



Incline Beach



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Incline Village, Nevada

Annual Budget
Fiscal Year
2015-2016

Adopted

May 21, 2015



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

ANNUAL BUDGET

Fiscal Year 2015-2016



IVGID Board of Trustees

Top: Jim Smith—Chairman, Tim Callicrate—Vice Chairman, Kendra Wong—Treasurer

Bottom: Jim Hammerel—Secretary and Bill Devine

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Susan Herron, Executive Assistant/Clerk to the Board of Trustees
Dee Carey, Director of Human Resources
Joe Pomroy, Director of Public Works
Brad Johnson, Engineering Manager
Indra Winquest, Assistant Parks and Recreation Director
Brad Wilson, Ski Resort General Manager

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

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Budget Message

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

I, Gerald W. Eick, Director of Finance, Accounting, Risk Management and Information Technology for the Incline Village General Improvement District, do hereby respectfully submit the budget plan for the Incline Village General Improvement District for Fiscal Year 2015/2016.

Budget Environment

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

The preparation of the budget for the Fiscal Year ending June 30, 2016 has experienced several additional challenges during its deliberation and development. First among them is the District's decision to move from the Enterprise Fund form of accounting and financial reporting for the Community Services and Beach Funds to the use of Special Revenue, Capital Projects, and Debt Service governmental fund types. This change facilitates identifying the separate elements of the District's Facility Fees 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 has been no effective way to demonstrate compliance for these separate elements in financial reporting. This change in application of a more appropriate accounting principle will make each transaction type more transparent thus the District can then report actual activity compared to budgeted amounts.

The second change was in District leadership. As of April 2014, the District has a new General Manager. Despite over thirty years of experience, the execution of budget preparation for 2015/2016 will be his first under Nevada Revised Statutes. Also, our Board of Trustees felt it was important to carefully review and establish a new strategic direction for the District. Part of that effort continued in January through May 2015; some remains a work in progress. The 2015/2016 year is seen as a transition from the past approaches to a future driven to be more customer centric and more transparent in our communication of how we operate and serve our community.

An emphasis for the District's operations is service enhancement. This standard is regardless of whether it is accomplished through the care and condition of our venues or by the efforts of our Staff or vendors. The District will be organized into three broad categories - they are Operations (with Directors of Public Works and Community Services), Asset Management (with a Director position) and Administration/Communication (with Directors of Human Resources and Finance, plus a Communications Coordinator).

Budget Initiatives

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

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

Budget Measurements

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

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

In addition to the form set prepared and presented for adoption by the Board, the District assembles a comprehensive budget document. This document offers alternative presentations based on the data financial data and provides the necessary references for other uses. Both the Utility and Internal Services Funds have sources and uses format and the full accrual accounting format. All other funds, as governmental fund types, present sources and uses. The document also has information about select functions and venues to inform users on the specific information and needs. These include Food & Beverage, Marketing, Central Service Costs, and Personnel information.

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

General Fund – a governmental fund type that contains District-wide Administration plus Trustees, General Manager, Finance and Accounting, Information Technology, Risk Management, Human Resources, Health and Wellness, Community Relations, 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 Expenditure, 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 administers Ordinance 7 for Recreation Privileges.

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

Internal Services – a Proprietary Fund type that contains the operations for Engineering, Fleet, Buildings Maintenance, and Workers Compensation that provides their services to the other 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 presented on object level financial statements represent the nature of a transaction. Objects for revenue are generally grouped as taxes, charges for services, standby charges, 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. We also isolate insurance, utilities, and Central Service Cost (allocations for Accounting and Human Resource services provided by the General Fund), as part of operating activities. The separate Capital Expenditure 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 includes taxes, user fees, community support in the form of the standby charge (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. The District's Trustees set the Facility Fee for Community Service and Beach each 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 and the overall District present a variety of metrics and Key Rates to identify related revenues that are available to finance expenditures one fiscal year at a time.

What do Parcel Owners get for paying the Facility Fees?

Each parcel that pays the Recreation Facility Fee can have five cards issued in the form of picture passes and/or punch cards or a combination of both. The Picture Passholder gets Preferred Pricing and/or Preferred Access to the District's major venues or programming. Often, Key Rates identify those benefits or you can discuss them with the venue Staff. A Punch Card Holder receives the opportunity, at designated venues, to reduce their user fees from the rack rate to

Picture Passholder Rate based on an allocated value assigned each June 1.

What does Fund Balance represent and why is it presented?

Each fund reports its assets and liabilities for a statement of net position in the annual audit. The remainder difference between assets and liabilities is Fund Balance, also known as net position. For budget purposes, an amount is reported 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 Utilities' Effluent Pipeline Project and the Incline Beach building.

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

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 a budget document and monthly financial statements for individual operating departments and venues. All of these are based on the same set of accounting records but utilize a high degree of aggregation for the State of Nevada requirements (the Fund level), while the District utilizes the 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.

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

It is best to identify user objectives when selecting a report. The budget document is focused on the next fiscal year. The District has past budgets and annual audits posted on its website at www.ivgid.org.

Utility Rate Study

A Utility Rate Study was presented that provided resources for planned infrastructure improvements along with a five year analysis of operating conditions. The approval for the ordinance changes was given on April 29, 2015 which resulted in an increase in rates of 3%.

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 five years, the District has planned to accumulate current resources for a point in time of increasing needs for capital expenditures. These expenditures were planned to occur after the District had retired two bond issues. The report on the components of the Facility Fee indicates the changing pattern of less collected for debt service and more for capital expenditure. Two significant factors of the change in the operating component for 2015/2016 is the Community Services Director, with an anticipated cost of \$187,500, and the decision to reduce the number of skier visits for Diamond Peak. By using 107,300 skier visits versus the previous 115,000 skier visits, this results in a reduction of expected revenue by about \$350,000. The

Community Services Fund reports an excess of sources over uses by \$162,055, while also having a contingency which if used would come from fund balance and carryover capital improvement projects of \$1,083,916. The projected fund balance at June 30, 2016 would meet the District's goal of adequate fund balance, when considered with \$2,679,925 previously accumulated, as a reserve.

The current proposal for the Beach Fund indicates an excess of uses over sources by \$7,195. This was caused by adding an \$18,000 Capital Improvement Project for planters that has been determined cannot be completed before June 30, 2015 and has no funding under that budget. The Beach Fund also has a contingency of \$45,000 which, if used, would come from fund balance and carryover capital projects of \$31,660. The Beach Fund will absorb this excess through the use of its fund balance without jeopardizing having an adequate fund balance.

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

The focus of the budget process is to assure a balance in the flow of resources. Therefore, schedules utilized in this process use a format of sources and uses. The State of Nevada budget forms for governmental fund types follow that exact format, however, their placement of the contingency and carryover Capital Improvement Projects is slightly different. 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 schedule has begun to give these balances to identify a trend and available resources for future periods.

Open Matters that May Impact the Budget

The District is actively engaged in litigation for the recovery of costs associated with water damage to the Diamond Peak Ski Lodge. A lawsuit was filed against the contractors involved in the Diamond Peak Ski Lodge remodeling project. The District is carrying a receivable for these damages. If that receivable is collected after September 1, 2015, it would have to be recognized as revenue under the new Special Revenue form of accounting. Since it is really the recovery of previously expended funds, the 2015/2016 budget does not include any revenue amounts for this recovery. It is expected the receivable will become a reconciling item for the annual audit report as of June 30, 2016.

Format of Presentation

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. In conjunction with formal adoption, the District presents a number of more detailed functional schedules utilizing the same accounting information as the State of Nevada forms. In addition, the District prepares a Total Sources and Uses (approximately cash flow) to demonstrate operating and capital budget factors for the Utility Fund in support of information presented relative to its Utility Rate Study and for informing a variety of users. The State of Nevada form set will include the transfers of fund balance from the Enterprise Fund to Special Revenue Funds as a part of the cash flow statements.

Appreciation for the Effort and Support of Community and Staff

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

Respectfully Submitted,

A handwritten signature in black ink that reads "Gerald W. Eick". The signature is written in a cursive style with a large initial "G" and a long, sweeping underline.

Gerald W. Eick, CPA CGMA
Director of Finance, Accounting, Risk Management and Information Technology

The budget document is divided into topical sections. The Introduction includes narratives about the budget content, our community and District profile, current economic profile, a description of the budget process and calendar of events, the fund structure and budget basis, and an organizational chart. The Financial Policies include Long Range Principles, Board Policies, Board Practices, and a Governing Ordinances and Resolutions section that contains a summary of actions taken by the Board of Trustees which is the basis for their policy and direction. The Overview contains general information about revenue, expenditures and other sources. The Operating Budget is for Fund and Sub fund information to provide a greater level of detail on the individual venues and major functions of the District. The Supplemental Section has specific details on select topics. The Capital Budget by Fund and Sub fund section contains information on the capital budget process; summary 5 Year budget schedules impacts of recurring and non recurring capital improvements on the District's resources and reports the capital carry over schedule for Governmental Fund Types. The Debt Service section provides the allocation of individual bond issues to the Fund making the payments. It also provides a reference to the District's Debt Management Policy document filed each July with Washoe County and the State of Nevada to provide outstanding balances on bond issues and record the policies by which the District manages its outstanding and prospective bonds. The Central Services Cost Allocation section provides support for the cost allocations made for Accounting and Human Resources to all Funds. Key Rates have been supplied for each major venue. The Personnel section contains detailed information for all District personnel. The Fund Balance section reports projected balances at the conclusion of the budget year and compares them to Board Policy targets. It further explains why these funds may need balance. The District utilizes several positions across the District to meet its marketing function. The Marketing function budgets have been aggregated to provide a total. The Food and Beverage staff is an integral part of the Ski report and the Golf Courses. The Food and Beverage function budgets have been aggregated to provide a total. The Glossary contains the list of terms and acronyms used throughout the budget document. Finally as an appendix, we have included the budget as presented on State of Nevada Form 4404LGF adopted May 21, 2015.

