer or year round storage.

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

### Beach Fund - Total Sources



### Beach Fund - Total Uses

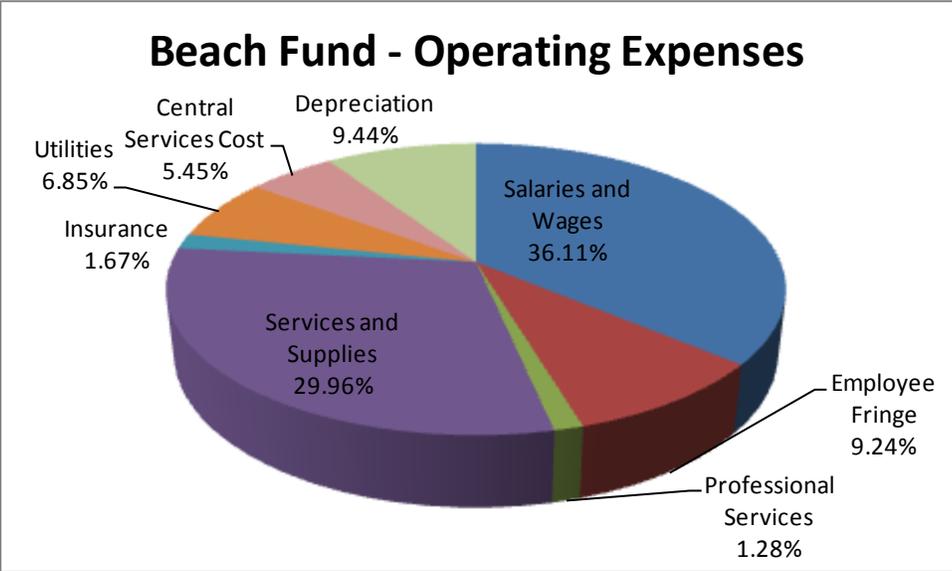
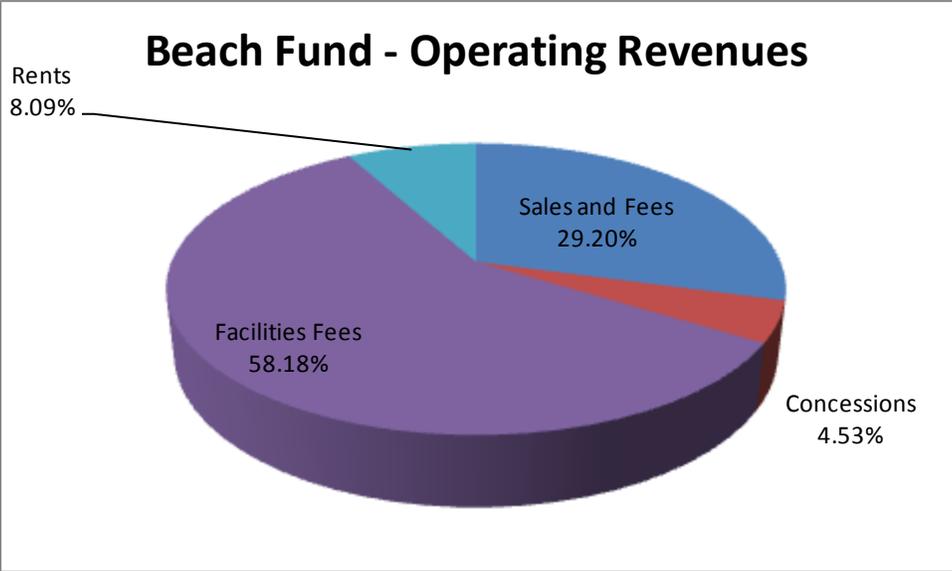


**IVGID Departmental Budget Summary**

**Beach Fund Summary**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	733,808	542,700	746,600	548,100	5,400	(198,500)
Concessions	26,810	56,000	72,300	60,850	4,850	(11,450)
Sales Allowance	-	(315,900)	(382,200)	(156,000)	159,900	226,200
Facilities Fees	783,027	898,150	902,400	781,100	(117,050)	(121,300)
Rents	4,573	93,900	93,800	108,600	14,700	14,800
<b>Other Financing Sources</b>						
Investment Earnings	-	10,000	5,100	2,500	(7,500)	(2,600)
<b>Total Revenues and Other Sources</b>	<b>1,548,218</b>	<b>1,284,850</b>	<b>1,438,000</b>	<b>1,345,150</b>	<b>60,300</b>	<b>(92,850)</b>
<b>Expenditures and Uses</b>						
<b>Personnel Cost</b>						
Salaries and Wages	446,407	433,603	428,200	421,525	(12,078)	(6,675)
Employee Fringe	180,946	120,166	111,000	107,833	(12,333)	(3,167)
Professional Services	4,797	67,300	17,700	15,000	(52,300)	(2,700)
Services and Supplies	688,574	381,833	343,000	349,800	(32,033)	6,800
Insurance	16,426	17,800	17,700	19,500	1,700	1,800
Utilities	76,590	92,400	79,600	80,000	(12,400)	400
Cost of Goods and Services Sold	13,027	-	-	-	-	-
Central Services Cost	-	70,000	69,700	63,600	(6,400)	(6,100)
<b>Capital Expenditures</b>						
Capital Improvements	138,173	59,930	10,000	629,000	569,070	619,000
<b>Debt Service</b>						
Principal	217,040	108,928	108,928	112,700	3,772	3,772
Interest	27,645	23,964	23,500	19,773	(4,191)	(3,727)
Fiscal Agent Fees	113	258	200	113	(145)	(87)
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	40,848	-	-	-	-	-
Funded Capital Resources	-	(59,930)	(10,000)	(500,000)	(440,070)	(490,000)
<b>Total Expenditures and Uses</b>	<b>1,850,586</b>	<b>1,316,252</b>	<b>1,199,528</b>	<b>1,318,844</b>	<b>2,592</b>	<b>119,316</b>
<b>Net Sources and Uses</b>	<b>(302,368)</b>	<b>(31,402)</b>	<b>238,472</b>	<b>26,306</b>	<b>57,708</b>	<b>(212,166)</b>



**IVGID Departmental Budget Summary**

**Beach Fund Summary**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	733,808	542,700	746,600	548,100	5,400	(198,500)
Concessions	26,810	56,000	72,300	60,850	4,850	(11,450)
Sales Allowance	-	(315,900)	(382,200)	(156,000)	159,900	226,200
Facilities Fees	783,027	898,150	902,400	781,100	(117,050)	(121,300)
Rents	4,573	93,900	93,800	108,600	14,700	14,800
<b>Total Operating Revenue</b>	<b>1,548,218</b>	<b>1,274,850</b>	<b>1,432,900</b>	<b>1,342,650</b>	<b>67,800</b>	<b>(90,250)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	446,407	433,603	428,200	421,525	(12,078)	(6,675)
Employee Fringe	180,946	120,166	111,000	107,833	(12,333)	(3,167)
Professional Services	4,797	67,300	17,700	15,000	(52,300)	(2,700)
Services and Supplies	688,574	381,833	343,000	349,800	(32,033)	6,800
Insurance	16,426	17,800	17,700	19,500	1,700	1,800
Utilities	76,590	92,400	79,600	80,000	(12,400)	400
Cost of Goods and Services Sold	13,027	-	-	-	-	-
Central Services Cost	-	70,000	69,700	63,600	(6,400)	(6,100)
Depreciation	120,104	103,100	112,800	110,200	7,100	(2,600)
<b>Total Operating Expenses</b>	<b>1,546,871</b>	<b>1,286,202</b>	<b>1,179,700</b>	<b>1,167,458</b>	<b>(118,744)</b>	<b>(12,242)</b>
<b>Operating Income (Loss)</b>	<b>1,347</b>	<b>(11,352)</b>	<b>253,200</b>	<b>175,192</b>	<b>186,544</b>	<b>(78,008)</b>
<b>Non Operating Revenues</b>						
Investment Earnings	-	10,000	5,100	2,500	(7,500)	(2,600)
<b>Total Nonoperating Revenue</b>	<b>-</b>	<b>10,000</b>	<b>5,100</b>	<b>2,500</b>	<b>(7,500)</b>	<b>(2,600)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	27,645	23,964	23,500	19,773	(4,191)	(3,727)
Amortization issuance cost	6,528	6,128	6,500	6,529	401	29
Fiscal Agent Fee	113	258	200	113	(145)	(87)
<b>Total Non Operating Expenses</b>	<b>34,286</b>	<b>30,350</b>	<b>30,200</b>	<b>26,415</b>	<b>(3,935)</b>	<b>(3,785)</b>
<b>Interfund Transfer</b>						
Transfers In/Out	40,848	-	-	-	-	-
<b>Net Operating Transfers</b>	<b>40,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income</b>	<b>(73,787)</b>	<b>(31,702)</b>	<b>228,100</b>	<b>151,277</b>	<b>182,979</b>	<b>(76,823)</b>

**IVGID Departmental Budget Summary**

**Beach - Operations**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	672,581	542,700	746,600	548,100	5,400	(198,500)
Sales Allowance	-	(315,900)	(382,200)	(156,000)	159,900	226,200
Facilities Fees	783,027	898,150	902,400	781,100	(117,050)	(121,300)
Rents	4,573	93,900	93,800	108,600	14,700	14,800
<b>Other Financing Sources</b>						
Investment Earnings	-	10,000	5,100	2,500	(7,500)	(2,600)
<b>Total Revenues and Other Sources</b>	<b>1,460,181</b>	<b>1,228,850</b>	<b>1,365,700</b>	<b>1,284,300</b>	<b>55,450</b>	<b>(81,400)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	280,031	288,995	291,800	275,735	(13,260)	(16,065)
Employee Fringe	127,043	69,466	64,000	62,443	(7,023)	(1,557)
Professional Services	4,797	67,300	17,700	15,000	(52,300)	(2,700)
Services and Supplies	525,880	216,900	201,800	181,900	(35,000)	(19,900)
Insurance	16,426	17,800	17,700	19,500	1,700	1,800
Utilities	54,145	59,100	53,000	55,500	(3,600)	2,500
Central Services Cost	-	70,000	69,700	63,600	(6,400)	(6,100)
<b>Capital Expenditures</b>						
Capital Improvements	96,411	59,930	10,000	629,000	569,070	619,000
<b>Debt Service</b>						
Principal	217,040	108,928	108,928	112,700	3,772	3,772
Interest	27,645	23,964	23,500	19,773	(4,191)	(3,727)
Fiscal Agent Fees	113	258	200	113	(145)	(87)
<b>Interfund Transfers and Adjustments</b>						
Transfers In/Out	40,848	-	-	-	-	-
Funded Capital Resources	-	(59,930)	(10,000)	(500,000)	(440,070)	(490,000)
<b>Total Expenditures and Uses</b>	<b>1,390,379</b>	<b>922,711</b>	<b>848,328</b>	<b>935,264</b>	<b>12,553</b>	<b>86,936</b>
<b>Net Sources and Uses</b>	<b>69,802</b>	<b>306,139</b>	<b>517,372</b>	<b>349,036</b>	<b>42,897</b>	<b>(168,336)</b>

IVGID Departmental Budget Summary

Beach - Operations

Operating and Net Income (Loss)

	2010-11 Actual	2011-12 Budget	2011-12 Est. Actual	2012-13 Budget	\$ Chg Bud to Bud	\$ Chg Est Act to Bud
<b>Operating Revenues</b>						
Sales and Fees	672,581	542,700	746,600	548,100	5,400	(198,500)
Sales Allowance	-	(315,900)	(382,200)	(156,000)	159,900	226,200
Facilities Fees	783,027	898,150	902,400	781,100	(117,050)	(121,300)
Rents	4,573	93,900	93,800	108,600	14,700	14,800
<b>Total Operating Revenue</b>	<b>1,460,181</b>	<b>1,218,850</b>	<b>1,360,600</b>	<b>1,281,800</b>	<b>62,950</b>	<b>(78,800)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	280,031	288,995	291,800	275,735	(13,260)	(16,065)
Employee Fringe	127,043	69,466	64,000	62,443	(7,023)	(1,557)
Professional Services	4,797	67,300	17,700	15,000	(52,300)	(2,700)
Services and Supplies	525,880	216,900	201,800	181,900	(35,000)	(19,900)
Insurance	16,426	17,800	17,700	19,500	1,700	1,800
Worker Compensation Claims	-	-	-	-	-	-
Utilities	54,145	59,100	53,000	55,500	(3,600)	2,500
Cost of Goods and Services Sold	-	-	-	-	-	-
Central Services Cost	-	70,000	69,700	63,600	(6,400)	(6,100)
Depreciation	120,104	103,000	112,700	110,200	7,200	(2,500)
<b>Total Operating Expenses</b>	<b>1,128,426</b>	<b>892,561</b>	<b>828,400</b>	<b>783,878</b>	<b>(108,683)</b>	<b>(44,522)</b>
<b>Operating Income (Loss)</b>	<b>331,755</b>	<b>326,289</b>	<b>532,200</b>	<b>497,922</b>	<b>171,633</b>	<b>(34,278)</b>
<b>Non Operating Revenues</b>						
Investment Earnings	-	10,000	5,100	2,500	(7,500)	(2,600)
<b>Total Nonoperating Revenue</b>	<b>-</b>	<b>10,000</b>	<b>5,100</b>	<b>2,500</b>	<b>(7,500)</b>	<b>(2,600)</b>
<b>Non Operating Expense</b>						
Interest on bond debt	27,645	23,964	23,500	19,773	(4,191)	(3,727)
Amortization issuance cost	6,528	6,128	6,500	6,529	401	29
Fiscal Agent Fee	113	258	200	113	(145)	(87)
<b>Total Non Operating Expenses</b>	<b>34,286</b>	<b>30,350</b>	<b>30,200</b>	<b>26,415</b>	<b>(3,935)</b>	<b>(3,785)</b>
<b>Interfund Transfer</b>						
Transfers In/Out	40,848	-	-	-	-	-
<b>Net Operating Transfers</b>	<b>40,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income</b>	<b>256,621</b>	<b>305,939</b>	<b>507,100</b>	<b>474,007</b>	<b>168,068</b>	<b>(33,093)</b>

**IVGID Departmental Budget Summary**

**Beach - Maintenance**

**Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	147,149	144,608	136,400	145,790	1,182	9,390
Employee Fringe	49,025	50,700	47,000	45,390	(5,310)	(1,610)
Services and Supplies	143,599	167,000	128,700	157,300	(9,700)	28,600
Utilities	17,812	25,500	21,700	20,300	(5,200)	(1,400)
<b>Capital Expenditures</b>						
Capital Improvements	41,762	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>399,347</b>	<b>387,808</b>	<b>333,800</b>	<b>368,780</b>	<b>(19,028)</b>	<b>34,980</b>
<b>Net Sources and Uses</b>	<b>(399,347)</b>	<b>(387,808)</b>	<b>(333,800)</b>	<b>(368,780)</b>	<b>19,028</b>	<b>(34,980)</b>



**IVGID Departmental Budget Summary**

**Beach - Maintenance**

**Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	147,149	144,608	136,400	145,790	1,182	9,390
Employee Fringe	49,025	50,700	47,000	45,390	(5,310)	(1,610)
Services and Supplies	143,599	167,000	128,700	157,300	(9,700)	28,600
Utilities	17,812	25,500	21,700	20,300	(5,200)	(1,400)
<b>Total Operating Expenses</b>	<b>357,585</b>	<b>387,808</b>	<b>333,800</b>	<b>368,780</b>	<b>(19,028)</b>	<b>34,980</b>
<b>Operating Income (Loss)</b>	<b>(357,585)</b>	<b>(387,808)</b>	<b>(333,800)</b>	<b>(368,780)</b>	<b>19,028</b>	<b>(34,980)</b>
<b>Net Income</b>	<b>(357,585)</b>	<b>(387,808)</b>	<b>(333,800)</b>	<b>(368,780)</b>	<b>19,028</b>	<b>(34,980)</b>

**IVGID Departmental Budget Summary**

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

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Sales and Fees	61,227	-	-	-	-	-
Concessions	26,810	56,000	72,300	60,850	4,850	(11,450)
<b>Total Revenues and Other Sources</b>	<b>88,037</b>	<b>56,000</b>	<b>72,300</b>	<b>60,850</b>	<b>4,850</b>	<b>(11,450)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	19,227	-	-	-	-	-
Employee Fringe	4,878	-	-	-	-	-
Services and Supplies	19,095	9,100	12,500	10,600	1,500	(1,900)
Utilities	4,633	7,800	4,900	4,200	(3,600)	(700)
Cost of Goods and Services Sold	13,027	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>60,860</b>	<b>16,900</b>	<b>17,400</b>	<b>14,800</b>	<b>(2,100)</b>	<b>(2,600)</b>
<b>Net Sources and Uses</b>	<b>27,177</b>	<b>39,100</b>	<b>54,900</b>	<b>46,050</b>	<b>6,950</b>	<b>(8,850)</b>



**IVGID Departmental Budget Summary**

**Beach - Food and Beverage  
Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Sales and Fees	61,227	-	-	-	-	-
Concessions	26,810	56,000	72,300	60,850	4,850	(11,450)
<b>Total Operating Revenue</b>	<b>88,037</b>	<b>56,000</b>	<b>72,300</b>	<b>60,850</b>	<b>4,850</b>	<b>(11,450)</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	19,227	-	-	-	-	-
Employee Fringe	4,878	-	-	-	-	-
Services and Supplies	19,095	9,100	12,500	10,600	1,500	(1,900)
Utilities	4,633	7,800	4,900	4,200	(3,600)	(700)
Cost of Goods and Services Sold	13,027	-	-	-	-	-
Depreciation	-	100	100	-	(100)	(100)
<b>Total Operating Expenses</b>	<b>60,860</b>	<b>17,000</b>	<b>17,500</b>	<b>14,800</b>	<b>(2,200)</b>	<b>(2,700)</b>
<b>Operating Income (Loss)</b>	<b>27,177</b>	<b>39,000</b>	<b>54,800</b>	<b>46,050</b>	<b>7,050</b>	<b>(8,750)</b>
<b>Net Income</b>	<b>27,177</b>	<b>39,000</b>	<b>54,800</b>	<b>46,050</b>	<b>7,050</b>	<b>(8,750)</b>

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The District is self-insured for **Workers Compensation** by what is meant to be a break-even operation that charges District venues for the coverage, claims administration and investment of the Self Insurance Retention Reserve and State of Nevada Deposits.

