

Annual Budget



Where Dreams Become Reality



Fiscal Year 2017-2018

Adopted May 24, 2017





OPERATING BUDGET

Fiscal Year 2017-2018



IVGID Board of Trustees

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

Steven J. Pinkerton, General Manager

Gerry Eick, Director of Finance

Susan Herron, Executive Assistant/District Clerk/Public Records Officer

Dee Carey, Director of Human Resources

Joe Pomroy, Director of Public Works

Brad Johnson, Director of Engineering & Asset Management

Indra Winqwest, Director of Parks and Recreation

Mike Bandelin, Ski Resort General Manager

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

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Based on Report #2 dated April 17, 2017, including Long Range Principles,
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BUDGET MESSAGE AND BUDGET FORM 4404 LGF

State Budget as Adopted and Filed

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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the FINAL budget for the
fiscal year ending June 30, 2018

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,537,050

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

This budget contains 7 governmental fund types with estimated expenditures of \$ 29,703,223 and
2 proprietary funds with estimated expenses of \$ 13,559,706

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

CERTIFICATION

I Gerald W. Eick
Director of Finance

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

Signed

[Handwritten signature of Gerald W. Eick]

Dated: 24-May-17

APPROVED BY THE GOVERNING BOARD

[Multiple handwritten signatures of board members]

SCHEDULED PUBLIC HEARING:

Date and Time May 24, 2017 at 6 PM

Publication Date May 11 and 18, 2017

Place: The Chateau, 955 Fairway Blvd, Incline Village, NV 89451

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2018
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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2018

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May 24, 2017

Board of Trustees and Citizens of Incline Village and Crystal Bay

Incline Village General Improvement District

I, Gerald W. Eick, Director of Finance for the Incline Village General Improvement District, hereby respectfully submits the FINAL budget plan for the Incline Village General Improvement District for Fiscal Year 2017/2018.

The District's budget filing with the Nevada Department of Taxation, Local Government Division is completed on the Form 4404LGF. The form includes prescribed forms, content and terminology. During the deliberation and consideration of the budget, a variety of supporting schedules were used to aid understanding what are the District's service levels and the flow of resources for the fiscal year. The District recognizes that the Form 4404LGF is the adopted budget, and is the basis for compliance as determined for financial results by the State of Nevada, compared to the annual audited Comprehensive Annual Financial Report.

Comparison across Fiscal Years

A fundamental aspect of the Form 4404LGF is comparison of information across the audited results of the fiscal year ending June 30, 2016, an estimated result for the year ending June 30, 2017, along with a presentation of the budget for the year ending June 30, 2018. The form and content for those three periods utilizes the same accounting principles and methodologies. Comparisons can be made knowing that differences are the consequence of circumstances, not methodology. One major variation year on year relates to the District's ski resort. The fiscal year ending June 30, 2016 was an all-time record for skier visits and revenues. The fiscal year ending June 30, 2017 has also benefitted significantly from a better than average result. The budget for the fiscal year ending June 30, 2018 continues the practice to use a level of activity reflecting a multi-year average to provide a reasonable estimation of resources available for all of Community Services. Another variation is in the level of activity for food and beverage operations. The amount for the ski budget now includes operating the Snowflake Lodge. The fiscal year 2016-17 marks the first full year of activity for the food & beverage function under the Championship Golf Course. It has increased noticeably over the year ending June 30, 2016. This increase also affected rentals for Facilities. The use of scalable support costs, based on customer demand, started for 2016-17. The District feels it is necessary to use this approach to support plans for personnel, as well as the performance management of food and beverage which reflects relationships of the cost at various levels of activity.

Tax Revenue

The District has budgeted for Ad Valorem Tax based on the figures released by the Nevada Department of Taxation on March 15. There is no change anticipated to that rate. (Published reports indicate a rate of .1189) The District budgets based on the maximum tax rate, which went down to .1182 from .1183. Our assessed valuation went up by over 5.6%, however the abatement cap of 2.6% will be the determining factor. All of these factors resulted in an increase of revenue by \$56,271 budget to budget, for 2017-18 this amounts to \$1,537,050.

Other tax revenue is comprised of \$1,363,510 for Consolidated Taxes (CTX) as projected by the Nevada Department of Revenue, \$216,000 from Local Government Tax Act (LGTA) based on historical collections and \$12,000 for Personal Property Tax. Generally, the District sets these levels based on experience of past collections. The State has requested we use the CTX as projected, as they feel it has a high probability of realization.

Overall tax revenue is less than 8% of the District's total resources.

Other Revenue and Transfers

Unlike many governments that rely on a majority of revenue from tax sources, the majority of the District's sources are Charges for Services. For the governmental funds this includes recreation charges to users of about \$13,976,000 and Facility Fees to parcel owners for availability of services of about \$6,746,000. The Utility Fund also has charges for services of \$11,559,000. Internal charges are about \$4,545,000, which then are also in the venue expenses based on their use of these services. Some changes for revenue for 2017-18 include an emphasis on realization of revenue through dynamic pricing at several venues.

The Board of Trustees reviews the flow of resources for Community Services and the Beach Funds, and makes a determination of the amount set for the Facility Fee under NRS 318.197. These fees are a standby charge for the availability of services based on the need for operations, capital expenditure and debt service. Much of that availability of services is provided by capital improvement projects and debt service on past projects. The portion of the Facility Fee for these functions, is collected along with the operating component, through the respective special revenue funds, and then transferred to the Capital Projects and Debt Service Funds as necessary. This accounting is necessary as the fee itself is assessed as a single amount per dwelling by parcel. With the adoption of the budget, the operating transfers for designated Facility Fees are authorized for the fiscal year.

Transfers to cover carryover capital projects from one fiscal year to the next are budgeted, and therefore authorized upon adoption. Additional reporting occurs throughout the year to report on the progress of all capital projects. The re-budgeting for carryover capital projects is necessary when the expenditure has not occurred and the source for that purchase has been received, but not yet been transferred to the Capital Project Fund. The timing of this determination is complicated by the relationship of the prime purchase period being at the beginning and end of each fiscal period. However, the District feels it has provided sufficient resources for those projects that will be carried over. A good indicator of that situation is the positive Net Position of the Capital Projects Funds at the end of 2017-18 including a full runout of carryover projects. The 2017-18 Capital Projects Summary and a separate detailed carryover project report is prepared for adopting the FINAL Budget for the governmental fund types. Capital expenditures for carryover projects are re-budgeted each year only for governmental funds. The Utility Fund does not have to re-budget its carryover projects. It incorporates its expenditures into its cash flow statement. (A complete fiscal year report for all capital improvement projects is also issued after the fiscal year has ended.)

A special transfer has been budgeted from the Community Services Special Revenue Fund to the Community Services Capital Project Fund for 2017-18. This was not originally reported in the TENTATIVE Budget as the item arose after that filing. A proposed transaction could require \$1,600,000 in expenditures, but it is not fully analyzed for the budget adoption. By placing resources in the Capital Projects Fund, they can be the subject of a subsequent augmentation for the 2017-18 budget if it is determined to proceed. If the transaction does not proceed, the District has a project scheduled for 2018-19 that could use those resources, which would have come from the Community Services Special Revenue Fund in that fiscal year.

Expenditures

The State Form 4404LGF specifies the categories of Salaries & Wages, Employee Benefits and Services and Supplies. Services & Supplies covers all non- personnel and non-capital expenditures. Budgeted personnel costs are affected by cost of living increases which align with bargaining units. Our hourly wage rates have been planned to compete in the Tahoe Basin for labor that has to compete with the California minimum wage. The effects of the Affordable Care Act have resulted in 29 positions receiving health benefits.

Capital Outlay for the governmental fund types includes amounts for carryover and current projects. In the General Fund \$159,000 is carryover and \$119,900 is current. In the Community Services Capital Projects, \$2,215,000 is carryover and \$4,001,962 is current. In the Beach Fund \$202,000 is carryover and \$130,500 is current. While not budgeted per se, the cash flow Schedule F-2 for the Utility Fund indicates a total of \$4,428,100 for capital expenditures and carryover projects of \$3,576,000. The Schedule F-2 for Internal Services includes \$30,000 for capital expenditures. The amount of carryover capital expenditures will likely decrease and be changed from those stated under the Estimated Current results when the current fiscal year is completed and more information is available. As those expenditures change so does the correlated transfers.

Contingencies

The budget process allows the District to identify a contingency of up to 3% for each governmental fund. For 2017-18, these are General Fund \$120,000, Community Service Special Revenue Fund \$475,000 and the Beach Special Revenue Fund \$50,000. The District views allowing for the possibility of a contingency as good financial management. However, there are no known items that have not already been provided for under the budget that could be applied to the contingency. Therefore, its placement in this budget is truly for the unexpected and unanticipated items should they arise. A Board action is required to apply the contingency.

The District has been notified that another round of possible tax refunds to local property owners, through Washoe County, is back before the Washoe County District Court. No determination can be made for the probability of such a refund being ordered. No provision has been made under the 2017-18 budget. Should a refund be ordered, it would presumably be covered by the General Fund Net Position.

Provision for Actuarial Determined Liability, and Transfer of Excess in Internal Services

An element of the Internal Services Fund was used to provide self-insured Workers Compensation Coverage through June 30, 2013. Since that time the District has and remains in a fully insured plan through the Nevada Public Agency Compensation Trust. The self-insurance retention from that former coverage is still held by the Internal Services Fund. The District ordered an actuarial study to determine what needs to be held going forward (run out period), and what might be available to be returned to the operating venues. The District received the report and made a provision for the year ending June 30, 2016. A transfer of \$800,000 from the Internal Services Fund has been budgeted to return excess resources to operating funds.

Governmental Fund Balance and Possible Future Plans

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

	Estimated Fund Balance 6/30/17	Minimum Board Policy	Planned for CIP 2017-18	Planned for CIP Post 2018	Remainder
General Fund	\$1,837,000	\$ 168,000	\$ -	\$1,000,000	\$669,000
Comm. Services SR	\$9,835,000	\$3,995,000	\$1,300,000	\$3,594,887	\$942,113
Beach Special Rev.	\$1,037,000	\$ 420,000	\$ 25,000	\$ 500,000	\$ 92,000

Budget Environment

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

The preparation of the budget for the Fiscal Year ending June 30, 2018 includes identifying the separate elements of the District's Facility Fees for availability of services and provides for functional reporting. The Facility Fees are established by Board action to include a component for operations, capital expenditure, and debt service for specific venues or functions. Historically, there was no effective way to demonstrate compliance for these separate elements. Since the entire fee is committed to the purpose of each Special Revenue Fund, they flow through those funds, and then transferred for the nonoperational portions that support capital expenditure or debt service. The District has labeled transfers with this information to aid user's understanding of both the flow and purpose of these transfers.

Our General Manager emphasizes budget fundamentals for customer service, Strategic Planning, and Performance Measurement and Management. While these do not have a direct consequence to how the form set is completed or assembled, they do influence the process of development and the direction some items have taken for budgeting. As a service delivery organization, we reflect the proper magnitude of our operations and our ability to serve.

Therefore, we have carefully considered personnel both to be right sized and then consider scalable capacities, to reflect what we anticipate delivering to our community. The District's true volume of activity is still subject to the effects of weather, and the discretion users have to participate. Our budgeted efforts are intended to select the data points within the scope of services we feel will be executed under normal operating conditions. We use a broader scale of metrics to help measure and thus manage performance.

Strategic Budget Initiatives

Based on updates to the District's Strategic Plan, these items continue to be applied for the 2017/2018 budget and capital plans:

Long Range Principle 1 – Resources & Environment:

- Make adjustments to the Waste Management Franchise Agreement to better serve our customers.
- Implement operational changes to enhance sustainability.

Long Range Principle 2 – Finance:

- Maintain the allocation of the Facility Fee components of operations, debt service and capital expenditure to provide resources for each important aspect of District activities.
- Prepare a Comprehensive Annual Financial Report and develop a Popular Report including one for Capital Expenditures.
- Comply with Nevada Revised Statutes and Administrative Code.
- Actively manage planning and financial report to inform users.

Long Range Principle 3 – Workforce:

- Review fundamentals of seasonal positions, evaluate job descriptions and increase recruiting efforts.
- Consider effects of the Affordable Health Care Act.
- Review factors to continue to attract, maintain and retain highly qualified employees.
- Emphasize Gallup 12, scalability, and right sizing along with management training and support.

Long Range Principle 4 – Service:

- Continue the evolution of Performance Measures, Metrics and Performance Management for venue service levels
- Include cyclical review of service alternatives in the budget process.
- Use and correlate Annual Community Survey results for establishing service levels.

Long Range Principle 5 – Assets & Infrastructure:

- Continue use of the Five-Year Utility Rate Study to ensure proper funding for the capital projects.
- Allocate capital expenditures in Community Services to maintain service levels for facilities that are crossing 20-years in service.
- Continue work on the District's Master Plans.
- Continue progress on the Incline Creek Culvert and Ski Way projects.

Long Range Principle 6 – Communication:

- Maintain our lists of residents for instant surveys.
- Implement a Community Calendar.
- Conduct Board of Trustee Quarterly Community Workshops.
- Complete a codification of IVGID Ordinances, Board Policies and Practices, and Policy Resolutions into a single source.

Budget Measurements

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

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

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

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

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

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

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

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

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

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

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

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

How are the revenue sources determined for IVGID?

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

What Privileges do Parcel Owners get for paying the Facility Fees?

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

What does Fund Balance represent and why is it presented?

Each fund reports its assets and liabilities for a statement of net position in the annual audit. The remainder difference between assets and liabilities is Fund Balance, also known as Net Position. For budget purposes, Fund Balance is reported for governmental fund types

representing the non-restricted amounts of that calculation, as a reflection of what is carried to support cash flows to operate and to have emergency funds. It can also represent amounts held for future events as is the case for carryover capital improvement projects.

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

How is the presentation of budget and financial statements selected?

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

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

It is best to identify user objectives when selecting a report. The budget document is focused on the next fiscal year. The District has past budgets, the most recent year's monthly financial statements, and annual audits posted on its Financial Transparency web page at www.yourtahoeplace.org.

Utility Rate Study

A Utility Rate Study was presented in February 2017 that planned to provide resources for water and sewer infrastructure improvements along with a five year analysis of operating conditions. Approval for the ordinance changes was completed on April 25, 2017, which results in an increase in rates of 3.2%.

Combined Recreation and Beach Facility Fee

The operating and capital budget plans plus scheduled debt service drive a total combined Facility Fee. For the last seven years, the District has planned to hold the Facility Fee flat to position itself for a point in time of increasing needs for capital expenditures. The mix of the three components has changed over that timeframe. The Board of Trustees directed a plan to apply the capacity of the debt service component, after two bond issues matured, to the capital projects component. The supplemental documents for the 2017-18 budget report on the components of the Facility Fee. They indicate the changing pattern of more for capital expenditure, and less for debt service.

What are the differences between the State of Nevada Budget Forms 4404LGF and the format presented for the Board of Trustees Workshops?

The focus of the budget process is to assure a balance in the flow of resources. Therefore, schedules utilized in this process use a format of sources and uses. The District's monthly financial reporting follows this same format. The State of Nevada budget forms for governmental fund types follow a similar format, however, their placement of transfers, the notation of a contingency expenditure and carryover Capital Improvement Projects can cause differences. The District separates the Facility Fee by component and displays them directly under their functional use in its budget deliberations and in the monthly financial statements. While the State forms have the entire amount under the Special Revenue funds and then are transferred to the Capital Projects or Debt Service funds. Transfers in Schedule T of the State form outline which are for the direct transfer of the Facility fee.

For the Utility and Internal Services Funds, the State of Nevada forms utilize depreciation as an expense, and only report capital expenditure and bond principal repayment under the statement of cash flows. The State of Nevada forms do not report a fund balance for proprietary fund types. The District's supplemental budget document gives these balances to identify a trend and available resources for future periods.

The District prepares a prescribed budget document for the State of Nevada Department of Taxation Local Government Division both in a Tentative and Final form. The Form 4404LGF is the District's legally adopted budget. In conjunction with deliberations before reaching the point of formal adoption, the District presents a number of schedules based on the same accounting information as the State of Nevada forms. While it is the same fundamental information, the level of detail varies to allow for more discussion and analysis with the community and the Board of Trustees.

Appreciation for the Effort and Support of Community and Staff

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

Respectfully Submitted,

Gerald W. Eick, CPA CGMA
Director of Finance

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government	39.8	39.4	39.9
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	166.3	179	185.1
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	34.5	34.6	34.6
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	240.6	253	259.6

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 US Census	2010 US Census	2010 US Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,484,624,556	\$ 1,532,912,733	\$ 1,623,315,601
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,484,624,556	\$ 1,532,912,733	\$ 1,623,315,601
TAX RATE			
General Fund	0.1269	0.1183	0.1182
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1269	0.1183	0.1182

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

Incline Village General Improvement District

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1061	\$ 1,623,315,601	\$ 1,722,337	0.1061	\$ 1,722,337	\$ 342,090	\$ 1,380,247
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides	0.0121	\$ 1,623,315,601	\$ 195,666	0.0121	\$ 195,666	\$ 38,863	\$ 156,803
I. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0121		\$ 195,666	0.0121	\$ 195,666	\$ 38,863	\$ 156,803
M. SUBTOTAL A, C, L	0.1182		\$ 1,918,003	0.1182	\$ 1,918,003	\$ 380,953	\$ 1,537,050
N. Debt							
O. TOTAL M AND N	0.1182		\$ 1,918,003	0.1182	\$ 1,918,003	\$ 380,953	\$ 1,537,050

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

Note: Columns 1 to 5 are based upon Final Property Tax Rate Calculation FY 2017-18 as revised 3/16/17, Column 6 is based on an estimated abatement considering the 2.6% cap.

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

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	1,837,533	1,363,510	1,537,050	0.1182	1,361,600			\$ 6,099,693
Community Services Spec. Revenue	9,835,803	-	-		20,026,514		645,000	\$ 30,507,317
Beach Special Revenue	1,037,000	-	-		2,001,700		35,000	\$ 3,073,700
Community Services Capital Projects	2,284,781	-	-		-		5,604,020	\$ 7,888,801
Beach Capital Projects	5,235	-	-		-		327,484	\$ 332,719
Community Services Debt Service	26,975	-	-		-		1,311,040	\$ 1,338,015
Beach Debt Service	3,101	-	-		-		7,756	\$ 10,857
Subtotal Governmental Fund Types, Expendable Trust Funds	15,030,428	1,363,510	1,537,050	0.1182	23,389,814	-	7,930,300	\$ 49,251,102
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-		XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXXXX	1,363,510	1,537,050		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	1,888,896	859,608	1,179,216	278,900	120,000		1,773,073	6,099,693
Community Services Special Revenue	6,040,790	2,045,467	7,888,917	0	475,000	6,915,060	7,142,063	30,507,317
Beach Special Revenue	763,266	214,396	702,727	0	50,000	335,240	1,008,071	3,073,700
Community Services Capital Projects	-	-	-	6,216,962	-	-	1,671,839	7,888,801
Beach Capital Projects	-	-	-	332,500	-	-	219	332,719
Community Services Debt Service	-	-	1,285,340	-	-	-	52,675	1,338,015
Beach Debt Service	-	-	6,238	-	-	-	4,619	10,857
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	8,692,952	3,119,471	11,062,438	6,828,362	645,000	7,250,300	11,652,579	49,251,102

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,497,006	1,480,000	1,537,050	1,537,050
Personal Property Tax	20,720	20,000	12,000	12,000
Subtotal Taxes	1,517,726	1,500,000	1,549,050	1,549,050
Intergovernmental:				
Consolidated Tax (CTX)	1,250,899	1,301,000	1,363,510	1,363,510
LGTA tax	216,367	216,000	216,000	216,000
State Grants	1,440	1,440	-	-
Subtotal Intergovernmental	1,468,706	1,518,440	1,579,510	1,579,510
Miscellaneous:				
Investment income	45,989	40,000	36,000	36,000
Other	2,863	3,000	3,600	3,600
Central Services Cost Allocation	1,123,000	1,177,200	1,094,100	1,094,000
Subtotal Other	1,171,852	1,220,200	1,133,700	1,133,600
SUBTOTAL REVENUE ALL SOURCES	4,158,284	4,238,640	4,262,260	4,262,160
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-	-	-	-
Proceeds of Long-term Debt	-	-	-	-
Other	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,501,287	1,819,993	1,794,533	1,837,533
TOTAL AVAILABLE RESOURCES	5,659,571	6,058,633	6,056,793	6,099,693

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	37,396	30,600	29,125	29,125
Employee Benefits	12,100	18,000	17,975	17,975
Services and Supplies	525,962	406,000	418,664	418,664
Capital Outlay - current	79,331	148,000	119,900	119,900
Capital Outlay - carryover project	-	-	118,000	159,000
Subtotal General Administration	654,789	602,600	703,664	744,664
General Manager				
Salaries and Wages	226,780	232,000	250,590	250,590
Employee Benefits	86,360	92,500	98,110	98,110
Services and Supplies	9,197	16,500	31,520	31,520
Subtotal General Manager	322,337	341,000	380,220	380,220
Trustees				
Salaries and Wages	95,394	97,500	99,087	99,087
Employee Benefits	27,391	29,000	29,398	29,398
Services and Supplies	50,886	69,000	87,492	87,492
Subtotal Trustees	173,671	195,500	215,977	215,977
Accounting				
Salaries and Wages	581,591	599,000	544,869	544,869
Employee Benefits	271,033	286,000	235,182	235,182
Services and Supplies	62,714	72,000	70,900	70,900
Subtotal Accounting	915,338	957,000	850,951	850,951
Information Services & Technology				
Salaries and Wages	273,973	350,000	442,207	443,860
Employee Benefits	112,950	160,000	194,961	195,407
Services and Supplies	313,201	280,000	309,304	309,304
Subtotal Information Services	700,124	790,000	946,472	948,571
Risk Management				
Salaries and Wages	73,492	75,000	77,701	77,701
Employee Benefits	40,181	42,000	43,003	43,003
Services and Supplies	13,892	19,000	21,700	21,700
Subtotal Risk Management	127,565	136,000	142,404	142,404
Human Resources				
Salaries and Wages	310,979	315,000	323,958	323,958
Employee Benefits	165,813	175,000	177,556	177,556
Services and Supplies	36,577	64,000	68,556	68,556
Subtotal Human Resources	513,369	554,000	570,070	570,070
Health & Wellness				
Salaries and Wages	12,063	13,000	16,451	16,451
Employee Benefits	5,184	6,000	8,757	8,757
Services and Supplies	5,878	12,000	21,500	21,500
Subtotal Health & Wellness	23,125	31,000	46,708	46,708
Communications				
Salaries and Wages	71,541	99,000	103,255	103,255
Employee Benefits	38,226	55,000	54,220	54,220
Services and Supplies	49,493	60,000	149,580	149,580
Subtotal Communications	159,260	214,000	307,055	307,055
FUNCTION SUBTOTAL	3,589,578	3,821,100	4,163,521	4,206,620

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

FUNCTION General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	3,589,578	3,821,100	4,163,521	4,206,620
Judicial				
Public Safety				
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	3,589,578	3,821,100	4,163,521	4,206,620
OTHER USES:				
<u>CONTINGENCY</u> (Not to exceed 3% of	-	-	120,000	120,000
Total Expenditures all Functions)	3,589,578	3,821,100	4,283,521	4,326,620
Transfers Out (Schedule T)				
To Comm. Services Cap. Proj.	250,000	-	-	-
To Comm. Services Spec. Rev.	-	400,000	-	-
TOTAL EXPENDITURES AND OTHER USES	3,839,578	4,221,100	4,283,521	4,326,620
ENDING FUND BALANCE:	1,819,993	1,837,533	1,773,272	1,773,073
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	5,659,571	6,058,633	6,056,793	6,099,693

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,488,229	3,580,000	3,687,462	3,687,462
Mountain Golf Course	645,126	694,000	683,670	683,670
Facilities (Chateau & Aspen Grove)	275,156	350,000	358,225	358,225
Ski	10,202,972	11,000,000	8,268,215	8,268,215
Community Programming	1,264,177	1,257,000	1,266,772	1,266,772
Parks	59,421	45,000	54,400	54,400
Tennis	166,533	164,500	167,500	167,500
Recreation Administration	-	-	-	-
Punch Cards Utilized	(521,179)	(551,500)	(510,000)	(510,000)
Facility Fee				
Championship Golf Course	1,032,879	679,106	794,818	794,818
Mountain Golf Course	565,625	441,828	508,028	508,028
Facilities (Chateau & Aspen Grove)	385,281	466,374	458,864	458,864
Ski	1,009,727	605,468	221,238	221,238
Community Programming	1,080,625	1,284,574	1,294,652	1,294,652
Parks	795,154	957,294	958,698	958,698
Tennis	131,160	147,276	163,880	163,880
Recreation Administration	983,695	1,390,940	1,376,592	1,376,592
Other miscellaneous				
Operating Grants	18,440	17,000	17,000	17,000
Investment income	58,438	55,000	48,000	48,000
Cell Tower Leases	115,794	86,400	86,400	86,400
Sale of Assets	34,409	-	-	-
Interfund services (green spaces)	81,098	72,500	91,000	91,000
Intergovernmental (IV high school fields)	15,787	30,000	31,100	31,100
Miscellaneous other	41,346	4,000	-	-
One time:				
Recovery of capital costs	236,615	-	-	-
Subtotal	22,166,508	22,776,760	20,026,514	20,026,514
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From General Fund	-	400,000	-	-
From Internal Services Fund	-	-	-	645,000
SUBTOTAL OTHER FINANCING SOURCES	-	400,000	-	645,000
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,357,755	7,854,828	9,298,803	9,835,803
TOTAL AVAILABLE RESOURCES	27,524,263	31,031,588	29,325,317	30,507,317