Description of the Budget Document

We have prepared Incline Village General Improvement District's (the District) 2015-2016 budget documents in conformity with Chapter 354 of the Nevada Revised Statutes. The Form 4404LGF filed with the Nevada Department of Taxation Local Governments Division presents very condensed financial information. The District's public budget document takes a comprehensive approach to the entire District while providing the details of each of the District's major funds and sub funds or venues, with select functional information for some departments and divisions. The budget provides global and detailed information and is a means of communicating not only the current operating and capital plans of the District, but also a strategic tool that drives performance. The Board of Trustees sets the District's strategic direction including the Long Range Principles, Policy and Practices by which staff manages.

The budget schedules are presented in a total sources and uses format which approximates cash flow. The premise of the total sources and uses format is to focus on what resources the District has and how the District is going to use them to meet the principles, goals, and objectives of the District and the community. This format differs with the traditional operating income and net income schedule that is produced for the Utility and Internal Services Fund as presented and included in the legally adopted State Budget Forms 4404LGF. The major differences are the use of depreciation expense and the placement of bond principal under the statement of cash flows.

Our Community and District Profile

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

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

History of Major Infrastructure Components

The District was formed in 1961 in accordance with the Nevada Revised Statutes, Chapter 318, pertaining to General Improvement District Law as a body corporate and public and a quasi-municipal corporation in the State of Nevada. Each year, the District serves approximately 4,200 water and 4,100 sewer customers, accommodates about 100,000 skiers, 35,000 golfers, 160,000 beach users, and 140,000 visitors to the Recreation Center while it oversees a variety of activities. The District turned 50 years old in June 2011.

Community Services

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

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

Beach

In June 1968, IVGID purchased the beach property from Village Development Company. The beach property included as portion of land that is used for the water pumping facilities. A covenant was granted in perpetuity to maintain and use the property for recreation by and for the benefit of the property owners and their tenants (specifically including occupants of motels and hotels) that were within the IVGID boundaries at that date. Therefore, the Beach Facility Fee is applied to a separate count of applicable parcels.

Utilities

The properties along Lakeshore Boulevard that were not part of the original District, and the area between the District and the California State Line also had to find a way to serve their properties with sewage collection, treatment, and export. Washoe County Sewer Improvement District Number 1 (the club area and a small residential area in Crystal Bay) and Crystal Bay General Improvement District (CBGID) (the area between the District and Washoe 1) obtained sewer service through merger agreements with the District. The merger of Washoe County Sewer Improvement District Number 1 into the District was completed in 1978. However, the District served the CBGID with sewer service through an agreement until 1996. The District merged with CBGID once their water system was brought up to District standards, which was in 1996, and thus the merger with CBGID was completed.

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

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

Due to enhanced water regulations, the District implemented the Burnt Cedar Water Disinfection Project as a second disinfection process during 2012 to comply federal regulation Long Term 2 Enhanced Surface Water Treatment Rule LT2. This project cost approximately \$6.6 million, of which \$3,000,000 was paid with a bond issued March 2012 from the State of Nevada revolving fund.

Americans with Disabilities Act Compliance

In the fall of 2007 the District requested the Nevada Public Agency Insurance Pool audit the District for compliance in regards to the Americans with Disabilities Act (ADA) Title II (Public Sector) and Title III (Public Facilities). The results of the audit identified items that needed to be addressed. A majority of

the items were taken care of through the operating budget and the larger ADA items are identified in the District's capital plan as ADA capital projects. Since 2007 the District has moved toward 100% compliance with Title II and III and has included planning for several ADA capital projects such as a new administrative building and a new Mountain Course Club House. In 2015 the District completed new Village Green and Incline Beach bathrooms. The 2011-12 capital budget completed the ADA Preston Park Facility Refurbishment and Parking Lot Project. During 2010-2011 Phase II – Skier Services Building was completed.

Current Economic Profile

The District is a local unit of government formed under Nevada Revised Statutes 318. Its focus is as a service provider. The District's golf and ski venues compete with similar resorts which are private or publicly owned businesses. The District is located at Lake Tahoe, one of the premier resort destinations, offering visitors countless activities. The economic stability of the District is dependent upon a number of factors, including weather and tourism. Weather impacts whether visitors or tourists will travel to the area or if conditions are such to offer the expected service levels. These impacts affect the volume for golfing, skiing and to a lesser degree on water and sewer services. The District plays an important role in the economy as the Tahoe Basin which is largely dependent on tourism for both summer and winter recreational activities.

National and local economy plays an important role on whether Lake Tahoe tourism grows, declines, or stays flat. Similar to the rest of the nation, the District and community has been impacted by the changing economy. Weather is also a factor for length of season. The budget plans generally have been prepared assuming the volume of visits will increase 3% for golf and a reduction of skier visits by 7% with no significant change for most other venues.

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

Property Demographics

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

The Total Tax Rate for overlapping tax districts that affect the Incline Village - Crystal Bay area are:

State of Nevada	0.1700
Washoe County School District	1.1385
Washoe County	1.3917
IVGID	0.1169
No. Lake Tahoe Fire Protection District	<u>0.6756</u>
Total	<u>3.4927</u>

During the 2004 Nevada legislative session, the Legislature passed a law to provide property tax relief which provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence and an 8% cap on the tax bill of other properties beginning with the 2005-2006 tax roll in Washoe County. The cap on the tax bill has minimal impact to the District as property tax income year to year. It does restrict what is available in any one year as the District abatement for example in the 2015-2016 year is over \$430,000.

Budget Process and Calendar of Events

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

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

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

Capital Budget

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

The adopted capital budget is prepared once a year in conjunction with the operating budget. Each operating area also prepares a five year summary capital plan. Both are part of a twenty year Multi-Year Capital Plan that includes all of the projects that are considered by the District for long term financial planning. All planned items shall fall under the following purpose and justification criteria; safety, regulatory, infrastructure, operations, and service level. The adopted capital budget is based on using available resources generated through prior operations, the annual Recreation Facility Fee, the annual Beach Facility Fee, issuing bonds, grants and donations, or a combination of the aforementioned. The amounts of funds available for capital projects are determined during the capital and operating budget process, one year at a time.

Funds approved by the Board of Trustees shall be spent on the Capital Improvement Plan (CIP) budget for each individual CIP project. Expenditures shall be made following the purchasing guidelines set forth in Nevada Revised Statutes (NRS) 332.039.

Operating Budget

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

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

Normally additional changes follow the tentative budget that work their way into the final budget that is

signed by the Board of Trustees on the third Thursday in May and filed with the DOT on or before June 1st.