## Performance Measures

	Actual 2010/11	Budget 2011/12	Budget 2012/13
Claims costs:	\$174,202	\$149,800	\$175,000
Investment earnings:	\$35,511	\$36,900	\$20,700

## Services Provided

- Support Risk Management and District Safety Committee promotion of **Safety First**
- Monitor Third Party Claims Administration
- Provide Excess Limits Coverage
- Legal Compliance reporting to the State of Nevada to maintain self-insurance status
- Coordinate rates based on periodic Actuarial Survey and internal updates

**IVGID Departmental Budget Summary**

**Workers Compensation Summary  
Sources and Uses**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Revenues</b>						
Interfund Services	236,479	182,500	164,700	230,000	47,500	65,300
<b>Other Financing Sources</b>						
Investment Earnings	35,511	36,900	141,100	20,700	(16,200)	(120,400)
<b>Total Revenues and Other Sources</b>	<b>271,990</b>	<b>219,400</b>	<b>305,800</b>	<b>250,700</b>	<b>31,300</b>	<b>(55,100)</b>
<b>Expenditures and Uses</b>						
Personnel Cost						
Salaries and Wages	1,684	-	9,100	-	-	(9,100)
Employee Fringe	434	-	5,400	-	-	(5,400)
Professional Services	30,063	27,600	23,400	27,700	100	4,300
Insurance	40,585	42,000	45,700	48,000	6,000	2,300
Worker Compensation Claims	172,080	149,800	161,400	175,000	25,200	13,600
<b>Total Expenditures and Uses</b>	<b>244,846</b>	<b>219,400</b>	<b>245,000</b>	<b>250,700</b>	<b>31,300</b>	<b>5,700</b>
<b>Net Sources and Uses</b>	<b>27,144</b>	<b>-</b>	<b>60,800</b>	<b>-</b>	<b>-</b>	<b>(60,800)</b>



**IVGID Departmental Budget Summary**

**Workers Compensation Summary  
Operating and Net Income (Loss)**

	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Est. Actual</b>	<b>2012-13 Budget</b>	<b>\$ Chg Bud to Bud</b>	<b>\$ Chg Est Act to Bud</b>
<b>Operating Revenues</b>						
Internal Service Charges	236,479	182,500	164,700	230,000	47,500	65,300
<b>Total Operating Revenue</b>	<b>236,479</b>	<b>182,500</b>	<b>164,700</b>	<b>230,000</b>	<b>47,500</b>	<b>65,300</b>
<b>Operating Expenses</b>						
Personnel Cost						
Salaries and Wages	1,684	-	9,100	-	-	(9,100)
Employee Fringe	434	-	5,400	-	-	(5,400)
Professional Services	30,063	27,600	23,400	27,700	100	4,300
Insurance	40,585	42,000	45,700	48,000	6,000	2,300
Worker Compensation Claims	172,080	149,800	161,400	175,000	25,200	13,600
<b>Total Operating Expenses</b>	<b>244,846</b>	<b>219,400</b>	<b>245,000</b>	<b>250,700</b>	<b>31,300</b>	<b>5,700</b>
<b>Operating Income (Loss)</b>	<b>(8,367)</b>	<b>(36,900)</b>	<b>(80,300)</b>	<b>(20,700)</b>	<b>16,200</b>	<b>59,600</b>
<b>Non Operating Revenues</b>						
Investment Earnings	35,511	36,900	141,100	20,700	(16,200)	(120,400)
<b>Total Nonoperating Revenue</b>	<b>35,511</b>	<b>36,900</b>	<b>141,100</b>	<b>20,700</b>	<b>(16,200)</b>	<b>(120,400)</b>
<b>Net Income</b>	<b>27,144</b>	<b>-</b>	<b>60,800</b>	<b>-</b>	<b>-</b>	<b>(60,800)</b>

## CAPITAL IMPROVEMENT PLAN

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

### FACILITIES

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

#### Measurement Method

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

**Master Plans**

**Business Plans**

**Maintenance Plans**

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

**Potential New Acquisition Plans and Review**

**Government Regulation Outlook**

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

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

year MYCP is one of the major components used for the District's long term financial plan and is critical to facilitate long range planning.

The MYCP indicates whether capital projects are financed by cash, user fees, the Recreation Facility Fee, the Beach Facility Fee, debt or grant funding and sets the budget for each capital project for the first year of the MYCP. Ongoing projects, budgeted in previous capital plans, and identified as carryover projects, are not repeated in the current MYCP. They are presented in a separate schedule.

### **How the Capital Process Works**

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

Input from the Board of Trustees is valuable for setting the tone for capital planning. In November 2010 the Board requested a review of the scheduling of projects to minimize the need for changes in the supporting Facility Fee. This was affirmed at the November 2011 Retreat, where this process adopted the term "smoothing". Considerable effort has gone into reviewing the scheduling for projects, with a goal of maintaining the current Facility Fee levels over the next 5 years.

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

- October – review existing projects and set planning for next MYCP
- November – Capital project data sheets are released for updating and for submittal of new capital data sheet(s). Information about the direction of the MYCP and related factors are shared at the Board Annual Retreat.
- December – complete submission or updates of capital data sheets
- January – review all capital data sheets, meets with department and division managers or capital project managers, prioritizes projects, determines funding, and compiles the first draft of the MYCP
- February – identify Fiscal Year Capital Budget and 5 Year Summary projects to Board of Trustees through agenda items or work sessions

- March – reach agreement with the Board of Trustees on the first year of MYCP to be adopted in May
- May - Adopt the Fiscal Year Capital Budget and 5 Year Summary

## **Project Criteria**

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

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

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

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

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

## **Project Coding and Classification**

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

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

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

### Management and Organization Initiatives for Fiscal Year Ending June 30, 2013

The Finance and Accounting Department intends to develop a report to be presented as the year closes that will reconcile carryover projects from the prior year, capital projects budgeted less those completed, and ending in amounts released (not to be spent) or carried over to the next fiscal year.

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

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

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



*Preston Field Construction*

IVGID CAPITAL IMPROVEMENT PROJECTS

5 YEAR SUMMARY

FOR THE YEARS ENDING JUNE 30, 2013 TO 2017

Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total
General Government	1099BD1204	IT Pod - External Computer Room/Data Center	40,000	40,000	0	0	0	80,000
	1099BD1301	Replace Facility Siding	0	63,300	0	0	0	63,300
	1099BD1501	Admin Roof Replacement	0	0	0	31,220	0	31,220
	1099BD1502	Upgrade Public Bathrooms ADA Compliant	0	0	0	61,300	0	61,300
	1099BD1505	Paint Interior 893 Southwood Admin Building	0	0	0	46,900	0	46,900
	1099FF1503	Replace Carpeting 893 Southwood Admin Building	0	0	0	45,000	0	45,000
	1099OE1401	Copier Replacement - 893 Southwood Admin Building	0	0	16,000	0	0	16,000
	1213CE1101	IT Master Plan - Firewall/Remote Access	0	0	0	0	12,360	12,360
	1213CE1201	IT Master Plan - Data Warehouse	10,000	0	0	0	0	10,000
	1213CE1202	IT Master Plan - Wireless Network	16,000	0	0	0	0	16,000
1213TR101	Replace 1999 IT Van #349	9,500	0	0	0	0	9,500	
<b>General Fund Total</b>			<b>75,500</b>	<b>103,300</b>	<b>16,000</b>	<b>184,420</b>	<b>12,360</b>	<b>391,580</b>

Fleet	5190ME1201	New and Replacement Tools and Equipment	14,000	0	0	0	0	14,000
Buildings	5394P4350	Replace 1993 Service Truck 4X4 (1-ton) #281	0	0	0	0	0	0
	5394P4351	Replace 1995 Service Truck 4X4 (1-ton) #293	0	0	0	0	0	0
	5394P4352	Replace 2003 Pick-up Truck 4X4 (1-ton) #519	0	37,975	0	0	0	37,975
	5394SV500	2003 Genie Scissor Lift	0	10,600	0	0	0	10,600
	5394TL50	2004 Equipment Trailer (Tilt)	0	0	0	0	5,100	5,100
	5495OE1601	Upgrade Sign Shop Equipment	0	0	0	0	28,160	28,160
<b>Sign Shop</b>			<b>14,000</b>	<b>48,575</b>	<b>0</b>	<b>0</b>	<b>33,260</b>	<b>95,835</b>

Utilities	Water	2223D10903	Upgrade Ozone Facility	1,395,000	0	0	0	250,000	1,645,000
		2297AT735	Snowplow #300A	0	0	0	0	18,000	18,000
Water		2297AT736	Snowplow #304A	0	0	0	0	18,000	18,000
		2297AT737	Snowplow #307A	0	0	0	0	18,000	18,000
		2297AT739	2004 9' Western Snow Plow #542A	0	0	5,750	0	0	5,750
		2297AT740	2004 Auto Crane #543A	0	0	5,350	0	0	5,350
		2297AT741	2010 Sander/Spreader #642	0	0	0	7,025	0	7,025
		2297AT742	Loader Tire Chains (2-Sets)	0	17,580	0	0	0	17,580
		2297AT743	Loader Tires (2-Sets)	0	32,000	0	0	0	32,000
		2297AT749	2011 Snowplow #294B	0	0	0	0	6,200	6,200
		2297BD1202	Paint Interior Building #A	0	41,180	0	0	0	41,180
		2297BD1204	New Carpet Building #A	0	33,680	0	0	0	33,680
		2297BD1301	Public Works Equipment Storage Building	0	250,000	900,000	0	0	1,150,000
		2297BD1502	Fueling Facility Replacement	0	0	0	0	20,000	20,000
		2297D1101	Raise Manholes & Valve Boxes	60,000	60,000	60,000	60,000	60,000	300,000
		2297L1201	Repave Utility Facilities	29,200	20,000	47,800	10,000	10,000	117,000
		2297NL473	2008 Trackless Snowblower #619	0	0	0	0	150,450	150,450

**IVGID CAPITAL IMPROVEMENT PROJECTS**

**5 YEAR SUMMARY**

**FOR THE YEARS ENDING JUNE 30, 2013 TO 2017**

Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total
	2297NL474	2010 International Vactor Truck #638	0	0	0	100,000	0	100,000
	2297OE1205	Large Format Printer Replacement	0	23,000	0	0	0	23,000
	2297P2253	2001 1/2 Ton Pick-Up #467	20,650	0	0	0	0	20,650
	2297P2254	2004 GMC 1/2-Ton Pick-up #540	0	0	24,400	0	0	24,400
	2297P2255	2005 Chevy 1/2-Ton Pick-up #553	0	0	0	22,600	0	22,600
	2297P3302	2001 Extend-A-Cab Pick-up #466	0	28,600	0	0	0	28,600
	2297P3303	2004 3/4-Ton Service Truck w/liftgate & crane #543	0	0	43,100	0	0	43,100
	2297P3304	2005 Chevy 3/4-Ton Service Truck #555	0	0	0	41,200	0	41,200
	2297P4359	2000 1-Ton Service Truck w/ Liftgate #435	0	27,900	0	0	0	27,900
	2297P4360	2001 1-Ton Service Truck #473	38,700	0	0	0	0	38,700
	2297P4361	2004 GMC 1-Ton Flatbed #542	0	0	37,300	0	0	37,300
	2297SV533	1997 Forklift #315	0	33,900	0	0	0	33,900
	2297SV534	2004 Trackless Snowblower #552	0	149,500	0	0	0	149,500
	2297TR140	2004 Freightliner Vactor Truck #534	0	0	100,000	0	0	100,000
	2297TR181	2001 Peterbilt Dump Truck	0	0	0	0	154,600	154,600
	2297P4357	1998 1-Ton Pick Up #321	35,500	0	0	0	0	35,500
	2299DI1102	Equipment Rehabs (Pumps/Motors/Telemetry)	30,000	30,000	30,000	0	15,000	105,000
	2299DI1103	Replace Commercial Water Meters, Vaults, Lids	71,027	73,158	75,353	77,613	80,000	377,151
	2299DI1204	Recoat reservoir exteriors	20,000	20,000	18,000	20,000	0	78,000
	2299DI1305	Water Pump Station roofs	0	25,000	180,000	0	0	205,000
	2299WS1101	Replace Watermains	944,000	475,000	400,000	540,000	555,000	2,914,000
	<b>Water Subtotal</b>		<b>2,644,077</b>	<b>1,340,498</b>	<b>1,927,053</b>	<b>878,438</b>	<b>1,355,250</b>	<b>8,145,316</b>
Sewer	2523SV535	2001 Sellick Forklift #499	0	0	0	0	60,500	60,500
	2524AT744	2001 Jet-Away Line Cleaner #508	0	0	0	0	26,000	26,000
	2524SS1010	Effluent Export Line	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	2524SS1011	SR-28 Crystal Bay Utility Relocations	400,000	0	0	0	0	400,000
	2599BD1105	Building Upgrades Treatment Plant	32,050	0	0	0	0	32,050
	2599DI1104	Upgrade Sewer Pump Stations	165,000	140,000	50,000	0	175,000	530,000
	2599SS1101	Replace WWTP biosolids bins	11,000	0	0	0	0	11,000
	2599SS1102	Rebuild Pumps and Other Equipment	0	50,000	0	100,000	75,000	225,000
	2599SS1103	Upgrade Wetlands Facility	25,000	25,000	25,000	25,000	25,000	125,000
	2599SS1203	Replace & Reline Sewer Mains & Manholes	401,100	348,400	413,100	349,900	402,500	1,915,000
	2599SS2101	Aeration basin and wetwell structure evaluation	50,000	0	0	0	0	50,000
	<b>Sewer Subtotal</b>		<b>3,084,150</b>	<b>2,563,400</b>	<b>2,488,100</b>	<b>2,474,900</b>	<b>2,764,000</b>	<b>13,374,550</b>
	<b>Utility Fund Total</b>		<b>5,728,227</b>	<b>3,903,898</b>	<b>4,415,153</b>	<b>3,353,338</b>	<b>4,119,250</b>	<b>21,519,866</b>

IVGID CAPITAL IMPROVEMENT PROJECTS

5 YEAR SUMMARY

FOR THE YEARS ENDING JUNE 30, 2013 TO 2017

Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total
Community Services Championship Golf	3141BD1502	Remodel Bathrooms, #6 Tee and #14 Green	0	0	0	30,940	0	30,940
	3141GC1103	Sprinkler Head Replacements	0	30,000	80,000	0	0	110,000
	3141GC1202	Rebuilding Bunkers & Greens Improvement	30,000	0	80,000	0	0	110,000
	3141GC1204	Chipping Area Improvement	63,000	0	0	0	0	63,000
	3141GC1501	Wash Pad Improvements	0	0	0	70,000	0	70,000
	3141L1203	Pavement Improvements	29,100	64,300	15,000	15,000	15,000	138,400
	3142BD1303	Replace Roof Champ Golf Maintenance	0	91,440	0	0	0	91,440
	3143GC1201	Driving Range Improvements	20,000	75,000	0	0	0	95,000
	3153FF1204	Champ Grille Kitchen Equipment	10,025	32,190	0	0	0	42,215
	3153FF1205	The Grille Furniture & Bar Cooler	0	15,500	0	0	0	15,500
	3153P2250	2001 Pick-up Truck 4x4 (1/2-Ton) #474	0	0	24,000	0	0	24,000
	3197AT702	1997 Toro 5500 Spray Rig #417	0	0	0	0	44,400	44,400
	3197AT705	2000 Toro Spreader #462	0	0	0	0	10,650	10,650
	3197AT708	2001 Aerothatch Seeder #479	0	0	15,900	0	0	15,900
	3197AT710	2002 Toro Hydroject 3000 #514	0	0	0	29,950	0	29,950
	3197AT711	2003 Ty-Crop Propass #533	0	10,000	0	0	0	10,000
	3197AT712	2003 Hines Drill Aerator #536	0	0	0	0	64,300	64,300
	3197AT714	2006 Toro 1250 Spray Rig #586	0	0	30,300	0	0	30,300
	3197AT715	2006 John Deere 1500 Fairway Aerator #592	0	0	0	0	28,400	28,400
	3197AT717	2007 Trilo Verticutter/Vacuum/Sweeper #607	0	0	0	58,900	0	58,900
	3197AT722	2008 Bandit Brush Chipper #625	0	0	0	0	38,000	38,000
	3197AT723	2010 JD 1500 Arecore Aerator #640 - Shared	0	0	0	0	13,675	13,675
	3197NL410	2000 Carryall Club Car #459	0	0	0	0	9,780	9,780
	3197NL411	2000 Carryall Club Car #460	0	0	0	0	9,780	9,780
	3197NL420	2007 Club Car Carryall Ball Picker #600	0	0	0	20,600	0	20,600
	3197NL480	2002 Bar Cart #527	0	27,800	0	0	0	27,800
	3197NL481	2002 Bar Cart #528	0	27,800	0	0	0	27,800
3197NL482	2002 Bar Cart #529	0	27,800	0	0	0	27,800	
3197SV502	1997 Toro Sand Pro 3020 #420	0	0	0	0	16,000	16,000	
3197SV503	2000 JD 2653A Trim Mower #455	0	0	0	0	39,600	39,600	
3197SV504	2000 Toro Tri-Plex Mower 3250D #463	0	0	0	0	38,700	38,700	
3197SV505	2001 JD 2653 Trim Mower #481	0	0	0	0	39,000	39,000	
3197SV506	2001 JD 3235 Fairway Mower #482	52,900	0	0	0	0	52,900	
3197SV507	2001 Toro Groundsmaster 455D #486	0	0	0	0	53,600	53,600	
3197SV508	2001 Toro Tri-Plex 3250D Mower #495	0	0	38,600	0	0	38,600	
3197SV509	2001 Toro Greensmaster 1600 #505	0	0	0	9,650	0	9,650	
3197SV510	2001 Toro Greensmaster 1600 #506	0	0	0	9,650	0	9,650	
3197SV511	2002 JD 2653 Trim Mower #511	0	0	0	45,000	0	45,000	
3197SV512	2002 JD 3235 Fairway Mower #512	0	61,200	0	0	0	61,200	
3197SV513	2002 Toro 4000D Rough Mower #515	0	0	59,600	0	0	59,600	