Incline Village General Improvement District
COMMUNITY SERVICES SPECIAL REVENUE FUND

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,201,286	1,287,000	1,335,797	1,335,797
Employee Benefits	327,158	454,000	434,814	434,814
Services and Supplies	1,997,659	2,285,100	2,108,343	2,097,883
Subtotal Championship Golf Course	3,526,103	4,026,100	3,878,954	3,868,494
Mountain Golf Course				
Salaries and Wages	330,347	371,000	381,142	381,142
Employee Benefits	87,943	112,000	111,183	111,183
Services and Supplies	519,404	621,450	546,132	543,442
Subtotal Mountain Golf Course	937,694	1,104,450	1,038,457	1,035,767
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	83,752	82,000	89,577	89,577
Employee Benefits	40,672	45,000	49,752	49,752
Services and Supplies	307,763	349,750	357,745	357,745
Subtotal Facilities	432,187	476,750	497,074	497,074
Ski				
Salaries and Wages	2,484,346	2,350,000	2,544,098	2,544,098
Employee Benefits	784,639	883,000	938,084	938,084
Services and Supplies	3,172,039	3,533,000	3,228,073	3,218,973
Subtotal Ski	6,441,024	6,766,000	6,710,255	6,701,155
Community Programming (including Rec Center)				
Salaries and Wages	1,041,817	1,048,000	1,062,970	1,062,970
Employee Benefits	303,739	337,000	346,410	346,410
Services and Supplies	883,171	851,850	905,481	905,581
Subtotal Community Programming	2,228,727	2,236,850	2,314,861	2,314,961
Parks				
Salaries and Wages	289,079	305,000	335,654	335,654
Employee Benefits	75,242	107,000	85,271	85,271
Services and Supplies	351,217	443,050	430,024	429,924
Subtotal Parks	715,538	855,050	850,949	850,849
Tennis				
Salaries and Wages	135,631	134,000	149,310	149,310
Employee Benefits	26,030	25,000	26,249	26,249
Services and Supplies	94,698	95,325	102,869	102,869
Subtotal Tennis	256,359	254,325	278,428	278,428
Community Services Administration				
Salaries and Wages	146,947	141,000	142,242	142,242
Employee Benefits	50,267	46,000	53,704	53,704
Services and Supplies	118,729	163,900	232,400	232,500
Subtotal Comm. Serv. Administration	315,943	350,900	428,346	428,446
Subtotal	14,853,575	16,070,425	15,997,324	15,975,174
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	-	-	475,000	475,000
Transfers Out (Schedule T)				
Community Services Capital Projects	2,524,818	2,618,240	2,704,020	2,704,020
Comm. Serv. Cap. Projects (carryover projects)	1,005,857	750,000	1,225,000	1,300,000
Comm. Serv. Cap. Projects Parasol Modification	-	-	-	1,600,000
Community Services Debt Service	1,285,185	1,309,120	1,311,040	1,311,040
Augmented Golf Cart Purchase	-	448,000	-	-
Total Expenditures and Other Uses	19,669,435	21,195,785	21,712,384	23,365,234
ENDING FUND BALANCE	7,854,828	9,835,803	7,612,933	7,142,083
TOTAL COMMITMENTS & FUND BALANCE	27,524,263	31,031,588	29,325,317	30,507,317

Incline Village General Improvement District

COMMUNITY SERVICES SPECIAL REVENUE FUND

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Schedule B-13

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services	1,075,518	1,132,000	1,117,000	1,117,000
(Punch Cards Utilized)	(73,000)	(70,000)	(93,800)	(93,800)
Facility Fees	776,078	774,400	969,500	969,500
Investment income	11,263	4,000	9,000	9,000
Other	344	-	-	-
Subtotal	1,790,203	1,840,400	2,001,700	2,001,700
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule 1)				
Transfer from Internal Services Fund	-	-	-	35,000
BEGINNING FUND BALANCE	1,107,786	1,059,750	1,037,000	1,037,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,107,786	1,059,750	997,500	1,037,000
TOTAL RESOURCES	2,897,989	2,900,150	2,999,200	3,073,700
EXPENDITURES				
Salaries and Wages	680,845	734,000	763,266	763,266
Employee Benefits	182,539	232,000	214,396	214,396
Services and Supplies	630,170	663,550	702,527	702,727
Subtotal	1,493,554	1,629,550	1,680,189	1,680,389
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)			50,000	50,000
Transfers Out (Schedule 1)				
Beach Capital Projects Fund	336,924	185,856	302,484	302,484
Beach Capital Projects Fund (carryover projects)	-	40,000	82,000	25,000
Beach Debt Service Fund	7,761	7,744	7,756	7,756
Total Expenditures and Other Uses	1,838,239	1,863,150	2,122,429	2,065,629
ENDING FUND BALANCE	1,059,750	1,037,000	876,771	1,008,071
TOTAL COMMITMENTS & FUND BALANCE	2,897,989	2,900,150	2,999,200	3,073,700

Incline Village General Improvement District

BEACH SPECIAL REVENUE FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Investment income	-	-	-	-
Sale of assets	38,703	-	-	-
Capital Grants	586,361	60,000	-	-
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)				
General Fund to Comm Serv Cap Projects from Community Services Special Revenue	250,000	-	-	-
Transfers designated from Facility Fees	2,524,818	2,618,240	2,704,020	2,704,020
Transfers from operating resources	1,005,857	750,000	1,225,000	1,300,000
Transfer for potential Parasol Modification	-	-	-	1,600,000
Augmented Golf Cart Purchase	-	448,000	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	2,061,541	3,104,731	2,284,781
TOTAL RESOURCES	4,405,739	5,937,781	7,033,751	7,888,801
EXPENDITURES				
Capital Outlay:				
Championship Golf	415,868	521,000	570,100	570,100
Mountain Golf	235,009	111,000	343,000	413,000
Facilities	138,070	153,000	109,950	109,950
Ski	707,467	1,392,000	2,205,122	2,305,122
Community Programming & Rec. Center	101,437	564,000	194,130	194,130
Parks	685,776	306,000	268,000	268,000
Tennis	46,482	54,000	46,660	46,660
Recreation Administration	14,089	104,000	95,000	95,000
Augmented Golf Cart Purchase	-	448,000	-	-
Carryover Projects to 2017-18	-	-	3,097,000	2,215,000
Subtotal	2,344,198	3,653,000	6,928,962	6,216,962
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,061,541	2,284,781	104,789	1,671,839
TOTAL COMMITMENTS & FUND BALANCE	4,405,739	5,937,781	7,033,751	7,888,801

Incline Village General Improvement District

COMMUNITY SERVICES CAPITAL PROJECTS FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Investment income				
Sale of assets	2,607	-	-	-
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Beach Special Revenue:				
Transfers of designated Facility Fees	186,259	185,856	302,484	302,484
Transfers from operating resources	150,665	40,000	82,000	25,000
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	20,379	2,235	5,235
TOTAL RESOURCES	339,531	246,235	386,719	332,719
EXPENDITURES				
Capital improvement projects	319,152	96,000	130,500	130,500
Carryover projects	-	145,000	255,000	202,000
Subtotal	319,152	241,000	385,500	332,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,379	5,235	1,219	219
TOTAL COMMITMENTS & FUND BALANCE	339,531	246,235	386,719	332,719

Incline Village General Improvement District

BEACH CAPITAL PROJECTS FUND

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EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	318,784	327,639	336,494	336,494
Interest	59,440	52,167	44,696	44,696
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	378,224	379,806	381,190	381,190
TOTAL RESERVED (MEMO ONLY)				
Type: Medium Term				
Principal	760,000	790,000	845,000	845,000
Interest	144,850	114,450	59,150	59,150
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	904,850	904,450	904,150	904,150
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	2,111	26,975	52,675	52,675
TOTAL COMMITMENTS & FUND BALANCE	1,285,185	1,311,231	1,338,015	1,338,015

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	5,216	5,361	5,506	5,506
Interest	973	854	732	732
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,189	6,215	6,238	6,238
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	1,572	3,101	4,619	4,619
TOTAL COMMITMENTS & FUND BALANCE	7,761	9,316	10,857	10,857

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	10,993,153	11,440,000	11,559,102	11,559,102
Operating Grants	-			
Intergovernmental (Tahoe Water Suppliers Assoc)	109,037	140,900	145,029	145,029
Interfund (snow removal & work orders)	55,929	225,000	141,400	141,400
Total Operating Revenue	11,158,119	11,805,900	11,845,531	11,845,531
OPERATING EXPENSE				
Salaries & Wages	2,422,084	2,473,000	2,536,104	2,561,058
Employee Benefits	1,089,465	1,156,000	1,175,878	1,209,975
Services & Supplies	1,990,467	1,938,000	2,034,476	2,034,476
Utilities	886,533	874,000	953,002	953,002
Legal & Audit	72,113	85,000	97,800	97,800
Central Services Cost	304,400	324,400	294,600	297,000
Defensible Space	39,078	100,000	100,000	100,000
Depreciation/Amortization	2,929,425	2,930,000	2,950,000	2,950,000
Total Operating Expense	9,733,565	9,880,400	10,141,860	10,203,311
Operating Income or (Loss)				
NONOPERATING REVENUES				
Interest Earned	154,162	105,000	96,000	96,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Gain (loss) on sale of assets	42,764	-	-	-
Capital Grants	-	-	-	-
Total Nonoperating Revenues	196,926	105,000	96,000	96,000
NONOPERATING EXPENSES				
Interest Expense	167,530	160,900	147,373	147,373
Extraordinary expense	47,600	-	-	-
Total Nonoperating Expenses	215,130	160,900	147,373	147,373
Net Income before Operating Transfers	1,406,350	1,869,600	1,652,298	1,590,847
Operating Transfers (Schedule T)				
In	-	-	-	120,000
Out				
Net Operating Transfers	-	-	-	120,000
CHANGE IN NET POSITION	1,406,350	1,869,600	1,652,298	1,710,847

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	11,009,263	11,440,000	11,559,102	11,559,102
Receipts from intergovernmental services	109,037	140,900	145,029	145,029
Receipts from interfund services	55,929	225,000	141,400	141,400
Payments to and for employees	(3,502,608)	(3,629,000)	(3,711,982)	(3,771,033)
Payments to vendors	(3,448,590)	(3,321,400)	(3,479,878)	(3,482,278)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,223,031	4,855,500	4,653,671	4,592,220
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Extraordinary expense	(47,600)	-	-	-
Due to (from) other funds	227,972	-	-	-
Transfer from Internal Services Fund	-	-	-	120,000
b. Net cash provided by (or used for) noncapital financing activities	180,372	-	-	120,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(3,068,536)	(1,904,000)	(4,428,100)	(4,428,100)
Carryover capital projects TBD	-	(1,603,000)	-	(3,576,000)
Proceeds from sale of assets	42,765	-	-	-
Payments of capital related debt	(469,071)	(482,000)	(495,761)	(495,761)
Capital contributions	210,610	-	-	-
Payment of interest	(174,063)	(160,900)	(147,373)	(147,373)
c. Net cash provided by (or used for) capital and related financing activities	(3,458,295)	(4,149,900)	(5,071,234)	(8,647,234)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(773)	(750,000)	-	-
Investments purchased	(6,350,000)	-	(4,750,000)	(1,250,000)
Investments sold or matured	4,973,450	-	5,050,000	5,050,000
Investment earnings	170,570	105,000	96,000	96,000
d. Net cash provided by (or used in) investing activities	(1,206,753)	(645,000)	396,000	3,896,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(261,645)	60,600	(21,563)	(39,014)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	340,565	78,920	149,520	139,520
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	78,920	139,520	127,957	100,506

Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND UTILITY FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services		200	-	-
Interfund:				
Fleet Services	1,021,820	982,000	1,043,000	1,043,000
Engineering	689,606	780,000	787,200	787,200
Building Services	833,080	1,050,000	963,700	963,700
Workers Compensation	391,015	438,000	425,000	425,000
Total Operating Revenue	2,935,521	3,250,200	3,218,900	3,218,900
OPERATING EXPENSE				
Salaries & Wages	1,227,203	1,284,000	1,348,106	1,348,106
Employee Benefits	572,906	639,000	644,204	644,204
Services & Supplies	1,137,089	1,262,000	1,185,212	1,185,212
Utilities	12,284	12,500	10,500	10,500
Legal & Audit	10,690	8,000	9,000	9,000
Depreciation/Amortization	11,888	12,000	12,000	12,000
Total Operating Expense	2,972,060	3,217,500	3,209,022	3,209,022
Operating Income or (Loss)	(36,539)	32,700	9,878	9,878
NONOPERATING REVENUES				
Interest Earned	35,105	11,000	2,400	2,400
Total Nonoperating Revenues	35,105	11,000	2,400	2,400
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,434)	43,700	12,278	12,278
Transfers (Schedule T)				
In				
Out				(800,000)
Net Operating Transfers	-	-	-	(800,000)
CHANGE IN NET POSITION	(1,434)	43,700	12,278	(787,722)

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND INTERNAL SERVICE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	50	200	-	-
Receipts from interfund services provided	2,935,471	3,250,000	3,218,900	3,218,900
Payment to and for employees	(1,734,290)	(1,923,000)	(1,992,310)	(1,992,310)
Payments to vendors	(1,105,110)	(1,282,500)	(1,204,712)	(1,204,712)
a. Net cash provided by (or used for) operating activities	96,121	44,700	21,878	21,878
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Due to (from) other funds	330,367	-	-	-
Transfer to other funds	-	-	-	(800,000)
b. Net cash provided by (or used for) noncapital financing activities	330,367	-	-	(800,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	(30,000)	(30,000)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(30,000)	(30,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(348)	-	-	-
Investments Purchased	(1,095,000)	-	-	-
Investments matured or sold	1,068,732	-	-	400,000
Investment earnings	38,750	11,000	2,400	2,400
d. Net cash provided by (or used in) investing activities	12,134	11,000	2,400	402,400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	438,622	55,700	(5,722)	(405,722)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	11,879	450,501	506,201	506,201
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	450,501	506,201	500,479	100,479

___ Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND INTERNAL SERVICE FUND

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

- * - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund COMMUNITY SERVICES & BEACH FUNDS	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2017	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
2008 Recreation Improvement	5	10	\$ 7,000,000	6/18/2008	6/1/2018	3.5-7%	\$ 845,000	\$ 59,150	\$ 845,000	\$ 904,150
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	9/1/2022	2.25%				
2012 Bond - 98.39% Community Services Fund	2						\$ 2,154,741	\$ 44,696	\$ 336,494	\$ 381,190
Total for the Community Services Fund							\$ 2,999,741	\$ 103,846	\$ 1,181,494	\$ 1,285,340
2012 Bond - 1.61% Beach Fund	2						\$ 35,259	\$ 732	\$ 5,506	\$ 6,238
UTILITY FUND										
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 698,102	\$ 21,109	\$ 107,469	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 844,161	\$ 25,342	\$ 88,306	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 1,646,540	\$ 43,760	\$ 163,776	\$ 207,536
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 2,425,562	\$ 57,162	\$ 136,210	\$ 193,372
Total for the Utility Fund							\$ 5,614,365	\$ 147,373	\$ 495,761	\$ 643,134
TOTAL ALL DEBT SERVICE							\$ 8,649,365	\$ 251,951	\$ 1,682,761	\$ 1,934,712

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District Budget Fiscal Year 2017-2018

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2017 - 2018

Local Government: Incline Village General Improvement District

Contact: Gerald W. Eick

E-mail Address: gwe@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	Karate Instructor		Per Fiscal Year	\$ 1,400	\$ -	Recreation Programming
2	Massage Therapist		Per Fiscal Year	14,170	-	Recreation Programming
3	Body POW Instructor		Per Fiscal Year	650	-	Recreation Programming
4	Paddleboard Yoga Instructor		Per Fiscal Year	234	-	Recreation Programming
5	Umpires		Per Fiscal Year	2,865	-	Recreation Programming
6	Pool Paddleboard Yoga Instructor		Per Fiscal Year	234	-	Recreation Programming
7	Easel & Wine Instructor		Per Fiscal Year	2,080	-	Recreation Programming
8	Photography		Per Fiscal Year	-	-	Recreation Programming
9	Ski Patrol - Nursing Service		Per Fiscal Year	-	-	Recreation Programming
10						
11	Added May 30, 2017					
12	Eide Bailly, LLP	7/1/2015	6/30/2020	55,500	57,000	Annual Audit
13	Reese Kintz, Guinasso	1/1/2017	12/31/2018	120,000	60,000	Legal Counsel by Retainer
14	Nelson Davison	7/1/2016	6/30/2021	2,400	2,400	Work Comp Claims Administration for pre-2013 Accounts
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 199,533	\$ 119,400	

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2017 - 2018

Local Government: Incline Village General Improvement District

Contact: Gerald W. Eick

E-mail Address: gwe@lvgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	The Brimm's Group, Inc. dba Brimm's A Catering Company	5/8/2015	9/30/2017	2 yrs 5 mo	0	0	Seasonal	2	\$10	District is paid a fee to operate concession
2	Incline Spirits, Inc.	5/11/2011	9/30/2017	6 yrs 5 mo	0	0	Seasonal	2	\$10	District is paid a fee to operate concession
3	Action Water Sports of Incline Village	5/30/2012	9/30/2018	6 yrs 4 mo	0	0	Seasonal	No staff displaced		District is paid a fee to operate concession
4										
5										
6										
7										
8	Total				0	0		4		

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STRATEGIC PLAN FOR 2015-2017

Plan Document including Long Range Principles,
Objectives and Budget Initiatives

Long Range Principles

LONG RANGE PRINCIPLE #1 Resources and Environment

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

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

Objectives for 2015-2017

1. Form a Sustainability Committee comprised of representatives from each Department to plan sustainability efforts, prioritize projects, and coordinate internal efforts to implement the best practices relating to sustainability.

Reporting Status - August 24, 2016: In progress

Reporting Status - April 17, 2017: In progress

2. Prepare a policy for review and approval by the Board of Trustees to purchase environmentally preferable products, reuse durable products, reduce the waste stream and prevent pollution.

Reporting Status - August 24, 2016: Resolution 1836, Environmental Sustainability Statement, was adopted on April 29, 2015.

Reporting Status - April 17, 2017: In progress

Budgeted Initiatives for 2015-2016

- A. Defensible Space, in partnership with the North Lake Tahoe Fire Protection District, protecting District lands and the Tahoe Basin watershed.



Reporting Status - August 24, 2016: Complete



3 Report #2 dated April 17, 2017



B. Providing leadership for the Tahoe Water Suppliers Association.

Reporting Status - August 24, 2016: Complete

Budget Initiatives for 2016-2017

- A. Weekly single stream recycling beginning in October 2016, increase from every other week.
- B. Green waste recycling expanded from 12 to 16 weeks for residents
- C. Continue implementing operational changes to enhance sustainability and achieve the Sustainable Tourism Operations STOKE Certificate for the 2016/2017 ski season.

2016 Statistics

Single stream recycling - 1,052 tons
Electronic waste recycling – 29 tons
Appliance Recycling – 7 tons
Scrap metal recycling – 4 tons
Christmas tree chipping program – 25 tons
Green waste recycling – 337 tons
Biosolids recycling – 299 tons
Household hazardous waste disposal – 33 tons

2016 Community Recycling Rate = 22.4%

Budget Initiatives for 2017-2018

- A. Continue to make adjustments to the Franchise Agreement with Waste Management to better serve our customers.
- B. Continue implementing operational changes to enhance sustainability and achieve the Sustainable Tourism Operations STOKE Certificate for 2017/2018 ski season.



LONG RANGE PRINCIPLE #2 Finance

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

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

Objectives for 2015-2017

1. Identify appropriate performance measurement that goes beyond dollars and units of service, to demonstrate quality as well as quantity.

Reporting Status - August 24, 2016: This objective is complete; dashboards created.

Reporting Status - April 17, 2017: Quarterly updates are being issued; the next one will be given to the Board on February 17, 2017 (Quarterly dashboards).

2. Utilize the new financial reporting structure to build understanding of the different aspects between operations, capital improvement and debt service.

Reporting Status - August 24, 2016: Begun with Fiscal Year 2015/2016 Budget, use will be ongoing.

Reporting Status – April 17, 2017: The Annual Audit Opinion included a paragraph with emphasis that the changes were properly applied and presented in those financial statements.

3. With allocated resources, equate service expectations and the capability to deliver.

Reporting Status - August 24, 2016: Begun with Fiscal Year 2015/2016 Budget, use will be ongoing.

Reporting Status - April 17, 2017: Ongoing.

4. Prepare a five year projection of financial results and performance measures for operations, capital improvement and debt service as a part of budget deliberations.

Reporting Status - August 24, 2016: Begun with Fiscal Year 2015/2016 Budget, use will be ongoing.

Reporting Status - April 17, 2017: Refinement and expansion continues.



Budgeted Initiatives for 2015-2016

- A. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.

Reporting Status - August 24, 2016: Complete

- B. Prepare a Comprehensive Annual Financial Report to provide financial position and results of operations to a variety of users and information needs, with an independent auditor opinion.

Reporting Status - August 24, 2016: Complete

- C. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

Reporting Status - August 24, 2016: Complete

Reporting Status – February 17, 2017: Began the process for the 2017-18 Budget using updated form set 4404LGF as issued by the State in January 2017.

- D. Actively manage planning and financial reporting to inform users for decision making to sustain a strong financial base for operations and increasing net assets.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017 (ongoing in 2017-2018)

- A. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.
- B. Prepare a Comprehensive Annual Financial Report to provide financial position and results of operations to a variety of users and information needs, with an independent auditor opinion.
- C. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.
- D. Actively manage planning and financial reporting to inform users for decision making to sustain a strong financial base for operations and increasing net assets.
- E. Enhance quarterly reporting on Capital Expenditures by refining discussion and analysis included with the financial reports.
- F. Popular reporting instituted by May 2017 and that will be ongoing.



LONG RANGE PRINCIPLE #3 Workforce

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

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

Objectives for 2015-2017

1. Implement a rotating schedule for evaluating each position to ensure District is competitive with its total compensation and benchmarks.
2. Create a plan for cross training at all venues for Management level succession planning.

Reporting Status - April 17, 2017: In progress.

3. Identify potential changes of status and retention for year round Diamond Peak Summer Operations.

Reporting Status - April 17, 2017: Project Entitlement process continues; see 2017-2018 budget initiatives.

Budgeted Initiatives for 2015-2016

- A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.

Reporting Status - August 24, 2016: Complete

- B. Evaluated job descriptions and related effects anytime we have turnover in a full time position.

Reporting Status - August 24, 2016: Complete

- 
- C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.

Reporting Status - August 24, 2016: Complete

- D. Maintain the District's core values for employees of Teamwork, Integrity, Service, Excellence and Responsibility.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

- A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.
- B. Evaluated job descriptions and related effects anytime we have turnover in a full time position.
- C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.
- D. Maintain the District's core values for employees of Teamwork, Integrity, Service, Excellence and Responsibility.
- E. Review the budget, number of positions as it relates to salary and benefits of the full time year round employees to ensure that we are able to continue to attract, maintain and retain highly qualified employees.

Budgeted Initiatives for 2017-2018

- A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.
- B. Evaluated job descriptions and related effects anytime we have turnover in a full time position.
- C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.
- D. Increased need/efforts for recruiting for all positions related to housing, pay scale increase, etc. has shifted to all Community Services venues.
- E. Review the budget, number of positions as it relates to salary and benefits of the full time year round employees to ensure that we are able to continue to attract, maintain and retain highly qualified employees.
- F. Conduct employee engagement survey measurements to assist with sustainability of staff, improve communication and relationships and right sizing of departments with an emphasis on management training and support to engagement growth.



LONG RANGE PRINCIPLE #4 Service

The District will provide superior quality service and value to its customers considering responsible use of District resources and assets.

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

Objectives for 2015-2017

1. Establish metrics through key performance indicators for each venue.

Reporting Status - August 24, 2016: Complete

2. Establish specific performance indicators to evaluate customer loyalty/satisfaction.

Reporting Status - August 24, 2016: Complete

3. Align performance metrics through industry benchmarking.

Reporting Status - August 24, 2016: Complete

4. Analyze the net effect of established service levels on the District operations and apply changes as needed and encourage/reward continuation of appropriate performance.