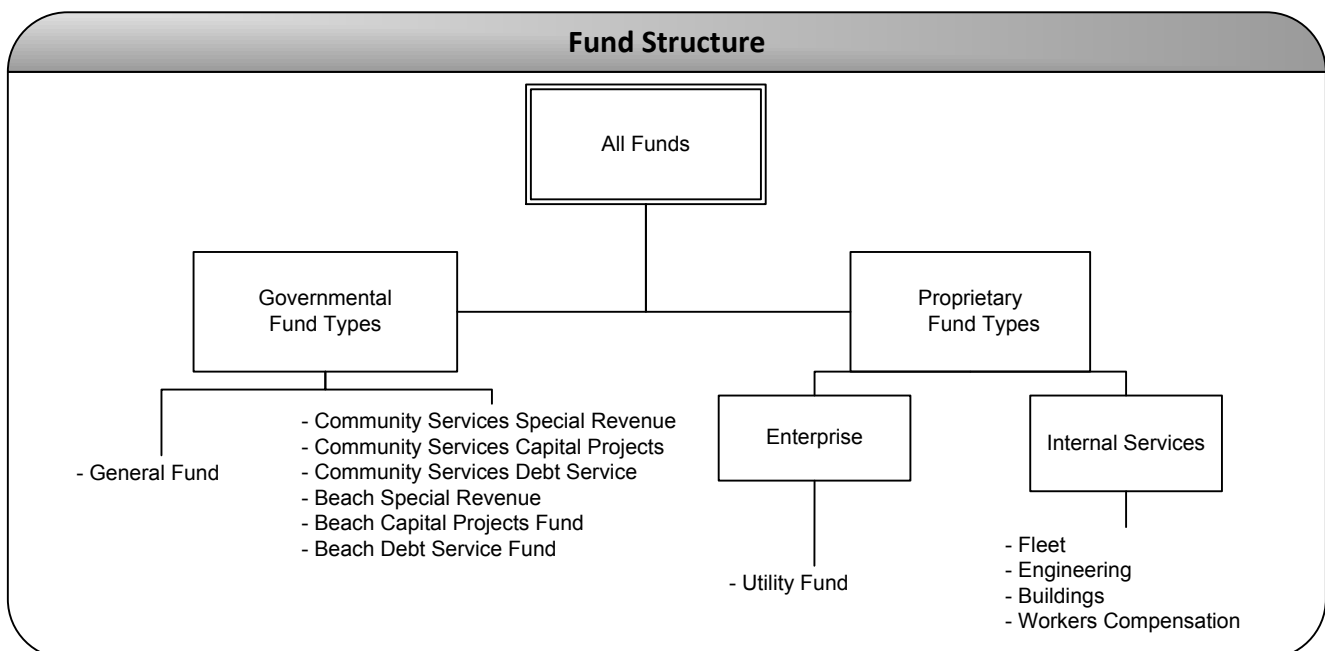
Fund Structure and Budget Basis

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

Our Governmental Funds includes the General Fund which is the general administration operating fund for the District. This fund accounts for all transactions not recorded in other funds and receives financial support from property taxes, sales taxes, and Central Service Cost Allocation revenue from the Utility Fund, Community Services Fund, and Beach Enterprise Fund. Expenditures are authorized in the General Fund budget and include such areas as trustees, general manger, accounting, finance, information technology, human resources, risk management, health and wellness, general administration, and community relations. These services in turn are provided to all District venues in lieu of having separate staff or functions in each location. The Central Service Cost Allocation revenue comes from charges for Accounting, Finance and Human Resources to each benefitted funds. Beginning with 2015-2016 the District also reports Special Revenue, Capital Project and Debt Service funds for Community Services Fund and the Beach Fund.

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

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

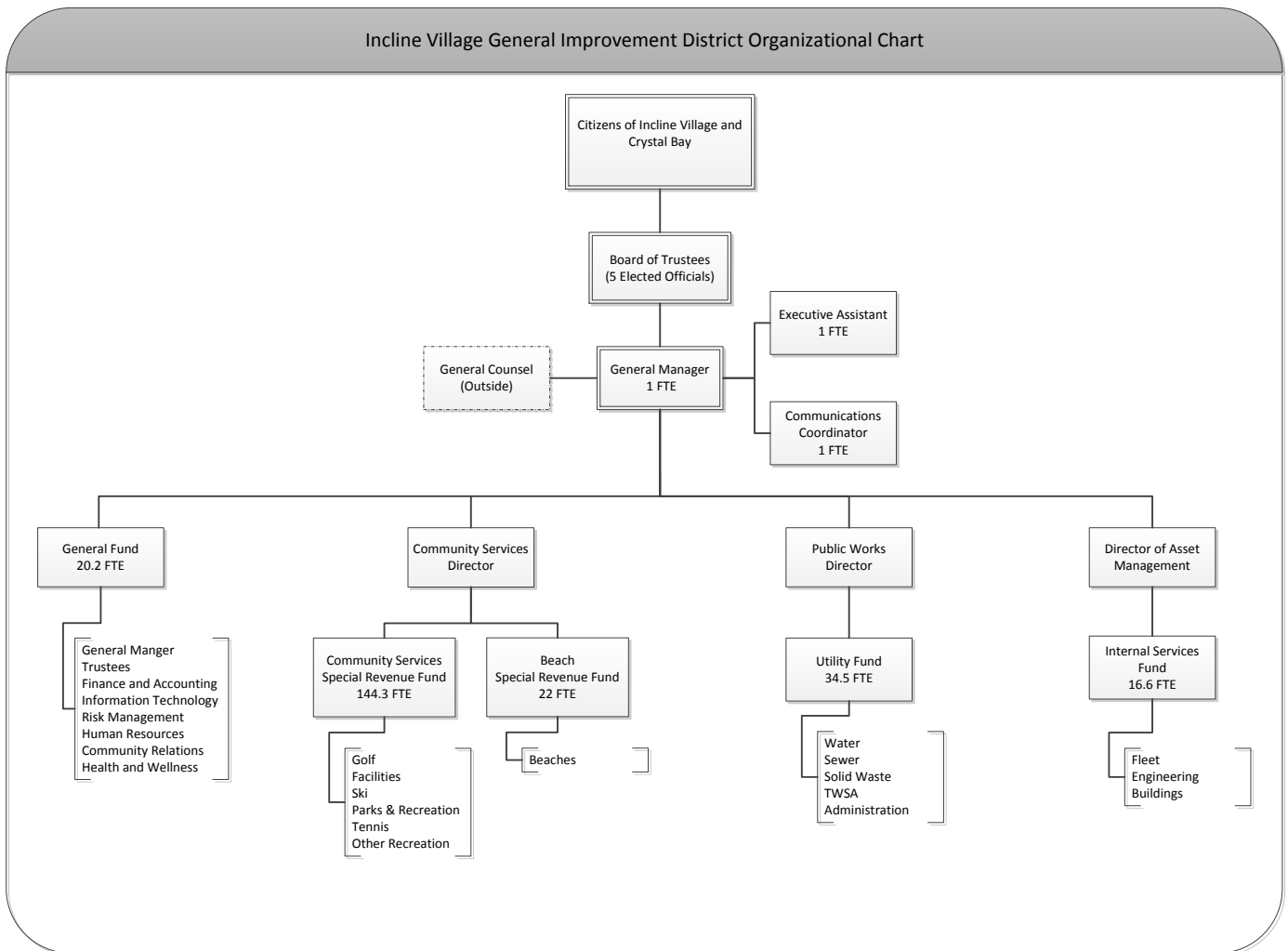


Performance Measurement

The District uses financial and non-financial performance measures as an integral part of the budget process. Performance measures are used to report on the outputs of programs and are related to the mission, goals and objectives of departments. The budget process was adjusted to be in sync with the Board’s strategy workshop, long term principles, and to expand the program measurement section for each department. Each department selects a program benchmarks to establish their validity as a measurement. A key non-financial performance measure is the Net Promoter Score (NPS). The information to determine the NPS is gathered through the District’s Customer Survey. The District is using the NPS as a key measurement to judge customer loyalty. One of the key questions on the District survey is *“How likely are you to recommend Incline Village/Crystal Bay as a vacation destination to your friends, family and colleagues?”* This question is also tailored to suit each major recreational venue. The District Customer Survey will provide a means to develop non-financial measurements in addition to the financial ones.

Organizational Chart

A five-person elected Board of Trustees with 4-year terms governs the District. Every other year, two or three of the Trustee terms expire and thus are up for election. At the end of December 2016, three of the five Trustee terms expire. Upon being elected, the new Trustees will assume office on January 1 or the first board meeting of the new year.



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

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

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

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

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

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

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

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

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

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

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

Budget Initiatives responding to the Long Range Principles

Resources and Environment

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

Finance

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

Workforce

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

Services

- Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training
- Service levels are expected to remain at or above current levels. The emphasis is on providing the best customer experience.
- 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.

Facilities

- Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Pipeline replacement
- Plan long term for a solution to the Administrative Services Building
- 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.
- Develop an updated Master Plan for the Beach Venues
- Develop an updated Master Plan for Parks and Recreation Venues

Communication

- 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

- The District will be utilizing several online tools to improve Citizen Request Management and Financial Transparency
- The District will replace existing Point of Sale systems to improve service delivery and extend capacity for registration and purchases

Ordinances, Policies, Practices, and Resolutions

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

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

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

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

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

This ordinance outlines the process of how solid waste rates are updated and determined each year, as well as, how service is provided by our Utility Fund. The District has entered into a Franchise Agreement with a third party to provide this service. The franchise agreement provides for an annual increase based on predetermined parameters.
- **Ordinance 2 – An Ordinance Establishing Rate Rules and Regulations for Sewer Service by the Incline Village General Improvement District:**

This ordinance outlines the process of how sewer rates are determined each year, as well as, how service is provided within by our Utility Fund.
- **Ordinance 4 – Rules and Regulations for Water Service by the Incline Village General Improvement District:**

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

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

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

Ordinances 2 and 4 were amendment for on rate changes on April 29, 2015, effective for the May 2015 billing cycle.

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

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

- **Policy 1.1.0 Strategic Planning:** This policy recognizes the importance of using some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending, broad organizational goals and sets key steps to execution. The policy outlines the need to initiate the strategic planning process, prepare a mission statement, assess environmental factors, identify critical issues, agree on a small number of broad goals, develop strategies to achieve Long Range Principles, develop objectives, create an Action Plan, incorporate performance measures, obtain approval of the plan, implement the plan, monitor progress, and finally to reassess the strategic plan.
- **Policy 2.1.0 Financial Standards:** This policy states that the Board of Trustees will maintain a set of Long Range Principles under the Strategic Planning Process. They will include at a minimum an element for each of the following areas: 1) Resources and Environment; 2) Finance; 3) Workforce; 4) Services; 5) Facilities; and 6) Communications.
- **Policy 3.1.0 Conduct of Meetings of the Board of Trustees:** This policy allows the Board of Trustees to fix the time and place of the regular meeting of the Board of Trustees and provide the manner in which special meetings may be called, for proceedings of the Incline Village General Improvement District, Washoe County and State of Nevada. It addresses regular meetings, special meetings, meeting places, holidays, item(s) of business, rules of proceedings, assures that Robert's Rules are followed, agenda preparation, reconsideration, public participation, officers of the Board, authorization to sign checks, facsimile signature, reports, consent calendar, legislative matters and conflict resolution.