IVGID CAPITAL IMPROVEMENT PROJECTS

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Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total
	3197SV515	2005 JD 3235 Fairway Mower #570	0	0	0	54,100	0	54,100
	3197SV516	2005 Toro Greensmaster 1600 #574	0	0	0	10,650	0	10,650
	3197SV517	2005 Toro Greensmaster 1000 #575	0	0	0	0	9,200	9,200
	3197SV518	2005 Toro Greensmaster 1000 #576	0	0	0	0	9,200	9,200
	3197SV519	2005 Toro Greensmaster 1000 #577	0	0	0	0	9,200	9,200
	3197SV520	2005 Toro Greensmaster 1000 #578	0	0	0	0	9,200	9,200
	3197SV521	2005 Toro Greensmaster 1000 #579	0	0	0	0	9,200	9,200
	3197SV522	2005 Toro Greensmaster 1000 #580	0	0	0	0	9,200	9,200
	3197SV524	2007 3500D Toro Rotary Mower #606	0	30,900	0	0	0	30,900
	3197SV525	2008 Toro SandPro #618	0	0	0	0	14,950	14,950
	3197SV536	2008 Toro Tri-Plex Mower #614	0	0	0	37,850	0	37,850
	3197TC01	2000 John Deere 5310 Tractor #464	0	0	0	41,500	0	41,500
	3197TC05	2010 JD 4120 Tractor- Shared #643	0	0	0	0	19,850	19,850
	3197TO904	Deep Tine Aerator	37,000	0	0	0	0	37,000
	3197TO905	Replace Fairway Mower Cutting Heads	0	0	0	20,000	0	20,000
	3197TR160	1997 1-Ton Dump Truck #419	0	35,400	0	0	0	35,400
Championship Subtotal			242,025	529,330	343,400	453,790	510,885	2,079,430
Mountain Golf	3241BD1202	Install New Siding Pro Shop	35,400	0	0	0	0	35,400
	3241BD1203	Install Air Conditioning in Pro Shop	21,800	0	0	0	0	21,800
	3241BD1204	Replace Deck	119,600	0	0	0	0	119,600
	3241BD1206	Mountain Course New Clubhouse	35,000	85,000	625,000	0	0	745,000
	3241BD1503	Remodel On Course Bathrooms	0	0	0	44,240	0	44,240
	3241GC1101	Mountain Course Tee and Bunker Renovation	19,500	21,000	22,500	66,000	17,000	146,000
	3241GC1404	Irrigation Improvements	0	0	25,000	0	0	25,000
	3241GC1502	Wash Pad Improvements	0	0	0	70,000	0	70,000
	3242LL1205	Pavement Improvements	12,000	27,000	14,000	43,700	15,000	111,700
Mountain Subtotal			243,300	133,000	686,500	223,940	32,000	1,318,740
Facilities & Catering	3350BD1103	Chateau - Replace Carpet	0	46,780	35,080	0	0	81,860
	3350BD1301	Repair/Replace Front Entrance Concrete	0	30,080	0	0	0	30,080
	3350BD1302	Resurface Patio Deck -Chateau	0	22,240	0	0	0	22,240
	3350FF1202	Banquet China	0	25,225	0	0	0	25,225
	3350FF1204	Catering Kitchen Equipment	20,010	22,625	0	0	0	42,635
	3351BD1501	Aspen Grove - Replace Carpet	0	0	0	8,340	0	8,340
	3351BD1502	Aspen Grove - Replace Siding	0	0	0	21,640	0	21,640
	3352CO1201	F&B Computer Equipment - POS Work Stations	14,173	0	0	14,250	0	28,423
	3352FF1104	Replace Banquet Silverware	0	0	0	0	13,200	13,200
	3352TR100	2002 Cargo Van 4x4 #509	15,000	0	0	0	0	15,000
Facilities & Catering Subtotal			49,183	146,950	35,080	44,230	13,200	288,643

IVGID CAPITAL IMPROVEMENT PROJECTS

5 YEAR SUMMARY

FOR THE YEARS ENDING JUNE 30, 2013 TO 2017

Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total
Ski	3453FF1108	Diamond Peak Main Kitchen Equip.	0	0	61,600	0	0	61,600
	3453FF1403	Diamond Peak Loft Bar Kitchen Equip.	0	0	5,600	0	0	5,600
	3453FF2002	Main Lodge Barbeque	0	0	0	0	11,000	11,000
	3462HE1608	Lakeview Lift Drive	0	0	0	50,000	0	50,000
	3462HE1701	Lodgepole Lift Drive	29,000	0	0	0	0	29,000
	3462HE2802	The Ridge Lift Drive	0	0	0	0	50,000	50,000
	3462LE1201	Restraining Bar Upgrade School House	16,000	0	0	0	0	16,000
	3463AT746	1997 Snow blower #309	0	136,100	0	0	0	136,100
	3463AT747	Loader Tire Chains (1-Set)	0	8,790	0	0	9,300	18,090
	3463AT748	Loader Tires (1-Sets)	0	16,000	0	0	0	16,000
	3463NL490	2002 Winch Cat Grooming vehicle # 531	0	320,000	0	0	0	320,000
	3463NL492	2006 Pisten Bully 300 Snowcat #595	0	0	0	0	271,800	271,800
	3463NL493	2008 Grooming vehicle # 628	45,000	0	0	0	0	45,000
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse	0	24,190	0	0	0	24,190
	3464NL431	2008 Ski Resort Snowmobile #627	11,000	0	0	0	0	11,000
	3464NL432	2010 Ski Resort Snowmobile #633	0	11,200	0	0	0	11,200
	3464NL433	2010 Ski Resort Snowmobile #634	0	0	11,300	0	0	11,300
	3464NL434	2011 Ski Resort Snowmobile #644	0	0	0	11,500	0	11,500
	3464NL441	2005 Suzuki ATV #559	0	0	0	7,200	0	7,200
	3464NL442	2005 Suzuki ATV #560	0	0	0	7,200	0	7,200
	3464NL443	2006 Yamaha Rhino (ATV) #585	13,400	0	0	0	14,800	28,200
	3464NL444	2008 Yamaha Rhino (ATV) #639	0	0	0	0	14,800	14,800
	3464NL475	1983 CASE 855C TRACK BACKHOE # 348	0	150,000	0	0	0	150,000
	3464S11002	Fan Guns	0	208,000	0	0	0	208,000
	3464S1104	Snowmaking pipe replacement	45,000	0	0	0	202,700	247,700
	3464S11703	Snowmaking Compressors	105,000	0	0	0	0	105,000
	3467RE1109	Replace Child Ski Center Rental Equipment	15,000	15,450	53,914	16,391	16,883	117,638
3468RE1102	Replace Ski Rental Equipment	208,000	198,000	190,000	295,000	255,000	1,146,000	
3469L11105	Pavement Improvements	15,000	45,000	0	0	675,000	735,000	
3499L11101	Incline Creek Culvert Rehabilitation	25,000	25,000	125,000	875,000	0	1,050,000	
3499OE1205	Replace Staff Uniforms	103,175	0	0	0	113,500	216,675	
3653BD1202	Replace Snowflake wooden deck	86,400	0	0	0	0	86,400	
Ski Subtotal			716,975	1,157,730	447,414	1,262,291	1,634,783	5,219,193

**IVGID CAPITAL IMPROVEMENT PROJECTS**

**5 YEAR SUMMARY**

**FOR THE YEARS ENDING JUNE 30, 2013 TO 2017**

Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total
Parks	4378AT726	1986 Surf Rake #234	0	24,300	0	0	0	24,300
	4378AT728	2001 Toro Rake-O-Vac #485	0	30,500	0	0	0	30,500
	4378AT729	1996 Lely Fertilizer Spreader #498	0	5,600	0	0	0	5,600
	4378BD1204	Village Green Restroom Remodel ADA Compliant	282,080	0	0	0	0	282,080
	4378BD1801	Preston Field Retaining Wall Replacement	0	0	0	0	286,000	286,000
	4378LI1006	Incline and Third Creeks Restoration	1,000,000	750,000	0	0	0	1,750,000
	4378LI1203	Pathway Village Green and Recreation Center/Tennis	10,000	10,000	10,000	0	0	30,000
	4378LI1206	Village Green Pathway Improvements	10,000	35,000	10,000	0	0	55,000
	4378LI1207	East/West Park Pavement Improvements	12,000	0	0	0	0	12,000
	4378LI1303	Aspen Grove Paving Improvements	0	20,000	0	0	0	20,000
	4378LI1304	Replace Irrigation and Drainage - Fields 2 & 3	0	15,000	313,500	0	0	328,500
	4378LI1403	Preston Field Lot Repaving	0	0	26,000	0	0	26,000
	4378LI1602	Pavement Management Overflow Parking Lot	0	0	0	0	22,000	22,000
	4378NL440	2008 Suzuki ATV #617	0	7,300	0	0	0	7,300
	4378NL456	2002 John Deere Pro Gator #516	0	0	0	29,500	0	29,500
	4378P2251	2000 Flatbed 4X4 (1/2 ton) #356	0	27,000	0	0	0	27,000
	4378P3300	2000 3/4-Ton Pick-Up #434	0	0	24,100	0	0	24,100
	4378P3301	2005 Pick-up Truck 4x4 (3/4-Ton) #554	0	0	0	25,800	0	25,800
	4378P4353	1994 1-Ton Dump Truck #292	0	39,000	0	0	0	39,000
	4378P4354	2003 1-Ton Service Truck #520	0	0	0	26,000	0	26,000
	4378RS1101	Exercise Stations-Par Course / Trails	15,900	0	0	0	0	15,900
	4378RS1205	Retrofit Ball field Lights Incline Park Field 3	0	0	113,000	0	0	113,000
	4378RS1501	Replace Previous Incline Park Playground	0	0	0	29,500	0	29,500
	4378RS1601	Replace Preston Park Playgrounds	0	0	0	50,000	27,800	77,800
	4378SV528	2001 Ball Field Groomer #472	0	15,300	0	0	0	15,300
	4378SV529	2001 Ball Field Mower 3500D Groundsmaster #480	0	31,700	0	0	0	31,700
	4378SV530	2002 Ditch Witch Trencher #518	0	13,400	0	0	0	13,400
4378SV531	2005 Ball Field Groomer #557	0	15,400	0	0	0	15,400	
4378SV532	2007 Toro 3500D Rotary Mower #605	0	0	33,700	0	0	33,700	
4378SV731	2005 Diamond Master Groomer #563	0	0	9,000	0	0	9,000	
4378TC06	1999 John Deere 5310 Tractor #355	0	0	52,400	0	0	52,400	
4378TC07	2010 JD 4120 Tractor- Shared #643	0	0	0	0	19,850	19,850	
Parks Subtotal			1,329,980	1,039,500	591,700	160,800	355,650	3,477,630
Tennis	4588LI1201	Repave Tennis Facility	17,000	47,800	0	0	0	64,800
	4588RS1401	Resurface Tennis Courts 8-9-10-11	0	0	42,250	0	0	42,250
Tennis Subtotal			17,000	47,800	42,250	0	0	107,050

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Fund/Department	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total	
Recreation	4884BD1304	Replace Roof Recreation Center	0	186,010	0	0	0	186,010	
	4884LI1102	Paving Rec. Center Lot & Trails	0	10,000	10,000	30,000	0	50,000	
	4885BD1606	Pool Deck Recoat	0	0	0	0	17,350	17,350	
	4885RS1609	Replace Chlor-Tec on-site Chlorination System	0	0	0	0	67,795	67,795	
	4886FF1302	Replace Gym Lights	0	19,360	0	0	0	19,360	
	4886LE1101	Fitness Equipment	36,800	37,904	39,041	40,212	41,419	195,376	
	4899BD1305	Paint Interior of Recreation Center	0	37,540	0	0	0	37,540	
	4899BD1605	Paint Exterior of Recreation Center	0	0	0	0	89,140	89,140	
	4899FF1202	Replace Lockers	0	0	60,000	0	0	60,000	
	4899OE1607	Replace Rec. Center Copier	0	0	0	0	14,000	14,000	
	Recreation Subtotal			36,800	290,814	109,041	70,212	229,704	736,571

Community Services Fund Total

<b>2,635,263</b>	<b>3,345,124</b>	<b>2,255,385</b>	<b>2,215,263</b>	<b>2,776,222</b>	<b>13,227,257</b>
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Beach	Project	Project Title	2012-13	2013-14	2014-15	2015-16	2016-17	5 Yr Total	
Beach	3970RS1304	Replace Baby Pool Boiler	0	10,700	0	0	0	10,700	
	3970RS1604	Install New Pool Deck Lights	0	0	0	0	40,060	40,060	
	3970RS1605	Install "in pool" lights	0	0	0	0	44,540	44,540	
	3972BD1301	Repave Boat Ramp	0	10,000	0	0	0	10,000	
	3972FF1205	All Beaches Picnic Tables	15,000	0	0	0	0	15,000	
	3972LI1201	Repave Parking Lot - Incline Beach	0	18,000	0	0	0	18,000	
	3972LI1202	Repave Parking Lot - Burnt Cedar	102,000	0	0	0	0	102,000	
	3973FF1204	Incline Beach Kitchen	0	6,600	0	0	0	6,600	
	3973LI1302	Gathering Area Incline Beach Facility Study	0	50,000	0	0	0	50,000	
	3974FF1101	Burnt Cedar Beach Kitchen	0	0	6,600	0	0	6,600	
	3999BD1303	Ski Beach Bathroom Remodel ADA Compliant	0	246,700	0	0	0	246,700	
	3999FF1206	Replace Beach Chairs	12,000	12,000	0	0	0	24,000	
	3999LI1203	BMPs & Pave Overflow Parking Lot	500,000	0	0	0	0	500,000	
	<b>Beach Fund Total</b>			<b>629,000</b>	<b>354,000</b>	<b>6,600</b>	<b>0</b>	<b>84,600</b>	<b>1,074,200</b>

District-Wide Total Expenditures

<b>9,081,990</b>	<b>7,754,897</b>	<b>6,693,138</b>	<b>5,753,021</b>	<b>7,025,692</b>	<b>36,308,738</b>
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Non-user revenue sources for expenditures:					
Funded by bond issue	1,395,000				1,395,000
Funded by Army Corp of Engineer and State Grants	1,000,000	750,000			1,750,000
Funded by US Forest Service Grants	471,500	146,000			617,500
Paid from existing Beach Fund cash	500,000	246,700			746,700
Paid from internal charges	14,000	48,575			95,835
Total non-user revenue sources for Capital Expenditures	3,380,500	1,191,275	0	0	4,605,035

5,701,490	6,563,622	6,693,138	5,753,021	6,992,432	31,703,703
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Capital Expenditures paid from current fiscal year user fees and charges

## KEY RATES

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

Staff makes operational decisions throughout the year that set prices for products and services. These listings are not intended to be all inclusive for each price, line item or transaction.