Reporting Status - August 24, 2016: Complete

5. Explore comprehensive Customer Service measurement tool for the District.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2015-2016

- A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training.



Reporting Status - August 24, 2016: Complete

- B. Service levels are expected to remain at or above current levels. The emphasis is on providing the best customer experience.

Reporting Status - August 24, 2016: Complete

- C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

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

Budgeted Initiatives for 2017-2018

- A. Cyclical review of service level alternatives.
- B. Use/correlate Annual Community Survey with service level alternatives.



LONG RANGE PRINCIPLE #5 Assets and Infrastructure

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

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

Objectives for 2015-2017

1. Set direction for the proposed Diamond Peak master plan.

Reporting Status - August 24, 2016: Done; entitlement process underway and more decision points ahead.

2. Begin the update of the Community Service master plan.

Reporting Status - August 24, 2016 - Underway.

3. Complete condition analysis and project scoping for the Effluent Export Project – Phase II.

Reporting Status - August 24, 2016 - Underway.

Reporting Status - April 17, 2017: Condition assessment of thin-walled pipeline segments is complete with near term repair process underway. Planning for thick-walled pipeline segment condition assessment is underway with work planned for Fall 2017 or Spring 2018.

4. Investigate asset management/work order software for Community Service venue operations to determine applicability and resources required for implementation.

Reporting Status - August 24, 2016 - Under review, Diamond Peak likely first candidate.

Budgeted Initiatives for 2015-2016

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

Reporting Status - August 24, 2016: Complete

- B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20 years in service.

Reporting Status - August 24, 2016: Complete

- C. Begin the update of the Master Plan for the Beach Venues.

Reporting Status - August 24, 2016: Complete

- D. Begin the update of the Master Plan for Parks and Recreation Venues.

Reporting Status - August 24, 2016: Complete

- E. Work through the approval process of the proposed Diamond Peak Master Plan.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

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

Reporting Status - April 17, 2017: The five year Utility Rate Study was completed and presented to the Board of Trustees on February 8, 2017.

- B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20-years in service.
- C. Continue work on the Community Service Master Plan.
- D. Continue to work through the environmental clearances and regulatory approval process for the Diamond Peak Master Plan.
- E. Set direction on final design of the Incline Beach House Project.
- F. Begin final design of the Incline Creek Culvert Rehabilitation at Diamond Peak.

- 
- G. Begin preliminary design for rebuilding Ski Way.

Budgeted Initiatives for 2017-2018

- A. Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Export Pipeline Replacement Project.
- B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20-years in service.
- C. Continue work on the Community Service Master Plan.
- D. Continue to work through the environmental clearances and regulatory approval process for the Diamond Peak Master Plan.
- E. Set direction on final design of the Incline Beach House Project - on the Board's agenda for March 8, 2017.
- F. Complete final design and construction permitting of the Incline Creek Culvert Rehabilitation at Diamond Peak.
- G. Complete preliminary design for rebuilding Ski Way and set direction for final design approach.



LONG RANGE PRINCIPLE #6
Communication

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

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

Objectives for 2015-2017

1. Create function and dedicate full time staff to communications.

Reporting Status - April 17, 2017: Complete

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

Budgeted Initiatives for 2015-2016

- A. Expand the District's approach to communication decisions for the entire District for sales, marketing and communications. All venues and Funds will be served by the new Communications Coordinator.

Reporting Status - August 24, 2016: Complete

- B. The District will be utilizing several online tools to improve Citizen Request Management and Financial Transparency.

Reporting Status - August 24, 2016: Complete

- C. The District will replace existing Point of Sales systems to improve service delivery and extend capacity for registration and purchases.

Reporting Status - August 24, 2016: Complete



Budgeted Initiatives for 2016-2017

- A. Branding – complete a community wide process to provide better recognition and utilization of District recreational venues.

Reporting Status - April 17, 2017: Initiated.

- B. Community Services Master Plan – conduct an 18-month to two year process of community surveys, workshops, and planning to understand and document the communities desires and expectations for recreation and facilities in the next ten to fifteen years.
- C. Customer Services Annual Survey – craft a community wide survey instrument to identify satisfaction with all IVGID provided services and facilities which will be implemented yearly.

Reporting Status - April 17, 2017: Completed the baseline survey in 2016 with report delivered to the Board of Trustees on January 18, 2017. In 2017, we plan to add in tenants to our survey pool.

Budgeted Initiatives for 2017-2018

- A. Continue to maintain and expand list of residents to do instant surveys (expand our database).

Reporting Status - April 17, 2017 - Underway.

- B. Implement a Community Event Calendar.

Reporting Status - April 17, 2017 - Underway.

- C. Conduct the Board of Trustees Quarterly Community Workshops.

Reporting Status - April 17, 2017 - Conducted 1st Community Workshop - Face to Face with Your IVGID Trustees; 2nd Community Workshop scheduled for the Community Services Master Plan sometime in June 2017.

- D. Complete the codification of IVGID's ordinances, policies, procedures, etc. thus to create an easy to work with and update IVGID code.

Reporting Status - April 17, 2017 – First step will be for the District's General Counsel to work with the District's General Manager and District Clerk to develop an outline and we anticipate that to begin in June of 2017.

OVERALL SUMMARY

- Table - Facility Fee Reconciliation by Parcel and Venue Component
- Table - Budgeted Operating Sources and Uses—By Fund/Function
- Table - Budgeted Capital Projects and Debt Service Sources and Uses—By Fund/Function
- Chart - Total Budgeted Uses by IVGID Fund/Function
- Chart - Total Budgeted Sources by Fund/Function
- Chart - Total Budgeted Sources by Object—District Wide
- Chart - Total Budgeted Uses by Object—District Wide

**EXECUTIVE SUMMARY based on Form 4404LGF - FINAL Budget
Budgeted Capital Projects and Debt Service Sources and Uses FYE June 30, 2018**

IVGID	Community Services Fund				Beach Fund		Budgeted		
	General Fund	Capital Projects	Debt Service	Capital Projects	Debt Service	Utilities Fund	Total Proprietary	2017-18 All Funds Summary	2016-17 All Funds Summary
Sources:									
Recreation Facility Fees:									
Championship Golf	\$ 417,894	\$ 196,656		\$ 614,550	\$ 614,550			\$ 614,550	\$ 523,648
Mountain Golf	180,268	180,268		180,268	180,268			180,268	171,822
Facilities	131,104	180,268		311,372	311,372			311,372	302,734
Ski	934,116	925,922		1,860,038	1,860,038			1,860,038	1,832,768
Recreation Center	254,014			254,014	254,014			254,014	253,642
Recreation Admin	491,640			491,640	491,640			491,640	548,194
Parks	254,014			254,014	254,014			254,014	253,642
Tennis	40,970	8,194		49,164	49,164			49,164	40,910
Beach			\$ 7,756	310,240	310,240			310,240	193,600
Grants									115,000
Transfers for carryover CIP	1,300,000		25,000	1,325,000				1,325,000	1,094,000
Fund Balance	\$ -	2,284,781	26,975	2,320,092	3,101	\$ 3,959,014	\$ 5,722	3,964,736	6,284,828
Current Operations	334,440	-	-	334,440	-	4,688,220	24,278	4,712,498	5,046,938
Total Sources	334,440	6,288,801	1,338,015	8,304,832	10,857	8,647,234	30,000	8,877,234	14,022,997
Uses by Function:									
General Government	278,900			278,900				278,900	246,750
Utilities						4,428,100	30,000	4,458,100	5,534,300
Recreation:						643,134		643,134	1,933,604
Championship Golf	570,100			570,100				570,100	373,500
Mountain Golf	413,000			413,000				413,000	264,620
Facilities	109,950			109,950				109,950	254,570
Ski	2,305,122			2,305,122				2,305,122	1,670,420
Recreation Center	194,130			194,130				194,130	579,820
Recreation Admin	95,000			95,000				95,000	28,500
Parks	268,000			268,000				268,000	235,100
Tennis	46,660			46,660				46,660	77,020
Beach		130,500		130,500				130,500	394,300
Carryover re-budgeted projects	2,215,000	202,000		2,417,000		3,576,000		3,576,000	2,403,500
Total Uses	278,900	6,216,962	1,286,340	8,119,940	6,238	8,647,234	30,000	8,877,234	13,996,004
Net Sources & Uses	\$ 55,540	\$ 71,839	\$ 52,675	\$ 219	\$ 4,619	\$ -	\$ -	\$ -	\$ 26,993

**EXECUTIVE SUMMARY based on Form 4404LGF - FINAL Budget
Budgeted Operating Sources and Uses FYE June 30, 2018**

IVGID	Budgeted									
	2017-18					2016-17				
	General Fund	Community Services	Beach Fund	Total Governmental	Utilities Fund	Internal Services	Total Proprietary	All Funds Summary	All Funds Summary	
Generated by Operations:										
Sources:										
Ad Valorem Tax	\$ 1,537,050	\$ -	\$ -	\$ 1,537,050	\$ -	\$ -	\$ -	\$ 1,537,050	\$ 1,480,779	\$ 1,480,779
Consolidated & Other Tax Charges for Services	1,591,510	-	-	1,591,510	-	-	-	1,591,510	1,497,000	1,497,000
Recreation Facility Fees		13,976,244	1,023,200	14,999,444	11,559,102	-	11,559,102	26,558,546	25,355,698	25,355,698
Intergovernmental		1,761,710	659,260	2,420,970	-	-	-	2,420,970	2,626,300	2,626,300
Interfund	1,094,000	31,100	-	31,100	145,029	-	145,029	176,129	140,900	140,900
Grants		91,000	-	91,000	141,400	3,218,900	3,360,300	4,545,300	4,382,450	4,382,450
Miscellaneous	3,600	17,000	-	17,000	-	-	-	17,000	17,000	17,000
Investments	36,000	86,400	-	90,000	96,000	2,400	98,400	90,000	183,800	183,800
Total Operating Sources	4,262,160	16,011,454	1,691,460	21,965,074	11,941,531	3,221,300	15,162,831	37,127,905	35,854,927	35,854,927
Uses by Function:										
General Government										
Operations	3,927,720			3,927,720		3,197,022	3,197,022	7,124,742	6,918,929	6,918,929
Utilities					7,253,311		7,253,311	7,253,311	7,345,253	7,345,253
Recreation:										
Championship Golf		3,868,494		3,868,494				3,868,494	3,721,700	3,721,700
Mountain Golf		1,035,767		1,035,767				1,035,767	1,013,190	1,013,190
Facilities		497,074		497,074				497,074	445,810	445,810
Ski		6,701,155		6,701,155				6,701,155	6,288,251	6,288,251
Recreation Center		2,314,961		2,314,961				2,314,961	2,287,770	2,287,770
Recreation Admin		428,446		428,446				428,446	351,014	351,014
Parks		850,849		850,849				850,849	860,516	860,516
Tennis		278,428		278,428				278,428	272,225	272,225
Beach		-	1,680,389	1,680,389				1,680,389	1,668,954	1,668,954
Total Operating Uses	3,927,720	15,975,174	1,680,389	21,583,283	7,253,311	3,197,022	10,450,333	32,033,616	31,173,612	31,173,612
Net Operating Sources & Uses	\$ 334,440	\$ 36,280	\$ 11,071	\$ 381,791	\$ 4,688,220	\$ 24,278	\$ 4,712,498	\$ 5,094,289	\$ 4,681,315	\$ 4,681,315

(Assumes no use of Contingency Budget)

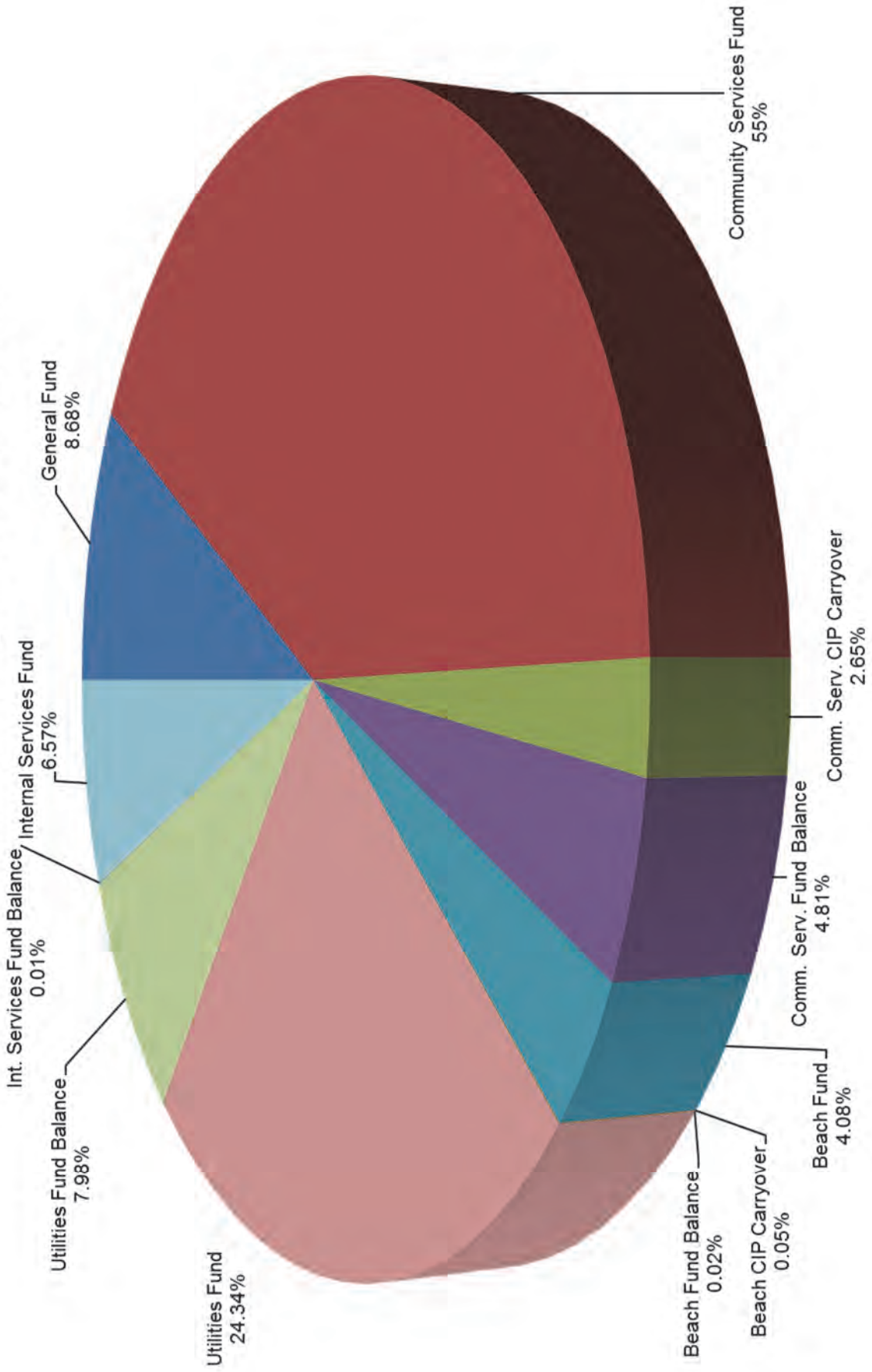
Incline Village General Improvement District Facility Fee Reconciliation by Dwelling Unit per Parcel and Venue Component

	Components per Parcel			Per Parcel Facility Fee	Total 2017-18 Facility Fee	Amount per Venue Component		
	Operating	Capital	Debt Service			Operating	Capital	Debt Service
Recreation Facility Fee charged to 8,194 Parcels								
Golf - Championship	\$ 22	\$ 51	\$ 24	\$ 97	\$ 794,818	\$ 180,268	\$ 417,894	\$ 196,656
Golf - Mountain Facilities	40	22	-	62	\$ 508,028	\$ 327,760	\$ 180,268	\$ -
Diamond Peak Ski Youth & Family Programming	18	16	22	56	\$ 458,864	\$ 147,492	\$ 131,104	\$ 180,268
Senior Programming	(200)	114	113	27	\$ 221,238	\$ (1,638,800)	\$ 934,116	\$ 925,922
Recreation Center	26	-	-	26	\$ 213,044	\$ 213,044	\$ -	\$ -
Comm. Services Administration	20	-	-	20	\$ 163,880	\$ 163,880	\$ -	\$ -
Parks	81	31	-	112	\$ 917,728	\$ 663,714	\$ 254,014	\$ -
Tennis	108	60	-	168	\$ 1,376,592	\$ 884,952	\$ 491,640	\$ -
Recreation Allocation	86	31	-	117	\$ 958,698	\$ 704,684	\$ 254,014	\$ -
	14	5	1	20	\$ 163,880	\$ 114,716	\$ 40,970	\$ 8,194
	<u>\$ 215</u>	<u>\$ 330</u>	<u>\$ 160</u>	<u>\$ 705</u>	<u>\$ 5,776,770</u>	<u>\$ 1,761,710</u>	<u>\$ 2,704,020</u>	<u>\$ 1,311,040</u>
Beach Facility Fee charged to 7,756 Parcels								
Beach Allocation	\$ 85	\$ 39	\$ 1	\$ 125	\$ 969,500	\$ 659,260	\$ 302,484	\$ 7,756

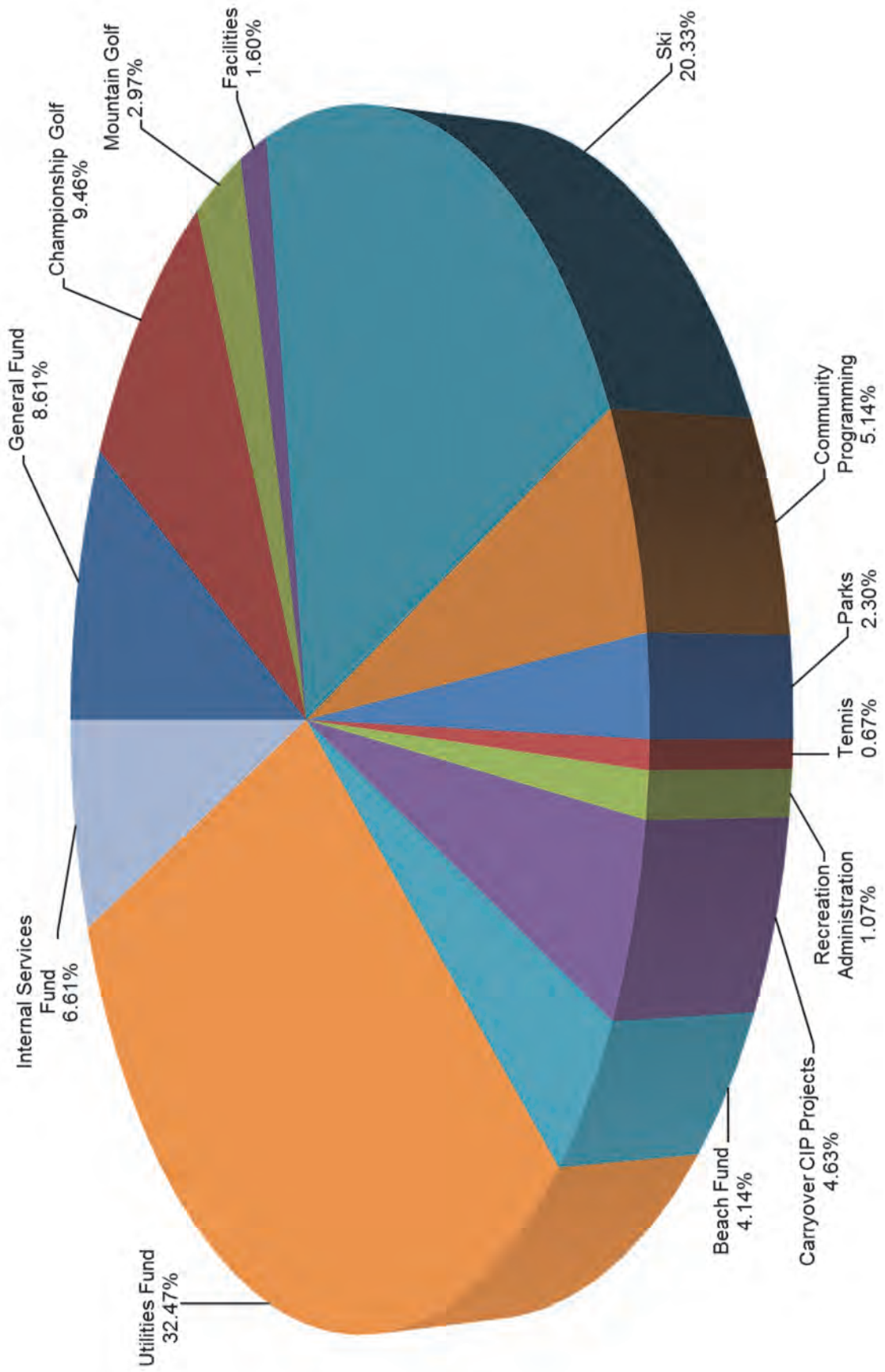
Previous Fiscal Years	Debt			Total Fee
	Operating	Capital	Service	
Recreation Facility Fee Allocation:				
2016-17	\$ 250	\$ 320	\$ 160	\$ 730
2015-16	\$ 266	\$ 308	\$ 156	\$ 730
2014-15	\$ 211	\$ 303	\$ 216	\$ 730
(Operating \$190 + \$49 Reserve)	\$ 239	\$ 277	\$ 214	\$ 730
(Operating \$183 + \$75 Reserve)	\$ 258	\$ 199	\$ 273	\$ 730
(Operating \$171 + \$40 Reserve)	\$ 211	\$ 230	\$ 274	\$ 715
Beach Facility Fee Allocation:				
2016-17	\$ 75	\$ 24	\$ 1	\$ 100
2015-16	\$ 75	\$ 24	\$ 1	\$ 100
2014-15	\$ 65	\$ -	\$ 35	\$ 100
2013-14	\$ 63	\$ -	\$ 37	\$ 100
2012-13	\$ 66	\$ 17	\$ 17	\$ 100
2011-12	\$ 98	\$ -	\$ 17	\$ 115

(2004 Rec Bond matured 10/2014)
(2003 Rec Bond matured 3/2013)
(2004 Rec Bond matured 10/2014)
(2003 Rec Bond matured 3/2013)

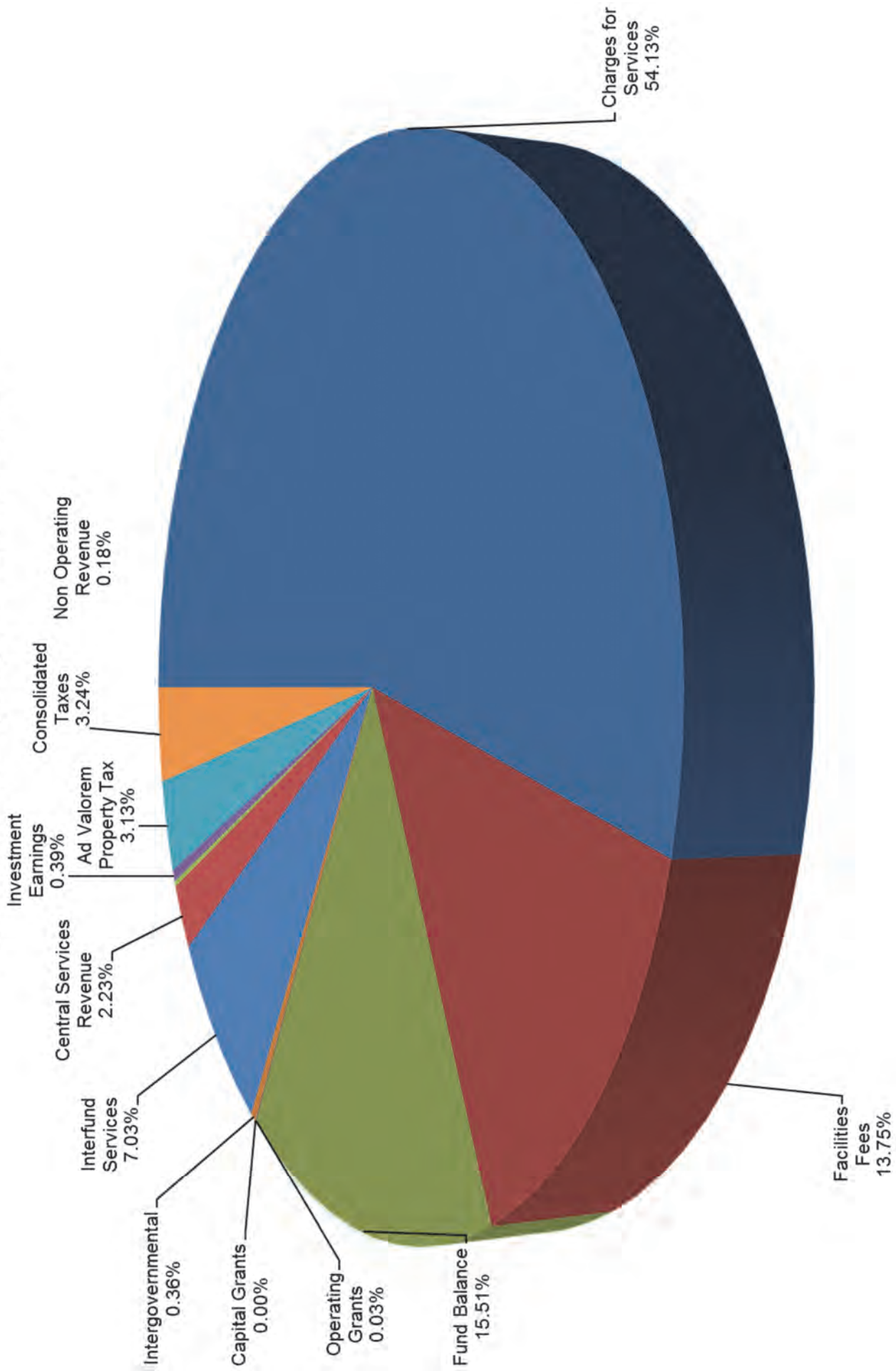
2017-2018 - Total Sources by IVGID Fund/Function