- Policy 4.1.0 Performance Measurement for Decision Making: This policy states that program and service performance measures will be developed and used as an important component of long term financial planning and decision making. It is linked to the budgeting and performance measures as an integral part of the budget process. The expectation is that meaningful performance measures are produced and expanded as identified.
- Policy 5.1.0 Budgeting for Results and Outcomes: This policy establishes parameters to achieve the objective of integrating performance into the budgetary process. These processes will until conducting analysis, prioritize results, allocate resources, set measures, monitor outcomes and communicate performance results.
- Policy 6.1.0 Adoption of Financial Practices: This policy establishes that the District will maintain the following processes: 1) financial planning as it pertains to a balanced budget, long-range planning, and asset inventory; 2) revenue as it pertains to revenue diversification, fees and charges for services, use of one-time revenue and use of unpredictable revenues; 3) expenditures for debt capacity, issuance and management of debt service, reserve or stabilization accounts, and operating and capital expenditure accountability.
- Policy 7.1.0 Appropriate Level of Fund Balance: This policy addresses maintaining a formal practice on the level of fund balance that should be maintained in the General and Special Revenue Funds.
- Policy 8.1.0 Establishing the Estimated Useful Lives of Capital Assets: This policy addresses the estimated useful lives of the District's capital assets and the approach taken. Normally, the District's past experience with similar assets that guide the estimated useful lives. In situations where the documentation of the District's own past experience for a given type of capital asset, is not adequate for this purpose, the District will consider the experience of other governments, professionally determined specifications and private-sector enterprises. The following factors are also considered: quality, application of the asset, environmental conditions that impact the life, matching the asset to the department use, and maintenance of the asset.
- Policy 9.1.0 Establishing Appropriate Capitalization Thresholds: This policy addresses the guidelines in establishing capitalization thresholds and the estimated useful life. It addresses that the potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service; and that capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets. In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item. Capitalization thresholds, if the District is a recipient of Federal awards, then Federal requirements will prevail, when they prevent the use of the District capitalization thresholds.
- Policy 10.1.0 Use of Local Government Investment Pools: This policy outlines items for consideration when using Local Government Investment Pools (LGIPs); such as, the investment eligible under governing laws and that the District fully understands the investment objectives, legal structure and operating procedures of the investment pool

before placing any money in the pool.

- Policy 11.1.0 Investment Management: This policy addresses that the District properly managing the risk in its portfolios to achieve investment objectives and comply with investment constraints. This is accomplished by carefully and clearly defining what the objectives mean for safety, liquidity, and return to the District, preparing a cash flow projection to determine liquidity needs and the level and distribution of risk that is appropriate for the portfolio, considering political climate, stakeholders' view toward risk and risk tolerances, ensuring liquidity to meet ongoing obligations (investing a portion of the portfolio in readily available funds, such as Local Government Investment Pools, money market funds, or overnight repurchase agreements), establishing limits on positions in specific securities to protect against default risk, limiting investments in securities that have higher credit and/or market risks, defining parameters for maturity/duration ranges and establishing a targeted risk profile for the portfolio based on investment objectives and constraints, risk tolerances, liquidity requirements and the current risk/reward characteristics of the market.
- Policy 12.1.0 Multi-Year Capital Planning: The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. It is the District's opinion that a prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The capital plan should cover a period of at least five years, preferably ten or more. This is accomplished by identifying needs, determining costs, prioritizing capital requests, and developing financing strategies. Currently, the District has taken the multi-year capital planning to twenty years.
- Policy 13.1.0 Capital Project Budgeting: This policy insures that the District prepares and adopts a formal capital budget as part of their annual budget process. The capital budget is directly linked to, and flows from the Multi-Year Capital Improvement Plan. The capital budget is adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It will comply with all state and local legal requirements by preparing and adopting a capital budget and reporting on the capital budget.
- Policy 14.1.0 Debt Management: This policy establishes a comprehensive written debt management practice that it is reviewed annually in conjunction with the budget process and revised as necessary. It establishes debt limits, debt structuring practices, issuance practices, and the management of debt.
- Policy 15.1.0 Audit Committee: The Board of Trustees maintains an audit committee and appoints no less than three members to such committee. Members of the audit committee are current Board members. As a general rule, no one having managerial responsibilities that fall within the scope of the audit should serve as a member. The Policy establishes that the independent accountant report directly to the audit committee, the scope of the audit committee's authority and responsibilities, and the structure of the audit committee.
- Policy 16.1.1 Recreation Roll: This policy supports the establishment and eligibility to pay the Recreation Facility Fee and, where applicable, the Beach Facility Fee. It sets

the prescribed Recreation Facility Fee and the Beach Facility Fee to all qualifying real properties within the boundaries of the District and in one of the following categories: 1) all dwelling units on developed residential parcels; 2) all commercial parcels; and 3) all undeveloped residential parcels which are not designated as unbuildable.

- Policy 17.1.0 Personnel Policies: The Personnel Policies have been adopted by the Board of Trustees to carry out Incline Village General Improvement District’s level one policy statement to adopt uniform personnel policies that will enable each employee to make his/her fullest contribution to the programs and services of the District..
- Policy 18.1.0 Central Service Cost Allocation Plan: Nevada Revised Statute Section 354.613 establishes the basis for allocating and billing costs of services provided by the District’s General Fund to the Enterprise Funds. This Policy provides for the costs allowed, allocation method and billings rates.
- Policy 19.1.0 Appropriate Level of Working Capital: The District will maintain a formal practice on the level of working capital that should be maintained in the Utility (Enterprise) Funds. Working capital is defined as current assets minus current liabilities; the District will consider certain characteristics of working capital that affect its use as a measure. Specifically, the “current assets” portion of working capital includes assets or resources that are reasonably expected to be realized in cash (e.g., accounts receivable) or consumed (e.g., inventories and prepaid expenses) within a year.

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

- Practice 7.2.0 Appropriate Level of Fund Balance: (Relevant Policies 1.1.0 Strategic Planning, 7.1.0 Appropriate Level of Fund Balance, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting, 14.1.0 Debt Management): This practice sets the parameter to maintain Fund Balance in each governmental fund type in a manner which provides for contractual and bond and customer service obligations while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations. The General Fund must meet the minimum balance requirements under Nevada Administrative Code Section 354 (4% of operating expenses). The Special Revenue Funds utilize 25% of the current adopted budget operating expenditures (not including capital expenditure or debt service).
- Practice 9.2.0 Capitalization of Fixed Assets: (Relevant Policies: 8.1.0 Establishing the Estimated Useful Lives of Capital Assets and 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets). This practice sets the capitalization thresholds and useful lives for asset classes. It also outlines the physical control to be exercised over District assets.

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

In addition to cost, all of the following criteria shall also be used;
 1) The normal useful life of the item is three or more years,
 2) The item has an acquisition cost (including freight and installation) of at

least the amounts listed above in each asset class, 3) The item will not be substantially reduced in value by immediate use, 4) In case of repair or refurbishment, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature, and 5) The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).

- Practice 11.2.0 Investment Management: (Relevant Policies: 10.1.0 Use of Local Government Investment Pools and 11.1.0 Investment Management): This practice outlines the District's ability to invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds. The primary investment objective is to obtain the maximum investment return in light of the following constraints: safety, risk, liquidity, cash flow requirements and operating within the guidelines of statutes and regulations.
- Practice 13.2.0 Capital Expenditure: (Relevant Policies: 1.1.0 Strategic Planning, 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets, 12.1.0 Multi-Year Capital Planning and 13.1.0 Capital Project Budgeting.) This practice outlines the authority and decision making responsibilities, financing resources and project life cycle for capital spending. It outlines clear levels of Trustees, General Manager, and operations staff duties as to planning, feasibility, scheduling, funding, design/specification, and constructing/acquisitions.
- Practice 14.2.0 Debt Management: (Relevant Policies: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits.) This practice ensures that debt principal and interest payments are made on a timely and cost effective basis.
- Practice 14.2.1 Debt Issuance Limitations: (Relevant Policies: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits.) This practice is to ensure that debt, through the issuance of bonded indebtedness, is limited to appropriate levels and the District will manage outstanding bonds through a measure of affordability as stated in the practice (such as, debt issued for non-utility purposes must remain within a Debt Coverage Ratio of at least 1.5 times). Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times. Issuing a bond for any non-“utility” project or group of projects only when that is more than \$2,500,000, and can be repaid within 10 years of issuance and issuing a bond for any “utility” project or group of projects only when that is more than \$2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction.
- Practice 18.2.0 Central Service Cost Allocation Plan: Relevant Policy 18.1.0 Central Service Cost Allocation Plan, outlines the specific costs allowed for allocation (the District has selected to use only Accounting and Human Resources even though more are eligible), establishes the method for allocation including the basis as budgeted data, and identifies the manner of monthly billing for services and establishes a limit not to exceed budgeted amounts.
- Practice 19.2.0 Appropriate Level of Working Capital: Relevant Policies: 1.1.0 Strate-

gic Planning, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting, 14.1.0 Debt Management, 17.1.0 Appropriate Level of Working Capital: This practice is to maintain Working Capital in each Enterprise Fund in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