*Championship Golf Course*

**CHAMPIONSHIP GOLF COURSE RESORT**

**Fiscal 2012-13 Budget**

**KEY RATES**

**Calendar  
2012**                      **Calendar  
2013**

Low season May Opening until June 15 and September 17 until closing  
High Season-June 16 to September 16

Resident 18 hole rate Low Season before 3	\$65	/	TBD
Resident 18 hole rate Low Season after 3	\$43	/	TBD
Resident 18 hole rate High Season before 3	\$75	/	TBD
Resident 18 hole rate High Season after 3	\$43	/	TBD
Resident Supertwilight after 4:30	\$1 / hole	/	TBD
Resident 20 play pass (a)	\$1,170	/	TBD
Resident 15 play pass (b)	\$925	/	TBD
Resident 10 play pass (b)	\$680	/	TBD
Resident 5 play pass	\$330	/	TBD
Resident All You Can Play (c.)	\$1,950	/	TBD
Picture Pass Holder, Full Time Student up to age 26	\$225	/	TBD
Picture Pass Holder Junior Pass (Walking only) up to age 18	\$175	/	TBD
Guest of Resident 18 hole before 3	\$99	/	TBD
Guest of Resident 18 hole after 3	\$75	/	TBD
Non-Resident 18 Hole Low Season before 3	\$169	/	TBD
Non-Resident 18 Hole Low Season after 3	\$95	/	TBD
Non-Resident 18 Hole-High Season before 3	\$179	/	TBD
Non-Resident 18 Hole High Season after 3	\$95	/	TBD
Non-Resident Supertwilight after 4:30	\$2 / hole	/	TBD

(a) includes two free pass rounds or 1 free guest round

(b) includes 1 free pass round

(c) includes free bag storage

**Charitable Donated Events**

Fee-Operations Rate; each event-Championship Course	\$1,150	/	TBD
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**Driving Range**

Resident Punch Pass - Large	\$390.00	/	TBD
Resident Punch Pass - Small	\$205.00	/	TBD
Non-Resident Punch Pass - Small	\$250.00	/	TBD
Non Resident Punch Pass - Large	\$450.00	/	TBD
Resident Bucket Small/Large	\$6.00/\$9.00	/	TBD
Non Resident Bucket Small/Large	\$9.00/\$11.00	/	TBD

Note to Rate Schedule:

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

**MOUNTAIN GOLF COURSE RESORT**

**Fiscal 2012-13 Budget**

**KEY RATES**

**Calendar  
2012**                      **Calendar  
2013**

Low season May Opening until June 13 and September 17 until closing  
High Season-June 14 to September 16

Resident 18 Hole-Low season Mon-Thurs	\$35.00	/	TBD
Resident 18 Hole-Low season Fri-Sun, Holidays	\$40.00	/	TBD
Resident Twilight-Low season after 4	\$30.00	/	TBD
Resident 18 Hole-High season Mon-Thurs	\$40.00	/	TBD
Resident 18 Hole-High season Fri-Sun, Holidays	\$45.00	/	TBD
Resident Twilight-High season after 4	\$35.00	/	TBD
Resident 10 play pass	\$350.00	/	TBD
Picture Pass Holder Junior Pass (walking only, with twilight at Champ)	\$175.00	/	TBD
Picture Pass Holder Junior Pass-Mountain only (walking only)	\$99.00	/	TBD
Picture Pass Holder Junior / Parent Pass	\$395.00	/	TBD
Guest of Resident Low season Mon-Thurs	\$45.00	/	TBD
Guest of Resident Low season Fri-Sun Holidays	\$50.00	/	TBD
Guest Twilight-Low season after 4	\$35.00	/	TBD
Guest of Resident High season Mon-Thurs	\$50.00	/	TBD
Guest of Resident High season Fri-Sun Holidays	\$55.00	/	TBD
Guest Twilight-High season after 4	\$40.00	/	TBD
Non-Resident 18 Hole-Low Season Mon-Thurs	\$55.00	/	TBD
Non-Resident 18 Hole-Low Season Fri-Sun Holidays	\$60.00	/	TBD
Non-Resident 18 Hole-High Season Mon-Thurs	\$65.00	/	TBD
Non-Resident 18 Hole-High Season Fri-Sun Holidays	\$75.00	/	TBD
Non-Resident Pre-Twilight-High season (12pm-4pm)	\$55.00	/	TBD
Non-Resident Twilight-after 4	\$45.00	/	TBD

**Charitable Donated Events**

Fee-Operations Rate; each event- Mountain Course	\$800.00	/	TBD
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Note to Rate Schedule:

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

**FACILITIES**

**Fiscal 2012-13 Budget**

**KEY RATES**

	<b>Non-Picture Pass Holder</b>		<b>Picture Pass Holder (Stakeholder)</b>
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**Aspen Grove Building, Barbecue & Outdoor Seating  
(May - October)**

Saturday	\$1,000	/	\$750
Friday and Sunday	\$875	/	\$675
Monday through Thursday	\$600	/	\$375

**Wedding Ceremony Set-up Fee - Outdoors**

including use of white folding chairs	\$500	/	\$375
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**Aspen Grove Building Only (max. capacity 50)( 3 Hr. Minimum)**

Special Off-Season Rate applies to November to April - Per Hour Additional hours charged at the same hourly rate.	\$125	/	\$50
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**Championship Golf Course**

**Wedding Ceremony 7th and 10th back tee box**

including use of white folding chairs	\$1,000	/	\$750
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**Chateau**

**High Season Dates June to October**

HIGH Season Full Facility Rate on Sat. & Holidays	\$5,995	/	\$4,495
HIGH Season -2/3 Facility Rate Sat. & Holidays	\$4,495	/	\$3,375
HIGH Season -1/3 Facility Rate Sat. & Holidays	\$2,995	/	\$2,250
HIGH Season Full Facility Rate Fri & Sunday's	\$3,895	/	\$2,925
HIGH Season -2/3 Facility Rate Fri & Sunday's	\$2,995	/	\$2,250
HIGH Season -1/3 Facility Rate Fri & Sunday's	\$1,795	/	\$1,350
HIGH Season Full Facility Rate Mon. - Thurs.	\$2,225	/	\$1,675
HIGH Season -2/3 Facility Rate Mon. - Thurs.	\$1,495	/	\$1,125
HIGH Season - 1/3 Facility Rate Mon. - Thurs.	\$975	/	\$725

**Low Season Dates November to May**

LOW Season Full Facility Rate on Sat. & Holidays	\$3,495	/	\$2,625
LOW Season -2/3 Facility Rate Sat. & Holidays	\$2,350	/	\$1,775
LOW Season -1/3 Facility Rate Sat. & Holidays	\$1,495	/	\$1,125
LOW Season Full Facility Rate Fri & Sunday's	\$2,575	/	\$1,925
LOW Season -2/3 Facility Rate Fri & Sunday's	\$1,675	/	\$1,250
LOW Season -1/3 Facility Rate Fri & Sunday's	\$1,175	/	\$875
LOW Season Full Facility Rate Mon. - Thurs.	\$1,450	/	\$1,090
LOW Season - 2/3 Facility Mon. - Thurs.	\$1,075	/	\$805
LOW Season-1/3 Facility Mon. - Thurs.	\$695	/	\$525

**Special Hourly Rate - Based on Availability ( 3 HR. minimum)**

HIGH Season Full Room - Per Hour	\$675	/	\$500
HIGH Season 2/3 Room - Per Hour	\$500	/	\$375
HIGH Season 1/3 Room - Per Hour	\$350	/	\$250
LOW Season Full Room - Per Hour	\$400	/	\$300
LOW Season 2/3 Room - Per Hour	\$275	/	\$200
LOW Season 1/3 room - Per Hour	\$175	/	\$125

**Wedding Ceremony Set-up Fee - Indoors Fireplace\***

	\$500	/	\$375
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**Wedding Ceremony Set-up Fee - Outdoor Chateau Garden\***

	\$800	/	\$600
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\*including use of white folding chairs

**DIAMOND PEAK SKI RESORT**

**Fiscal 2012-13 Budget**

**KEY RATES**

	Non-Holiday		Holiday	
	Daily	Half-day	Daily	Half-day
<b>Picture Pass Holder Lift Tickets</b>				
Adult (18-59)	\$25		\$35	
Youth (15-17)	\$20		\$30	
Child (7-14)	\$15		\$15	
Senior (60-64)	\$20		\$20	
Senior (65-69)	\$18		\$18	
Super Senior (70-79)	\$11		\$11	
6 & under / 80+	Free		Free	
<b>Non-Resident Lift tickets</b>				
Adult (18-64)	\$59	\$47	\$64	\$52
Youth (15-17) & Senior (65-69)	\$49	\$39	\$54	\$44
Child (7-14) & Super Senior (70-79)	\$20	\$18	\$25	\$23
Interchangeable Parent	\$59	\$47	\$64	\$52
Beginner	\$29	\$29	\$29	\$29
6 & under / 80+	Free	Free	Free	Free
<b>Mini-passes</b>				
	2-day*	3-day	5-day	7-day
Adult (18-64)	\$106	\$150	\$221	\$268
Youth (15-17 & Senior (65-69)	\$88	\$125	\$184	\$223
Child (7-14) & Super Senior (70-79)	\$36	\$51	\$75	\$91
* blacked out for holiday periods				
	<b>Early Sale</b>	<b>After 10/31</b>		
<b>Picture Pass Holder Full Pass</b>				
Adult (18-59)	\$299	\$349		
College (with ID and schedule)	\$169	\$199		
Youth (15-17)	\$149	\$189		
Child (7-14)	\$119	\$149		
Senior (60-64)	\$149	\$189		
Senior (65-69)	\$119	\$149		
Super Senior (70-79)	\$39	\$49		
6 & under / 80+	Free	Free		
<b>Picture Pass Holder Midweek Pass</b>				
Adult (18-59)	\$225	\$299		
College (with ID and schedule)	\$136	\$170		
Youth (15-17)	\$119	\$149		
Child (7-14)	\$99	\$119		
Senior (60-64)	\$119	\$149		
Senior (65-69)	\$99	\$119		
Super Senior (70-79)	\$30	\$40		
6 & under / 80+	Free	Free		
<b>Non-Resident Full Pass</b>				
Adult (18-59)	\$399	\$449		
College (with ID and schedule)	\$199	\$229		
Youth (15-17)	\$189	\$239		
Child (7-14)	\$139	\$169		
Senior (60-64)	\$189	\$239		
Senior (65-69)	\$139	\$169		
Super Senior (70-79)	\$59	\$69		
<b>Non-Resident Midweek Pass</b>				
Adult (18-59)	\$249	\$309		
College (with ID and schedule)	\$169	\$199		
Youth (15-17)	\$159	\$199		
Child (7-14)	\$125	\$156		
Senior (60-64)	\$159	\$199		
Senior (65-69)	\$125	\$156		
Super Senior (70-79)	\$49	\$59		

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

**RECREATION CENTER****Fiscal 2012-13 Budget****KEY RATES**

Resident Adult - Annual	\$523
Resident Adult - Daily	\$11
Resident Adult - Monthly	\$49
Resident Family - Annual	\$970
Resident Senior - Daily	\$9
Resident Senior - Monthly	\$43
Resident Student (13-23) - Monthly	\$42
Resident Youth - Daily	\$6
Totally Active Youth	\$4
Non-Resident Adult - Annual	\$677
Non-Resident Adult - Daily	\$15
Non-Resident Adult - Monthly	\$65
Non-Resident Family - Annual	\$1,184
Non-Resident Senior - Daily	\$13
Non-Resident Senior - Monthly	\$58
Non-Resident Student (13-23) - Monthly	\$55
Non-Resident Youth - Daily	\$9
Lapsed Membership processing Fee	\$49

**PARK & FIELDS RENTAL RATES****Fiscal 2012-13 Budget**

<b>KEY RATES</b>	<b>Calendar <u>2012</u></b>	<b>Calendar <u>2013</u></b>
<b>Rental Rates</b>		
Resident Individual - Daily		
Incline Park Ballfield	\$268	/ TBD
Preston Field	\$268	/ TBD
Village Green	\$268	/ TBD
Security deposit	25%	/ TBD
Non-Resident Normal - Daily		
Incline Park Ballfield	\$395	/ TBD
Preston Field	\$395	/ TBD
Village Green	\$395	/ TBD
Security deposit	25%	/ TBD
Resident Individual - Hourly		
Incline Park Ballfield	\$40	/ TBD
Preston Field	\$40	/ TBD
Village Green	\$40	/ TBD
Security deposit	25%	/ TBD
Non-Resident Normal - Hourly		
Incline Park Ballfield	\$60	/ TBD
Preston Field	\$60	/ TBD
Village Green	\$60	/ TBD
Security deposit	25%	/ TBD
<b>Preston Group Picnic Area Reservation</b>		
8am - 2pm or 3pm - 8pm	\$42	/ TBD
All day	\$75	/ TBD

**Note to Rate Schedule:**

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

**TENNIS****Fiscal 2012-13 Budget****KEY RATES****Calendar  
2012****Calendar  
2013**

Tennis Season Operates May to October, weather permitting

Resident Adult - Season	\$399	/	TBD
Non-Resident Adult - Season	\$499	/	TBD
Resident Senior Citizen - Season	\$324	/	TBD
Non-Resident Senior Citizen - Season	\$405	/	TBD
Senior Couple Resident Only	\$607	/	TBD
Resident Junior (13-17) - Season	\$114	/	TBD
Non-Resident Junior (13-17) - Season	\$144	/	TBD
Resident Student (18-24*)	\$256	/	TBD
Non-Resident Student (18-24*)	\$321	/	TBD
Resident Adult - Hourly			
morning	\$12	/	TBD
after 12 noon	\$7	/	TBD
Non-Resident Adult - Hourly			
morning	\$18	/	TBD
after 12 noon	\$10	/	TBD
Resident Junior (13-17)- Hourly		/	TBD
morning	\$10	/	TBD
after 12 noon	\$4	/	TBD
Non-Resident Junior (13-17) - Hourly			
morning	\$13	/	TBD
after 12 noon	\$6	/	TBD
Junior (12 yrs and under) special aftn only Res	Free	/	TBD
Junior (12 yrs and under) special aftn only Non-res	\$5		TBD
Family Resident - Season	\$779	/	TBD
80+ season pass	Free	/	TBD
Afternoon Season Pass (Mon-Fri after 12pm, weekends anytime)			
Junior (13-17) Resident	\$91	/	TBD
Junior (13-17) Non-Resident	\$115	/	TBD
Adult (18-64) Resident	\$219	/	TBD
Adult (18-64) Non-Resident	\$279	/	TBD
Senior (65-79) Resident	\$184	/	TBD
Senior (65-79) Non-Resident	\$232	/	TBD
80+ Resident	Free	/	TBD
Student (18-24*) Resident	\$155	/	TBD
Student (18-24*) Non-Resident	\$197	/	TBD

\* - Must show student I.D.

Note to Rate Schedule:

Rates have been provided only for the upcoming season.

2013 will be determined with the next budget cycle.

**BURNT CEDAR, INCLINE and SKI BEACH****Fiscal 2012-13 Budget**

<b>KEY RATES</b>	<b>Calendar <u>2012</u></b>	<b>Calendar <u>2013</u></b>
Guest Entry		
Daily Adult	\$12	\$12
Daily Child	\$4	\$4
Boat Launch		
Vehicle with Watercraft - Season	n/a	n/a
Vehicle & Trailer - Season	\$135	\$145
Vehicle with Watercraft - Daily	N/A	n/a
Vehicle & Trailer - Daily	\$17	\$17
Kayak Storage Fee		
Summer	\$184	\$184
Winter	\$105	\$105
Full Year	\$250	\$250
Group Picnic Area Reservation		
8am - 2pm or 3pm - 8pm Mon-Thurs	\$103	\$103
8am - 2pm or 3pm - 8pm Fri-Sun	\$139	\$139
All Day - Mon-Thurs	\$155	\$155
All Day - Fri - Sun	\$211	\$211

**Note to Rate Schedule:**

Since the season crosses the fiscal year,  
rates have been provided for the beginning of each season.

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## Central Services Cost Allocation Plan

The District has adopted Board Policy and Practice Statements, Series 18 that establishes the method of allocation for costs incurred by the General Fund while providing essential administrative services to the Enterprise Funds.

Under Practice 18.2.01, Section 1.04 lists the eligible costs:

1.0.4 Costs incurred may include, without limitation:

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

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

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

For the year ended June 30, 2013 the General Fund will receive payments of \$1,000,200 while incurring costs of approximately \$808,000 for Accounting and \$422,000 for Human Resources. The difference representing the costs incurred for the General Fund and Internal Services based on their share of the units of measure.

**Incline Village General Improvement District  
Central Services Cost Allocation Plan  
For the Year Ended June 30, 2012**

	General	Utility	Community Services	Beach	Internal Services	Total
Budgeted FTE by Fund	26.41	32.40	154.32	15.43	13.98	242.54
Budgeted Wages by Fund	1,502,610	1,983,877	4,916,432	421,525	869,426	9,693,870
Budgeted Benefits by Fund	684,789	941,033	1,587,403	107,833	408,092	3,729,150
Budgeted Services & Supplies by Fund	403,800	1,397,000	3,467,800	349,800	471,400	6,089,800
Budgeted Accounting Expenses	\$ 808,016					
Percentage of Costs allocated	80%					
Allocation based on Services & Supplies	<u>42,862</u>	<u>148,287</u>	<u>368,096</u>	<u>37,130</u>	<u>50,038</u>	<u>646,413</u>
Blended Allocation	15%	20%	52%	5%	9%	
Budgeted Human Resources	\$ 422,482					
Human Res. & 20% Accounting	\$ 584,085					
Based on Wages, Benefits & FTE	<u>87,131</u>	<u>114,984</u>	<u>305,498</u>	<u>26,482</u>	<u>49,990</u>	<u>584,085</u>
Central Services Cost Allocation to Enterprise Funds		<u>\$ 263,271</u>	<u>\$ 673,594</u>	<u>\$ 63,612</u>		<u>\$ 1,000,477</u>
<hr/>						
Annual Billing, Estimated		263,000	673,500	64,000		
Monthly Billing		21,925	56,125	5,300		
Annual Billing Total		<u>\$ 263,100</u>	<u>\$ 673,500</u>	<u>\$ 63,600</u>		<u>\$ 1,000,200</u>

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## 2012-2013 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. Valuing our employees is investing in the future of the District. Each and every employee is trained annually and is committed to providing customer retention service excellence to the District's residents and users of our services. In addition to providing competitive wages and benefits the District is committed to providing a workplace environment that allows our valued employees, working together, to excel.