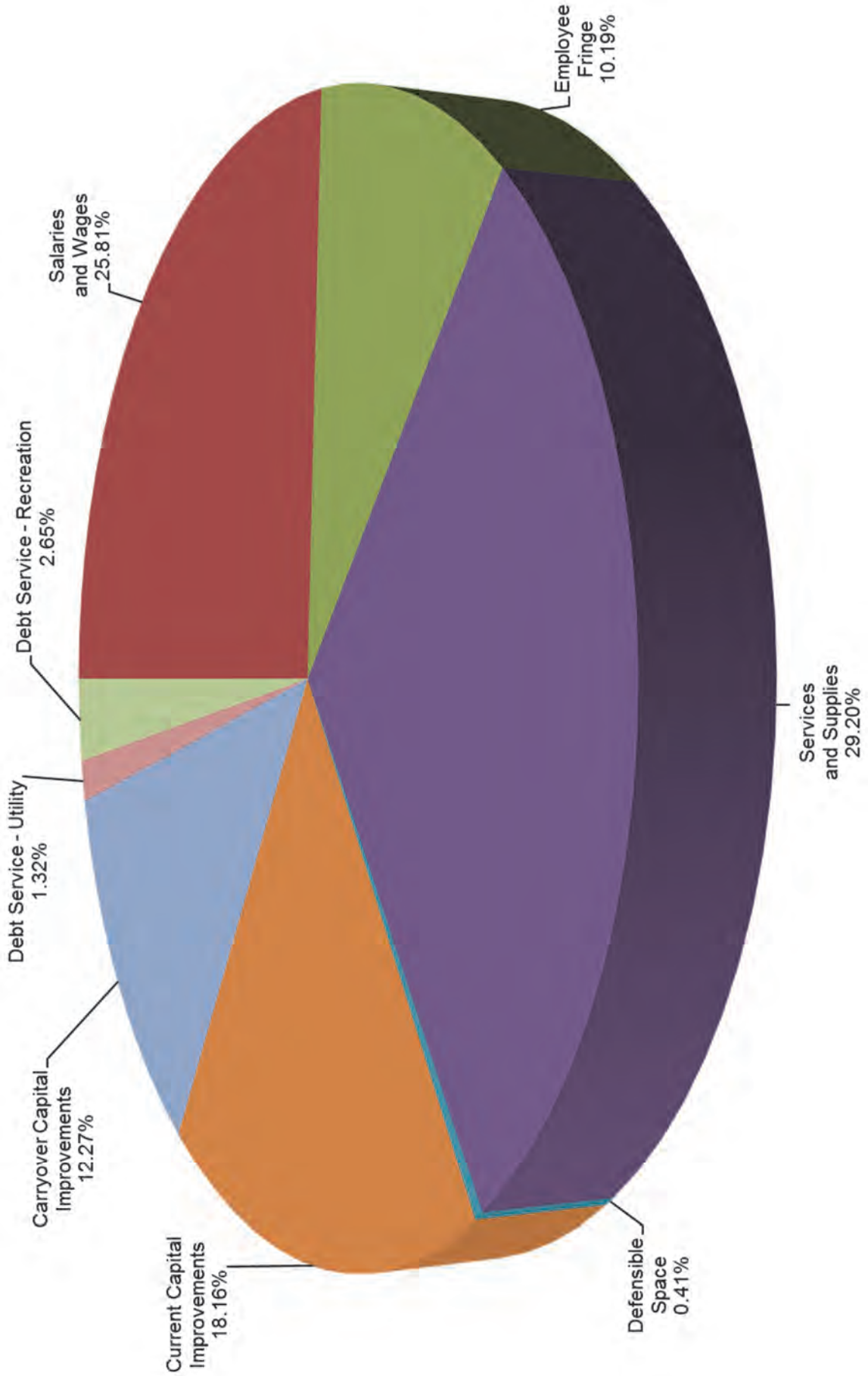
2017-2018 - Total Uses by IVGID Fund/Function



2017-2018 - Total Sources by Object - District Wide



2017-2018 - Total Uses by Object - District Wide



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VENUE DASHBOARDS – Performance Measures

Administration Team

Community Services Department:

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

Internal Services:

Fleet

Engineering

Buildings Maintenance

Public Works

Administration Team

Administration Team
Fiscal Year 2017/2018 Performance Measures

Overview

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

Efficiency

Performance Description	2015/16 Value	2016/17 Value to date	Industry standards	2017/18 Target
Public Records Request received/completed		63 received 63 completed 100% as of 3/31/17		95% (based on 120 requests received)
Comprehensive Annual Financial Report Filed	On Time	On Time	State Law	On Time
Accounting entries processed	30,870	26,062		25,000+
District Human Resources staff versus industry standards of 1.22 per 100 employees	5 (843 employees)	5 (904 employees)	10.33	5 (900 employees)
Employee Retention (all full time year round employees)	92.3%	89%		92%
Turnaround time (in hours) for processing new hires	32	32	40-43	32

Effectiveness

Performance Description	2015/16 Value	2016/17 Value to date	Industry standards	2017/18 Target
Board minutes approved as submitted	90% (26 sets – 3 amendments)	100% (15 sets of 3/31/17)	90%	95%
General Fund – Administration Costs to Fund Total	10.09%	8.9%	20%	10%
District Orientation and Customer Service trainings conducted	110	103 (as of 3/31/17)		110

Administration Team

Fiscal Year 2017/2018 Performance Measures

Community Value

Performance Description	2015/16 Value	2016/17 Value to date	2017/18 Target
Notary Public services performed at no charge to our community members	28	23 (as of 3/31)	19
Support of Washoe County by providing marriage license issuance services which are no longer provided in Incline Village/ Crystal Bay	197	142 (as of 3/31)	175
District most recent Bond Rating	Aa1	Aa1	Aa1
Hosting of homeowner associations and other community agency meetings seven (7) days a week at the Administration Building Boardroom	32	93 (as of 3/31)	30
Attendance at various job fairs and school assistance of "How To" regarding applications and hiring	9	24 (as of 3/31)	10

Community Services Department

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

Community Services Department: Beaches, Parks and Recreation

Fiscal Year 2017/2018 Performance Measures

Overview

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

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

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target
Cost recovery percentage to total cost on programs/services (Recreation, Parks, Tennis)	55%	61%	-	65%
Number of visits per full time equivalent – Parks and/or Recreation, Tennis	12,000	12,763	-	12,800
Number of visits per full time equivalent - Beaches	8,500	8,772	-	8,750

Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target
Recreation Center Memberships	1,834	1,910	-	1,900
Percent Recreation Center member retention	80%	81%	60%-70%	80%
Number of Community Programs and/or Events	98	112	-	115
Tennis Center Memberships	104	98	-	105
Percent Tennis Center member retention	90%	88%	60%-70%	90%
Acres of park/beach land per 1,000 residents	14.5	14.5	10.59	14.5

Community Services Department: Beaches, Parks and Recreation

Fiscal Year 2017/2018 Performance Measures

Community Value

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

Community Services Department: Diamond Peak Ski Resort

Fiscal Year 2017/2018 Performance Measures

Overview

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

A note to the reader – under Efficiency and Effectiveness, the “Industry Standards” column is from the National Ski Area Association Key Economic Analysis 2015/2016 Season of resorts within our region of similar size.

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets
Season Length in calendar days	137	131	123	123
Lesson revenue per skier/rider visit	\$11.16	\$12.38	\$7.93	\$11.53
Net revenue per skier/rider visit	\$26.91	\$30.81	(\$17.21)	\$24.62
Expense per skier visit	\$38.70	\$39.43	\$89.30	\$62.54
Direct labor per skier visit	\$19.65	\$20.38	\$25.91	\$32.45
Average operating margin	44%	43.90%	0.23%	28.30%

Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets
Total skier visits	166,382	160,613	105,862	110,000
Skier/Rider safety – incidents per 1,000 skiers	2.7	2.7	2.8	2.7
Percent of users who would highly recommend us to friends and family (Net Promoter Score)	59%	61%	NA	60%

Community Value

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

Community Services Department: Event Facilities and Food and Beverage Divisions

Fiscal Year 2017/2018 Performance Measures

Overview

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

Efficiency

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

Effectiveness

Performance Description	2016/2017 Value	Industry standards	2017/18 Target
Ski - Total sales/customer (check average)	\$13.42	\$7.38**	\$7.50
Golf - Total sales/customer (check Average)	\$24.67	\$22.31	\$13.50
Golf - Banquet sales per customer	Avg: \$38.28	n/a	\$38.28
Number of events held/ number of events (weddings, banquets, etc.) held with food and beverage sales	550/450	500/275	500/300
Number of meals provided to Skiers	74,405	35,000	35,000
Number of banquet meals provided	16,568	15,085	18,000
Net Promoter Score	90%	90%	90%

Community Services Department: Event Facilities and Food and Beverage Divisions

Fiscal Year 2017/2018 Performance Measures

Community Value

Performance Description	2016/2017 Value	Industry standards	2017/18 Target
Number of community events	335	80	330
Percentage of community events to total events held	Avg: 73%	40%	70%
Number of golf club meals by banquets	4,182	3,270	3,500
Number of meals provided by The Grille	6015	n/a	6000

**Club Industry Key Performance Indicators for 2011*

*** NSAA National Ski Area Association Economic Analysis 2010-2014 four year average*

Data accumulated from Golf Daily Flash Report, Innoprise, RTP reports

n/a = Not available

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

Overview

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

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

Efficiency

Performance Description	2015 Season	2016 Season	Industry Benchmarks	2017 Target
Total golf round utilization (season open to season close) based on a total number of rounds played	48.5%	50.5%	N/A	51.5%
Total Golf rounds played at the Championship Golf Course	23,152	21,889	18,000-24,000*	22,850
Total Golf rounds played at the Mountain Golf Course	16,183	16,205	20,500-26,500*	16,400
Total revenue per round at the Championship Golf Course	\$147.49	\$167.91	N/A	\$161.38
Total revenue per round at the Mountain Golf Course	\$40.56	\$45.44	N/A	\$43.56
Total golf club round utilization	88%	86%	N/A	87%
Total lost days due to weather	16	21	N/A	N/A
Tournament rounds	2,731	2,971	N/A	3,150

**Global Golf Advisors 2012 Facilities Assessment*

Community Services Department: The Golf Courses at Incline Village

Fiscal Year 2016/2017 Performance Measures

Effectiveness

Performance Description	2015 Season	2016 Season	2017 Target
Course conditioning rating – Championship Golf Course**	4.5/5	4.7/5	4.5/5
Course conditioning rating - Mountain Golf Course**	4.4/5	4.4/5	4.4/5
Percent of users who would highly recommend us to Friends and Family (Net Promoter Score 94)	89.5%	82%	85%

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

Community Value

Performance Description	2015 Season	2016 Season	2017 Target
Percentage of golf rounds played by residents	54%	53%	51.5%
Number of golf rounds played by residents and their guests	25,533	24,394	25,075
Number of golf club and community events per year	105	112	110
Discounts to community (compared to market rate)	\$1,293,852	\$1,458,736	\$1,288,133

Internal Services

Fleet

Engineering

Buildings Maintenance

Internal Services: Fleet Division
Fiscal Year 2017/2018 Performance Measures

Overview

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

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

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

Efficiency

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

IVGID Vehicle Equivalency Units (VEU) and Labor Matrix

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

Internal Services: Fleet Division
Fiscal Year 2017/2018 Performance Measures

Effectiveness

Performance Description (Work Orders)	2015/2016 Value	2016/2017 Value (thru 03/31/2017)	2017/2018 Target
Preventative Maintenance	2,200	2,323	2,400
Corrective Maintenance	3,800	1,543	4,000
Projects & Fabrication	300	140	300
Other	1,100	559	1,100
Total Repair Activities	7,400	4,565	7,800

Performance Description	2015/2016 Value	2016/2017 Value (thru 03/31/2017)	2017/2018 Target	Industry Standard Low	Industry Standard High
Preventative to Corrective Maintenance Ratio	57.9%	65.2%	65%	40%	70%

Performance Description	2015/2016 Value	2016/2017 Value (thru 03/31/2017)	2017/2018 Target
In-Shop Repairs	6,500	4,380	6,800
Field Repairs	400	231	300
Outside Vendor Repairs	22	25	30
Operator Training Hours	80	35	60
Mechanic Training Hours	60	8	50
Vehicle Accidents	70	56	60
Pieces of Equipment	607	613	616
Staffing			
Full Time Equivalents	7	7	7

Community Value

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

Internal Services: Fleet Division

Fiscal Year 2017/2018 Performance Measures

The following is a list of outside vendors' labor rates in the Reno and Sacramento area for services and tasks the Fleet Division routinely handles in-house. The District's proposed 2017/2018 Fleet billing rate is \$78 per hour.

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

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

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

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

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

Light Trucks and Vehicles Repair: \$116 per hour

Welding/Fabrication Service: \$90 per hour

Internal Services: Engineering Division
Fiscal Year 2017/2018 Performance Measures

Overview

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

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

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

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

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

Efficiency

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

Staffing	Actual 2015/2016	Budget 2016/2017	Planned 2017/2018
Full Time Engineers	2	3	3

Performance Description	2015/2016 Value	2016/2017 Value (thru 03/31/17)	Planned 2017/2018
Total Hours Worked	6,240	4,780	6,240
Billed Productive Hours	5,429	4,058	5,429
Productive Percentage (Industry Standard: 80%)	87%	85%	87%

Internal Services: Engineering Division
Fiscal Year 2017/2018 Performance Measures

Efficiency (continued)

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

Effectiveness

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

Community Value

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

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

Engineer Classification	Proposed 2017/2018 Internal Rate	Equivalent Consultant Rate (Low)	Equivalent Consultant Rate (High)
Director	\$163.19	\$170	\$268
Principal	\$123.56	\$140	\$249
Senior	\$102.40	\$130	\$222

Internal Services: Buildings Maintenance Division

Fiscal Year 2017/2018 Performance Measures

Overview

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

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

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

Efficiency

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

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

Performance Description	2015/2016 Value	2016/2017 Value (thru 03/31/2017)	2017/2018 Target
Total Hours Worked	7,029	7,901	10,400
Billed Productive Hours	5,265	5,998	7,940
Productive Percentage (Industry Standard: 75%)	74.90%	75.91%	76.34%

**Internal Services: Buildings Maintenance Division
Fiscal Year 2017/2018 Performance Measures**

Effectiveness

Performance Description	2014/2015 Value	2015/2016 Value	2016/2017 Value (thru 03/31/2017)
Total Work Orders Completed	1,407	1,467	966
Work Orders Completed by Contractor	377	302	222
Percent of Work Orders Completed by Contractor	27%	21%	23%
Preventative Maintenance Work Orders Scheduled	180	181	155
Preventative Maintenance Work Orders Completed	52	51	74
Percent of Preventative Maintenance Work Orders Completed	29%	28%	47%

Community Value

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

The following is a list of outside contractor labor rates (per hour) for services and tasks the Building Maintenance Division routinely handles in-house. The District’s proposed 2017/2018 Buildings Maintenance Division billing rate is \$68 per hour.

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

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

Internal Services: Buildings Maintenance Division

Fiscal Year 2017/2018 Performance Measures

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

Performance Description	Hours 2015/2016 Actual	Work Completed at IVGID Rate	Contractor Rate	Hours 2016/2017 (thru 03/31/17)	Work Completed at IVGID Rate	Contractor Rate
Electrical	647	\$41,408	\$61,465	854	\$54,656	\$81,130
Plumbing	692	\$44,288	\$62,280	413	\$26,432	\$37,170
General Construction	709	\$45,376	\$74,445	198	\$12,672	\$20,790
HVAC	451	\$28,864	\$51,865	301	\$19,264	\$34,615
Painting	248	\$15,872	\$21,080	18	\$1,152	\$1,530

Public Works

Public Works Department
Fiscal Year 2017/2018 Performance Measures

Overview

The Public Works 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. There are 32 full time employees. The District reads approximately 4,450 meters monthly, covering these customers:

	Water	Sewer
Approximate Users	8,070	7,979
Equivalent Dwelling Units (EDU)	9,005	8,510
Accounts Billed	4,251	4,160
Gallons Processed	1,000 million	400 million

Efficiency

Performance Description	Performance Measurement	IVGID Measurement Jul 1 – Mar 31 2017	IVGID Measurement Jul 1 – Jun 30 2018
Customer Service Accounts	AWWA Median	District Value	District Value
Billing Accuracy Rate-Errors per 10,000 bills	8.1	1.2	TBD
Water Total O&M Cost (\$/account)	\$361	\$234	TBD
Wastewater Total O&M Cost (\$/account)	\$344	\$337	TBD

Effectiveness

Performance Description	Performance Measurement	IVGID Measurement Jul 1 – Mar 31 2017	IVGID Measurement Jul 1 – Jun 30 2018
Unplanned Disruption of Water Service	AWWA Median Per 1000 Customers	District Value Per 1000 customers	District Value Per 1000 customers
< 4 Hours	1.06	0.33	TBD
From 4 to 12 Hours	0.48	0.00	TBD
> 12 Hours	0.00	0.00	TBD
Asset Renewal Rate	AWWA Median	District Value	District Value
% Of Assets Replaced Annually	TBD	TBD	TBD
Technical Service Complaints	AWWA Median	District Value	District Value
Water Technical Service Complaint per 1000 accounts	6.0	2.0	TBD
Wastewater Technical Service Complaint per 1000 accounts	10.6	1.3	TBD

Public Works Department
Fiscal Year 2017/2018 Performance Measures

Community Value

Performance Description	Performance Measurement	IVGID Measurement Jul 1 – Mar 31, 2017	IVGID Measurement Jul 1 – Jun 30 2018
Customer Service Complaints	AWWA Median	District Value	District Value
Water Customer Service Complaint per 1000 accounts	1.0	0.17	TBD
Wastewater Customer Service Complaint per 1000 accounts	0.5	0.17	TBD
Residential Monthly Bill	Lake Tahoe Agency Average (6 Agencies)	IVGID Measurement	IVGID Measurement
Average Monthly Residential Water and Sewer Bill (72,000 gallons/yr)	\$118.55	\$97.39	100.69
Average Annual Cost Below Lake Tahoe Agency = \$254 per year lower (per residential account, savings) Total District Annual cost below Average Lake Tahoe Agency = \$2,120,000 (residential savings per year)			

CAPITAL IMPROVEMENT PROJECTS

Capital Budget Overview as it relates to Operating Budget

2017-18 Capital Improvement Project Totals

2016-17 Capital Improvement Project Report and Carryover List

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

CAPITAL IMPROVEMENT PLAN

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

ASSETS and INFRASTRUCTURE

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

The need for a project is identified in Development Projections, Strategic Plans, Comprehensive Plans, Facility Master Plans, Regional Plans, and through Citizen Input.

Methods for meeting those needs occurs through Condition Assessments and Maintenance Plans, District Capital Plans (1 year, 5 year and 20 year), Potential New Acquisition Plans and their review, and Regulatory Outlooks or other indications.

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

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

The MYCP processes identifies a funding source as fund balance, charges for services/user fees, the Recreation Facility Fee, the Beach Facility Fee, debt issuance or grant funding and sets the budget for each capital improvement project budget from the first year of the MYCP. Ongoing projects, budgeted in previous capital plans, and identified as carryover projects, are not repeated in the current MYCP. Carryover projects for General Fund, Community Services and the Beach are presented in a separate schedule. Carryover projects for the Utility Fund are subject to different budgeting and are separated into one and multi-year schedules.

How the Capital Planning Process Works

The Director of Asset Management oversees the MYCP process and works with key District staff members that review each project's capital data sheet. Though managing the capital process is on-going, each year's capital process officially begins in September and ends with the adoption of the Fiscal Year Capital Budget in May, during the budget hearing required by the Nevada Revised Statutes (NRS). Throughout the year the Director of Asset Management and the Director of Finance monitor the progress of the capital project data sheets both approved and proposed, which allows more accurate cost analysis on each project. Project managers meet quarterly with the General Manager to discuss the status of their CIP. This provides monitoring to facilitate the preparation and submittal for requests for the upcoming MYCP. Requests at a minimum, consider the 5 Year Summary as required by the NRS. The 5 Year Summary is part of the District's Indebtedness Report issued each July.

Input from the Board of Trustees is valuable for setting the tone for capital planning. In November 2010 the Board requested a review of the scheduling of projects to minimize the need for changes in the supporting Facility Fee. In the years since, considerable effort has gone into reviewing the scheduling for projects, with a goal of scheduling projects, while maintaining the current Facility Fee levels year to year. Beginning with 2016, the District initiated asset replacement funding to provide a sustainable and predictable inflow, while the regular capital improvement project process will establish the rate of acquisition. The District considers the use of fund balance as a way to meet needs from year to year. Part of this process also identifies larger projects that make sense for debt issuance as a funding source. This provides intergenerational equity among users and payers, while also making the funding process more predictable from a planning perspective.

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

September – review existing projects and set planning for the overall process

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

December – complete submission or updates of capital data sheets

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

February or March – identify Fiscal 1 Year Capital Budget and 5 Year Project Summary projects to Board of Trustees through agenda items or work sessions

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

May - adopt the Fiscal 1 Year Capital Improvement Project Budget

July – adopt the 5 Year Project Summary in conjunction with the Indebtedness Report

Project Criteria

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

Defined

Planned

Justified

Scheduled

Funding Identified

Designed or Specified

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

Major Projects:

New Initiatives

Existing Facilities

Capital Improvement

New Initiatives

Existing Facilities

Capital Maintenance

Rolling Stock

Equipment & Software

Prioritization Criteria includes:

Priority One:

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

Priority Two:

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

Priority Three:

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

Priority Four:

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

Project Administration and Reporting

All proposed capital projects are documented according to the District's Capital Expenditures Practice 13.2.0, Section 3.0, using a capital project data sheet. Annually, the capital project data sheets are brought up to date as to project write up, justification, and financial amounts.

The Fiscal 1 Year Capital Improvement Project Budget amount of a project may need to be amended from time to time. A budget amendment is when a capital project needs to increase or decrease. For those budget amendments which transfer funds from one capital project to another, the General Manager can approve budget amendments below \$50,000. The Board of Trustees must approve budget amendments above \$50,000.

From time to time changes of scope to capital projects are required. A change of scope is when the objective or character of the project changes. An example would be re-scoping a capital project from buying a groomer to buying a generator. The scope of a capital improvement project may be changed by action of the Board of Trustees or the General Manager. The General Manager has the authority to approve scope changes below \$50,000. The Board of Trustees must approve scope changes above \$50,000.

The 2017-18 Operating Budget document includes a line item for the current year projects and a line for carryover projects in the General Fund and Community Services Capital Project Fund and the Beach Capital Project Fund. Current year and carryover projects for the Utility Fund are reported in separate lines on the cash flow statement in the State Budget Form. The Utility Fund Effluent Pipeline Project is a Long-Term Carryover for years two through five. The 5-Year Project Summary and all Carryover Project Schedules have been provided in the same format as used to support adoption of the District Indebtedness Report.

Quarterly and annual reports comparing budgeted and actual expenditures, by project, by venue, are assembled and posted to the District's Financial Transparency web site.

Reconciling the Operating Budget including the Year 1 CIP Budget, Five-Year Capital Plan, Long Term Carryover Project and the Indebtedness Report as of June 30, 2017.