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

- Policy Resolution 105 aka Resolution 1480, Personnel Management: The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meeting changing demands for services with the Village. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID. The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The Manager is responsible for supervising these operations and providing general administrative direction. With regarding to IVGID personnel, it is the Board's responsibility to establish overall guidelines governing IVGID's approach to personnel matters. The Manager's role is to put these guidelines into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.
- Policy Resolution 110 aka Resolution 1493, Policy Statement on Community Relations Expenditures. The purpose of this policy resolution is to ensure proper and frugal expenditure of public dollars for requests for financial participating in community events. The cash expenditure for any one event over \$1,000 must be approved by the Board of Trustees, and must be related to a purpose authorized by Nevada Revised Statutes 318, sponsored by a local non-profit group, a one-time event, and the District's participation must be unique and not merely a contributor to a community fund-raising drive.
- Policy Resolution 132 aka Resolution 1701, Fundraising/Donation Activities at IVGID (District) Facilities: The purpose of this policy resolution is to establish a process and procedures by which the District donates the use of District facilities. This policy allows an organization to request the donation of a District facility. They must be a qualified, non-profit, volunteer organization or activity based in Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school that administers and conducts the activity themselves. The request will be considered on a first-come, first-served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up to and through the day of the event. This person must be someone who is in attendance at all times the day of the event. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.

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

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

Budget Highlights and Parameters

The District's 2015-2016 budget plans to achieve the following:

Method of Presentation:

- Provide a separation of operating, capital expenditure and debt service for Community Services and the Beach Funds to enhance understanding of how Facility Fees are used.
- Present Sources and Uses for all funds as the common basis for understanding what resources are available to provide services to the combined community of Incline Village and Crystal Bay.

Operating Emphasis:

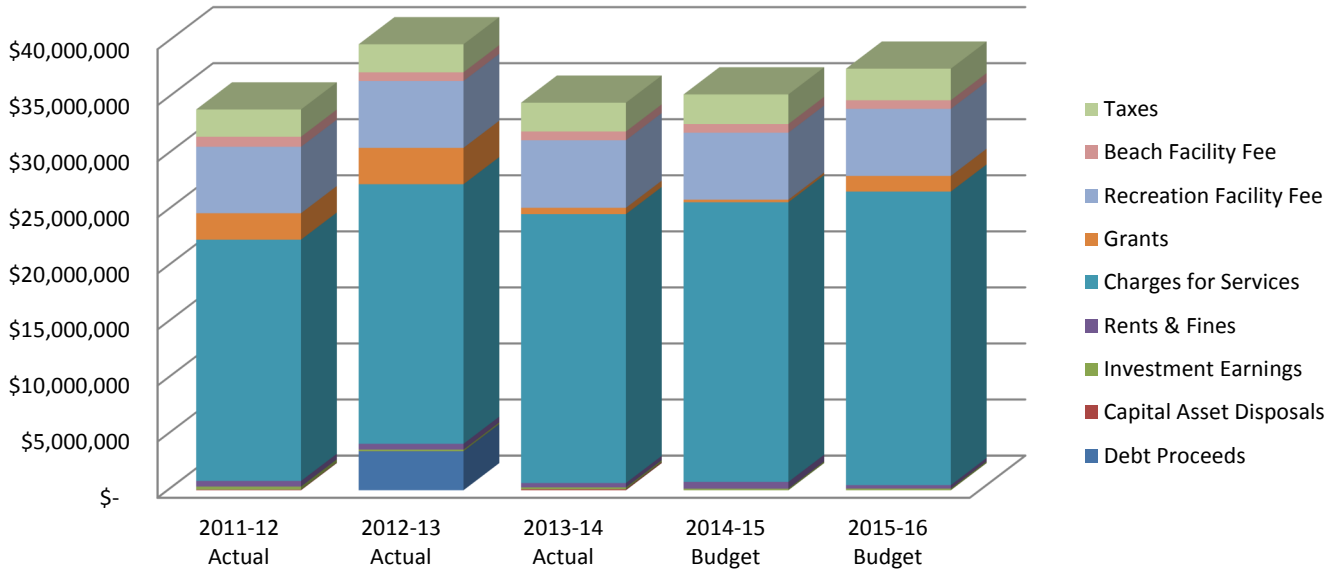
- The General Fund - Community Relations has added Communications as part of its function with intent to enhance the flow of information between the District and its constituencies.
- Capital Asset Management has been organized to be headed by a Director level position and to bring consistent review, evaluation and planning to an important element of what each venue does to maintain its operating assets.
- Community Services and the Beach will be led by a Director level position. This was re-established after over 10 years of vacancy authorized in 2014-15. The position will be filled for 2015-16.
- A number of enhancements have been made to the service capacities in venues to provide an improved customer experience, whether it is by staff, vendors or facilities.
- Most venues have established additional performance measures as we seek to monitor our ability to serve and demonstrate how the District resources are used.

Financial Position:

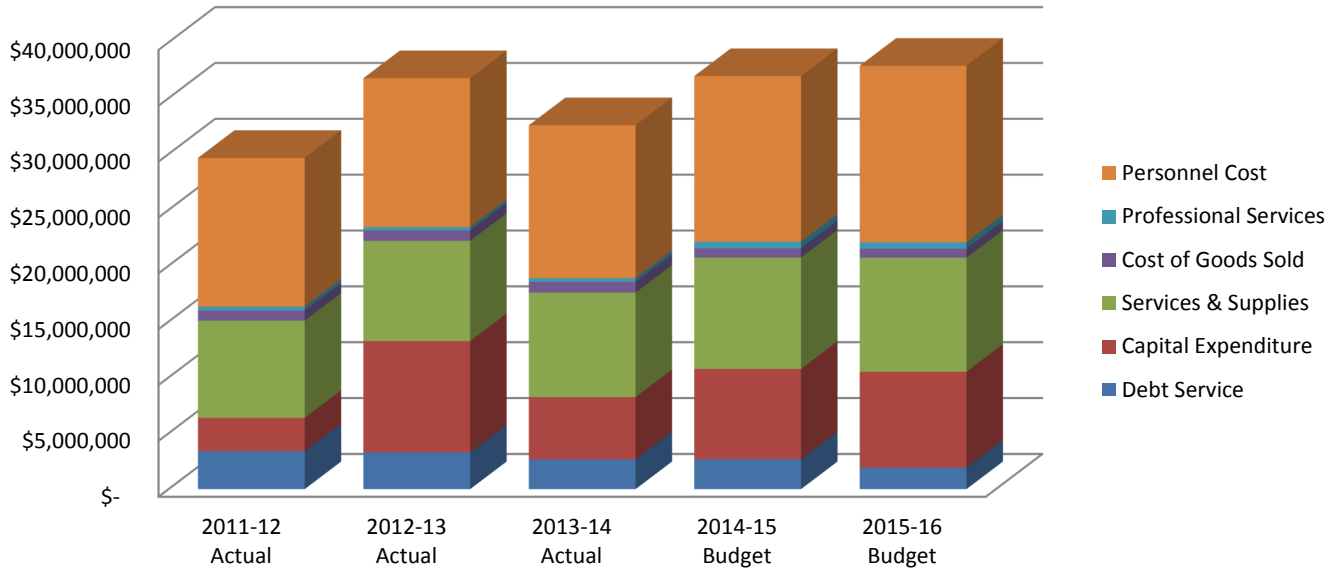
- With the use of Special Revenue, Capital Project and Debt Service accounting and financial reporting, the District will now be able to project and report on Net Assets which measures assets less liabilities. Elements of Net Assets include capital assets less debt, restricted assets and then unrestricted net assets. It is Unrestricted Net Assets that represents the amount available to support operations and carryover capital projects. The fiscal 2015-16 will be a transition period to establish these balances.
- The District intends to retire \$469,072 in principal for Utility bonds and \$1,084,000 in principal for Community Service and Beach bond obligations.
- The District has investment in new capital projects of \$3,732,296 for Community Services, (plus \$100,000 for Defensible Space), \$203,000 for Beach and \$4,573,387 for Utilities, (plus \$100,000 for Defensible Space). Part of the resources for these projects includes \$250,000 from the General Fund for the Recreation Master Plan and \$1,133,000 in capital grants for creek restoration.
- The District has identified carryover capital projects of \$1,083,916 for Community Services and \$31,660 for Beach. The carryover projects for Utilities are not required to be budgeted and are identified in a separate report once the fiscal year is closed.