The District's Value Statement focuses on the commitment:

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

The District offers to its employees, in benefited positions, a competitive and comprehensive benefit package which included employer paid health insurance that includes medical, dental, vision, life, accidental death and dismemberment, short and long term disability insurance, pension plan that includes deferred compensation, employee assistance program, vacation, sick leave and 11 paid holidays.

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

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

The Employee P.E.R.K. (Positive Employee Recognition – Kool) program is designed to value the District's non-benefited returning employees who worked 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).

The District's employee population is made up of union and non-union employees who are employed in full and part-time year round capacities and seasonal employees who also work full or part-time. For our benefited employees, the District continues the commitment to maintain consistency amongst the non-union and union employees with regards to wages and benefits. The District considers all employees, seasonal and year-round, to be critical operational assets who are currently and will continue to make a difference in the future success of the District.

Changes in benefitted positions for this fiscal year include:

- Elimination of 4 full-time year round benefitted positions and 2 Seasonal Manger positions.
  - ◇ Executive Chef
  - ◇ Accounts Payable Technician
  - ◇ Marketing Manager
  - ◇ Inspector I
  - ◇ Sr. Recreation clerk
  - ◇ Hyatt Shop Manager (SM)
  - ◇ Director of Tennis (SM)
  
- Re-classify
  - ◇ Head Professional/Championship from full-time year round position in Salary Grade 30 to a 7.5 month Seasonal Manager position
  - ◇ Head Professional/Mountain from full-time year round position in Salary Grade 29 to a 7.5 months Seasonal Manager position
  - ◇ Lift Mechanic in Salary Grade 18 to a Lift Supervisor/Mechanic SG 21
  - ◇ Sr. Administrative Clerk in Salary Grade 18 from Part-time year round with benefits to Full-time year round with benefits in Salary Grade 18
  - ◇ Director of Human Resources and Risk Management in Salary Grade 36 to Director of Human Resources in Salary Grade 35
  - ◇ Administrative Assistant in Salary Grade 19 to Public Works Contracts Administrator in Salary Grade 24
  - ◇ Reclassify the Merchandise Manager a 10 month Seasonal Manager position to a 6 month Multi Seasonal Year Round (MSYR) position
  
- Created one new full-time year round position and one 6 month position to create a multi-seasonal year round position
  - ◇ Director of Golf Operations Salary Grade 36
  - ◇ Safety Specialist (MSYR) Salary Grade 25
  
- Changes in Salary Ranges, Wages, and Benefits
  - ◇ The salary ranges moved 2% from the top
  - ◇ Year-round employees in benefitted position will receive a 1% increase effective 7/1/12
  - ◇ The same employees will be eligible to receive a 1% increase retroactive to 7/1/12 if the District beats operating profits by 1% plus cost of burden at the close of fiscal year 12/13
  - ◇ New benefitted employees hired on or after 7/1/12 and seasonal managers working more than 6 months will pay 25% of the cost of dependent health care coverage effective 7/1/12
  - ◇ New benefitted employees hired on or after 7/1/12 will earn a maximum of 4 weeks' vacation after 15 years of service

- Changes in Job Titles with no changes in salary range
  - ◇ Director of Finance & Accounting Salary Grade 38 to Director of Finance, Accounting & Risk Management Salary Grade 38
  - ◇ Information Technology Manager Salary Grade 36 to Director of Information Technology Salary Grade 36
  - ◇ Sr. Recreation Clerk Salary Grade 18 to Sr. Parks & Recreation Clerk Salary Grade 18
  - ◇ Recreation Clerk Salary Grade 14 to Parks & Recreation Clerk Salary Grade 14
  
- Challenges and Opportunities for this fiscal year include:
  - ◇ Union Negotiations for the fifth year in a row.
  - ◇ Maintaining high employee morale with limited salary increases, reduction in benefits and reduction in staff for third year in a row.
  - ◇ Continuing to provide the high level of customer service that our residents and customers have come to expect.

The following personnel schedules contain information on Full Time Equivalents (FTE) Budget on Budget changes for the current fiscal year and prior two budget plans, a list of position Classifications, Full-Time Year Round Authorized Positions, Part-Time, Temporary and Seasonal Positions and adjusted Salary Ranges.

Incline Village General Improvement District  
2012-2013 Budget

Full-Time Equivalent (FTE) Personnel Summary  
July 1, 2012

	2010-2011 Budget				2011-2012 Budget				2012-2013 Budget				Changes (+/-)			
	SM/S/PT/PTYR		Total FTE		SM/S/PT/PTYR		Total FTE		SM/S/PT/PTYR		Total FTE		SM/S/PT/PTYR		Total FTE	
	No. Positions	FTE	FYR	Total FTE	No. Positions	FTE	FYR	Total FTE	No. Positions	FTE	FYR	Total FTE	No. Positions	FTE	FYR	Total FTE
Golf - Championship	63.3	25.5	6.5	32.0	65.1	25.4	6.8	32.2	72.1	28.0	5.1	33.1	7.1	2.6	-1.7	0.9
Golf - Mountain	31.2	8.2	3.7	12.0	31.2	8.3	2.6	10.9	31.4	8.8	1.7	10.5	0.2	0.5	-0.9	-0.4
Facilities	10.5	6.6	4.0	10.6	15.8	5.4	4.0	9.3	15.0	4.6	4.0	8.6	-0.8	-0.8	0.0	-0.8
Ski	246.0	43.9	14.7	58.6	238.0	45.7	15.6	61.3	239.0	45.1	13.9	59.0	1.0	-0.6	-1.7	-2.4
Parks & Recreation	103.3	28.6	12.5	41.1	100.9	28.4	12.0	40.4	101.8	27.7	11.8	39.4	0.9	-0.7	-0.2	-0.9
Other Recreation	3.2	1.6	1.4	3.0	3.2	1.6	2.4	4.0	3.1	1.1	1.8	2.9	-0.1	-0.5	-0.6	-1.1
Subtotal Community Svc	457.5	114.4	42.8	157.2	454.1	114.7	43.4	158.1	462.4	115.3	38.2	153.5	8.4	0.6	-5.2	-4.6
Beach	94.6	14.2	3.3	17.6	90.6	12.4	2.5	14.9	88.1	13.2	2.1	15.3	-2.5	0.8	-0.4	0.4
General Fund	4.0	1.2	21.2	22.4	3.0	0.9	20.2	21.1	2.0	0.3	20.7	20.9	-1.0	-0.7	0.5	-0.2
Engineering	1.0	0.2	2.8	3.0	1.0	0.3	2.8	3.1	1.0	0.3	2.8	3.1	0.0	0.0	0.0	0.0
Fleet	0.0	0.0	6.0	6.0	0.0	0.0	6.0	6.0	0.0	0.0	6.0	6.0	0.0	0.0	0.0	0.0
Buildings	1.0	0.5	4.0	4.5	1.0	0.5	4.0	4.5	1.0	0.5	4.0	4.5	0.0	0.0	0.0	0.0
Utilities	1.0	0.0	31.3	31.3	2.0	0.7	31.2	31.9	2.0	0.7	30.2	30.9	0.0	0.0	-1.0	-1.0
<b>Total</b>	<b>559.1</b>	<b>130.5</b>	<b>111.5</b>	<b>242.0</b>	<b>551.7</b>	<b>129.5</b>	<b>110.1</b>	<b>239.7</b>	<b>556.6</b>	<b>130.2</b>	<b>104.0</b>	<b>234.2</b>	<b>4.9</b>	<b>0.7</b>	<b>-6.1</b>	<b>-5.4</b>
- Supplemental Breakdowns for informational purposes only.																
Marketing	2.0	0.7	3.0	3.7	2.0	0.7	3.0	3.7	2.0	0.7	3.0	3.7	0.0	0.0	-1.0	-1.0
C. S. Food and Beverage	53.0	18.1	5.3	23.4	59.0	14.3	5.0	19.3	57.0	14.4	4.0	18.4	-2.0	0.0	-1.0	-1.0
Beach Food and Beverage	8.0	0.3	0.2	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Legend

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

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

**AUTHORIZED POSITIONS  
2012-2013 Budget  
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
<b>Administrative Services:</b>		
<b>Executive Office:</b>		
28	General Manager	Exempt
18	Executive Assistant	Exempt
18	Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
<b>Administration:</b>		
35	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
38	Director of Finance, Accounting & Risk Management	Exempt
32	Controller	Exempt
27	Senior Accountant	Exempt
28	Budget and Reporting Analyst	Exempt
25	Accountant	Exempt
22	Payroll Coordinator	Exempt
18	Accounts Payable Technician	Non-Exempt
16	Administrative Technician	Non-Exempt
25 (MSYR)	Safety Specialist	
<b>Information Technology:</b>		
36	Director of Information Technology	Exempt
28	Senior IT Analyst	Exempt
26	IT Network Administrator	Exempt
27	IT Systems Developer	Exempt
20	Web Content Coordinator	Non-Exempt
<b>Public Works:</b>		
<b>Administration:</b>		
39	Director of Public Works	Exempt
36	Utilities Superintendent	Exempt
24	Public Works Contracts Administrator	Exempt

**AUTHORIZED POSITIONS  
2012-2013 Budget  
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
<b>Engineering:</b>		
36	Engineering Manager	Exempt
33	Senior Engineer	Exempt
<b>Fleet Maintenance:</b>		
S11	Fleet Superintendent	Exempt
C9	Mechanic II Certified	Non-Exempt
UC9	Mechanic II	Non-Exempt
UC8	Mechanic I	Non-Exempt
<b>Building Maintenance:</b>		
29	Buildings Superintendent	Exempt
UC7	Buildings Maintenance III	Non-Exempt
UC6	Buildings Maintenance II	Non-Exempt
<b>Utilities:</b>		
28	Public Works Admin. Manager	Exempt
UC7	Utilities Asset Management Technician	Non-Exempt
UC3	Customer Service Representative	Non-Exempt
S10	Collection/Distribution Supervisor	Exempt
S9	Compliance Supervisor/Chief Inspector	Exempt
C10	Senior Inspector	Non-Exempt
C9	Inspector II	Non-Exempt
C10	Collection/Distribution Operator III	Non-Exempt
C9	Collection/Distribution Operator II	Non-Exempt
C8	Collection/Distribution Operator I	Non-Exempt
C7	Meter Reader	Non-Exempt
S10	Water/Wastewater Supervisor	Non-Exempt
C10	Water/Wastewater Operator III/Chemist	Non-Exempt
C9	Water/Wastewater Operator II	Non-Exempt
C8	Water/Wastewater Operator I	Non-Exempt
UC6	Operator In Training/Water/Wastewater	Non-Exempt
C11	Electrician/Instrumentation Technician	Non-Exempt
C10	Chemist	Exempt
UC6	Building Maintenance II	Non-Exempt
25	Resource Conservationist	Exempt
21	Public Works Program Coordinator	Non-Exempt

**AUTHORIZED POSITIONS  
2012-2013 Budget  
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
<b>Community Services:</b>		
<b>Golf:</b>		
36	Director of Golf Operations	Exempt
10mo SM	Merchandise Manager	Exempt
24 (MSYR)	Revenue Office Manager	Exempt
20 (MSYR)	Assistant Revenue Office Manager	Exempt
33	Grounds Superintendent Golf Courses	Exempt
30	Mountain Course Superintendent	Exempt
10mo SM	Maintenance Crew Foreman	Exempt
<b>Facilities:</b>		
Base	Facilities & Golf Sales Coordinator	Exempt
17	Sales & Banquets Admin Specialist	Non-Exempt
<b>Recreation:</b>		
36	Director of Parks & Recreation	Exempt
30	Parks & Recreation Superintendent	Exempt
28	Parks Superintendent	Exempt
24	Recreation Center Manager	Exempt
24	Recreation Manager - Fitness, Health & Wellness	Exempt
22	Recreation Supervisor - Aquatics	Exempt
22	Recreation Supervisor - Programs	Exempt
22	Recreation Supervisor - Senior	Exempt
22	Recreation Supervisor - Sports	Exempt
14	Parks & Recreation Clerk (PTYR-B)	Non-Exempt
20 (MSYR)	Parks Supervisor	Exempt
18	Parks Crew Supervisor	Exempt
18	Recreation Administrative Clerk	Non-Exempt
18	Senior Parks & Recreation Clerk	Exempt
UC6	Buildings Maintenance II	Non-Exempt
18	Parks & Rec Admin. Specialist	Non-Exempt
16 (MSYR)	Administrative Clerk	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