	Operating Budget Year 1 of CIP	2016-17 Carryover	CIP Years 2-5	Long-term Carryover	Indebtedness Report
General Fund	\$ 119,900	\$ 159,000	\$ 1,057,350	\$ -	\$ 1,336,250
Utility Fund	\$4,428,100	\$3,576,000	\$16,334,820	\$9,417,000	\$33,755,920
Internal Service	\$ 30,000	\$ -	\$ 82,700	\$ -	\$ 112,700
Community Service	\$4,001,962	\$2,215,000	\$16,206,587	\$ -	\$22,423,549
Beach	\$ 130,500	\$ 202,000	\$ 3,920,460	\$ -	\$ 4,252,960

2017/2018 - CIP Project Summary Totals - FINAL - Approved May 24th, 2017

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

Division	Project Number	Project Title	2017 - 2018	Project Type	Number of Projects
General Fund					
Accounting/Information Systems	1213CE1101	IT Master Plan - Firewall/Remote Access	10,000	G	1
	1213CO1505	IT Infrastructure	6,000	G	1
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	87,900	G	1
	1213LV1702	IS&T Second Vehicle	11,000	F	1
	Total		114,900		4
General Government	1099LI1705	Pavement Maintenance - Administration Building	5,000	E	1
	Total		5,000		1
		Total General Fund	119,900		5
Utilities					
Public Works Shared	2097LE1723	2004 9' Western Snow Plow #542A	6,200	F	1
	2097HE1725	Loader Tire Chains (2-Sets)	20,000	F	1
	2097LE1728	2001 Caterpillar 430D Backhoe #496	125,000	F	1
	2097HE1731	2008 Trackless Snowblower #619	152,000	F	1
	2097LV1737	2008 Chevrolet 1/2-Ton Pick-up #611	28,000	F	1
	2097LV1748	2008 Chevrolet Service Truck #612	41,800	F	1
	2097LE1727	2012 Snowplow #669B	6,600	F	1
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	E	1
	2097LI1401	Pavement Maintenance, Utility Facilities	12,500	E	1
	2097FF1602	Public Works Office Space Reconfiguration	60,000	D	1
	2097SS1708	WRRF Crew Quarters	75,000	D	1
	2097LV1703	One Ton Service Truck with Lift Gate	43,000	F	1
	Total		630,100		12
Water	2299DI1102	Water Pumping Station Improvements	30,000	E	1
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	20,000	E	1
	2299DI1204	Water Reservoir Coatings and Site Improvements	30,000	E	1
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000	E	1
	2299DI1701	Water Reservoir Safety and Security Improvements	175,000	D	1
	2299DI1702	Water Pump Station 2-1 Improvements	100,000	D	1
	2299WS1703	Watermain Replacement - Sawmill, Pine Cone, and Selby Roads	1,122,000	D	1
	Total		1,502,000		7
Sewer	2523LE1720	2007 Trackless Flail Mower #602	35,000	F	1
	2524HE1724	2001 Jet-Away Line Cleaner #508	60,000	F	1
	2524SS1010	Effluent Export Line - Phase II	1,000,000	B	1
	2599ED1105	Building Upgrades Water Resource Recovery Facility	25,000	E	1
	2599DI1104	Sewer Pumping Station Improvements	30,000	E	1
	2599SS1102	Water Resource Recovery Facility Improvements	106,000	E	1
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000	E	1
	2599SS1203	Replace & Re-line Sewer Mains, Manholes and Appertenances	110,000	D	1
	2599DI1703	Sewer Pump Station #1 Improvements	155,000	D	1
	2599DI1704	Sewer Pump Station #8 Improvements	500,000	D	1
	2599DI1705	Sewer Pump Station #11 Replacement	125,000	D	1
	2599SS1707	WRRF Aeration System Improvements	50,000	D	1
	Total		2,296,000		12
		Total Utilities	4,428,100		31
Internal Service					
Fleet	5190ME1201	Replacement Shop Tools and Equipment	25,000	G	1
	Total		25,000		1
Buildings	5394LV1721	Replace 2001 Service Truck 4X4 (3/4-ton) #473	5,000	F	1
	Total		5,000		1
		Total Internal Service	30,000		2
Community Services					
Championship Golf	3141GC1103	Irrigation Improvements	14,000	E	1
	3141GC1704	Champ Course #17 Tee Rebuild	25,000	D	1
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	7,500	E	1
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	55,000	E	1
	3141LI1705	Championship Course Drainage Enhancement	7,500	D	1
	3153FF1205	The Grille Bar Equipment and Furniture	9,000	G	1
	3153FF1801	Grille Furniture	32,000	G	1
	3197LE1721	1996 Toro Aerator #413	26,000	F	1
	3197LE1722	2011 John Deere HD300 Spray Rig #662	63,000	F	1
	3197LE1723	1999 Toro Rake-O-Vac #442	35,000	F	1
	3197LE1735	2010 JD 1500 Arecore Aerator #640	33,000	F	1
	3197LE1737	2004 John Deere Pro Gator #545	35,000	F	1
	3197LE1739	2004 John Deere Pro Gator #547	35,000	F	1
	3197LE1744	2002 John Deere 4400 Tractor #513	42,000	F	1
	3197LE1745	2002 John Deere 4400 Tractor #517	54,100	F	1
	3197LE1750	Toro Rake-O-Vac	35,000	F	1
	3197LE1751	Core Processor	27,000	F	1
	3197LE1752	2010 Deep Tine Aerator #671	35,000	F	1
	Total		570,100		18

2017/2018 - CIP Project Summary Totals - FINAL - Approved May 24th, 2017

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

Division	Project Number	Project Title	2017 - 2018	Project Type	Number of Projects	
Mountain Gdf	3241BD1402	ADA Access to On-course Restrooms	95,000	D	1	
	3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	23,000	E	1	
	3241LI1704	Mountain Golf Course Cart Path Retaining Walls	11,000	E	1	
	3242LE1720	2007 Buffalo Turbin Debris Blower #601	8,000	F	1	
	3242LE1727	2011 Toro 3500D Mower #663	34,000	F	1	
	3242LE1730	2007 Toro Tri-Plex 3250D Mower #598	56,000	F	1	
	3242LE1732	2008 Toro Tri-Plex Mower #614	47,500	F	1	
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	6,000	E	1	
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	45,000	E	1	
	3299BD1702	Replace Roof - Mountain Gdf Clubhouse	70,000	E	1	
	3299DI1703	Mountain Gdf Course Backflow Device Replacement	17,500	E	1	
		Total		413,000		11
	Facilities	3350AE1802	Chateau Projector Screens	9,000	G	1
		3350BD1505	Paint Interior of Chateau	27,100	E	1
3350BD1705		Magnetic Fire Door Closures	18,450	E	1	
3350FF1801		Chateau Lobby Furniture	13,500	G	1	
3352FF1104		Replace Banquet Serviceware	10,000	G	1	
3353FF1704		Banquet Tables	31,900	G	1	
	Total		109,950		6	
Ski	3453FF1706	Replace Main Lodge / Snowflake Lodge Dining Furniture and Fixtures	60,000	G	1	
	3462HE1702	Lakewiew Ski Lift Maintenance and Improvements	115,000	E	1	
	3463HE1722	Loader Tire Chains (1-Set)	10,000	F	1	
	3463HE1726	Replace 2006 Pisten Bully 300 Snowcat #595	390,000	F	1	
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Improvements	136,122	E	1	
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	12,500	F	1	
	3464SI1002	Fan Guns Purchase and Refurbishment	100,000	G	1	
	3464SI1708	Upgrade Popular Snowmaking Power Alignment	30,000	D	1	
	3464SI1713	Snow Gun Mounting Pedestals	9,000	C	1	
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	75,000	B	1	
	3499LI1101	Incline Creek Culvert Rehabilitation at Diamond Peak	1,367,500	B	1	
		Total		2,305,122		11
Parks	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	15,500	E	1	
	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	55,000	D	1	
	4378BD1707	Incline Park Fencing Refurbishment	18,000	E	1	
	4378BD1711	Skate Park Enhancement Study	5,000	C	1	
	4378DI1703	Village Green Backflow Device Replacement	16,000	E	1	
	4378LE1728	2005 John Deere Pro Gator #572	32,500	F	1	
	4378LE1745	Aerator	10,000	F	1	
	4378LI1207	Pavement Maintenance, East & West End Parks	12,500	E	1	
	4378LI1303	Pavement Maintenance, Village Green Parking	22,500	E	1	
	4378LI1403	Pavement Maintenance, Preston Field	27,500	E	1	
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	7,500	E	1	
	4378LV1726	2008 Suzuki ATV #617	15,000	F	1	
	4378LV1733	2000 Flatbed 4X4 (1/2 ton) #356	31,000	F	1	
		Total		268,000		13
	Tennis	4588BD1604	Tennis Center Renovation	30,000	D	1
4588LI1201		Pavement Maintenance, Tennis Facility	5,000	E	1	
4588ME1702		Replace Tennis Center Ice Maker	11,660	G	1	
	Total		46,660		3	
Recreation Center	4884BD1703	Replace Walkway Bollard Lights	56,500	E	1	
	4884BD1901	Replace Condensing Unit 2 and 4	39,430	E	1	
	4884FF1501	Resurface Recreation Center Patio Deck	12,100	E	1	
	4884LI1102	Pavement Maintenance, Recreation Center Area	17,500	E	1	
	4886LE0001	Fitness Equipment	42,600	G	1	
	4899LV1723	2012 Chevy Compact SUV #665	26,000	F	1	
	Total		194,130		6	
Community Services Shared	4999CO1801	Community Services Work Order Software	30,000	G	1	
	4999LV1802	ADA Van	65,000	F	1	
	Total		95,000		2	
		Total Community Services	4,001,962		70	

2017/2018 - CIP Project Summary Totals - FINAL - Approved May 24th, 2017

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

Division	Project Number	Project Title	2017 - 2018	Project Type	Number of Projects
Beaches					
	3972BD1301	Pavement Maintenance, Ski Beach	23,500	E	1
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	65,000	D	1
	3972FF1704	Beach Furnishings	13,500	G	1
	3972LI1201	Pavement Maintenance, Incline Beach	4,000	E	1
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	12,500	E	1
	3972LI1801	Kayak Rack Enhancements	12,000	D	1
	Total		130,500		6
Total			8,710,462		114

Project Type	Description
Existing Facilities	Maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations, or capacities.
Major Project	A non-recurring project with scope and management complexity with a project budget greater than \$1M and a 25-year minimum asset life.
Capital Improvement	A non-recurring project with some scope and management complexity and a project budget generally less than \$1M.
Capital Maintenance	A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than \$1M.
Rolling Stock	On-going replacement of vehicles, heavy and light duty wheeled machinery, tractors, mowers, trailers, etc.
Equipment & Software	On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, serviceware, etc.), IT hardware, and software.

IVGID
Capital Projects Carryover for 2017-18 Budget
As of May 24, 2017

Project #	Description	Re-Budget Amount
1099BD1704	A.V. Building Immediate Term Maintenance	\$ 54,000
1099LI1705	Pavement Maintenance - Administration Building	5,000
1212CO1503	Accounting System Upgrade	100,000
Total Carryover for General Fund		\$ 159,000
2097BD1301	Public Works Equipment Storage Building	\$ 1,246,500
2097BD1502	Fueling Facility Upgrade	667,000
2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	85,600
2097LI1401	Pavement Maintenance, Utility Facilities	450,200
2097FF1602	Public Works Office Space Reconfiguration	1,500
2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	173,000
2299DI1701	Reservoir Safety Improvements	43,600
2523FF1602	WWTP Operations Space Reconfiguration	168,500
2599DI1104	Sewer Pumping Station Improvements	325,100
2599LI1801	Upper Pond Improvements	415,000
Total Carryover for Utility Fund		\$ 3,576,000
3141CO1701	Fuel Management Program	\$ 30,000
3141GC1103	Irrigation Improvements	5,000
3141LI1201	Pavement Maintenance of Parking Lots - Champ. Course & Chateau	30,000
3141LI1202	Pavement Maintenance of Cart Paths	30,600
3143GC1201	Driving Range Nets	4,000
3153FF1204	Champ Grille Kitchen Equipment	39,000
3141GC1202	Championship Course Greens, Tees and Bunkers	87,000
3242NL482	2002 Bar Cart #529	29,950
3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	79,250
3241CO1701	Fuel Management Program	30,000
3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	15,000
3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	10,000
3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	32,800
3299BD1702	Repair Roof - Mountain Golf Club House	12,400
3241GC1404	Irrigation Improvements	5,000
Total Carryover for Golf		\$ 440,000
3350FF1204	Catering Kitchen Equipment	\$ 15,000
3350FF1601	Enclose Chateau Exterior Storage Area	6,500
3351BD1502	Aspen Grove - Replace Siding	22,500
3351BD1703	Aspen Grove Facility Improvements	60,000
3352FF1104	Replace Banquet Serviceware	45,000
Total Carryover for Facilities		\$ 149,000

**IVGID
Capital Projects Carryover for 2017-18 Budget
As of May 24, 2017**

Project #	Description	Re-Budget Amount
3453FF1706	Replace Main Lodge / Snowflake Lodge Dining Furniture and Fixtures	\$ 8,000
3464CO1701	Fuel Management Program	75,000
3464SI1708	Upgrade Popular Snowmaking Power Alignment	7,500
3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	19,500
3469RS1709	Diamond Peak Way Finding Signage Evaluation and Enhancement	40,000
3499LI1101	Incline Creek Culvert Rehabilitation at Diamond Peak	152,800
3653BD1501	Ski Area Master Plan Implementation - Phase 1a and 1b	690,000
3462LE1608	Redfox & Ridge Lift Restraining Bar Upgrade	23,500
3464BD1302	Vehicle Shop/Snowmaking Pumphouse Roof	22,000
3464SI1104	Snowmaking Infrastructure Evaluation and Enhancement	50,000
3499FF1607	Skier Services Building Customer Service Counter	19,700
	Total Carryover for Ski	<u>\$1,108,000</u>
4884BD1601	Recreation Center Natatorium Mezzanine Safety Enhancements	\$ 40,000
4884FF1501	Resurface Recreation Center Patio Deck	24,500
4884FF1502	Repair Deck Stairs and Powder Coat All Patio Deck Railings	48,500
	Total Carryover for Recreation Center	<u>\$ 113,000</u>
4999OE1701	Upgrade Sign Shop Equipment	\$ 28,000
4999RS1603	Parks and Recreation Master Plan Update	180,000
	Total Carryover for Community Services Administration	<u>\$ 208,000</u>
4378BD1701	Dumpster Enclosure - Incline Park	\$ 7,500
4378DI1702	Incline Park Backflow Device Replacement	20,000
4378LI1403	Pavement Maintenance, Preston Field	25,500
4378LI1504B	Restoration Project - Upstream of SR28	52,500
4378LI1602	Pavement Maintenance, Overflow Parking Lot	23,500
4378LI1604	Pump Track Demonstration	48,000
	Total Carryover for Parks	<u>\$ 177,000</u>
4588BD1604	Tennis Center Renovation	<u>\$ 20,000</u>
	Total Carryover for Community Services Fund	<u>\$2,215,000</u>
3972BD1301	Pavement Maintenance, Ski Beach	\$ 15,350
3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	\$ 12,000
3972LI1801	Kayak Rack Enhancements	\$ 5,225
3973LI1302	Incline Beach Facility Study	\$ 169,425
	Total Carryover for Beach Fund	<u>\$ 202,000</u>

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DEBT SERVICE

Debt Service – by Bond Issue – by Fund
Outstanding Bonds

Incline Village General Improvement District
Debt Service - by Bond Issue - by Fund and Function
Budget Year Ending June 30, 2018

	Utilities		Community Services		Beach	
	Principal	Interest	Principal	Interest	Principal	Interest
Utility Bonds						
State Revolving Fund						
2002 C32-0204	\$107,469	\$21,109				
2004 VGD-1	\$88,306	\$25,342				
2006 CS32-0404	\$163,776	\$43,760				
2012 DW-1201	\$136,210	\$57,162				
Recreation Bonds						
2008 Rec. Imp. (Diamond Peak)			\$845,000	\$59,150		
2012 Recreation Facilities and Refunding						
98.39% Community Services						
Championship Golf			\$160,501	\$21,319		
Chateau			\$153,148	\$20,343		
Aspen Grove			\$68	\$9		
Diamond Peak			\$17,100	\$2,271		
Recreation Center			\$1,949	\$259		
Parks			\$2,599	\$345		
Tennis			\$1,129	\$150		
1.61% Beach					\$5,506	\$732
Budget Totals	<u>\$495,761</u>	<u>\$147,373</u>	<u>\$1,181,494</u>	<u>\$103,846</u>	<u>\$5,506</u>	<u>\$732</u>

For further information about the VGD Debt Management Policies and Practices, refer to the Indebtedness Report filed each July with the Nevada Department of Taxation and available on the District's Financial Transparency web site at ivgid.org.

FUND BALANCE

Operating Budget – Fund Balance Projected

Incline Village General Improvement District
Operating Budget – Fund Balance Projected
as of June 30, 2018

The Board of Trustees Policy 7.1.0 Appropriate Level of Fund Balance sets a guideline for each operating fund. By combining the Estimated Current Year Ending Fund Balance and applying the expected budgeted results, the District has projected a fund balance as of June 30, 2018.

Fund	Basis for Target	Policy Factor	Target	Projected Unrestricted
General	\$4,206,620	4%	\$168,265	\$1,773,073
Utility	\$7,253,311	25%	\$1,813,328	\$9,422,862
Community Services	\$15,975,174	25%	\$3,993,794	\$7,142,083
Beach	\$1,680,389	25%	\$420,097	\$1,008,071

General Fund – does not state a purpose for its excess over the target. About one third of its revenue is from taxes which are received in 4 payments a year. The first payment is received in September and therefore the 25% used by the other operating funds might be more appropriate were it not for the guidance set at 4% in the Nevada Revised Statute. If the target was one quarter's expenses, as is used in other funds; the target would be \$1,051,655.

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

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

Utility Fund – each utility rate study includes ongoing accumulating resources for a capital project to replace a portion of the Effluent Pipeline. As of June 30, 2017, the long term carryover for the project is \$9,417,000. The major portion of the Effluent Pipeline Project is in the pre-design phase and would not likely start construction until after 2018. The rate study contemplates an appropriate operating and emergency reserve is \$2,500,000 in lieu of the amount by Policy. The projected fund balance at June 30 2018 is comprised of the audited balance of \$12,026,276 from June 30, 2016 plus the estimated 2017 addition of \$810,600 and \$425,000 for 2017 capital grants and a 2018 decrease of \$3,839,014 mostly from construction.

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

Beach Fund – this operation is very weather dependent. Its season can be the traditional summer or extended by abnormal winter conditions. Regardless, a major portion of the revenue comes from the facility fee which is received in 4 payments during the year. Fund balance allows the Beach Fund to maintain a cash flow to meet its obligations as they occur. However, the larger portion of the fund balance could be part of the resources for an eventual building replacement at Incline Beach. The full scope and amount of the project is not completed, but is currently listed as \$3,211,000 to be completed between 2015 and 2019.

CENTRAL SERVICES COST ALLOCATION

**Indine Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2018**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	23.3 8.98%	34.6 13.33%	39 15.02%	10.9 4.20%	1.4 0.54%	70.9 27.31%	25.7 9.90%	9.4 3.62%	2 0.77%	3.2 1.23%	22.6 8.71%	16.6 6.39%	259.6 100%
Budgeted Wages by Fund Allocation	\$ 1,888,896 14.99%	\$ 2,561,058 20.32%	\$ 1,335,797 10.60%	\$ 381,142 3.02%	\$ 89,577 0.71%	\$ 2,544,098 20.19%	\$ 1,062,970 8.43%	\$ 335,854 2.66%	\$ 149,310 1.18%	\$ 142,242 1.13%	\$ 768,266 6.06%	\$ 1,348,106 10.70%	\$ 12,602,116 100%
Budgeted Benefits by Fund Allocation	\$ 859,608 17.28%	\$ 1,209,975 24.33%	\$ 434,814 8.74%	\$ 111,183 2.24%	\$ 49,752 1.00%	\$ 938,084 18.86%	\$ 346,410 6.96%	\$ 85,271 1.71%	\$ 26,249 0.53%	\$ 53,704 1.08%	\$ 214,396 4.31%	\$ 644,204 12.95%	\$ 4,973,650 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,179,216 8.82%	\$ 3,185,278 23.84%	\$ 1,920,273 14.37%	\$ 496,142 3.71%	\$ 335,945 2.51%	\$ 2,914,673 21.81%	\$ 804,581 6.02%	\$ 391,324 2.93%	\$ 92,369 0.69%	\$ 213,700 1.60%	\$ 625,627 4.68%	\$ 1,204,712 9.01%	\$ 13,363,840 100%
Budgeted Accounting - Inv. Int.													
Percentage of Costs Allocated													
Allocation based on Services & Supplies	57,529 14%	155,395 19%	93,681 11%	24,205 3%	16,389 1%	142,194 22%	39,252 8%	19,091 3%	4,506 1%	10,425 1%	30,521 6%	58,772 10%	\$ 651,961
Blended Allocation													
Budgeted Human Resources													
HR + 20% Accounting													
Based on Wages, Benefits & FTE	100,789	141,672	83,973	23,113	5,499	162,153	61,820	19,546	6,067	8,409	46,605	73,414	\$ 733,060
Central Services Cost Allocation	\$ 290,504	\$ 297,067	\$ 177,654	\$ 47,317	\$ 21,888	\$ 304,347	\$ 101,072	\$ 38,636	\$ 10,574	\$ 18,834	\$ 77,127	\$ 1,385,021	
Annual Billing for Adopted Budget	\$ 297,000	\$ 177,600	\$ 47,300	\$ 101,000	\$ 21,800	\$ 304,300	\$ 101,000	\$ 38,600	\$ 10,500	\$ 18,800	\$ 77,100	\$ 1,094,000	

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

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

By: Gerald W. Eick, Director of Finance



PERSONNEL

Personnel Highlights

Full Time Equivalent Personnel Summary

Authorized Positions

Full Time Year-Round Personnel

Part-Time, Temporary and Seasonal Personnel

Salary Ranges

2017-2018 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. Investing and valuing our employees is investing in the future of the District. Each employee pledges their commitment to providing excellent customer service to the District's parcel owners and users of our services. We continue to see more stability with our employees, as demonstrated the last two years, and we are hopeful that it continues in the 2017-2018 Fiscal Year. We continue to provide competitive wages and benefits as the District is committed to provide a workplace environment that allows our employees to work together and excel.

The District's Value Statement focuses on this commitment:

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

The District offers its benefited position employees a competitive and comprehensive benefit package. This includes employer paid health insurance that provides coverage for medical, dental, vision, life, short term and long term disability. There is also a retirement pension plan including deferred compensation, employee assistance program, as well as vacation, sick leave and eleven paid holidays. We also offered medical insurance to twenty nine employees who qualified under the Federally-mandated Affordable Health Care Act. They worked 1,560 hours or more during the sustainable period that we identified. These employees are long term employees with tenure dating as far back as 1994.

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

We are in the third year of our culture training, Gung Ho! So far, we have seen success as our employees are working together, talking about our core values, and aligning themselves with the District's purpose, values and goals. The shift of the culture change is a slow one since the emphasis is on frontline, not top-down, decision making, responsibility, and celebrating, no matter how small, workforce successes. We are hopeful this culture shift will improve employee morale and productivity, reduce employee turnover, and reinvigorate a sense of purpose throughout our entire District Staff. The three central principles around Gung Ho! are doing worthwhile work, putting your workers in control of achieving their goals, and cheering each other on. We have created a customer care counsel (C2) composed of select individuals who have been identified as up and coming leaders within the organization who are developing deeper trainings, team buildings, rewards and exercises focused around our values. It is fun to see this Gung Ho! culture take on a new evolution of positive management. To continue to enhance our culture shift, we also asked our employees to participate in a 12 question employee engagement survey, by the gold standard organization, Gallup. This survey is to serve as an opportunity for staff to share their true opinions of the District and how it is performing internally. This measurement tool will allow IVGID to work from this year's baseline and create improvement initiatives to work towards during the upcoming year. Each year following, IVGID will send out the same survey to assess the new baseline. This will allow us to measure our improvement initiatives for success going forward.

We are hopeful that through this process we will be able to reach the goal of improving employee engagement which will bring communication that basic workplace needs are met, employees have a chance to contribute to the District, experience a sense of belonging, and enjoy opportunities to learn and grow. The Gallup 12 survey research proves that when employees are engaged, they exert additional effort on the job, going above and beyond what their role typically requires. Engaged employees are more productive, profitable, and customer focused. The Human Resources Department is working with each venue manager on the strategies to communicate and actively work with each department on employee engagement to ensure we have well defined roles, employees have the ability to make strong contributions, and are actively connected to the District as a whole.

We continue to hold fun semi-annual "All Employee" meetings bringing employees from all venues together to share information, ask questions, and recognize longevity milestones. We had another successful holiday lunch with over 150 employees in attendance. This past year, the theme was wear your best ski attire celebrating Diamond Peak's 50 year anniversary. This year, we had an employee and senior team challenge building chain links which integrated all employees while laughing and working together. Again, this year at the holiday party, we distributed thanks to all of our active employees in the form of a \$5 IVGID bucks for their excellence in Customer Service. At our summer picnic BBQ, the Senior and Field Management Teams cooked and served Staff. We also had a variety of games for employees to play and music to listen too; it was a great time had by all.