Budget Summary – All Funds Charts and Graphs

5 Year Comparison of District Wide Sources of Funds



5 Year Comparison of District Wide Uses of Funds

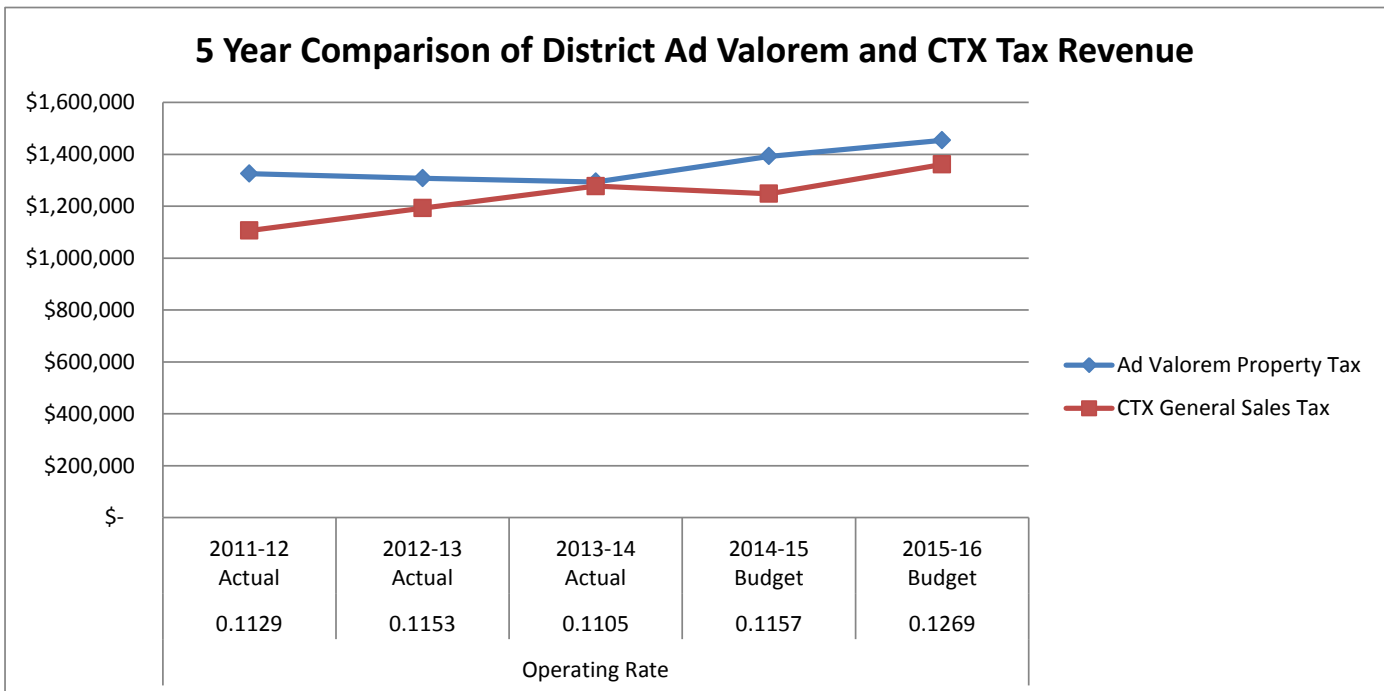


Revenue Sources

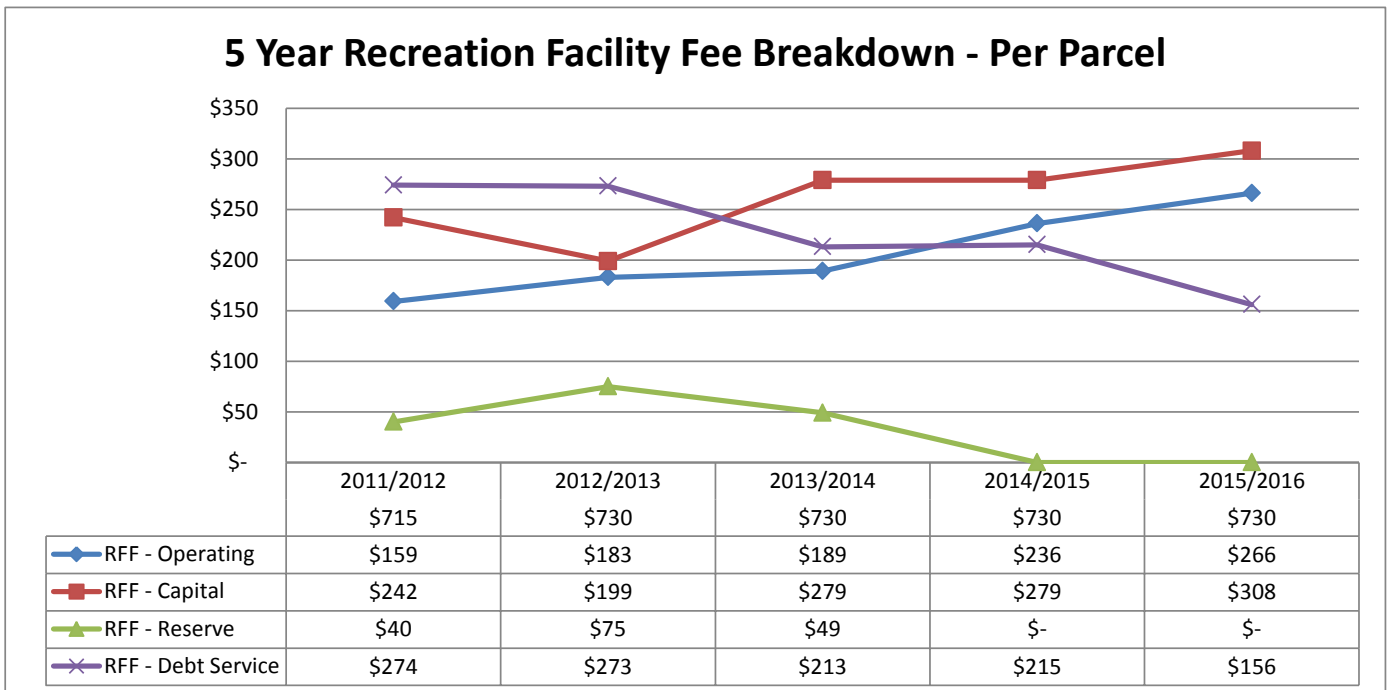
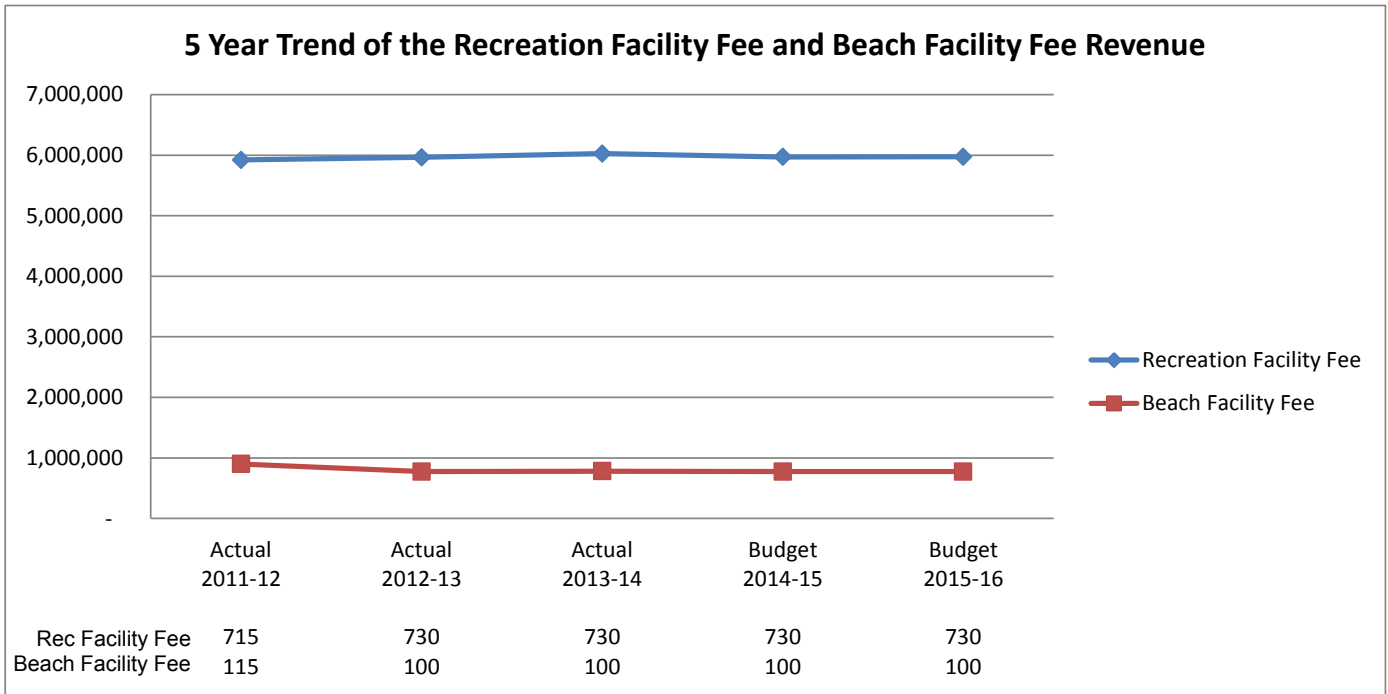
General Fund revenue sources come from Ad Valorem Property Tax and Consolidated taxes (CTX). The amount of Ad Valorem Property Tax received (also known as real property tax) is determined by Nevada Revised Statutes Chapter 361 and determines the procedure for assessment and levy of taxes on real and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