**AUTHORIZED POSITIONS  
2012-2013 Budget  
FTYR, MSYR, PTYR(B)**

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<b>Salary Range</b>	<b>Grade</b>	<b>Department</b>	<b>FLSA Class</b>
16 (MSYR)		Receptionist/Administrative Clerk	Non-Exempt
26 (MSYR)		Ski Patrol Director	Exempt
24 (MSYR)		Revenue Office Manager	Exempt
20 (MSYR)		Assistant Revenue Office Manager	Exempt
(MSYR)		Director of Skier Services	Exempt
(MSYR)		Base Operations Manager	Exempt
<b>Marketing:</b>			
19		Marketing Coordinator	Exempt
19		Sales Coordinator	Exempt
<b>Food &amp; Beverage</b>			
33		Food and Beverage Director	Exempt
23		Food and Beverage Event Manager	Exempt
19		F&B Administrative Coordinator	Non-Exempt
21		Sous Chef	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>Position</b>
General	Admin	Administration	1.0	1.0	1.0	General Manager
General	Admin	Administration	1.0	1.0	1.0	Executive Assistant
General	Admin	Administration	1.0	1.0	2.0	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Accounting	1.0	1.0	0.0	Director of Finance, Accounting & IT
General	Admin	Accounting	0.0	0.0	1.0	Director of Finance, Accounting & Risk Management
General	Admin	Accounting	1.0	1.0	1.0	Controller
General	Admin	Accounting	1.0	0.0	0.0	Financial Reporting Analyst
General	Admin	Accounting	0.0	1.0	1.0	Sr. Accountant
General	Admin	Accounting	1.0	0.0	0.0	Budget Analyst
General	Admin	Accounting	0.0	1.0	1.0	Budget & Reporting Analyst
General	Admin	Accounting	1.0	1.0	1.0	Accountant
General	Admin	Accounting	1.0	1.0	1.0	Payroll Coordinator
General	Admin	Accounting	2.0	2.0	1.0	Accounts Payable Technician
General	Admin	Accounting	1.0	1.0	1.0	Administrative Technician
General	Admin	Human Resources	1.0	0.0	1.0	Director of Human Resources
General	Admin	Human Resources	0.0	1.0	0.0	Director of Human Resources & Risk Management
General	Admin	Human Resources	2.0	1.0	1.0	Human Resource Analyst
General	Admin	Human Resources	0.0	1.0	1.0	Sr. Human Resource Analyst/Risk Management
General	Admin	Info Technology	0.0	0.0	1.0	Director of Information Technology
General	Admin	Info Technology	1.0	1.0	0.0	Information Technology Manager
General	Admin	Info Technology	2.0	2.0	2.0	Senior Information Technology Analyst
General	Admin	Info Technology	1.0	1.0	1.0	IT Network Administrator
General	Admin	Info Technology	1.0	0.0	0.0	WebMaster/Desktop Publishing Specialist
General	Admin	Info Technology	0.0	1.0	1.0	Web Content Coordinator
General	Admin	Risk Management	1.0	0.0	0.0	Risk Manager
General	Admin	Risk Management	0.0	0.0	0.5	Safety Specialist
General	Admin	Wellness	0.2	0.2	0.2	Recreation Manager
General	Admin	Community Relations	0.1	0.1	0.0	Marketing Manager
General	Admin	Community Relations	0.01	0.00	0.01	Marketing Coordinator
<b>Total General Fund</b>			<b>21.2</b>	<b>20.2</b>	<b>20.7</b>	
Public Works	Eng	Eng	0.2	0.2	0.2	Director of Public Works
Public Works	Eng	Eng	1.0	1.0	1.0	Engineering Manager
Public Works	Eng	Eng	1.0	1.0	0.0	Associate Engineer
Public Works	Eng	Eng	0.0	0.0	1.0	Senior Engineer
Public Works	Eng	Eng	0.7	0.7	0.0	Administrative Assistant
Public Works	Eng	Eng	0.0	0.0	0.7	Public Works Contracts Administrator
Public Works	Fleet	Fleet	1.0	1.0	1.0	Fleet Superintendent
Public Works	Fleet	Fleet	3.0	3.0	3.0	Mechanic II Certified
Public Works	Fleet	Fleet	1.0	1.0	1.0	Mechanic II
Public Works	Fleet	Fleet	1.0	1.0	1.0	Mechanic I
Public Works	Int Svc	Buildings	1.0	1.0	1.0	Buildings Superintendent
Public Works	Int Svc	Buildings	2.0	2.0	2.0	Buildings Maintenance III
Public Works	Int Svc	Buildings	1.0	1.0	1.0	Buildings Maintenance II
<b>Total Internal Services Fund</b>			<b>12.8</b>	<b>12.8</b>	<b>12.8</b>	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>Position</b>
Community Svc	Golf	Admin	0.6	0.0	0.0	Director of Golf
Community Svc	Golf	Admin	0.0	0.0	0.9	Director of Golf Operations
Community Svc	Golf	Admin	1.0	1.0	0.0	Head Golf Pro/Champ Course
Community Svc	Golf	Admin	0.7	0.7	0.3	Merchandise Manager (10 Mo.)
Community Svc	Golf	Admin	0.4	0.0	0.0	Golf/Ski Office Manager
Community Svc	Golf	Admin	0.0	0.4	0.4	Revenue Office Manager
Community Svc	Golf	Admin	0.4	0.0	0.0	Assistant Golf/Ski Office Manager
Community Svc	Golf	Admin	0.0	0.4	0.4	Assistant Revenue Office Manager
Community Svc	Golf	Admin	0.0	0.5	0.0	Outside Services Supervisor
Community Svc	Golf	Chateau	0.3	0.5	0.0	Facilities & Golf Sales Coordinator
Community Svc	Golf	Chateau	0.5	0.5	0.5	Sales & Banquets Admin Clerk
Community Svc	Golf	F&B	0.1	0.1	0.1	Food and Beverage Director
Community Svc	Golf	F&B	0.1	0.1	0.0	Executive Chef
Community Svc	Golf	F&B	0.1	0.1	0.1	Sous Chef
Community Svc	Golf	F&B	0.1	0.1	0.1	F&B Administrative Coordinator
Community Svc	Golf	Maint	0.8	0.8	0.8	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	0.8	0.0	0.0	Assistant Superintendent Champ (10 Mo.)
Community Svc	Golf	Maint	0.8	1.7	1.7	Maintenance Crew Foreman (10 Mo.)
Community Svc	Golf	Mkt	0.04	0.10	0.00	Marketing Manager
<b>Subtotal Golf - Championship</b>			<b>6.5</b>	<b>6.7</b>	<b>5.1</b>	
Community Svc	Golf	Admin	0.1	0.0	0.0	Director of Golf
Community Svc	Golf	Admin	0.0	0.0	0.1	Director of Golf Operations
Community Svc	Golf	Admin	1.0	1.0	0.0	Head Golf Pro/Mountain Course
Community Svc	Golf	Admin	0.2	0.2	0.1	Merchandise Manager (10 Mo.)
Community Svc	Golf	Admin	0.1	0.0	0.0	Golf/Ski Office Manager
Community Svc	Golf	Admin	0.0	0.1	0.1	Revenue Office Manager
Community Svc	Golf	Admin	0.1	0.0	0.0	Assistant Golf/Ski Office Manager
Community Svc	Golf	Admin	0.0	0.1	0.1	Assistant Revenue Office Manager
Community Svc	Golf	Chateau	0.2	0.0	0.0	Facilities & Golf Sales Coordinator
Community Svc	Golf	F&B	0.03	0.03	0.03	Food and Beverage Director
Community Svc	Golf	F&B	0.03	0.03	0.00	Executive Chef
Community Svc	Golf	F&B	0.03	0.03	0.03	Sous Chef
Community Svc	Golf	Maint	0.3	0.3	0.3	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	0.9	0.9	1.0	Mountain Course Superintendent
Community Svc	Golf	Maint	0.8	0.0	0.0	Maintenance Crew Foreman (10 Mo.)
Community Svc	Golf	Mkt	0.01	0.02	0.00	Marketing Manager
<b>Subtotal Golf - Mountain</b>			<b>3.7</b>	<b>2.6</b>	<b>1.7</b>	
Community Svc	Facilities	Chateau	0.5	0.5	1.0	Facilities & Golf Sales Coordinator
Community Svc	Facilities	Chateau	0.5	0.5	0.5	Sales & Banquets Admin Specialist
Community Svc	Facilities	Chateau/F&B	0.3	0.0	0.0	Director of Golf
Community Svc	Facilities	F&B	1.0	0.0	0.0	Banquet Event Coordinator
Community Svc	Facilities	F&B	0.0	1.0	1.0	Food and Beverage Event Manager
Community Svc	Facilities	F&B	0.4	0.5	0.0	Executive Chef
Community Svc	Facilities	F&B	0.5	0.5	0.5	F&B Administrative Coordinator
Community Svc	Facilities	F&B	0.5	0.5	0.5	Food and Beverage Director
Community Svc	Facilities	F&B	0.4	0.5	0.5	Sous Chef
Community Svc	Facilities	Mkt	0.02	0.02	0.00	Marketing Manager
<b>Subtotal Facilities</b>			<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>Position</b>
Community Svc	Ski	Admin	0.7	0.7	0.7	Receptionist/Administrative Clerk (MSYR)
Community Svc	Ski	Admin	1.0	1.0	1.0	Ski Resort General Manager
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Manager
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Electrician/Mechanic
Community Svc	Ski	Lifts	1.0	1.0	0.0	Lift Mechanic
Community Svc	Ski	Lifts	0.0	0.0	1.0	Lift Supervisor/Mechanic
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Assistant Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Slope Maintenance Manager
Community Svc	Ski	Mtn.. Op	1.0	1.0	1.0	Mountain Operations Manager
Community Svc	Ski	Mtn.. Op	0.0	0.0	0.5	Base Operations Manager
Community Svc	Ski	Mtn.. Op	1.0	1.0	0.5	Ski Patrol Director
Community Svc	Ski	Rentals	0.0	0.5	0.5	Rental Shop Manager
Community Svc	Ski	Ski School	0.0	0.5	0.5	Director of Skier Services
Community Svc	Ski	Hyatt	0.0	0.5	0.0	Hyatt Shop Manager
Community Svc	Ski	Tickets	0.5	0.0	0.0	Assistant Golf/Ski Office Manager
Community Svc	Ski	Tickets	0.0	0.5	0.5	Assistant Revenue Office Manager
Community Svc	Ski	Tickets	0.5	0.0	0.0	Golf/Ski Office Manager
Community Svc	Ski	Tickets	0.0	0.5	0.5	Revenue Office Manager
Community Svc	Ski	F&B	0.5	0.5	0.0	Executive Chef
Community Svc	Ski	F&B	0.5	0.5	0.5	F&B Administrative Coordinator
Community Svc	Ski	F&B	0.5	0.0	0.0	Food and Beverage Assistant Manager (MSYR)
Community Svc	Ski	F&B	0.4	0.4	0.4	Food and Beverage Director
Community Svc	Ski	F&B	0.5	0.5	0.5	Sous Chef
Community Svc	Ski	Mkt	0.8	0.8	0.0	Marketing Manager
Community Svc	Ski	Mkt	0.9	1.0	0.9	Marketing Coordinator
Community Svc	Ski	Mkt	1.0	1.0	1.0	Sales Coordinator
<b>Subtotal Ski</b>			<b>14.7</b>	<b>15.6</b>	<b>13.9</b>	
Community Svc	Rec	Admin	0.7	0.7	0.7	Director of Parks & Recreation
Community Svc	Rec	Admin	1.0	1.0	1.0	Recreation Administrative Clerk
Community Svc	Rec	Admin	0.5	0.4	0.0	Senior Recreation Clerk
Community Svc	Rec	Admin	0.0	0.0	0.3	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.9	0.9	0.9	Recreation Administrative Specialist
Community Svc	Rec	Admin	0.0	0.1	0.3	Receptionist/Administrative Clerk (MSYR)
Community Svc	Rec	Aquatics	0.4	0.0	0.0	Aquatics Maint Specialist
Community Svc	Rec	Aquatics/Rec Ctr	1.0	1.0	1.0	Recreation Center Manager
Community Svc	Rec	Parks	0.5	0.5	0.5	Parks Superintendent
Community Svc	Rec	Parks	0.5	0.5	0.3	Parks Supervisor
Community Svc	Rec	Parks	0.5	0.5	0.5	Parks Crew Supervisor
Community Svc	Rec	Progrms/Parks/Rec Ctr	1.0	1.0	0.9	Parks and Recreation Superintendent
Community Svc	Rec	Progrms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Programs)
Community Svc	Rec	Progrms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Sports)
Community Svc	Rec	Progrms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Seniors)
Community Svc	Rec	Progrms/Rec Ctr	0.6	0.6	0.6	Recreation Supervisor (Aquatics)
Community Svc	Rec	Progrms/Rec Ctr	0.9	0.9	0.9	Recreation Manager (Fitness, Health & Wellness)
Community Svc	Rec	Recreation Center	1.0	1.0	1.0	Buildings Maintenance II
Community Svc	Rec	Mkt	0.1	0.1	0.0	Marketing Manager
Community Svc	Rec	Mkt	0.1	0.1	0.1	Marketing Coordinator
<b>Subtotal Parks and Recreation</b>			<b>12.5</b>	<b>12.0</b>	<b>11.8</b>	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>Position</b>
Community Svc	Other Rec	Admin	0.2	0.2	0.2	Director of Parks & Recreation
Community Svc	Other Rec	Admin	1.3	1.0	0.0	Senior Recreation Clerk
Community Svc	Other Rec	Admin	0.0	0.0	0.6	Senior Parks & Recreation Clerk
Community Svc	Other Rec	Admin	0.0	0.2	0.0	Receptionist/Administrative Clerk (MSYR)
Community Svc	Other Rec	Info Technology	0.0	1.0	1.0	IT Systems Developer
<b>Subtotal Other Recreation</b>			<b>1.4</b>	<b>2.4</b>	<b>1.8</b>	
<b>Total Community Services Fund</b>			<b>42.8</b>	<b>43.3</b>	<b>38.2</b>	
Beach	Beach	Beach	0.2	0.2	0.2	Director of Parks & Recreation
Beach	Beach	Beach	0.3	0.2	0.0	Senior Recreation Clerk
Beach	Beach	Beach	0.0	0.0	0.1	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.1	0.1	0.1	Recreation Administrative Specialist
Beach	Beach	Beach	0.4	0.4	0.4	Recreation Supervisor (Aquatics)
Beach	Beach	Beach	0.6	0.0	0.0	Aquatics Maint Specialist
Beach	Beach	Beach	0.0	0.04	0.0	Receptionist/Administrative Clerk (MSYR)
Beach	Beach	Beach/Parks	0.1	0.1	0.1	Parks and Recreation Superintendent
Beach	Beach	Parks	0.5	0.5	0.5	Parks Superintendent
Beach	Beach	Parks	0.5	0.5	0.3	Parks Supervisor
Beach	Beach	Parks	0.5	0.5	0.5	Parks Crew Supervisor
Beach	Beach	F&B	0.1	0.0	0.0	Executive Chef
Beach	Beach	F&B	0.1	0.0	0.0	F&B Administrative Coordinator
Beach	Beach	F&B	0.1	0.0	0.0	Food and Beverage Director
Beach	Beach	F&B	0.1	0.0	0.0	Sous Chef
<b>Total Beach Fund</b>			<b>3.3</b>	<b>2.5</b>	<b>2.1</b>	
Public Works	Util	All	1.0	1.0	1.0	Utilities Superintendent
Public Works	Util	Buildings	1.0	1.0	1.0	Building Maintenance II
Public Works	Util	G&A	1.0	1.0	1.0	Customer Service Representative
Public Works	Util	G&A	0.9	0.9	0.9	Director of Public Works
Public Works	Util	G&A	0.4	0.3	0.0	Administrative Assistant
Public Works	Util	G&A	0.0	0.0	0.3	Public Works Contracts Administrator
Public Works	Util	G&A	1.0	1.0	1.0	Utilities Asset Management Technician
Public Works	Util	G&A	1.0	1.0	1.0	Public Works Administration Manager
Public Works	Util	G&A	1.0	1.0	1.0	Meter Reader
Public Works	Util	Pipeline	1.0	1.0	1.0	Compliance Supervisor/Chief Inspector
Public Works	Util	Pipeline	1.0	1.0	1.0	Senior Inspector
Public Works	Util	Pipeline	1.0	1.0	0.0	Inspector I
Public Works	Util	Pipeline	1.0	1.0	1.0	Inspector II
Public Works	Util	Pipeline	6.0	0.0	0.0	Equipment Operator (I or II)
Public Works	Util	Pipeline	0.0	6.0	6.0	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	1.0	0.0	0.0	Equipment Operator III
Public Works	Util	Pipeline	0.0	1.0	1.0	Collection/Distribution Operator III
Public Works	Util	Pipeline	1.0	0.0	0.0	Operations Supervisor
Public Works	Util	Pipeline	0.0	1.0	1.0	Collection/Distribution Supervisor
Public Works	Util	Plant	1.0	1.0	1.0	Chemist
Public Works	Util	Plant	1.0	1.0	1.0	Electrician/Instrumentation Technician
Public Works	Util	Plant	2.0	0.0	0.0	Maintenance Operator II
Public Works	Util	Plant	1.0	0.0	0.0	Maintenance Operator III
Public Works	Util	Plant	3.0	0.0	0.0	Operations Operator (I or II)
Public Works	Util	Plant	1.0	0.0	0.0	Operations Operator III

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

<b>Fund</b>	<b>Dept</b>	<b>Div</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>Position</b>
Public Works	Util	Plant	0.0	1.0	1.0	Water/Wastewater Operator III/Chemist
Public Works	Util	Plant	0.0	1.0	1.0	Operator in Training/Water/Wastewater
Public Works	Util	Plant	0.0	5.0	5.0	Water/Wastewater Operator (I or II)
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wastewater Supervisor
Public Works	Util	Trash	1.0	0.0	0.0	Resource Conservation Technician
Public Works	Util	Trash	0.0	1.0	1.0	Public Works Program Coordinator
Public Works	Util	Trash	1.0	1.0	1.0	Resource Conservationist
<b>Total Utility Fund</b>			<b>31.2</b>	<b>31.2</b>	<b>30.2</b>	
<b>Total All Funds</b>			<b>111.3</b>	<b>110.0</b>	<b>104.0</b>	

**STAFFING BY DEPARTMENT SUMMARY**

	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>
Administration/Finance	21.2	20.2	20.7
Utility	31.2	31.2	30.2
Engineering	2.8	2.8	2.8
Fleet	6.0	6.0	6.0
Buildings	4.0	4.0	4.0
Golf - Championship	6.5	6.7	5.1
Golf - Mountain	3.7	2.6	1.7
Facilities	4.0	4.0	4.0
Parks and Recreation	12.5	12.0	11.8
Other Recreation	1.4	2.4	1.8
Ski	14.7	15.6	13.9
Beach	3.3	2.5	2.1
<b>Total All Funds</b>	<b>111.3</b>	<b>110.0</b>	<b>104.0</b>

**SUPPLEMENTAL STAFFING BREAKDOWN**

	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>
Marketing	3.0	3.0	2.0
Food & Beverage	5.5	5.0	4.0

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	10-11	11-12	12-13				
Admin Svc	General	Info Tech	1	0	0	Telecommunications Tech.	PT	0	0
Admin Svc	General	HR	1	1	0	Senior Admin Clerk	PTYR-B	26	52
Admin Svc	General	HR	1	1	1	Temporary Help	PT	1	52
Admin Svc	General	HR	1	1	1	Health and Wellness Program Asst.	PT	10	52
<b>Subtotal General Fund</b>			<b>4.0</b>	<b>3.0</b>	<b>2.0</b>				
Public Works	Utility	Pipeln/Trash	0	1	1	Intern	PT	40	23
Public Works	Utility	Plant	1	1	1	Wetlands Hunting Coordinator	PT	36	17
<b>Subtotal Utility Fund</b>			<b>1.0</b>	<b>2.0</b>	<b>2.0</b>				
Community Svc	Golf	Champ Opns	0	0	1	Head Golf Pro	SM	40	22
Community Svc	Golf	Champ Opns	0	0	1	Golf Tournament Sales	SM	40	22
Community Svc	Golf	Champ Opns	3	6	6	Golf Shop Staff	S	40	17
Community Svc	Golf	Champ Opns	2	0	0	Assistant Golf Professional	S	40	17
Community Svc	Golf	Champ Opns	2	2	2	Teaching Professional	S	10	12
Community Svc	Golf	Champ Opns	2	2	2	Host	S	40	21
Community Svc	Golf	Champ Opns	2	2	2	Ambassador	S	40	30
Community Svc	Golf	Champ Opns	1	1	1	1st Assistant Championship	SM	40	26
Community Svc	Golf	Champ Opns	0	0	0.8	Marchandise Manager	SM	40	26
Community Svc	Golf	Champ Opns	3	3	3	Merch Sales Staff	S	40	17
Community Svc	Golf	Champ Opns	7	7	7	Outside Service Staff	S	40	15
Community Svc	Golf	Champ Opns	1	1	1	Outside Services Supervisor	SM	40	28
Community Svc	Golf	Champ Opns	0	0	1	Cart Supervisor	S	40	21
Community Svc	Golf	Champ Opns	1	1	1	Tournament Coordinator	SM	40	24
<b>Subtotal Championship</b>			<b>24.0</b>	<b>25.0</b>	<b>28.8</b>				
Community Svc	Golf	Mtn Opns	1	1	1	Cart Supervisor	S	40	21
Community Svc	Golf	Mtn Opns	0	0	1	Head Golf Professional	SM	40	33
Community Svc	Golf	Mtn Opns	2	2	2	Hosts	S	40	5
Community Svc	Golf	Mtn Opns	0	0	0.2	Merchandise Manager	SM	40	26
Community Svc	Golf	Mtn Opns	5	5	5	Golf Shop Staff	S	40	11
Community Svc	Golf	Mtn Opns	4	4	4	Ambassador	S	40	11
Community Svc	Golf	Mtn Opns	1	1	1	1st Assistant Mountain	S	40	10
Community Svc	Golf	Mtn Opns	5	5	5	Outside Service Staff	S	40	8
<b>Subtotal Mountain</b>			<b>18.0</b>	<b>18.0</b>	<b>19.2</b>				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	40	31
<b>Subtotal Champ Maintenance</b>			<b>19.0</b>	<b>19.0</b>	<b>19.0</b>				
Community Svc	Golf	Mtn Maint	6	6	6	Maintenance Grounds Worker	S	40	26
<b>Subtotal Mountain Maintenance</b>			<b>6.0</b>	<b>6.0</b>	<b>6.0</b>				
Community Svc	Golf	Food & Bev Ch	1	1	0	Delivery Person	S	0	0
Community Svc	Golf	Food & Bev Ch	2	2	2	Snack Bar Attendant	S	36	20
Community Svc	Golf	Food & Bev Ch	1	0	0	Busser	S	0	0
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	40	21
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	13	20
Community Svc	Golf	Food & Bev Ch	0	0	1	On Duty Supervisor	S	28	22
Community Svc	Golf	Food & Bev Ch	1	1	1	Prep Cook	S	20	23
Community Svc	Golf	Food & Bev Ch	4	4	4	Bar Cart Attendant	S	23	20