We are continuing to revamp a new employee recognition program since this has not been addressed in over 10 years. Our C2, Care Counsel Management is gathering feedback from employees that the employee recognition plan needs to be revamped. The team is working very hard on the changes to offer a fair and variety of rewards. The new program will still be designed to value the District's non-benefited returning employees who work for the District for one or two of the

seasons or in a year round position, such as Recreation Center employees. Seasons are defined as winter (December – April) and summer (May – October).

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

Specific Matters for the 2017-18 Fiscal Year:

Changes in benefited positions for this fiscal year include:

- Re-classify/Title Changes
 - Title Change Director of Finance;
 - Director of Information Systems & Technology title and Grade change to 36;
 - Reclassify Banquet Chef to FTYR;
 - Reclassify Property Operations Manager to FTYR;
 - Reclassify Sr. IT Analyst to Principle Database Administrator and Grade change to 32;
 - Title change Community Service Budget Analyst;
 - Solid Waste & Regulatory Compliance Technician to FTYR;
 - Recreation Manager – Health & Wellness Grade change to Grade 24;
 - Title change Executive Assistant/District Clerk

- Created one new full-time year round position:
 - Software Specialist FTYR Grade 24

- Changes in Salary Ranges, Wages and Benefits for this fiscal year:
 - Year round employees in benefitted positions will receive a 3% increase to their base rate of pay. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - Year round employees in non-benefitted positions will receive a 3% increase to their base rate of pay. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - Seasonal employees throughout the District will receive an increase to their minimum rate of pay to \$10.50 per hour to remain competitive with California's increasing minimum wage.
 - We continue to evaluate salary ranges for their competitiveness within the competitive market, including union positions, for all year round positions. All of these relationships are evaluated and contribute to the decisions about Staff growth, working within classification, and the relationship in the competitive market to meet the long range principle for our workforce. Internal equity is also evaluated and is important to the District.
 - Another great benefit renewal is for medical, dental and vision benefits with a 4.1% increase for health for 2017. This was 5.4% lower than budgeted. We attribute this to the District having excellent claims experience. Our Health & Wellness initiatives help with receiving low claims experience and equals a healthier workforce.
 - The Supervisory Unit is one year into a three (3) year contract expiring June 30, 2018; their contract includes a 3% salary increase each year.
 - The Finance and Accounting Unit is in their last year of their three (3) year contract, expiring June 30, 2017; negotiations are in progress with a request for this bargaining unit to be added to the Non-Supervisory unit along with the addition of the Information Technology group.
 - The Superintendent Unit is in its third year of a three (3) year contract expiring June 30, 2017. Negotiations are currently in progress.
 - The Non-Supervisory Unit is in its third year of a three (3) year contract expiring June 30, 2017 Negotiations are currently in progress.
 - Twenty-nine (29) of the District's long term seasonal employees were offered medical insurance as required by the Federal Affordable Health Care Act. This was a slight increase from the previous year of twenty-two offerings. District Staff continues to monitor employee's hours for fluxuations in the number of employees that would qualify in our next fiscal year. Human Resources continues to monitor the long term perspectives of the seasonal and variable hour employees to ensure that the District continues to be in compliance with the Federal Affordable Health Care Act and the Employer Shared Responsibilities.

Challenges and opportunities for this fiscal year include:

- Continuing to provide the high level of customer service excellence that our residents and customers have to come to expect while holding staffing to a new higher minimum.
- District Wide Customer Care Card, at all venues, so all employees will have a tool to support being able to build a stronger level of Customer Service. This Customer Care Card works for all venues and can be distributed whether they are off or on the clock.
- Employee on engagement and managers tapping into the human interaction side of management not just skills.
- Conducting an RFI to interview the current and future medical Brokers.
- Continuing to work with our current HRMIS provider on their new HR and Payroll systems for the future. We are also discussing other agencies on their HR/Payroll systems for us to reach the best possible functioning system for the District. This process and decision are not to be taken lightly so the HR and payroll departments need to continue to evaluate the efficiency and effectiveness.
- State law passing Medical and Recreational Marijuana and communicating business as usual. The District will keep its zero tolerance due to the fact we receive Federal funding and to continue receiving funds we must keep the zero tolerance.

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

Incline Village General Improvement District
2017-2018 Budget

Full-Time Equivalent (FTE) Personnel Summary
July 1, 2017

	2015-2016 Budget				2016-2017 Budget				2017-2018 Budget				Changes (+/-)			
	S/M/S/PT/PT/YR		S/M/S/PT/PT/YR		S/M/S/PT/PT/YR		S/M/S/PT/PT/YR		S/M/S/PT/PT/YR		S/M/S/PT/PT/YR		S/M/S/PT/PT/YR		S/M/S/PT/PT/YR	
	No. Positions	FTE	FTYR	Total FTE	No. Positions	FTE	FTYR	Total FTE	No. Positions	FTE	FTYR	Total FTE	No. Positions	FTE	FTYR	Total FTE
Golf - Championship	76.0	25.9	6.4	32.3	88.0	30.5	8.5	39.0	86.0	29.8	9.2	39.0	-2.0	-0.8	0.8	0.0
Golf - Mountain	29.2	9.1	1.5	10.6	28.9	7.9	2.5	10.4	27.8	8.8	2.4	10.9	-1.1	0.8	-0.2	0.5
Facilities	1.7	1.2	1.2	2.3	0.3	0.1	1.2	1.4	0.3	0.1	1.3	1.4	0.0	0.0	0.0	0.0
Ski	254.0	46.7	14.5	81.2	273.5	50.6	15.2	85.8	281.5	54.4	16.4	70.9	8.0	3.8	1.2	5.0
Recreation	74.1	15.9	8.5	24.3	74.1	18.9	8.4	25.2	74.1	17.1	8.6	25.6	0.0	0.2	0.2	0.4
Parks	18.1	7.2	1.5	8.7	16.9	7.9	1.8	9.6	17.4	7.8	1.5	9.3	0.5	0.0	-0.3	-0.3
Tennis	10.0	1.9	0.1	2.0	10.0	1.8	0.1	2.1	10.0	1.9	0.1	2.0	0.0	0.0	0.0	0.0
Other Recreation	4.8	1.8	1.0	2.8	4.8	1.8	1.3	3.1	4.8	1.8	1.4	3.2	0.0	0.0	0.1	0.1
Subtotal Community Svc	467.9	108.6	34.7	144.3	498.5	117.7	39.0	156.7	502.0	121.6	40.9	162.5	5.5	3.9	1.9	5.7
Beach	98.9	18.0	4.0	22.0	99.0	18.4	3.9	22.3	97.4	18.7	3.9	22.6	-1.6	0.3	0.1	0.3
General Fund	1.0	0.5	22.7	23.2	0.0	0.0	22.8	22.8	4.0	1.5	21.8	23.3	4.0	1.5	-1.0	0.5
Engineering	1.0	0.3	3.8	4.1	1.0	0.3	3.8	4.1	1.0	0.3	3.8	4.1	0.0	0.0	0.0	0.0
Fleet	0.0	0.0	7.0	7.0	0.0	0.0	7.0	7.0	0.0	0.0	7.0	7.0	0.0	0.0	0.0	0.0
Buildings	1.0	0.5	5.0	5.5	1.0	0.5	5.0	5.5	1.0	0.5	5.0	5.5	0.0	0.0	0.0	0.0
Utilities	5.0	3.3	31.2	34.5	5.0	3.4	31.2	34.6	5.0	3.4	31.2	34.6	0.0	0.0	0.0	0.0
Total	572.8	132.2	106.3	240.6	802.5	140.3	112.7	253.0	810.4	145.9	113.7	289.6	7.6	5.6	-1.0	6.6

- Supplemental Breakdowns for informational purposes only.

Marketing	2.0	0.3	2.8	3.2	2.0	0.3	2.8	3.2	2.0	0.3	2.8	3.2	0.0	0.0	0.0	0.0
C. S. Food and Beverage	46.3	11.0	1.4	12.4	77.4	19.2	2.4	21.7	82.3	21.3	3.5	24.8	4.9	2.1	1.1	3.2

Legend

- S/M = Seasonal Management
- S = Seasonal
- PT = Part-time
- PT/YR = Part-time Year-Round
- FTE = Full-Time Year-Round
- FTE = Full-Time Equivalent

*Footnote: Differences in totals are due to rounding.

**AUTHORIZED POSITIONS
2017-2018 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department	Position	FLSA Class
 Administrative Services:			
Executive Office:			
		General Manager	Exempt
32		Executive Assistant/District Clerk	Exempt
18		Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
 Administration:			
36		Director of Human Resources	Exempt
28		Sr. Human Resources Analyst/Risk Management	Exempt
25		Human Resource Analyst	Exempt
18		Receptionist/Sr. Administrative Clerk	Non-Exempt
40		Director of Finance	Exempt
32		Controller	Exempt
27		Senior Accountant	Exempt
25		Accountant	Exempt
22		Payroll Coordinator	Exempt
18		Accounts Payable Technician	Non-Exempt
25		Safety Specialist	Exempt
29		Communications Coordinator	Exempt
 Information Technology:			
36		Director of Information Systems and Technology	Exempt
32		Principle IS & T Analyst	Exempt
26		IT Network Administrator	Exempt
24		Software Specialist	Exempt
22		IT Technician	Non-Exempt
20		Webmaster	Non-Exempt

**AUTHORIZED POSITIONS
2017-2018 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
Public Works:			
Administration:			
44		Director of Public Works	Exempt
32		Public Works Administration Manager	Exempt
24		Public Works Contracts Administrator I	Non-Exempt
		Public Works Contracts Administrator II	Non-Exempt
G3		Customer Service Representative I	Non-Exempt
		Customer Service Representative II	Non-Exempt
G7		Meter Reader I	Non-Exempt
		Meter Reader II	Non-Exempt
27		Resource Conservationist	Exempt
21		Public Works Program Coordinator I	Non-Exempt
		Public Works Program Coordinator II	Non-Exempt
G8		Solid Waste & Regulatory Compliance Technician	Non-Exempt
Engineering:			
44		Director of Engineering & Asset Management	Exempt
38		Principal Engineer	Exempt
36		Senior Engineer	Exempt
Fleet Maintenance:			
S11		Fleet Superintendent	Exempt
G10		Lead Mechanic III (Golf)	Non-Exempt
G10		Lead Mechanic III (Public Works)	Non-Exempt
G10		Lead Mechanic III (Ski)	Non-Exempt
G9		Mechanic II Certified	Non-Exempt
G9		Mechanic II	Non-Exempt
G8		Mechanic I	Non-Exempt
G3		Assistant Mechanic	Non-Exempt
Building Maintenance:			
29		Buildings Superintendent	Exempt
26		Buildings Assistant Superintendent	Exempt
G7		Buildings Maintenance III	Non-Exempt
G7		Buildings Maintenance III-Electrical	Non-Exempt
G7		Buildings Maintenance III-Finish Carpenter	Non-Exempt
G7		Buildings Maintenance III- Mechanical Technician	Non-Exempt
G6		Buildings Maintenance II	Non-Exempt
Utilities:			
36		Utilities Superintendent	Exempt
G11		Utilities Maintenance Specialist	Exempt
G9		Utilities Asset Management Technician	Non-Exempt

**AUTHORIZED POSITIONS
2017-2018 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
Compliance:			
S9		Compliance Supervisor/Chief Inspector	Exempt
G10		Senior Inspector	Non-Exempt
G9		Inspector II	Non-Exempt
G8		Inspector I Certified	Non-Exempt
Pipeline:			
S10		Collection/Distribution Supervisor	Exempt
G11		Assistant Collection/Distribution Supervisor	Non-Exempt
G11		Collection/Distribution Operator III Lead	Non-Exempt
G10		Collection/Distribution Operator III	Non-Exempt
G9		Collection/Distribution Operator II	Non-Exempt
G8		Collection/Distribution Operator I	Non-Exempt
Water/Wastewater:			
S10		Water/Wastewater Supervisor	Exempt
G11		Assistant Water Supervisor	Non-Exempt
G11		Assistant Wastewater Supervisor	Non-Exempt
G11		Water/Wastewater Operator III Lead	Non-Exempt
G10		Water/Wastewater Operator III/Chemist	Non-Exempt
G8		Laboratory Analyst I	Non-Exempt
		Laboratory Analyst II	Non-Exempt
G10		Water/Wastewater Operator III	Non-Exempt
G9		Water/Wastewater Operator II	Non-Exempt
G8		Water/Wastewater Operator I	Non-Exempt
G11		Sr. Electrician/Instrumentation Technician	Non-Exempt
G9		Electrician/Instrument Technician I	Non-Exempt
		Electrician/Instrument Technician II	Non-Exempt
G10		Chief Chemist	Exempt
G6		Building Maintenance II	Non-Exempt
Community Services:			
Golf:			
30		Director of Golf Operations	Exempt
20		Head Golf Professional Mountain Course	Exempt
10mo SM		Golf Course Merchandiser	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
33		Grounds Superintendent Golf Courses	Exempt
30		Mountain Course Superintendent	Exempt
30		Maintenance Crew Foreman	Exempt
(MY2)		Hyatt Sport Shop Manager	Exempt
Facilities:			
24		Event Manager	Exempt
20		Event Coordinator	Exempt

**AUTHORIZED POSITIONS
2017-2018 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
Recreation/Beach:			
36		Director of Parks & Recreation	Exempt
32		Assistant Director of Parks & Recreation	Exempt
28		Park Superintendent	Exempt
24		Parks and Rec Center Manager	Exempt
24		Recreation Manager - Fitness, Health & Wellness	Exempt
22		Recreation Supervisor - Aquatics	Exempt
22		Recreation Supervisor - Programs	Exempt
22		Recreation Supervisor - Senior Programs	Exempt
22		Recreation Supervisor - Sports	Exempt
N/A		Recreation Coordinator - Programs (PTYR-B)	Non-Exempt
18		Senior Parks & Recreation Clerk	Non-Exempt
N/A		Parks & Recreation Clerk (PTYR-B)	Non-Exempt
17		Aquatics Maintenance Specialist	Non-Exempt
N/A		Aquatics Assistant (PTYR-B)	Non-Exempt
20		Parks Supervisor	Exempt
18		Parks Crew Supervisor	Exempt
U6		Buildings Maintenance II	Non-Exempt
18		Parks & Rec Admin. Specialist	Non-Exempt
Ski:			
37		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
21		Lift Electrician/Mechanic	Non-Exempt
21		Lift Supervisor/Mechanic	Exempt
20		Assistant Slope Maintenance Manager	Exempt
16		Receptionist/Administrative Clerk	Non-Exempt
(MY2)		Ski Patrol Director	Exempt
(MY2)		Brush Crew Supervisor	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
26 (MY2)		Director of Skier Services	Exempt
26		Base Operations Manager	Exempt
Marketing:			
27		Marketing Manager	Exempt
24		Sales Manager	Exempt
19		Marketing Coordinator	Exempt
Food & Beverage			
24		Executive Chef	Exempt
21		Assistant F&B Manager	Exempt
21		Sous Chef	Exempt
21		Banquet Chef	Non-Exempt
Other Recreation			
38		Director of Community Services	Exempt
25		Community Services Analyst	Exempt
28		Community Services Budget Analyst	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

Fund	Dept	Div	15-16	16-17	17-18	Position
General	Admin	Administration	1.00	1.00	1.00	General Manager
General	Admin	Administration	1.00	1.00	1.00	Executive Assistant
General	Admin	Administration	2.00	2.00	2.00	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Administration	0.00	0.00	0.03	Budget & Reporting Analyst - Community Services
General	Admin	Accounting	1.00	1.00	1.00	Director of Finance
General	Admin	Accounting	1.00	1.00	1.00	Controller
General	Admin	Accounting	1.00	1.00	0.00	Budget & Reporting Analyst
General	Admin	Accounting	2.00	2.00	2.00	Accountant
General	Admin	Accounting	1.00	1.00	1.00	Payroll Coordinator
General	Admin	Accounting	1.00	1.00	1.00	Accounts Payable Technician
General	Admin	Accounting	1.00	1.00	0.00	Administrative Technician
General	Admin	Human Resources	1.00	1.00	1.00	Director of Human Resources
General	Admin	Human Resources	1.00	1.00	1.00	Human Resource Analyst
General	Admin	Human Resources	1.00	1.00	1.00	Sr. Human Resource Analyst/Risk Management
General	Admin	Info Sys & Technology	0.00	0.00	1.00	Information Systems and Technology Director
General	Admin	Info Sys & Technology	1.00	1.00	0.00	Information Technology Manager
General	Admin	Info Sys & Technology	1.00	1.00	1.00	Senior Information Systems & Technology Analyst
General	Admin	Info Sys & Technology	0.00	0.00	1.00	IS & Technology Software Support Specialist
General	Admin	Info Sys & Technology	1.00	1.00	1.00	IS & Technology Network Administrator
General	Admin	Info Sys & Technology	1.00	1.00	1.00	Information Systems & Technology Technician
General	Admin	Info Sys & Technology	1.00	1.00	1.00	Information Systems & Technology Webmaster
General	Admin	Risk Management	1.00	1.00	1.00	Safety Specialist
General	Admin	Wellness	0.15	0.25	0.25	Recreation Manager (Fitness, Health & Wellness)
General	Admin	Community Relations	1.00	1.00	1.00	Communications Coordinator
General	Admin	Community Relations	0.05	0.05	0.05	Marketing Manager
General	Admin	Community Relations	0.50	0.50	0.50	Marketing Coordinator
Total General Fund			22.70	22.80	21.82	
Public Works	Eng	Eng	0.15	0.15	0.15	Director of Public Works
Public Works	Eng	Eng	1.00	1.00	1.00	Director of Engineer & Asset Management
Public Works	Eng	Eng	1.00	1.00	1.00	Senior Engineer
Public Works	Eng	Eng	1.00	1.00	1.00	Principal Engineer
Public Works	Eng	Eng	0.65	0.65	0.65	Public Works Contracts Administrator
Public Works	Fleet	Fleet	1.00	1.00	1.00	Fleet Superintendent
Public Works	Fleet	Fleet	2.00	2.00	2.00	Mechanic II Certified
Public Works	Fleet	Fleet	3.00	3.00	3.00	Mechanic II
Public Works	Fleet	Fleet	1.00	1.00	1.00	Assistant Mechanic
Public Works	Int Svc	Buildings	1.00	1.00	1.00	Buildings Superintendent
Public Works	Int Svc	Buildings	1.00	1.00	1.00	Buildings Assistant Superintdendent
Public Works	Int Svc	Buildings	2.00	1.00	1.00	Buildings Maintenance III
Public Works	Int Svc	Buildings	1.00	1.00	1.00	Buildings Maintenance III-Electrical
Public Works	Int Svc	Buildings	0.00	1.00	1.00	Buildings Maintenance III-Carpenter
Total Internal Services Fund			15.80	15.80	15.80	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

Fund	Dept	Div	15-16	16-17	17-18	Position
Community Svc	Golf	Admin	0.10	0.15	0.15	Director of Community Services
Community Svc	Golf	Admin	0.00	0.00	0.14	Budget & Reporting Analyst - Community Services
Community Svc	Golf	Admin	0.00	0.15	0.15	Community Services Analyst
Community Svc	Golf	Admin	0.00	0.90	0.90	Director of Golf Operations
Community Svc	Golf	Admin	0.90	0.00	0.00	Senior Head Golf Professional
Community Svc	Golf	Admin	0.00	0.42	0.41	Head Golf Pro/Mountain
Community Svc	Golf	Admin	0.00	0.66	0.67	Golf Course Merchandiser (10 Mo.)
Community Svc	Golf	Admin	0.40	0.40	0.40	Revenue Office Manager
Community Svc	Golf	Admin	0.40	0.40	0.40	Assistant Revenue Office Manager
Community Svc	Golf	Operations	0.33	0.33	0.34	Hyatt Sport Shop Manager
Community Svc	Golf	F&B	0.48	0.48	0.48	Executive Chef
Community Svc	Golf	F&B	0.00	0.00	0.50	Food & Beverage Assistant Manager
Community Svc	Golf	F&B	0.00	0.48	0.50	Sous Chef
Community Svc	Golf	F&B	0.42	0.42	0.50	Banquet Chef
Community Svc	Golf	F&B	0.75	0.75	0.00	Sales and Event Coordinator
Community Svc	Golf	F&B	0.00	0.00	0.75	Event Coordinator
Community Svc	Golf	Maint	0.75	0.75	0.75	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	1.67	2.00	2.00	Maintenance Crew Foreman
Community Svc	Golf	Mkt	0.10	0.10	0.10	Marketing Manager
Community Svc	Golf	Mkt	0.10	0.10	0.10	Sales Manager
Subtotal Golf - Championship			6.39	8.49	9.24	
Community Svc	Golf	Admin	0.05	0.05	0.05	Director of Community Services
Community Svc	Golf	Admin	0.00	0.00	0.05	Budget & Reporting Analyst - Community Services
Community Svc	Golf	Admin	0.00	0.15	0.05	Community Services Analyst
Community Svc	Golf	Admin	0.00	0.10	0.10	Director of Golf Operations
Community Svc	Golf	Admin	0.00	0.58	0.59	Head Golf Pro/Mountain
Community Svc	Golf	Admin	0.10	0.00	0.00	Senior Head Golf Professional
Community Svc	Golf	Admin	0.00	0.17	0.17	Golf Course Merchandiser (10 Mo.)
Community Svc	Golf	Admin	0.10	0.10	0.10	Revenue Office Manager
Community Svc	Golf	Admin	0.10	0.10	0.10	Assistant Revenue Office Manager
Community Svc	Golf	F&B	0.03	0.03	0.03	Executive Chef
Community Svc	Golf	F&B	0.00	0.03	0.00	Sous Chef
Community Svc	Golf	Maint	0.25	0.25	0.25	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	0.83	1.0	0.83	Mountain Course Superintendent (10 Mo.)
Community Svc	Golf	Mkt	0.05	0.05	0.05	Marketing Manager
Subtotal Golf - Mountain			1.51	2.51	2.35	
Community Svc	Facilities	Chateau	0.05	0.05	0.05	Director of Community Services
Community Svc	Facilities	Chateau	0.00	0.00	0.05	Budget & Reporting Analyst - Community Services
Community Svc	Facilities	Chateau	0.00	0.05	0.05	Community Services Analyst
Community Svc	Facilities	Chateau	1.00	1.00	1.00	Sales and Event Coordinator (New Title?)
Community Svc	Facilities	Mkt	0.06	0.06	0.06	Marketing Manager
Community Svc	Facilities	Mkt	0.05	0.05	0.05	Sales Manager
Subtotal Facilities			1.16	1.21	1.26	
Community Svc	Ski	Admin	0.10	0.15	0.15	Director of Community Services
Community Svc	Ski	Admin	0.00	0.00	0.14	Budget & Reporting Analyst - Community Services
Community Svc	Ski	Admin	0.00	0.15	0.15	Community Services Analyst
Community Svc	Ski	Admin	1.00	1.00	1.00	Ski Resort General Manager
Community Svc	Ski	Admin	1.00	1.00	1.00	Receptionist/Administrative Clerk
Community Svc	Ski	Lifts	1.00	1.00	1.00	Lift Manager
Community Svc	Ski	Lifts	1.00	1.00	1.00	Lift Electrician/Mechanic
Community Svc	Ski	Lifts	1.00	1.00	1.00	Lift Supervisor/Mechanic
Community Svc	Ski	Mtn. Op	1.00	1.00	1.00	Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.00	1.00	1.00	Assistant Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.00	1.00	1.00	Mountain Operations Manager
Community Svc	Ski	Mtn. Op	0.50	0.50	1.00	Base Operations Manager