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

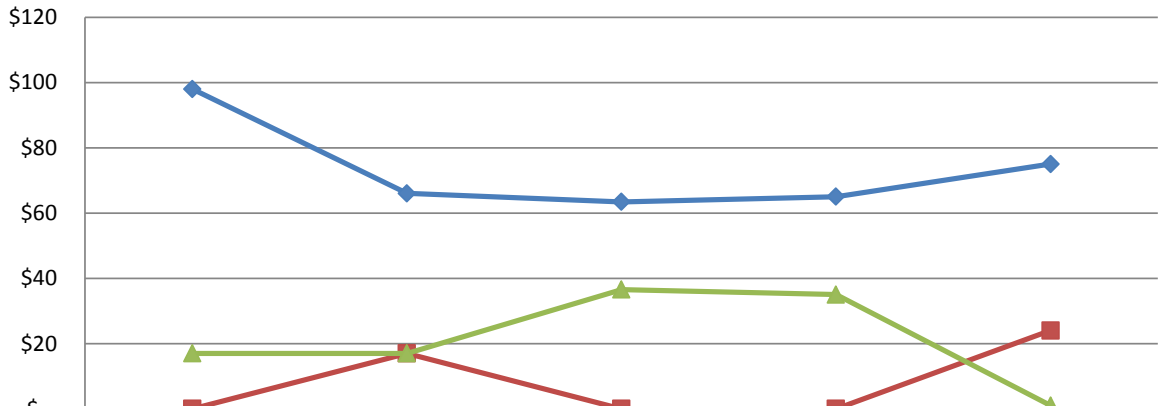
The following line graph shows five years of Ad Valorem and CTX taxes. The SCCRT make up formula was put into law in 1981 when the tax shift between Northern and Southern Nevada took place. Each year a SCCRT tax make up formula is applied and if any amount is due the District it is included in the annual Ad Valorem taxes.



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

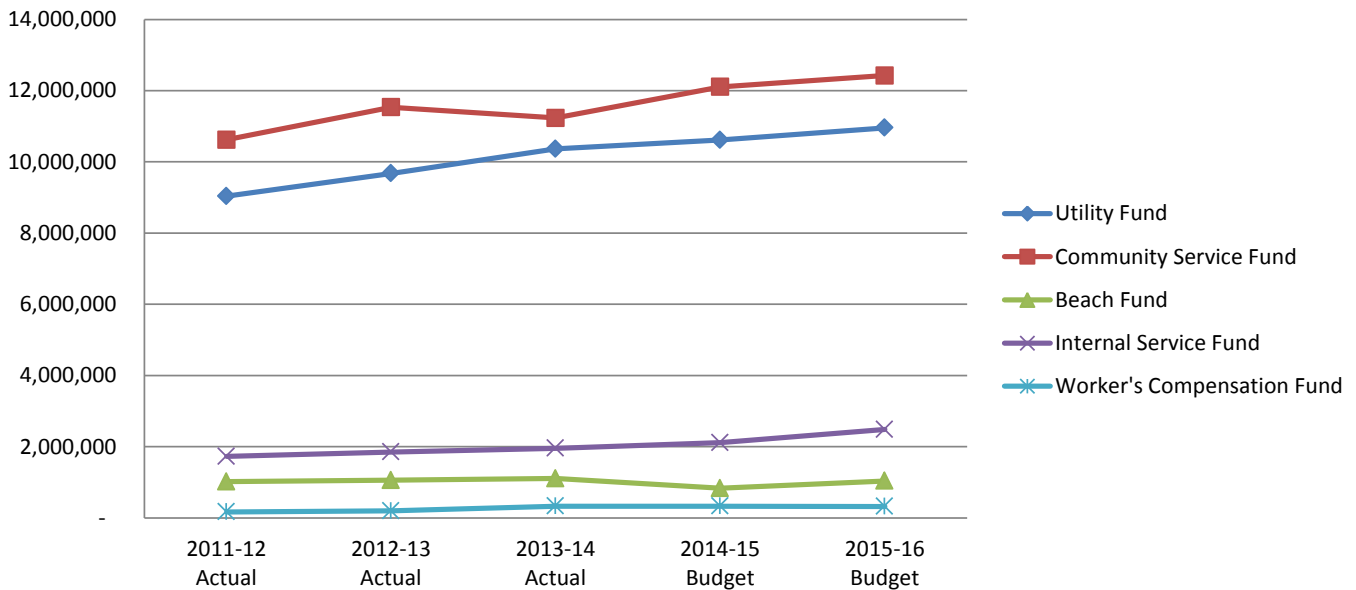


5 Year Beach Facility Fee Breakdown - Per Parcel

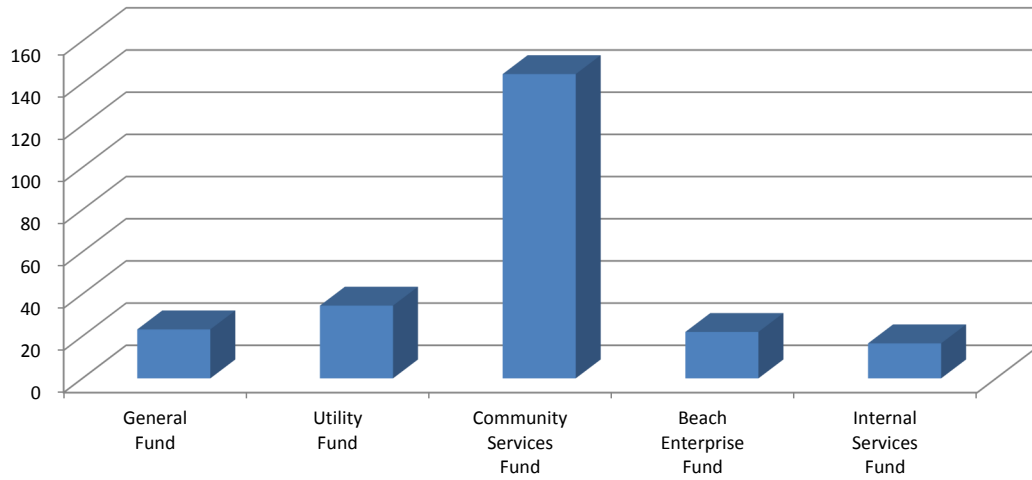


	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
	\$115	\$100	\$100	\$100	\$100
RFF - Operating	\$98	\$66	\$63	\$65	\$75
RFF - Capital	\$-	\$17	\$-	\$-	\$24
RFF - Debt Service	\$17	\$17	\$37	\$35	\$1

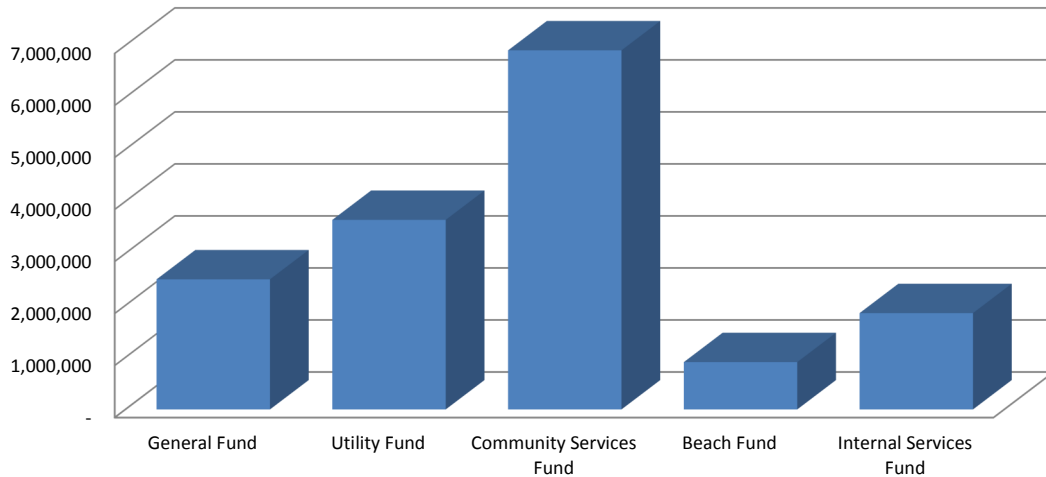
5 Year Trend of Charges for Services Revenue by Fund