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	10-11	11-12	12-13				
Community Svc	Golf	Food & Bev Ch	3	3	3	Cook	S	31	20
Community Svc	Golf	Food & Bev Ch	0	1	1	Grille Lead Supervisor	S	40	22
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	17	20
<b>Subtotal Food &amp; Bev Champ</b>			<b>19.0</b>	<b>19.0</b>	<b>19.0</b>				
Community Svc	Golf	Food & Bev Mt	1	1	0	Delivery Person	S	0	0
Community Svc	Golf	Food & Bev Mt	3	3	3	Snack Bar Attendant/Cook	S	40	21
Community Svc	Golf	Food & Bev Mt	3	3	3	Bar Cart Attendant	S	9	20
<b>Subtotal Food &amp; Bev Mountain</b>			<b>7.0</b>	<b>7.0</b>	<b>6.0</b>				
Community Svc	Golf	Hyatt Shop	0	0	2	Hyatt Shop Staff	S	15	26
Community Svc	Golf	Hyatt Shop	0	0	2	Lead Hyatt Shop Staff	S	27	26
<b>Subtotal Hyatt Shop</b>			<b>0.0</b>	<b>0.0</b>	<b>4.0</b>				
Community Svc	Golf	G&A Champ	0.5	0.5	0.5	Chateau Receptionist/Clerk	S	40	20
Community Svc	Golf	G&A Champ	0	0.75	0	Advertising Manager	S	0	0
Community Svc	Golf	G&A Ch/Mtn	1	1	1	Safe Room Clerk	S	40	29
<b>Subtotal General &amp; Administrative</b>			<b>1.5</b>	<b>2.3</b>	<b>1.5</b>				
<b>Subtotal Golf Department</b>			<b>94.5</b>	<b>96.3</b>	<b>103.5</b>				
Community Svc	Facilities	Chateau/Caterin	2	2	2	Facilities Operations Assistant	PT	10	52
Community Svc	Facilities	Chateau	0.5	0.5	0	Chateau Receptionist/Clerk	S	0	0
Community Svc	Facilities	Chateau	0	0.25	0	Advertising Manager	PT	0	0
<b>Subtotal Facilities</b>			<b>2.5</b>	<b>2.8</b>	<b>2.0</b>				
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Dishwasher	OC	14	52
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Bartender	OC	14	52
Community Svc	Facilities	Food & Bev	1	1	1	Banquet Cook	OC	22	52
Community Svc	Facilities	Food & Bev	0	1	1	Banquet Prep Cook	OC	8	52
Community Svc	Facilities	Food & Bev	0	3	3	Banquet Captain	OC	10	52
Community Svc	Facilities	Food & Bev	0	1	1	Banquet Busser	OC	3	52
Community Svc	Facilities	Food & Bev	5	5	5	Banquet Server	OC	14	52
<b>Subtotal Facilities Food &amp; Bev</b>			<b>8.0</b>	<b>13.0</b>	<b>13.0</b>				
<b>Subtotal Facilities Department</b>			<b>10.5</b>	<b>15.8</b>	<b>15.0</b>				
Community Svc	Ski	Tickets	4	6	6	Lead Cashier	S	40	19
Community Svc	Ski	Tickets	9	8	8	Cashier	S	34	16
Community Svc	Ski	Tickets	2	2	2	Safe Room Auditor	S	37	16
Community Svc	Ski	Tickets	4	0	0	Guest Services Staff	S	0	0
<b>Subtotal Ticket Office</b>			<b>19.0</b>	<b>16.0</b>	<b>16.0</b>				
Community Svc	Ski	Lifts	26	26	26	Lift Operator	S	32	16
Community Svc	Ski	Lifts	2	2	1	Lift Supervisor	S	40	25
Community Svc	Ski	Lifts	0	0	0	Lift Mechanic	S	0	0
Community Svc	Ski	Lifts	1	0	1	Lift Maintenance Laborer	S	40	26
Community Svc	Ski	Lifts	1	1	1	Dispatcher	S	17	16
Community Svc	Ski	Lifts	0	0	0	Senior Lift Operator	PT	37	18
<b>Subtotal Lift Operation</b>			<b>30.0</b>	<b>29.0</b>	<b>29.0</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

**STAFFING BY FUND**

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			10-11	11-12	12-13				
Community Svc	Ski	Slope Mainten	3	2	2	Crew Boss Snowmaking/Grooming	S	35	16
Community Svc	Ski	Slope Mainten	11	11	11	Groomer/Snowmaker	S	28	16
Community Svc	Ski	Slope Mainten	0	0	2	Pumps & Compressor Operator	S	40	10
Community Svc	Ski	Slope Mainten	2	2	2	Terrain Park Attendant	S	27	16
Community Svc	Ski	Slope Mainten	2	2	2	Summer Trail Worker	S	40	10
<b>Subtotal Grooming</b>			<b>18.0</b>	<b>17.0</b>	<b>19.0</b>				
Community Svc	Ski	Ski Patrol	1	1	1	Dispatcher	S	40	16
Community Svc	Ski	Ski Patrol	2	2	2	Mt Capt	S	40	19
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	29	16
<b>Subtotal Ski Patrol</b>			<b>12.0</b>	<b>12.0</b>	<b>12.0</b>				
Community Svc	Ski	Ski School	1	0	0	Director of Skier Services	SM	0	0
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	22
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	PT	11	16
<b>Subtotal Ski School</b>			<b>52.0</b>	<b>51.0</b>	<b>51.0</b>				
Community Svc	Ski	Child Ski	1	1	1	CSC Director	SM	40	32
Community Svc	Ski	Child Ski	1	1	0	Asst. CSC Director	S	0	0
Community Svc	Ski	Child Ski	0	0	1	Supervisor/Trainer	S	40	28
Community Svc	Ski	Child Ski	5	5	6	CSC Guest Services	S	32	16
Community Svc	Ski	Child Ski	38	34	34	CSC Instructor	S	13	16
Community Svc	Ski	Child Ski	1	2	1	CSC Supervisor	S	23	16
Community Svc	Ski	Child Ski	10	7	7	Junior CSC Instructor	S	12	16
Community Svc	Ski	Child Ski	2	2	2	Rental Shop Tech	S	28	16
<b>Subtotal Child Ski Center</b>			<b>58.0</b>	<b>52.0</b>	<b>52.0</b>				
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	22
Community Svc	Ski	Rental/Rpr	12	13	13	Rental Tech	S	26	16
Community Svc	Ski	Rental/Rpr	1	0	0	Rental Shop Manager	SM	0	0
Community Svc	Ski	Rental/Rpr	1	0	0	Repair Shop Tech	S	0	0
<b>Subtotal Rental &amp; Repair</b>			<b>15.0</b>	<b>14.0</b>	<b>14.0</b>				
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	17
Community Svc	Ski	Property Op	1	1	0	Base Ops Manager	SM	0	0
<b>Subtotal Property Operations</b>			<b>4.0</b>	<b>4.0</b>	<b>3.0</b>				
Community Svc	Ski	Parking/Trans	3	3	3	Shuttle/Tram Driver	S	34	16
Community Svc	Ski	Parking/Trans	3	3	3	Tram Driver	S	37	16
Community Svc	Ski	Parking/Trans	0	0	1	Special Projects	S	40	3
Community Svc	Ski	Parking/Trans	9	9	9	Parking Attendant	S	13	16
<b>Subtotal Parking and Transportation</b>			<b>15.0</b>	<b>15.0</b>	<b>16.0</b>				
Community Svc	Ski	F&B	2	2	2	Bartender	S	36	24
Community Svc	Ski	F&B	6	6	6	Cashier	S	21	16
Community Svc	Ski	F&B	7	7	7	Cook	S	24	16
Community Svc	Ski	F&B	1	1	1	Prep Cook	S	17	16
Community Svc	Ski	F&B	0	1	0	Dishwasher	S	0	0
Community Svc	Ski	F&B	3	3	3	Busser	S	26	16
<b>Subtotal Food &amp; Beverage</b>			<b>19.0</b>	<b>20.0</b>	<b>19.0</b>				
Community Svc	Ski	Hyatt Shop	0	3	3	Hyatt Shop Staff	S	28	26
Community Svc	Ski	Hyatt Shop	0	2	2	Lead Hyatt Shop Staff	S	31	26
<b>Subtotal Hyatt Shop</b>			<b>0.0</b>	<b>5.0</b>	<b>5.0</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	10-11	11-12	12-13				
Community Svc	Ski	General Admin	1	1	1	Receptionist/Snow Reporter	S	40	16
Community Svc	Ski	General Admin	1	0	0	CSC Director (Summer Recruiting)	S	0	0
<b>Subtotal General Admin</b>			<b>2.0</b>	<b>1.0</b>	<b>1.0</b>				
Community Svc	Ski	Marketing	2	2	2	Receptionist/Snow Reporter	S	40	17
<b>Subtotal Marketing</b>			<b>2.0</b>	<b>2.0</b>	<b>2.0</b>				
<b>Subtotal Ski Department</b>			<b>246.0</b>	<b>238.0</b>	<b>239.0</b>				
Community Svc	Parks	Parks	0.6	0.6	0.6	Irrigation Tech	S	40	35
Community Svc	Parks	Parks	9	9	9	Maintenance Worker	S	40	28
Community Svc	Parks	Parks	4	4	4	Senior Maintenance Worker	S	40	36
<b>Subtotal Parks Department</b>			<b>13.6</b>	<b>13.6</b>	<b>13.6</b>				
Community Svc	Recreation	Tennis	1	1	0	Director of Tennis	SM	0	0
Community Svc	Recreation	Tennis	3	3	3	Tennis Host	S	34	20
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	6	20
Community Svc	Recreation	Tennis	1	1	0	Senior Tennis Host	S	0	0
Community Svc	Recreation	Tennis	0	0	2	Senior Tennis Pro	S	29	20
<b>Subtotal Tennis</b>			<b>5.0</b>	<b>5.0</b>	<b>6.0</b>				
Community Svc	Recreation	Programs	1	1	1	Bus Driver Recreation	PT	23	52
Community Svc	Recreation	Programs	1	0	0	Special Projects (Seniors)	PT	0	0
Community Svc	Recreation	Programs	2	0	0	Daycamp Coord	PT	0	0
Community Svc	Recreation	Programs	2	0	0	Daycamp Leader	PT	0	0
Community Svc	Recreation	Programs	3	3	3	Recreation Leader	PT	25	52
Community Svc	Recreation	Programs				Sr. Recreation Leader	PT	0	0
Community Svc	Recreation	Programs	0	2	2	Senior Recreation Leader	PT	25	52
Community Svc	Recreation	Programs	4	4	4	Senior Fitness Instructor	PT	4	52
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	5	7
Community Svc	Recreation	Sports	1	1	1	Sports Official	PT	6	52
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	10	52
<b>Subtotal Programs</b>			<b>16.0</b>	<b>13.0</b>	<b>13.0</b>				
Community Svc	Recreation	Admin	0.3	0.3	0.3	Parks & Recreation Clerk	PTYR-B	8	52
Community Svc	Recreation	Admin	0.15	1	1	Parks & Recreation Host	PT	12	52
Community Svc	Recreation	Admin	0.3	0	0	Parks & Recreation Host	S	0	0
Community Svc	Recreation	Admin	0	1	1	Safe Room Clerk	S	7	52
<b>Subtotal P&amp;R Administraion</b>			<b>0.7</b>	<b>2.3</b>	<b>2.3</b>				
Community Svc	Recreation	Rec Ctr	8	8	8	Aquacise Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	1	1	1	Aquatics Assistant	PTYR	11	52
Community Svc	Recreation	Rec Ctr	0	1	1	Aquatics Maint. Specialist	PT	7	52
Community Svc	Recreation	Rec Ctr	7	7	7	Child Care Leader	PT	5	52
Community Svc	Recreation	Rec Ctr	6	6	6	Fitness Attendant	PT	4	52
Community Svc	Recreation	Rec Ctr	11	11	11	Fitness Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	14	52
Community Svc	Recreation	Rec Ctr	7	7	7	Parks & Recreation Host	PT	21	52
Community Svc	Recreation	Rec Ctr	1	0	0	Senior Recreation Host	PTYR-B	0	0
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Child Care Leader	PT	5	52
Community Svc	Recreation	Rec Ctr	1	0	0	Senior Host	PTYR	0	0
Community Svc	Recreation	Rec Ctr	1	0	0	Recreation Host Weekends	PTYR	0	0
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	8	52

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
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**PART-TIME, TEMPORARY AND SEASONAL PERSONNEL  
(ESTIMATE ONLY)**

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	10-11	11-12	12-13				
Community Svc	Recreation	Rec Ctr	6	6	6	Swim Instructor	PT	4	52
Community Svc	Recreation	Rec Ctr	0	1	1	Swim Lesson Coordinator	PT	6	52
Community Svc	Recreation	Rec Ctr	2	2	2	Host/Rover	PT	2	52
<b>Subtotal Recreation Center</b>			<b>68.0</b>	<b>67.0</b>	<b>67.0</b>				
<b>Subtotal Recreation Dept</b>			<b>103.3</b>	<b>100.9</b>	<b>101.8</b>				
Community Svc	Other Rec	Admin	0.6	0.6	0.6	Parks & Recreation Host	PTYR-B	20	52
Community Svc	Other Rec	Admin	0.9	0.9	2.5	Parks & Recreation Host	PT	12	52
Community Svc	Other Rec	Admin	1.7	1.7	0.0	Parks & Recreation Host	S	0	0
<b>Subtotal Other Recreation</b>			<b>3.2</b>	<b>3.2</b>	<b>3.1</b>				
<b>Subtotal Recreation Fund</b>			<b>457.5</b>	<b>454.1</b>	<b>462.4</b>				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	22
Beach	Recreation	Beach	0.1	0.1	0.1	Parks & Recreation Host	PTYR-B	4	52
Beach	Recreation	Beach	0.0	0.0	0.5	Parks & Recreation Host	PT	12	52
Beach	Recreation	Beach	0	1	1	Safe Room Clerk	S	5	16
Beach	Recreation	Beach	1	1	1	Lead Beach Host	S	40	20
Beach	Recreation	Beach	21	21	21	Beach Host	S	15	16
Beach	Recreation	Beach	1	1	1	Aquatics Assistant	PTYR	17	52
Beach	Recreation	Beach	0	1	1	Aquatics Maintenance Specialist	PT	23	52
Beach	Recreation	Beach	6	3	3	Lead Lifeguard	S	32	32
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	3	16
Beach	Recreation	Beach	35	35	35	Lifeguard	S	12	16
Beach	Recreation	Beach	0	3	0	Aquatics Beach Supervisor	S	0	0
Beach	Recreation	Beach	0	1	1	Swim Lesson Coordinator	PT	7	16
Beach	Recreation	Beach	1	2	2	Parking/Boat Ramp Attend.	S	31	16
<b>Subtotal Beach</b>			<b>74.1</b>	<b>78.1</b>	<b>75.6</b>				
Beach	Recreation	Beach F & B	4	0	0	Cook	S	0	0
Beach	Recreation	Beach F & B	2	0	0	Cashier	PT	0	0
Beach	Recreation	Beach F & B	1	0	0	Delivery Person	PT	0	0
Beach	Recreation	Beach F & B	1	0	0	Food & Beverage Beach Supervisor	S	0	0
<b>Subtotal Beach Food &amp; Beverage</b>			<b>8.0</b>	<b>0.0</b>	<b>0.0</b>				
Beach	Parks	Parks	0.5	0.5	0.5	Irrigation Tech	S	40	31
Beach	Parks	Parks	1	1	0	Maintenance Worker (On Call)	S	0	0
Beach	Parks	Parks	7	7	7	Maintenance Worker	S	40	10
Beach	Parks	Parks	4	4	5	Senior Maintenance Worker	S	40	19
<b>Subtotal Beach Parks Department</b>			<b>12.5</b>	<b>12.5</b>	<b>12.5</b>				
<b>Subtotal Beach Fund</b>			<b>94.6</b>	<b>90.6</b>	<b>88.1</b>				
Public Works	Internal Svc	Engineering	1	1	1	Intern	PT	40	18
<b>Subtotal Engineering Dept</b>			<b>1.0</b>	<b>1.0</b>	<b>1.0</b>				
Public Works	Internal Svc	Buildings	1	1	1	Sign Maker	PT	18	52
<b>Subtotal Buildings Dept</b>			<b>1.0</b>	<b>1.0</b>	<b>1.0</b>				
<b>Subtotal Internal Svc Fund</b>			<b>2.0</b>	<b>2.0</b>	<b>2.0</b>				
<b>Total All Funds</b>			<b>559.1</b>	<b>551.7</b>	<b>556.6</b>				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
2012-2013 BUDGET**