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

Fund	Dept	Div	15-16	16-17	17-18	Position
Community Svc	Ski	Mtn. Op	0.50	0.50	0.50	Ski Patrol Director
Community Svc	Ski	Mtn. Op	0.50	0.50	0.50	Brush Crew Supervisor
Community Svc	Ski	Ski School	0.67	0.67	0.66	Director of Skier Services
Community Svc	Ski	Tickets	0.50	0.50	0.50	Assistant Revenue Office Manager
Community Svc	Ski	Tickets	0.50	0.50	0.50	Revenue Office Manager
Community Svc	Ski	F&B	0.50	0.50	0.50	Executive Chef
Community Svc	Ski	F&B	0.00	0.00	0.50	Food & Beverage Assistant Manager
Community Svc	Ski	F&B	0.00	0.50	0.50	Sous Chef
Community Svc	Ski	F&B	0.41	0.42	0.50	Banquet Chef
Community Svc	Ski	F&B	0.25	0.25	0.00	Sales and Event Coordinator
Community Svc	Ski	F&B	0.00	0.00	0.25	Event Coordinator
Community Svc	Ski	Mkt	0.71	0.71	0.71	Marketing Manager
Community Svc	Ski	Mkt	0.50	0.50	0.50	Marketing Coordinator
Community Svc	Ski	Mkt	0.85	0.85	0.85	Sales Manager
Subtotal Ski			14.49	15.19	16.41	
Community Svc	Rec	Admin	0.30	0.20	0.20	Director of Community Services
Community Svc	Rec	Admin	0.00	0.00	0.19	Budget & Reporting Analyst - Community Services
Community Svc	Rec	Admin	0.00	0.20	0.20	Community Services Analyst
Community Svc	Rec	Admin	0.68	0.48	0.48	Director of Parks & Recreation
Community Svc	Rec	Admin	1.36	0.80	0.80	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.39	0.90	0.90	Parks and Recreation Center Manager
Community Svc	Rec	Admin	0.68	0.62	0.62	Parks & Rec. Admin Specialist
Community Svc	Rec	Parks	0.45	0.54	0.54	Park Superintendent
Community Svc	Rec	Parks	0.45	0.54	0.54	Parks Supervisor
Community Svc	Rec	Parks	0.25	0.27	0.00	Parks Crew Supervisor
Community Svc	Rec	Progms/Rec Ctr	1.00	1.00	1.00	Recreation Supervisor (Programs)
Community Svc	Rec	Progms/Rec Ctr	1.00	1.00	1.00	Recreation Supervisor (Sports)
Community Svc	Rec	Progms/Rec Ctr	1.00	1.00	1.00	Recreation Supervisor (Senior Programs)
Community Svc	Rec	Progms/Rec Ctr	0.45	0.45	0.45	Recreation Supervisor (Aquatics)
Community Svc	Rec	Progms/Rec Ctr	0.85	0.75	0.75	Recreation Manager (Fitness, Health & Wellness)
Community Svc	Rec	Recreation Center	1.00	1.00	1.00	Buildings Maintenance II
Community Svc	Rec	Recreation Center	0.24	0.50	0.50	Aquatics Maint Specialist
Community Svc	Rec	Mkt	0.03	0.03	0.03	Marketing Manager
Subtotal Parks and Recreation			10.12	10.28	10.20	
Community Svc	Other Rec	Admin	0.10	0.10	0.10	Director of Community Services
Community Svc	Other Rec	Admin	0.00	0.00	0.10	Budget & Reporting Analyst - Community Services
Community Svc	Other Rec	Admin	0.00	0.10	0.10	Community Services Analyst
Community Svc	Other Rec	Admin	0.08	0.15	0.15	Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.40	0.10	0.10	Parks and Rec Center Manager
Community Svc	Other Rec	Admin	0.02	0.08	0.08	Parks & Rec. Admin Specialist
Community Svc	Other Rec	Admin	0.40	0.80	0.80	Rec. Administrative Clerk
Subtotal Other Recreation			1.00	1.33	1.43	
Total Community Services Fund			34.7	39.0	40.9	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

Fund	Dept	Div	15-16	16-17	17-18	Position
Beach	Beach	Beach	0.30	0.30	0.30	Director of Community Services
Beach	Beach	Beach	0.00	0.00	0.29	Budget & Reporting Analyst - Community Services
Beach	Beach	Beach	0.00	0.30	0.30	Community Services Analyst
Beach	Beach	Beach	0.24	0.37	0.37	Director of Parks & Recreation
Beach	Beach	Beach	0.21	0.00	0.00	Parks and Rec Center Manager
Beach	Beach	Beach	0.25	0.40	0.40	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.30	0.30	0.30	Parks & Rec. Admin Specialist
Beach	Beach	Beach	0.55	0.55	0.55	Recreation Supervisor (Aquatics)
Beach	Beach	Beach	0.76	0.50	0.50	Aquatics Maint Specialist
Beach	Beach	Parks	0.55	0.46	0.46	Parks Superintendent
Beach	Beach	Parks	0.55	0.46	0.46	Parks Supervisor
Beach	Beach	Parks	0.25	0.23	0.00	Parks Crew Supervisor
Total Beach Fund			3.95	3.87	3.93	
Public Works	Util	All	1.00	1.00	1.00	Utilities Superintendent
Public Works	Util	All	1.00	1.00	1.00	Utilities Maintenance Specialist
Public Works	Util	All	0.00	0.00	0.03	Budget & Reporting Analyst - Community Services
Public Works	Util	G&A	1.00	1.00	1.00	Customer Service Representative
Public Works	Util	G&A	0.85	0.85	0.85	Director of Public Works
Public Works	Util	G&A	0.35	0.35	0.35	Public Works Contracts Administrator
Public Works	Util	G&A	1.00	1.00	1.00	Utilities Asset Management Technician
Public Works	Util	G&A	1.00	1.00	1.00	Public Works Administration Manager
Public Works	Util	G&A	1.00	1.00	1.00	Meter Reader
Public Works	Util	Pipeline	1.00	1.00	1.00	Compliance Supervisor/Chief Inspector
Public Works	Util	Pipeline	1.00	0.00	0.00	Senior Inspector
Public Works	Util	Pipeline	0.00	1.00	0.00	Inspector I - Certified
Public Works	Util	Pipeline	1.00	1.00	2.00	Inspector II
Public Works	Util	Pipeline	6.00	6.00	6.00	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	1.00	1.00	1.00	Collection/Distribution Operator III
Public Works	Util	Pipeline	1.00	1.00	1.00	Collection/Distribution Supervisor
Public Works	Util	Plant	1.00	1.00	1.00	Chief Chemist
Public Works	Util	Plant	1.00	1.00	1.00	Sr. Electrician/Instrumentation Technician
Public Works	Util	Plant	1.00	1.00	1.00	Electrician/Instrument Technician
Public Works	Util	Plant	1.00	1.00	1.00	Laboratory Analyst I
Public Works	Util	Plant	1.00	1.00	0.00	Water/Wastewater Operator III/Chemist
Public Works	Util	Plant	4.00	5.00	5.00	Water/Wastewater Operator (I or II)
Public Works	Util	Plant	1.00	0.00	1.00	Water/Wastewater Operator III
Public Works	Util	Plant	1.00	1.00	1.00	Water/Wastewater Supervisor
Public Works	Util	Trash	1.00	1.00	1.00	Public Works Program Coordinator
Public Works	Util	Trash	1.00	1.00	1.00	Resource Conservationist
Total Utility Fund			31.20	31.20	31.23	
Total All Funds			108.3	112.7	113.7	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

Fund	Dept	Div	15-16	16-17	17-18	Position
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STAFFING BY DEPARTMENT SUMMARY

	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>
Administration/Finance	22.7	22.8	21.8
Utility	31.2	31.2	31.2
Engineering	3.8	3.8	3.8
Fleet	7.0	7.0	7.0
Buildings	5.0	5.0	5.0
Golf - Championship	6.4	8.5	9.2
Golf - Mountain	1.5	2.5	2.4
Facilities	1.2	1.2	1.3
Recreation	8.5	8.38	8.57
Parks	1.5	1.78	1.51
Tennis	0.1	0.12	0.12
Other Recreation	1.0	1.3	1.4
Ski	14.5	15.2	16.4
Beach	4.0	3.9	3.9
Beach F&B			
Total All Funds	108.3	112.7	113.7

SUPPLEMENTAL STAFFING BREAKDOWN

	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>
Marketing	2.8	2.8	2.8
Food & Beverage	1.4	2.4	3.5

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18				
Admin Svc	General	Acct	0	0	2	Administrative Technician	PT	24	52
Admin Svc	General	Acct	0	0	1	Special Projects - UNR Intern	PT	9	52
Admin Svc	General	HR	1	0	0	Health and Wellness Program Asst.	PT	0	0
Admin Svc	General	HR	0	0	1	Fitness Instructor	PT	2	12
Subtotal General Fund			1	0	4				
Public Works	Utility	Admin	1	1	1	Customer Service Clerk	PT	20	52
Public Works	Utility	P. L./Solid Waste	1	1	1	Wastenot Sustainability Intern	PT	40	52
Public Works	Utility	Solid Waste	1	1	1	Solid Waste Enforcement Technician	PT	40	52
Public Works	Utility	Plant	1	1	1	Wetlands Hunting Coordinator	PT	36	17
Public Works	Utility	Plant	1	1	1	Driver	PT	25	52
Subtotal Utility Fund			5	5	5				
Community Svc	Golf	Champ Opns	0	1	1	Head Golf Pro/Championship	SM	40	31
Community Svc	Golf	Champ Opns	1	0	0	Golf Tournament Sales	S	40	22
Community Svc	Golf	Champ Opns	6	6	6	Golf Shop Staff/Lead Golf Shop Staff	S	30	24
Community Svc	Golf	Champ Opns	1	1	1	Teaching Professional	S	5	24
Community Svc	Golf	Champ Opns	8	8	8	Starter/Ranger	S	21	24
Community Svc	Golf	Champ Opns	1	1	1	1st Assistant Championship	SM	40	31
Community Svc	Golf	Champ Opns	0.8	0.0	0.0	Merchandise Manager	SM	0	0
Community Svc	Golf	Champ Opns	3	3	3	Merchandise Sales Staff	S	30	26
Community Svc	Golf	Champ Opns	7	7	7	Outside Services Staff	S	25	26
Community Svc	Golf	Champ Opns	1	1	1	Outside Services Supervisor	SM	36	26
Community Svc	Golf	Champ Opns	1	0	0	Asst Golf Pro/Tourn. Coordinator	SM	0	0
Community Svc	Golf	Champ Opns	0	1	0	Special Projects	S	40	1
Subtotal Championship Operations			29.8	29.0	28.0				
Community Svc	Golf	Mtn Opns	1	0	0	Head Golf Professional/Mountain	SM	0	31
Community Svc	Golf	Mtn Opns	0	1	1	Assitant Golf Pro. (Golf Shop)	S	40	24
Community Svc	Golf	Mtn Opns	4	4	4	Starter/Ranger	S	27	25
Community Svc	Golf	Mtn Opns	0.2	0.0	0.0	Merchandise Manager	SM	0	0
Community Svc	Golf	Mtn Opns	5	5	5	Lead/Golf Shop Staff	S	13	25
Community Svc	Golf	Mtn Opns	5	5	5	Outside Services Staff	S	23	23
Community Svc	Golf	Mtn Opns	0	1	1	Outside Services Supervisor	S	32	23
Subtotal Mountain Operations			15.2	16.0	16.0				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	39	26
Community Svc	Golf	Champ Maint	1	1	1	Irrigation Technician	S	40	35
Subtotal Champ Maintenance			20	20	20				
Community Svc	Golf	Mtn Maint	8	8	8	Maintenance Grounds Worker	S	40	22
Subtotal Mountain Maintenance			8	8	8				
Community Svc	Golf	Food & Bev Ch	3	3	3	Snack Bar Attendant	S	20	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	27	26
Community Svc	Golf	Food & Bev Ch	1	0	0	Lead Cashier	S	0	0
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	29	26
Community Svc	Golf	Food & Bev Ch	1	1	1	Prep Cook	S	28	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Bar Cart Attendant	S	29	26
Community Svc	Golf	Food & Bev Ch	1	4	4	Cook	S	27	26
Community Svc	Golf	Food & Bev Ch	0	2	0	Lead Grille Supervisor	S	0	0
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	38	26

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18				
Community Svc	Golf	Food & Bev Ch	1	2	2	Banquet Captain	OC	14	26
Community Svc	Golf	Food & Bev Ch	0	2	2	Banquet Bar Captain	OC	14	26
Community Svc	Golf	Food & Bev Ch	6	6	6	Banquet Server	OC	10	26
Community Svc	Golf	Food & Bev Ch	0	2	2	Banquet Dishwasher	OC	18	26
Community Svc	Golf	Food & Bev Ch	0	1	1	Banquet Bartender	OC	15	26
Community Svc	Golf	Food & Bev Ch	0	1	2	Banquet Cook	OC	29	26
Community Svc	Golf	Food & Bev Ch	0	0.3	0.3	Chateau Receptionist/Clerk	S	30	26
Community Svc	Golf	Food & Bev Ch	0	0.5	0.5	Facilities Operations Assistant	PTYR-B	24	52
Community Svc	Golf	Food & Bev Ch	0.3	1.0	1.0	Facilities Operations Assistant	S	31	26
Subtotal Food & Bev Champ			22.3	34.8	33.8				
Community Svc	Golf	Food & Bev Mt	2	1	0	Dishwasher	S	0	0
Community Svc	Golf	Food & Bev Mt	3	3	3	Snack Bar Attendant/Cook	S	26	25
Community Svc	Golf	Food & Bev Mt	1	1	1	Bar Cart Attendant	S	17	25
Subtotal Food & Bev Mountain			6	5	4				
Community Svc	Golf	Hyatt Shop	2	2	2	Hyatt Shop Staff	S	25	26
Subtotal Hyatt Shop			2	2	2				
Community Svc	Golf	G&A Champ	0	0.3	0.3	Chateau Receptionist/Clerk	S	30	26
Community Svc	Golf	G&A Ch/Mtn	0	1.8	1.8	Revenue Office Clerk	S	28	26
Community Svc	Golf	G&A Ch/Mtn	1.8	0.0	0.0	Safe Room Clerk	S	0	0
Subtotal General & Administrative			1.8	2.1	2.1				
Subtotal Championship Course			74.1	88.0	86.0				
Subtotal Mountain Course			31.0	28.9	27.8				
Subtotal Golf Department			105.2	116.9	113.8				
Community Svc	Facilities	Chateau	1	0	0	Facilities Operations	PT	0	0
Community Svc	Facilities	Chateau	0.7	0.0	0.0	Facilities Operations Assistant	PT	0	0
Community Svc	Facilities	Chateau	0	0.3	0.3	Chateau Receptionist/Clerk	S	30	26
Subtotal Facilities			1.7	0.3	0.3				
Subtotal Facilities Department			1.7	0.3	0.3				
Community Svc	Ski	Tickets	3	3	3	Lead Cashier	S	40	17
Community Svc	Ski	Tickets	8	8	8	Cashier	S	22	17
Community Svc	Ski	Tickets	0	0	3	Mountain Host	S	35	17
Community Svc	Ski	Tickets	0	0	1	Ski Ticket Supervisor	S	40	30
Community Svc	Ski	Tickets	2	0	0	Safe Room Auditor	S	0	0
Community Svc	Ski	Tickets	0	2	2	Revenue Office Clerk	S	38	17
Subtotal Ticket Office			13	13	17				

7/17/2017

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18				
Community Svc	Ski	Lifts	24	24	24	Lift Operator/Ticket Checker	S	31	17
Community Svc	Ski	Lifts	1	1	1	Lift Maintenance Laborer	S	40	38
Community Svc	Ski	Lifts	2	2	2	Dispatcher	S	10	17
Community Svc	Ski	Lifts	3	3	3	Lead Lift Operator	S	35	17
Subtotal Lift Operation			30	30	30				
Community Svc	Ski	Slope Mainten	1	1	1	Snowmaking Crew Leader	S	40	15
Community Svc	Ski	Slope Mainten	1	1	1	Grooming Crew Leader	S	40	18
Community Svc	Ski	Slope Mainten	8	8	8	Snowmaker	S	30	11
Community Svc	Ski	Slope Mainten	3	3	3	Groomer	S	36	16
Community Svc	Ski	Slope Mainten	2	2	2	Sr. Groomer	S	28	11
Community Svc	Ski	Slope Mainten	1	1	1	Winch Cat Operator	S	38	17
Community Svc	Ski	Slope Mainten	2	2	2	Pumps & Compressor Operator	S	32	11
Community Svc	Ski	Slope Mainten	1	0	0	Special Projects	S	0	0
Community Svc	Ski	Slope Mainten	2	3	3	Brush Crew Worker	S	40	22
Community Svc	Ski	Slope Mainten	2	2	2	Terrain Park Attendant	S	25	17
Community Svc	Ski	Slope Mainten	2	1	1	Summer Trail Worker	S	40	16
Subtotal Grooming			25	24	24				
Community Svc	Ski	Ski Patrol	2	2	2	Dispatcher	S	21	17
Community Svc	Ski	Ski Patrol	3	2	2	Mountain Capt	S	40	19
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	28	17
Subtotal Ski Patrol			14	13	13				
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	24
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	S	10	17
Subtotal Ski School			51	51	51				
Community Svc	Ski	Child Ski	1	1	1	Child Ski Center Director	SM	40	35
Community Svc	Ski	Child Ski	2	2	2	CSC Lead Guest Services	S	26	17
Community Svc	Ski	Child Ski	6	6	6	CSC Guest Services	S	15	17
Community Svc	Ski	Child Ski	36	36	36	CSC Instructor	S	11	17
Community Svc	Ski	Child Ski	3	3	3	CSC Supervisor	S	38	17
Community Svc	Ski	Child Ski	8	8	8	Junior CSC Instructor	S	12	17
Community Svc	Ski	Child Ski	2	2	2	Rental Technician	S	20	17
Community Svc	Ski	Child Ski	3	3	0	Mountain Host	PT	0	0
Subtotal Child Ski Center			61	61	58				
Community Svc	Ski	Rental/Rpr	1	1	1	Rental Shop Manager	SM	40	26
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	24
Community Svc	Ski	Rental/Rpr	13	10	10	Rental Technician	S	22	17
Community Svc	Ski	Rental/Rpr	0	3	3	Lead Rental Technician	S	38	22
Subtotal Rental & Repair			15	15	15				
Community Svc	Ski	Property Op	0	1	1	Base Operations Supervisor	S	40	29
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	19
Community Svc	Ski	Property Op	0	1	1	Special Projects	S	40	18
Subtotal Property Operations			3	5	5				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18				
Community Svc	Ski	Parking/Trans	3	3	3	Shuttle/Tram Driver	S	32	17
Community Svc	Ski	Parking/Trans	3	3	3	Tram Driver	S	34	17
Community Svc	Ski	Parking/Trans	9	9	9	Parking Attendant	S	17	17
Subtotal Parking and Transportation			15	15	15				
Community Svc	Ski	F&B	3	3	3	Bartender	S	22	17
Community Svc	Ski	F&B	6	6	6	Cashier	S	27	17
Community Svc	Ski	F&B	1	5	9	Cook	S	28	17
Community Svc	Ski	F&B	1	2	2	Lead Cashier	S	24	17
Community Svc	Ski	F&B	1	2	2	Prep Cook	S	28	17
Community Svc	Ski	F&B	2	2	3	Dishwasher	S	23	17
Community Svc	Ski	F&B	0	2	3	Busser	S	26	17
Community Svc	Ski	F&B	0	1	1	Banquet Captain	OC	28	26
Community Svc	Ski	F&B	0	0	1	Banquet Bartender	OC	15	26
Community Svc	Ski	F&B	0	1	1	Banquet Bar Captain	OC	27	26
Community Svc	Ski	F&B	2	2	2	Banquet Server	OC	29	26
Community Svc	Ski	F&B	2	1	2	Banquet Cook	OC	29	26
Community Svc	Ski	F&B	0	0	1	Banquet Prep Cook	OC	28	26
Community Svc	Ski	F&B	2	1	2	Banquet Dishwasher	OC	18	26
Community Svc	Ski	F&B	2	0	0	Snack Bar Attendant	S	0	0
Community Svc	Ski	F&B	0	0.5	0.5	Facilities Operations Assistant	PTYR-B	24	52
Community Svc	Ski	F&B	0	1.0	1.0	Facilities Operations Assistant	S	12	26
Community Svc	Ski	F&B	0	2.0	1.0	Snowflake Supervisor	S	25	20
Community Svc	Ski	F&B	0	2.0	2.0	Snowflake F&B Cashier	S	23	17
Community Svc	Ski	F&B	0	2.0	2.0	Snowflake Cook	S	28	17
Community Svc	Ski	F&B	0	2.0	0.0	Snowflake Busser	S	0	0
Subtotal Food & Beverage			18.0	37.5	44.5				
Community Svc	Ski	Hyatt Shop	3	3	3	Hyatt Shop Staff	S	26	26
Community Svc	Ski	Hyatt Shop	2	2	2	Lead Hyatt Shop Staff	S	19	26
Subtotal Hyatt Shop			5	5	5				
Community Svc	Ski	General Admin	2	2	2	Receptionist/Snow Reporter	S	19	17
Subtotal General Admin			2.0	2.0	2.0				
Community Svc	Ski	Marketing	2	2	2	Receptionist/Snow Reporter	S	20	17
Subtotal Marketing			2	2	2				
Subtotal Ski Department			254.0	273.5	281.5				
Community Svc	Parks	Parks	0.5	0.53	0.53	Irrigation Tech	S	40	33
Community Svc	Parks	Parks	0.06	0.06	0.06	Parks & Recreation Clerk	PT	30	52
Community Svc	Parks	Parks	0.30	0.3	0.3	Asst Parks & Recreation Clerk	PT	12	52
Community Svc	Parks	Parks	0.0	0.53	0.54	Parks Admin Assistant	PT	28	52
Community Svc	Parks	Parks	0.0	0.0	0.54	Parks Crew Supervisor	SM	40	39
Community Svc	Parks	Parks	12	10	10	Maintenance Worker	S	18	36
Community Svc	Parks	Parks	5	5	5	Senior Maintenance Worker	S	26	52
Subtotal Parks Department			18.1	16.9	17.4				

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18				
Community Svc	Recreation	Tennis	1	1	1	Director of Tennis	SM	40	30
Community Svc	Recreation	Tennis	4	4	4	Tennis Pro *(Non Teaching Hours)	S	1	10
Community Svc	Recreation	Tennis	3	3	3	Tennis Host	S	30	16
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	19	16
Community Svc	Recreation	Tennis	1	1	1	Senior Tennis Host	S	40	25
Subtotal Tennis			10	10	10				
Community Svc	Recreation	Programs	0.2	0.2	0.2	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Programs	1	1	1	Bus Driver Recreation	PT	31	52
Community Svc	Recreation	Programs	1.1	1.1	1.1	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Programs	1	1	1	Fitness Instructor	PT	3	52
Community Svc	Recreation	Programs	4	4	4	Recreation Leader	PT	29	52
Community Svc	Recreation	Programs	2	3	3	Senior Recreation Leader	PT	17	52
Community Svc	Recreation	Programs	1	1	1	Recreation Program Coordinator	PT	24	52
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	1	52
Community Svc	Recreation	Sports	1	0	0	Sports Official	PT	0	0
Community Svc	Recreation	Sports	0.1	0.13	0.13	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Sports	0.5	0.5	0.5	Asst. Parks & Recreation Clerk	PT	16	52
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	5	52
Subtotal Programs			13.9	13.9	13.9				
Community Svc	Recreation	Rec Ctr	0	1	1	Revenue Office Clerk	PT	4	52
Community Svc	Recreation	Rec Ctr	0.3	0.3	0.3	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Rec Ctr	1.5	1.5	1.5	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Rec Ctr	8	8	8	Aquacise Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	0.4	0.4	0.4	Aquatics Assistant	PTYR-B	27	52
Community Svc	Recreation	Rec Ctr	7	7	7	Child Care Leader	PT	5	52
Community Svc	Recreation	Rec Ctr	6	6	6	Fitness Attendant	PT	4	52
Community Svc	Recreation	Rec Ctr	9	9	9	Fitness Instructor	PT	1	52
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Fitness Instructor	PT	10	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	15	52
Community Svc	Recreation	Rec Ctr	2	1	1	Senior Child Care Leader	PT	2	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	21	52
Community Svc	Recreation	Rec Ctr	6	6	6	Swim Instructor	PT	3	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Lesson Coordinator	PT	8	52
Community Svc	Recreation	Rec Ctr	2	2	2	Fitness Facility Rover	PT	7	52
Subtotal Recreation Center			60.2	60.2	60.2				
Subtotal Parks and Recreation Dept			102.3	101.0	101.6				
Community Svc	Other Rec	Admin	0.8	0.8	0.8	Parks & Recreation Clerk	PT	30	52
Community Svc	Other Rec	Admin	4.0	4.0	4.0	Asst. Parks & Recreation Clerk	PT	12	52
Subtotal Other Recreation			4.8	4.8	4.8				
Subtotal Community Services Fund			467.9	496.5	502.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	31
Beach	Recreation	Beach	0.16	0	0	Safe Room Clerk	S	0	0
Beach	Recreation	Beach	0	1	0	Revenue Office Clerk	S	0	0
Beach	Recreation	Beach	2	2	2	Lead Beach Host	S	37	17
Beach	Recreation	Beach	0.3	0.3	0.3	Parks & Recreation Clerk	S	30	52
Beach	Recreation	Beach	21	21	21	Beach Host	S	12	21
Beach	Recreation	Beach	1.6	1.6	1.6	Asst. Parks & Rec Clerk	S	12	52
Beach	Recreation	Beach	0.6	0.6	0.6	Aquatics Assistant	PTYR-B	27	52
Beach	Recreation	Beach	4	4	4	Lead Lifeguard	S	39	19
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	7	8
Beach	Recreation	Beach	35	35	35	Lifeguard	S	8	21
Beach	Recreation	Beach	1	1	1	Swim Lesson Coordinator	PT	15	8
Beach	Recreation	Beach	4	4	7	Parking/Boat Ramp Attend.	S	35	21
Beach	Recreation	Beach	4	4	0	Beach Ambassador	S	0	0
Beach	Recreation	Beach	1	0	0	Bus Driver Recreation	S	0	0
Subtotal Beach			83.7	83.5	81.5				
Beach	Parks	Parks	0.5	0.47	0.47	Irrigation Tech	S	40	21
Beach	Parks	Parks	0.2	0.2	0.2	Parks & Recreation Clerk	S	30	52
Beach	Parks	Parks	0.9	0.8	0.8	Asst. Parks & Rec Clerk	S	12	52
Beach	Parks	Parks	0	0	0.46	Parks Crew Supervisor	SM	40	39
Beach	Parks	Parks	0	0.47	0.46	Parks Admin Assistant	PT	28	52
Beach	Parks	Parks	7	9	9	Maintenance Worker	S	18	36
Beach	Parks	Parks	5	5	5	Senior Maintenance Worker	S	26	52
Subtotal Beach Parks Department			13.2	15.5	15.9				
Subtotal Beach Fund			96.9	99.0	97.4				
Public Works	Internal Svc	Engineering	1	1	1	Intern	PT	40	18
Subtotal Engineering Dept			1	1	1				
Public Works	Internal Svc	Buildings	1	1	1	Sign Maker	PT	18	52
Subtotal Buildings Dept			1	1	1				
Subtotal Internal Svc Fund			2	2	2				
Total All Funds			572.8	602.5	610.4				