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

**STAFFING BY DEPARTMENT SUMMARY**

	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	
Administration/Finance	4	3	2	<b>Legend</b>  PT - Part-Time PTYR - Part-Time Year Round PTYR-B - Part-Time Year Round Benefited SM - Seasonal Management S - Seasonal  OC - On Call S - Seasonal
Utility	1.0	2.0	2.0	
Golf - Championship	63.3	65.1	72.1	
Golf - Mountain	31.2	31.2	31.4	
Facilities	10.5	15.8	15.0	
Parks	0.0	0.0	0.0	
Ski Resort	246.0	238.0	239.0	
Recreation	103.3	100.9	101.8	
Other Recreation	3.2	3.2	3.1	
Beach	94.6	90.6	88.1	
Engineering	1.0	1.0	1.0	
Buildings	1.0	1.0	1.0	
<b>Total All Departments</b>	<b>559.1</b>	<b>551.7</b>	<b>556.6</b>	

**SUPPLEMENTAL STAFFING BREAKDOWN**

	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>
Marketing	2.0	2.0	2.0
Food & Beverage	61.0	59.0	57.0

**Note:**

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

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**Standard Salary Ranges**

**Effective July 1, 2012**

*Top of Ranges Increased 2%  
from previous year.  
No Change in Minimum*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
4.0	\$8.55	\$10.16	\$11.77	\$684	\$813	\$942	\$17,784	\$21,133	\$24,482
5.0	\$8.99	\$10.68	\$12.37	\$719	\$854	\$990	\$18,699	\$22,214	\$25,730
6.0	\$9.45	\$11.23	\$13.01	\$756	\$898	\$1,041	\$19,656	\$23,358	\$27,061
7.0	\$9.91	\$11.78	\$13.65	\$793	\$942	\$1,092	\$20,613	\$24,502	\$28,392
8.0	\$10.41	\$12.38	\$14.34	\$833	\$990	\$1,147	\$21,653	\$25,750	\$29,827
9.0	\$10.93	\$12.99	\$15.05	\$874	\$1,039	\$1,204	\$22,734	\$27,019	\$31,304
10.0	\$11.51	\$13.67	\$15.83	\$921	\$1,094	\$1,266	\$23,941	\$28,434	\$32,926
11.0	\$12.08	\$14.36	\$16.63	\$966	\$1,149	\$1,330	\$25,126	\$29,869	\$34,590
12.0	\$12.69	\$15.08	\$17.47	\$1,015	\$1,206	\$1,398	\$26,395	\$31,366	\$36,338
13.0	\$13.33	\$15.85	\$18.36	\$1,066	\$1,268	\$1,469	\$27,726	\$32,968	\$38,189
14.0	\$14.00	\$16.65	\$19.29	\$1,120	\$1,332	\$1,543	\$29,120	\$34,632	\$40,123
15.0	\$14.72	\$17.50	\$20.27	\$1,178	\$1,400	\$1,622	\$30,618	\$36,400	\$42,162
16.0	\$15.45	\$18.37	\$21.29	\$1,236	\$1,470	\$1,703	\$32,136	\$38,210	\$44,283
17.0	\$16.24	\$19.30	\$22.36	\$1,299	\$1,544	\$1,789	\$33,779	\$40,144	\$46,509
18.0	\$17.06	\$20.28	\$23.50	\$1,365	\$1,622	\$1,880	\$35,485	\$42,182	\$48,880
19.0	\$17.93	\$21.31	\$24.69	\$1,434	\$1,705	\$1,975	\$37,294	\$44,325	\$51,355
20.0	\$18.84	\$22.39	\$25.94	\$1,507	\$1,791	\$2,075	\$39,187	\$46,571	\$53,955
21.0	\$19.80	\$23.53	\$27.26	\$1,584	\$1,882	\$2,181	\$41,184	\$48,942	\$56,701
22.0	\$20.80	\$24.72	\$28.63	\$1,664	\$1,978	\$2,290	\$43,264	\$51,418	\$59,550
23.0	\$21.85	\$25.97	\$30.09	\$1,748	\$2,078	\$2,407	\$45,448	\$54,018	\$62,587
24.0	\$22.96	\$27.29	\$31.62	\$1,837	\$2,183	\$2,530	\$47,757	\$56,763	\$65,770
25.0	\$24.12	\$28.67	\$33.22	\$1,930	\$2,294	\$2,658	\$50,170	\$59,634	\$69,098
26.0	\$25.34	\$30.11	\$34.88	\$2,027	\$2,409	\$2,790	\$52,707	\$62,629	\$72,550
27.0	\$26.61	\$31.63	\$36.65	\$2,129	\$2,530	\$2,932	\$55,349	\$65,790	\$76,232
28.0	\$27.97	\$33.25	\$38.52	\$2,238	\$2,660	\$3,082	\$58,178	\$69,160	\$80,122
29.0	\$29.38	\$34.92	\$40.45	\$2,350	\$2,794	\$3,236	\$61,110	\$72,634	\$84,136
30.0	\$30.87	\$36.69	\$42.51	\$2,470	\$2,935	\$3,401	\$64,210	\$76,315	\$88,421
31.0	\$32.43	\$38.54	\$44.65	\$2,594	\$3,083	\$3,572	\$67,454	\$80,163	\$92,872
32.0	\$34.08	\$40.50	\$46.92	\$2,726	\$3,240	\$3,754	\$70,886	\$84,240	\$97,594
33.0	\$35.80	\$42.55	\$49.30	\$2,864	\$3,404	\$3,944	\$74,464	\$88,504	\$102,544
34.0	\$37.61	\$44.70	\$51.78	\$3,009	\$3,576	\$4,142	\$78,229	\$92,976	\$107,702
35.0	\$39.51	\$46.96	\$54.41	\$3,161	\$3,757	\$4,353	\$82,181	\$97,677	\$113,173
36.0	\$41.50	\$49.33	\$57.15	\$3,320	\$3,946	\$4,572	\$86,320	\$102,606	\$118,872
37.0	\$43.62	\$51.84	\$60.06	\$3,490	\$4,147	\$4,805	\$90,730	\$107,827	\$124,925
38.0	\$45.82	\$54.46	\$63.10	\$3,666	\$4,357	\$5,048	\$95,306	\$113,277	\$131,248
39.0	\$48.14	\$57.22	\$66.29	\$3,851	\$4,578	\$5,303	\$100,131	\$119,018	\$137,883
40.0	\$50.59	\$60.12	\$69.65	\$4,047	\$4,810	\$5,572	\$105,227	\$125,050	\$144,872

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**Union Salary Ranges**

**Effective July 1, 2012**

**Uncertified Scale**

*Top of Ranges Increased 2%  
from previous year.  
No Change in Minimum*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
<b>3</b>	\$ 16.50	\$ 19.61	\$ 22.72	\$1,320	\$1,569	\$1,818	\$34,328	\$40,789	\$47,258
<b>4</b>	\$ 17.34	\$ 20.61	\$ 23.88	\$1,387	\$1,649	\$1,910	\$36,067	\$42,869	\$49,670
<b>5</b>	\$ 18.21	\$ 21.64	\$ 25.07	\$1,457	\$1,731	\$2,006	\$37,871	\$45,011	\$52,146
<b>6</b>	\$ 18.44	\$ 21.92	\$ 25.40	\$1,475	\$1,754	\$2,032	\$38,359	\$45,594	\$52,832
<b>7</b>	\$ 20.50	\$ 24.37	\$ 28.24	\$1,640	\$1,950	\$2,259	\$42,644	\$50,690	\$58,739
<b>8</b>	\$ 22.52	\$ 26.77	\$ 31.01	\$1,802	\$2,142	\$2,481	\$46,846	\$55,682	\$64,501
<b>9</b>	\$ 24.34	\$ 28.92	\$ 33.51	\$1,947	\$2,314	\$2,681	\$50,621	\$60,154	\$69,701
<b>10</b>	\$ 26.63	\$ 31.65	\$ 36.67	\$2,131	\$2,532	\$2,934	\$55,395	\$65,832	\$76,274
<b>11</b>	\$ 28.66	\$ 34.07	\$ 39.47	\$2,293	\$2,726	\$3,158	\$59,617	\$70,866	\$82,098
<b>12</b>	\$ 30.73	\$ 36.53	\$ 42.32	\$2,459	\$2,922	\$3,386	\$63,925	\$75,982	\$88,026

**Certified Scale**

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
<b>3</b>	N/A		N/A	N/A		N/A	N/A		N/A
<b>4</b>	N/A		N/A	N/A		N/A	N/A		N/A
<b>5</b>	N/A		N/A	N/A		N/A	N/A		N/A
<b>6</b>	\$ 18.84	\$ 22.39	\$ 25.94	\$1,507	\$1,791	\$2,075	\$39,187	\$46,571	\$53,955
<b>7</b>	\$ 20.45	\$ 24.31	\$ 28.16	\$1,636	\$1,945	\$2,253	\$42,536	\$50,565	\$58,573
<b>8</b>	\$ 22.92	\$ 27.24	\$ 31.56	\$1,834	\$2,179	\$2,525	\$47,674	\$56,659	\$65,645
<b>9</b>	\$ 25.00	\$ 29.72	\$ 34.43	\$2,000	\$2,378	\$2,754	\$52,000	\$61,818	\$71,614
<b>10</b>	\$ 27.03	\$ 32.13	\$ 37.23	\$2,162	\$2,570	\$2,978	\$56,222	\$66,830	\$77,438
<b>11</b>	\$ 29.08	\$ 34.56	\$ 40.04	\$2,326	\$2,765	\$3,203	\$60,486	\$71,885	\$83,283
<b>12</b>	\$ 31.14	\$ 37.02	\$ 42.89	\$2,491	\$2,962	\$3,431	\$64,771	\$77,002	\$89,211

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**Union Salary Ranges  
Supervisor Bargaining Unit  
Effective July 1, 2012**

*Top of Ranges Increased 2%  
from previous year.  
No Change in Minimum*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
<b>S12</b>	\$ 33.97	\$ 40.38	\$ 46.78	\$2,718	\$3,230	\$3,742	\$70,658	\$83,990	\$97,302
<b>S11</b>	\$ 32.36	\$ 38.47	\$ 44.57	\$2,589	\$3,078	\$3,566	\$67,309	\$80,018	\$92,706
<b>S10</b>	\$ 30.81	\$ 36.62	\$ 42.43	\$2,465	\$2,930	\$3,394	\$64,085	\$76,170	\$88,254
<b>S9</b>	\$ 29.35	\$ 34.88	\$ 40.41	\$2,348	\$2,790	\$3,233	\$61,048	\$72,550	\$84,053
<b>S8</b>	\$ 27.95	\$ 33.22	\$ 38.48	\$2,236	\$2,658	\$3,078	\$58,136	\$69,098	\$80,038
<b>S7</b>	\$ 26.62	\$ 31.64	\$ 36.66	\$2,130	\$2,531	\$2,933	\$55,370	\$65,811	\$76,253
<b>S6</b>	\$ 25.35	\$ 30.13	\$ 34.91	\$2,028	\$2,410	\$2,793	\$52,728	\$62,670	\$72,613
<b>S5</b>	\$ 24.15	\$ 28.71	\$ 33.26	\$1,932	\$2,297	\$2,661	\$50,232	\$59,717	\$69,181
<b>S4</b>	\$ 23.13	\$ 27.50	\$ 31.86	\$1,850	\$2,200	\$2,549	\$48,110	\$57,200	\$66,269
<b>S3</b>	\$ 22.57	\$ 26.83	\$ 31.09	\$1,806	\$2,146	\$2,487	\$46,946	\$55,806	\$64,667
<b>S2</b>	\$ 21.49	\$ 25.54	\$ 29.59	\$1,719	\$2,043	\$2,367	\$44,699	\$53,123	\$61,547
<b>S1</b>	\$ 20.46	\$ 24.32	\$ 28.17	\$1,637	\$1,946	\$2,254	\$42,557	\$50,586	\$58,594

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

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

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

line depreciation method. Because it is a non-cash expense, depreciation lowers the company's reported earnings while increasing free cash flow.

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

- **Governmental Fund** - Accounts for all transactions not recorded in other fund types. The General Fund is a Governmental Fund.
- **Grant** - Funds given to the District for capital or operating expenses from other governmental agencies. The District receives operating grants from the State of Nevada and Washoe County, and capital grants from the Federal Government through the Army Corps of Engineers and the State of Nevada.
- **HR** - Human Resources Department.
- **HRIS** - Human Resource Information System. A software solution for the data entry, data tracking, and data information needs of the Human Resources, payroll, management, and accounting functions related to HR.
- **Insurance** - General liability, property, fidelity and excess limits coverage.
- **Interco Fees** - Internal fees charged to various areas of the District. The fees are designed to capture the actual cost of doing business and reimburse the Internal Funds.
- **Interest Expense** - Payment of periodic interest amounts due.
- **Interfund Transfers** - Board authorized transfers between the District's Funds.
- **Intergovernmental Operating Grants** - Grants from specified forms of government in support of a specified purpose.
- **Internal Services Fund** - Accounts for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. Fleet, Engineering, Buildings Maintenance and Workers Compensation are part of the Internal Services Funds.
- **Investment Earnings** - Interest income, changes in market value and results from sales of investments.
- **IT** - Information Technology Department.
- **IVGID** - Incline Village General Improvement District (a.k.a. the District).
- **LGIP** - Local Government Investment Pool.
- **Legal** - Costs of legal services..
- **Long Range Principle** - Adopted by the Board of Trustees, they represent governing elements incorporating the District's Vision, Mission and Value Statements.
- **Long Term 2 Enhanced Surface Water Treatment Rule** - The purpose of the LT2 rule is to reduce illness linked with the contaminant *Cryptosporidium* and other disease-causing microorganisms in drinking water. The rule will supplement existing regulations by targeting additional *Cryptosporidium* treatment requirements to higher risk systems. This rule also contains provisions to reduce risks from uncovered finished water reservoirs and to ensure that systems maintain microbial protection when they take steps to decrease the formation of disinfection byproducts that result from chemical water treatment.
- **LT2 Rule** - Long Term 2 Enhanced Surface Water Treatment Rule (LT2 2006). The purpose of the LT2 2006 rule is to build on the SWTR of 1989 and to reduce illness linked with the contaminant *Cryptosporidium* and other disease-causing microorganisms in drinking water.
- **MBO** - Management by Objectives - A program which outlines the Districts goals and objectives for a specific calendar year.
- **Mantra** - "One District ~ One Team" District wide belief developed by the Employee Focus Group.
- **Merchandise Sales** - Sale of clothing and sports equipment.
- **Modified Accrual Accounting** - Governmental accounting method. Revenue is recognized when it becomes available and measurable. Expenditures are typically recog-

nized in the period in which the liability is incurred *except for*: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. The District follows the modified accrual method for the General Fund.

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

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

- ◇ **Operating** - Chemicals, fuels, materials and small equipment.
- **Surface Water Treatment Rule of 1989** - Seeks to prevent waterborne diseases caused by viruses, Legionella, and Giardia lamblia. These disease-causing microbes are present at varying concentrations in most surface waters. The rule requires that water systems filter and disinfect water from surface water sources to reduce the occurrence of unsafe levels of these microbes.
- **Tahoe Center for Environmental Sciences (TCES)** - A collaborative partnership between University of California, Davis and Sierra Nevada College (SNC), to create a world-class environmental science and education center at Lake Tahoe.
- **Tahoe Water Suppliers Association** - is a regional partnership of Nevada and California Water Suppliers serving the Lake Tahoe region.
- **Training & Education** - Costs of classes and certifications.
- **Travel & Conferences** - Costs to attend meetings and events for vendors, trade associations and for education.
- **Uses** - All outflows of resources such as expenditures for operations, asset acquisition, debt service, transfers or other internal allocations.
- **Utilities** - Electricity, natural gas, water, sewer, trash, cable TV and telephone.
- **Wages and Salaries** - Paid to full time, part time permanent and temporary employees.
- **Washoe County District 4B Funds** - A residential construction tax that provides funds to build public parks in Washoe County.

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