7/17/2017

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2017-2018 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS				POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	15-16	16-17	17-18					

STAFFING BY DEPARTMENT SUMMARY

	15-16	16-17	17-18	<u>Legend</u>
Administration/Finance	1	0	4	PT - Part-Time PTYR - Part-Time Year Round PTYR-B - Part-Time Year Round Benefited SM - Seasonal Management S - Seasonal OC - On Call
Utility	5.0	5.0	5.0	
Golf - Championship	76.0	88.0	86.0	
Golf - Mountain	29.2	28.9	27.8	
Facilities	1.7	0.3	0.3	
Ski Resort	254.0	273.5	281.5	
Recreation	74.1	74.1	74.1	
Parks	18.1	16.9	17.4	
Tennis	10.0	10.0	10.0	
Other Recreation	4.8	4.8	4.8	
Beach	96.9	99.0	97.4	
Engineering	1.0	1.0	1.0	
Fleet	0.0	0.0	0.0	
Buildings	1.0	1.0	1.0	
Total All Departments	572.8	602.5	610.4	

SUPPLEMENTAL STAFFING BREAKDOWN

	15-16	16-17	17-18
Marketing	2.0	2.0	2.0
Food & Beverage	46.3	77.4	82.3

Note:

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2017

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

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$17.63	\$21.16	\$24.68	\$1,410	\$1,692	\$1,974	\$36,669	\$44,003	\$51,336
17	\$18.51	\$22.21	\$25.91	\$1,481	\$1,777	\$2,073	\$38,502	\$46,203	\$53,903
18	\$19.44	\$23.32	\$27.21	\$1,555	\$1,866	\$2,177	\$40,427	\$48,513	\$56,598
19	\$20.41	\$24.49	\$28.57	\$1,633	\$1,959	\$2,286	\$42,449	\$50,939	\$59,428
20	\$21.43	\$25.71	\$30.00	\$1,714	\$2,057	\$2,400	\$44,571	\$53,485	\$62,400
21	\$22.50	\$27.00	\$31.50	\$1,800	\$2,160	\$2,520	\$46,800	\$56,160	\$65,520
22	\$23.62	\$28.35	\$33.07	\$1,890	\$2,268	\$2,646	\$49,140	\$58,968	\$68,796
23	\$24.81	\$29.77	\$34.73	\$1,984	\$2,381	\$2,778	\$51,597	\$61,916	\$72,235
24	\$26.05	\$31.26	\$36.46	\$2,084	\$2,500	\$2,917	\$54,177	\$65,012	\$75,847
25	\$27.35	\$32.82	\$38.29	\$2,188	\$2,625	\$3,063	\$56,885	\$68,262	\$79,640
26	\$28.72	\$34.46	\$40.20	\$2,297	\$2,757	\$3,216	\$59,730	\$71,676	\$83,622
27	\$30.15	\$36.18	\$42.21	\$2,412	\$2,895	\$3,377	\$62,716	\$75,259	\$87,803
28	\$31.66	\$37.99	\$44.32	\$2,533	\$3,039	\$3,546	\$65,852	\$79,022	\$92,193
29	\$33.24	\$39.89	\$46.54	\$2,659	\$3,191	\$3,723	\$69,145	\$82,973	\$96,802
30	\$34.90	\$41.89	\$48.87	\$2,792	\$3,351	\$3,909	\$72,602	\$87,122	\$101,642
31	\$36.65	\$43.98	\$51.31	\$2,932	\$3,518	\$4,105	\$76,232	\$91,478	\$106,725
32	\$38.48	\$46.18	\$53.88	\$3,079	\$3,694	\$4,310	\$80,043	\$96,052	\$112,061
33	\$40.41	\$48.49	\$56.57	\$3,233	\$3,879	\$4,526	\$84,046	\$100,855	\$117,664
34	\$42.43	\$50.91	\$59.40	\$3,394	\$4,073	\$4,752	\$88,248	\$105,898	\$123,547
35	\$44.55	\$53.46	\$62.37	\$3,564	\$4,277	\$4,989	\$92,660	\$111,192	\$129,724
36	\$46.78	\$56.13	\$65.49	\$3,742	\$4,490	\$5,239	\$97,293	\$116,752	\$136,211
37	\$49.11	\$58.94	\$68.76	\$3,929	\$4,715	\$5,501	\$102,158	\$122,590	\$143,021
38	\$51.57	\$61.88	\$72.20	\$4,126	\$4,951	\$5,776	\$107,266	\$128,719	\$150,172
39	\$54.15	\$64.98	\$75.81	\$4,332	\$5,198	\$6,065	\$112,629	\$135,155	\$157,681
40	\$56.86	\$68.23	\$79.60	\$4,548	\$5,458	\$6,368	\$118,261	\$141,913	\$165,565
41	\$59.70	\$71.64	\$83.58	\$4,776	\$5,731	\$6,686	\$124,174	\$149,008	\$173,843
42	\$62.68	\$75.22	\$87.76	\$5,015	\$6,018	\$7,021	\$130,382	\$156,459	\$182,535
43	\$65.82	\$78.98	\$92.15	\$5,265	\$6,319	\$7,372	\$136,901	\$164,282	\$191,662
44	\$69.11	\$82.93	\$96.75	\$5,529	\$6,634	\$7,740	\$143,747	\$172,496	\$201,245
45	\$72.56	\$87.08	\$101.59	\$5,805	\$6,966	\$8,127	\$150,934	\$181,121	\$211,307

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2017

Uncertified Scale

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

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$18.81	\$22.58	\$26.34	\$1,505	\$1,806	\$2,107	\$39,132	\$46,958	\$54,785
G4	\$19.77	\$23.73	\$27.68	\$1,582	\$1,898	\$2,215	\$41,130	\$49,356	\$57,582
G5	\$20.76	\$24.91	\$29.06	\$1,661	\$1,993	\$2,325	\$43,179	\$51,815	\$60,451
G6	\$21.48	\$25.77	\$30.07	\$1,718	\$2,062	\$2,405	\$44,673	\$53,607	\$62,542
G7	\$23.84	\$28.61	\$33.38	\$1,907	\$2,289	\$2,670	\$49,587	\$59,504	\$69,422
G8	\$26.13	\$31.36	\$36.58	\$2,090	\$2,508	\$2,926	\$54,349	\$65,219	\$76,088
G9	\$28.51	\$34.21	\$39.91	\$2,281	\$2,737	\$3,193	\$59,295	\$71,154	\$83,013
G10	\$30.83	\$36.99	\$43.16	\$2,466	\$2,959	\$3,452	\$64,116	\$76,939	\$89,763
G11	\$33.16	\$39.79	\$46.42	\$2,653	\$3,183	\$3,714	\$68,972	\$82,766	\$96,560
G12	\$35.51	\$42.61	\$49.72	\$2,841	\$3,409	\$3,977	\$73,863	\$88,636	\$103,408

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Supervisor Bargaining Unit

Effective July 1, 2017

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

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
S12	\$39.90	\$47.88	\$55.86	\$ 3,192	\$ 3,831	\$ 4,469	\$ 82,995	\$ 99,594	\$ 116,193
S11	\$38.00	\$45.60	\$53.20	\$ 3,040	\$ 3,648	\$ 4,256	\$ 79,043	\$ 94,851	\$ 110,660
S10	\$36.19	\$43.43	\$50.67	\$ 2,895	\$ 3,474	\$ 4,053	\$ 75,279	\$ 90,335	\$ 105,391
S9	\$34.47	\$41.36	\$48.26	\$ 2,757	\$ 3,309	\$ 3,860	\$ 71,694	\$ 86,033	\$ 100,372
S8	\$32.83	\$39.39	\$45.96	\$ 2,626	\$ 3,151	\$ 3,677	\$ 68,280	\$ 81,936	\$ 95,592
S7	\$31.26	\$37.52	\$43.77	\$ 2,501	\$ 3,001	\$ 3,502	\$ 65,029	\$ 78,035	\$ 91,040
S6	\$29.78	\$35.73	\$41.69	\$ 2,382	\$ 2,858	\$ 3,335	\$ 61,932	\$ 74,319	\$ 86,705
S5	\$28.36	\$34.03	\$39.70	\$ 2,269	\$ 2,722	\$ 3,176	\$ 58,983	\$ 70,780	\$ 82,576
S4	\$27.01	\$32.41	\$37.81	\$ 2,161	\$ 2,593	\$ 3,025	\$ 56,174	\$ 67,409	\$ 78,644
S3	\$25.72	\$30.87	\$36.01	\$ 2,058	\$ 2,469	\$ 2,881	\$ 53,499	\$ 64,199	\$ 74,899
S2	\$24.50	\$29.40	\$34.29	\$ 1,960	\$ 2,352	\$ 2,744	\$ 50,952	\$ 61,142	\$ 71,332
S1	\$23.33	\$28.00	\$32.66	\$ 1,866	\$ 2,240	\$ 2,613	\$ 48,525	\$ 58,231	\$ 67,936

GLOSSARY OF TERMS

The District's accounting contains acronyms and terminology that are unique to public finance and budgeting. To assist the reader of the Financial Transparency Website this document has been included.

ADA - Americans with Disabilities Act.

Accrual Basis - Recognition of revenue when earned and expenses when incurred. They are recorded within an accounting period even though cash has not been received or paid.

Ad Valorem Tax - a.k.a. Real Property Tax. Tax levied based upon assessed valuations as set by the Washoe County Assessor. The District receives its share of Ad Valorem Tax distributions from the Washoe County Treasurer.

Advertising - Announcements and displays in newspapers, radio, TV, internet and other forms of media to promote services or provide information.

Allowances – measure of amount of discount or reductions to transaction charges, given to a particular category of customer or applied circumstance.

Appropriation - A specific amount of money that is authorized for the purchase of goods or services.

Audit - An official independent examination and verification of accounts and records, especially of financial accounts.

Balanced Budget - A budget in which revenues and expenses or sources and uses, breakeven for a given period.

Banking Fees and Processing - Bank charges from checking accounts and for merchant 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. Synonymous with Standby Charge and Availability Fee.

Balance Sheet - A statement of the financial position including assets, liabilities and net position (equity or fund balance) of an entity at a specified date.

Bear Awareness Program - A joint program to educate citizens about bears. The program consists on education, ordinance and a lead by example/incentive component.

Bonds - A written promise to pay a specified sum of money (principal) of face value at a specified future date (maturity date) along with periodic interest paid at a specified percentage (interest rate) of the principal. Bonds are typically referred to as for long-term debt and are used for long lived assets.

Bond Rating - normally an evaluation of creditworthiness performed by an independent rating service.

Board of Trustees - 5 person elective Board that runs the District. Board members are elected to four year terms. The election of Board members is staggered every two years.

Budget - An estimate of expected sources and uses for a given period in the future. A plan of operations based on delivering defined service levels.

Budget Amendment - A change to the budget as it was originally approved.

Budget Augmentation – A change to the budget based on the availability of additional resources over those originally approved.

Bureau of Land Management – US Government agency which is responsible for carrying out a variety of programs for the management and conservation, of resources on 256 million surface acres, as well as 700 million acres of subsurface mineral estate.

Capital Budget - A single year plan for 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 in support of a specified capital improvement project.

Capital Expenditure - Spending to acquire or upgrade physical assets such as systems, buildings and, equipment 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 expenditures related to long-term outlays for property, plant and equipment. All capital expenditures are made within the parameters of the District's rolling Capital Improvement Plan. They are also part of the longer – term Multi Year Capital Plan for planning purposes.

Capital Improvement Plan/Project Reports – Periodic reports on the status of expected spending versus actual as of a reporting date.

Capital Improvements - Acquisition of assets having a cost over \$5000 and a useful life greater than 2 years.

Capital Outlay - Spending to acquire or upgrade fixed assets in the General Fund.

Capital Project Committee (CPC) - The committee that reviews all capital projects before they are included in the CIP or capital budget.

Capital Project Fund – A governmental fund type use to report the flow of resources for capital expenditures including current year and carryover projects.

Cash Flow - A measure of activity based on inflow and outflow of cash. Activity equals cash receipts minus cash payments over a given period of time; or equivalently, based on measured operations adjusted for depreciation, depletion, and amortization, and other non-cash transactions.

Central Services Cost Allocation - The amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund under Board Policy.

Charges for Services – Revenues that are based on exchange transactions from providing goods and services and privileges directly between customers and the District.

Communications - Transmission of messages or information including social media, telephone, and other electronic means.

Community Relations - Costs to promote the District and local events.

Consumer Price Index (CPI) - An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. The CPI is published monthly. It is also called cost-of-living index. The District references the Bureau of Labor Statistics Western Region CPI.

Contractual Services - Purchased services from providers, other than employees.

Contribution - Funds given to the District for capital or operating expenses from other governmental agencies and other sources.

Contingency – Under State of Nevada Form 4404LGF, a governmental fund can provide up to 3% of Total Expenditures for use on items subject to subsequent advance approval of the governing body.

Cost of Goods Sold - Direct costs of item or service purchased for resale.

Customer Service Training - An internal training program specifically designed to keep the focus on providing excellent service to our customers.

CTX General Sales Tax - Consolidated Nevada and other government sales tax.

Debt Coverage Ratio - This is determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments.

Debt Proceeds - Gross receipts from issuance of Debt.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Debt Service Fund – A governmental fund type use to report the flow of resources for the payment of principal and interest on bonds.

Depreciation - A non-cash expense that reduces the value of an asset as a result of its utilization. Most assets lose their value over time based on use and must be replaced once the end of their useful life is reached. There are several accounting methods that are used in order to recognize an asset's depreciation over the period of its useful life. The District uses the straightline and units of production methods. Depreciation expense lowers reported earnings, but does not affect cash flow.

Depreciation Add back - Offsetting entry for expenses not requiring the further use of resources.

District - Incline Village General Improvement District (IVGID) - the governing entity that is the subject of the budget process.

Dues & Subscriptions - Memberships to trade and professional groups for individual staff and for periodicals and trade journals.

Dwelling Unit – Definition under Washoe County Code relating to type of structure that qualifies for facility fee charges.

EDU - Equivalent Dwelling Unit, for example a single family home is one EDU.

EPA - Environmental Protection Agency.

Employee Benefits - Amounts not included as salary or wages, for such items as group insurance, retirement, payroll taxes, unemployment, and workers compensation.

Enterprise Fund - Accounts for the revenue earned, expense incurred and net income for business-type functions. The Utility Fund is an Enterprise Fund.

Employee Relations & Retention - Staff awards and events and retention incentives.

Exchange Transaction – Where the government and the party to a transaction exchange cash and good or services of essentially the same value.

Expense – Use of assets, generally to acquire services or products in support of the operations of the entity.

Expenditures – Use of assets in the form of expenses paid, payment of liabilities or acquisition of long term assets.

Fines - Fees issued with citations for violation of District Ordinances.

Fiscal Agent - Costs associated with professional debt service management

Fixed Assets - A long-term, tangible asset held for operating purposes 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, also known as **Defensible Space**.

Full Time Equivalent (FTE) - A term used to quantify labor force. Each FTE equals a standard 2,080 hours of work per year.

Full Time Year Round (FTYR) - An employee that is budgeted for 2,080 hours a year and receives the total benefit package of the District.

Fund - Fiscal accounting with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein. Revenue and expenditures become the flow of transactions. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An example is the General Fund.

Funded Capital Resources - As per District Policy, are amounts earned and retained in prior periods for use to acquire specific capital improvements.

Fund Balance, Equity or Net Position – The residual difference between assets and other inflows and liabilities and other outflows, (generally referred to as Fund Balance) for budget purposes.

FY - Fiscal Year of District - July 1 through June 30.

Generally Accepted Accounting Principles (GAAP) - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information as established by the Financial Accounting Standards Board.

GFOA - Government Finance Officers Association.

Governmental Fund - Accounts for all transactions not recorded in other fund types. The General Fund is a Governmental Fund.

GASB – Governmental Accounting Standards Board is the authoritative body that establishes rules, conventions, standards, and procedures for reporting financial information for government.

Grant - Funds given to the District for capital or operating expenses from other 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. Also known as **HRMS** Human Resource Management System.

Insurance - General liability, property, fidelity and excess limits coverage.

Interco Fees - Internal fees charged to various areas of the District. The fees designed to capture the actual cost of doing business and reimburse the Internal Services Fund for services provided to District operations

Interest Expense - Payment of periodic interest amounts due.

Interfund Transfers - Board authorized transfers between the District's Funds.

Intergovernmental Operating Grants - Grants from specified forms of government in support of a specified operating purpose.

Internal Services Fund - Accounts for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. Fleet, Engineering, Buildings Maintenance and Workers Compensation are part of the Internal Services Fund.

Investment Earnings - Interest income, changes in market value and results from sales of investments.

IS&T - Information Systems & Technology Department.

IVGID - Incline Village General Improvement District (a.k.a. the District).

LGIP - Local Government Investment Pool.

LGTA - Local Government Tax Act of 1991 and 1993.

Legal - Costs of legal services.

Long Range Principle – Adopted by the Board of Trustees, they represent governing elements incorporating the District's Vision, Mission and Value Statements. They are the backbone of the District's Strategic Plan.

Long Term 2 Enhanced Surface Water Treatment Rule - The purpose of the LT2 rule is to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water. The rule will supplement existing regulations by targeting additional Cryptosporidium treatment requirements to higher risk systems. This rule also contains provisions to reduce risks from uncovered finished water reservoirs and to ensure that systems maintain microbial protection when they take steps to decrease the formation of disinfection byproducts that result from chemical water treatment.

LT2 Rule - Long Term 2 Enhanced Surface Water Treatment Rule (LT2 2006). The purpose of the LT2 2006 rule is to build on the SWTR of 1989 and to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water.

Mantra - "One District ~ One Team"

Merchandise Sales - Sale of clothing and equipment.

Modified Accrual Accounting - Governmental accounting method. Revenue is recognized when it becomes available (for use) and measurable. Expenditures are typically recognized in the period in which the liability is incurred except for: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. The District follows the modified accrual method for the General Fund, Special Revenue, Capital Projects and Debt Service Funds.

Moody's Investors Services - An independent rating service that performs evaluation of 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 administered by the Capital Project Committee.

Net Promoter Score (NPS) - The percentage of customers who are promoters of the entity or brand, minus the percentage who are detractors.

Nevada Revised Statutes (NRS) - The current codified laws of the State of Nevada. The NRS is a compilation of all cumulative legislation passed by the Nevada Legislature during its Legislative Sessions.

Non-exchange transactions – were the provider and receiver of resources do not directly exchange equal value from the other party at a point in time

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 District activities.

Operating Expense - An expense arising in the normal course of running an activity.

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 to or use of facilities.

Part Time Year Round (PTYR) - An employee that is budgeted for an average of 24 hours per week that may receive a portion of District benefit package.

Performance Management – Process used by the District to affect results in accordance with a planned outcome or level of activity.

Performance Measure - Indicates how much or how well the District is doing. They track the District's progress toward achieving its objectives.

PERK - Positive Employee Recognition - Kool (PERK) program. This program is designed to provide recognition to IVGID's valuable non-benefited employees.

PERS - Public Employees' Retirement System of Nevada.

Personal Services - Fees paid for contract service staff.

Picture Pass Holder (PPH) – Synonymous with District parcel owners who hold a defined privilege as established under District Ordinance 7.

Point Of Sale (POS) software system - Software system that captures daily transactions uploaded to the financial system. These systems can also retain customer information and profiles.

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.

Practice – A fundamental statement of defining terms and methodologies established by the Board of Trustees to set the process for implementing a Policy.

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, a fund having profit and loss aspects. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

Punch Card – An alternative form of payment for services in lieu of having a Picture Pass, as established under District Ordinance 7.

Punch Cards Utilized – An accounting measure of the value of Punch Card payments charged to the identified venue or fund when used as a form of payment for services, as established under District Ordinance 7.

Recreation Facility Fee - An annual fee assessed to eligible parcels within the Incline Village and Crystal Bay boundaries for the availability of use of the recreational facilities. Synonymous with NRS 318 references to Standby Charge and Availability Fee.

Recreation Roll - The number of parcels that can be assessed the Recreation Facility Fee and the Beach Facility Fee. The Roll is approved by the Board of Trustees and filed with Washoe County for collection under their regular tax calendar as an assessment.

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 affairs of the District.

Revenue - The increase in assets of government funds that do not increase a liability or are the recovery of expenditure. This revenue is generally obtained from taxes, fees and charges for services.

Section 595 Federal Funds - Federal funds that the District has secured with the help of a Legislative Advocate for the effluent export pipeline. These funds are made available pursuant to Section 595 of the Water Resources Development Act of 1999, Public Law 106-53, as amended (section 595).

Self Insured Retention (SIR) - The deductible amount of insurance the District must provide before insurance attaches.

Service Fees - User fee paid for units of service received.

Services and Supplies – A financial caption used for aggregating all expense categories not individually listed. As used on the State of Nevada budget form 4404LGF, it covers all non-personnel related expenditures and debt service.

Sierra Nevada College (SNC) - A four year liberal arts college located in Incline Village, NV.

Special Revenue Fund – A governmental fund type to account for activities that receive revenues for a specified purpose and any unused portion is retained for that specified purpose. Our Community Services and Beach utilize special revenue accounting.

Sources - All in-flows of resources such as revenue, bond proceeds, transfers or other internal allocations.

Southern Nevada Public Land Management Act (SNPLMA) - It allows the Bureau of Land Management to sell public land within a specific boundary around Las Vegas, Nevada.

State of Nevada Department of Taxation (DOT) - the government division where the tentative and final budgets are filed. They also provide monitoring of compliance with other laws and State regulations and the District's annual audit report and its Indebtedness Report.

Strategic Plan – A two-year plan developed and adopted by the District Board of Trustees to provide direction and a planned pursuit of the mission, vision, long range principles, objectives, and actions for the District through June 30, 2017.

Supplies;

Office - Paper products and office supplies including small equipment.

Computer - Software, maintenance, ink and small equipment.

Operating - Chemicals, fuels, materials and small equipment.

Surface Water Treatment Rule of 1989 - Seeks to prevent waterborne diseases caused by viruses, Legionella, and Giardia lamblia. These disease-causing microbes are present at varying concentrations in most surface waters. The rule requires that water systems filter and disinfect water from surface water sources to reduce the occurrence of unsafe levels of these microbes.

Tahoe Center for Environmental Sciences (TCES) - A collaborative partnership between University of California, Davis and Sierra Nevada College (SNC), to create a world-class environmental science and education center at Lake Tahoe.

Tahoe Water Suppliers Association (TWSA) - is a regional partnership of Nevada and California Water Suppliers serving the Lake Tahoe region.

Training & Education - Costs of classes and certifications.

Travel & Conferences - Costs to attend meetings and events for vendors, trade associations and for education.

Uses - All outflows of resources such as expenditures for operations, asset acquisition, debt service, transfers, or other internal allocations.

Utilities - Electricity, natural gas, water, sewer, trash, cable TV, internet, Ethernet and all forms of 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.

Terminology for Fiscal Year End Capital Improvement Plan/Project Reporting

Added – An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.

Cancelled – A project that was scheduled, but is no longer being considered for construction or acquisition.

Carried Over – A project re-scheduled to another fiscal year, and has had its remaining budget updated.

Completed – A project that has finished all phases and is set up as a capital asset.

Delayed – A project timeline extended for either for a change in scope of work or the conditions, without adjustment to its budget.

Multi-Year – A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and acquisition).

Ongoing – A project that represents a continuous flow of rehabilitation or renewal of an operating system with added applied resources and costs over time.

Opened Early – A scheduled project that starts ahead of plan due to a change in conditions or assumptions.

Postponed – A project with some reason to not be active, but is still intended to be executed at some future time.



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

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