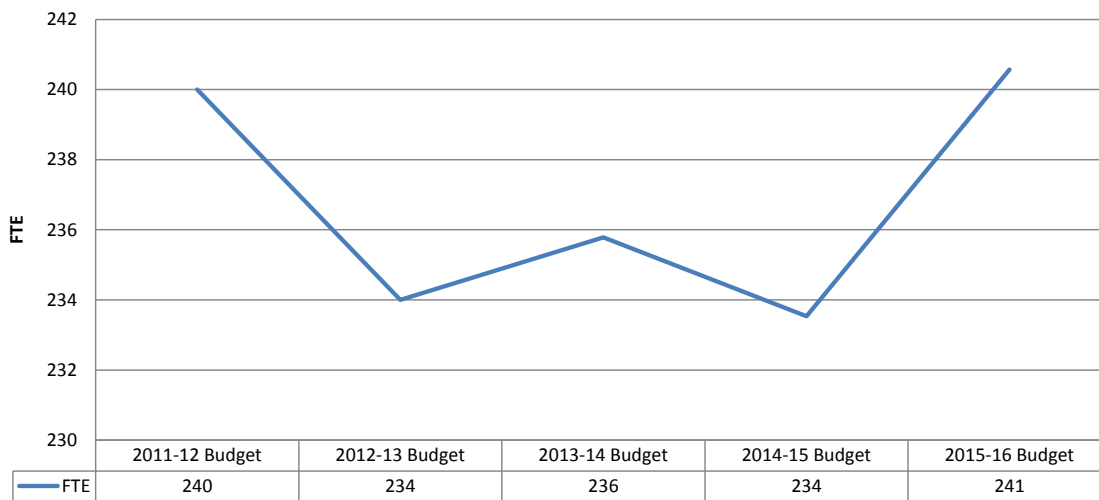
Personnel - Full Time Equivalent by Fund - 2015/16



Personnel Costs by Fund - 2015/16



Budgeted District Wide Full Time Equivalents

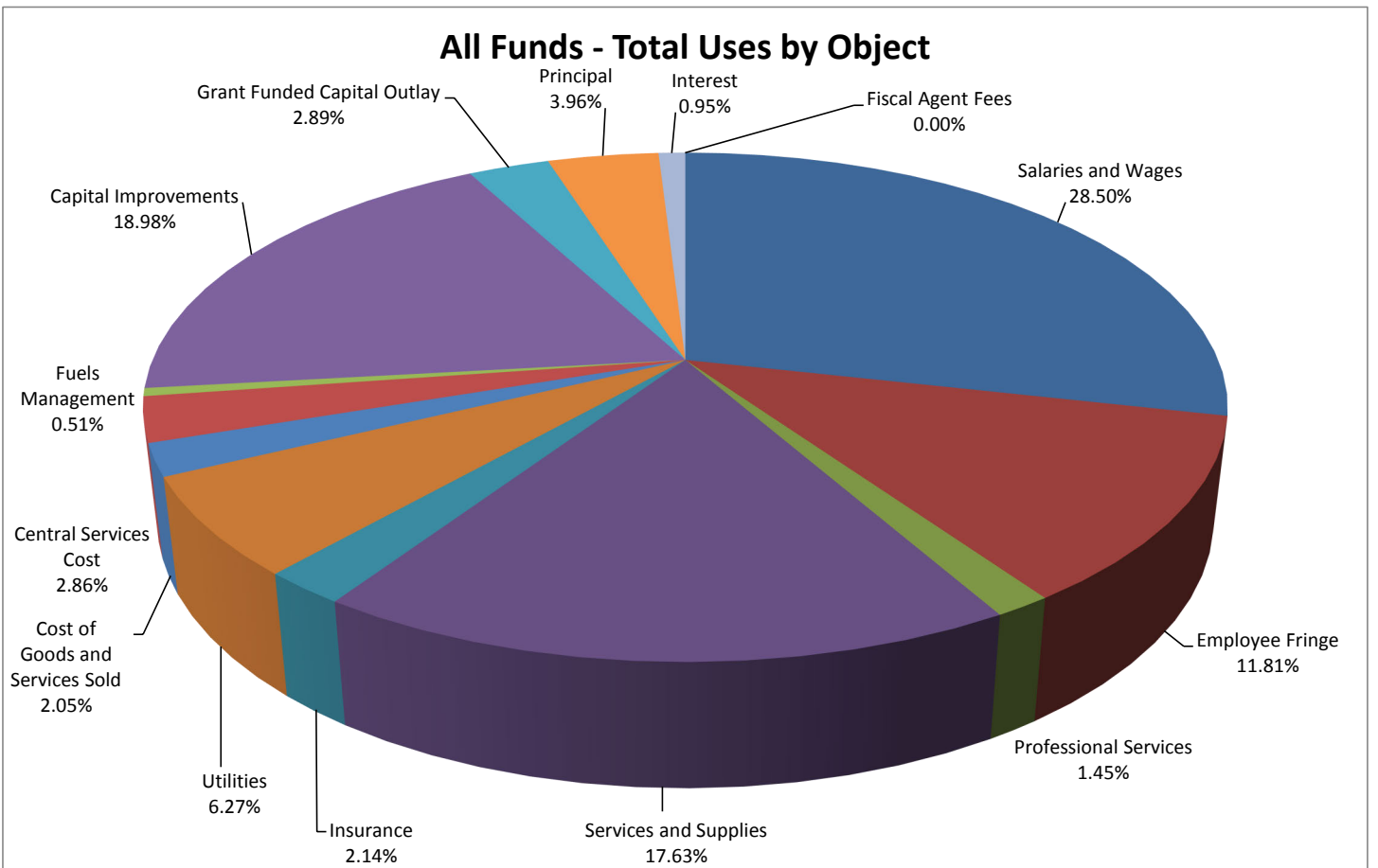
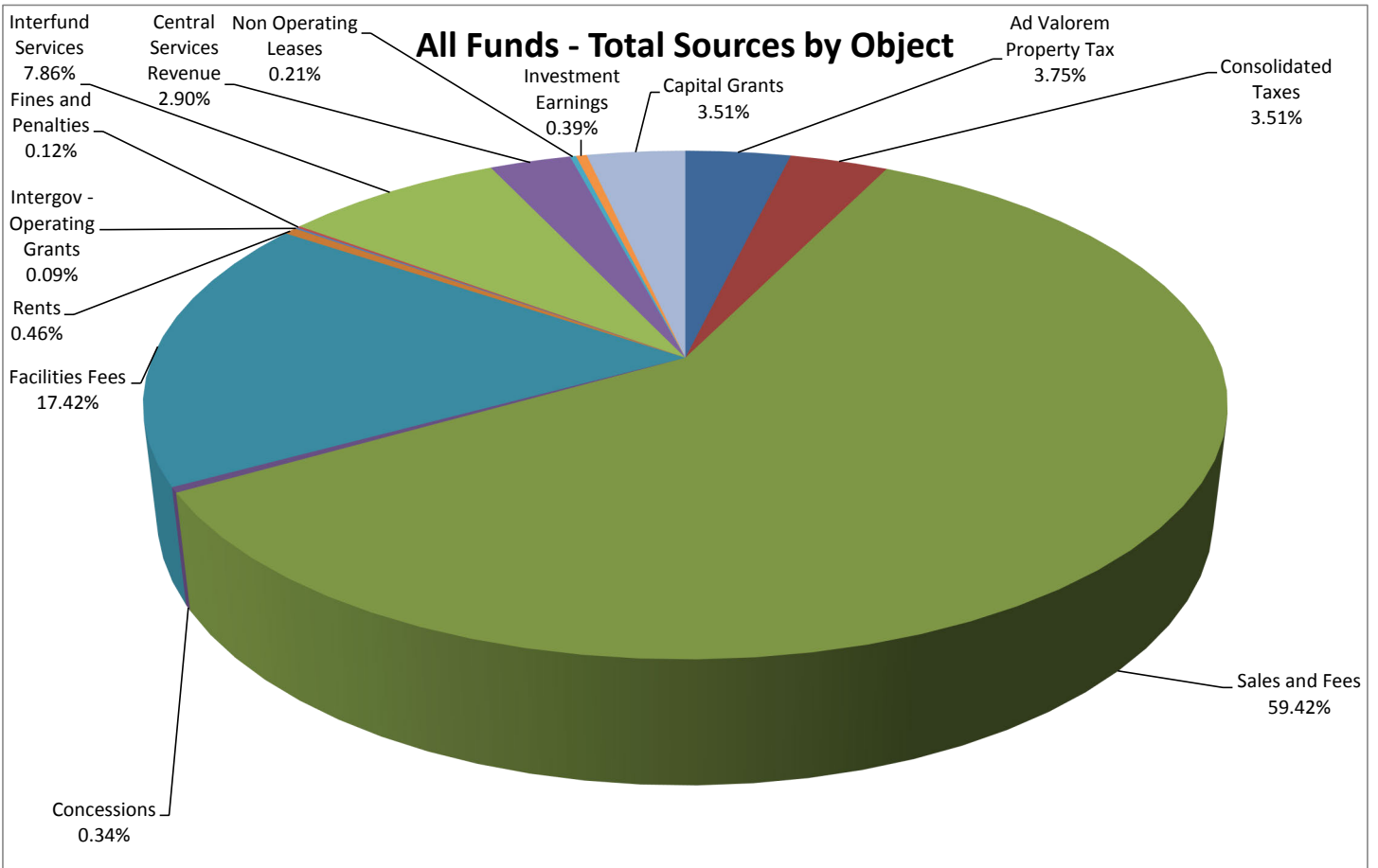


All Funds Summary

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

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

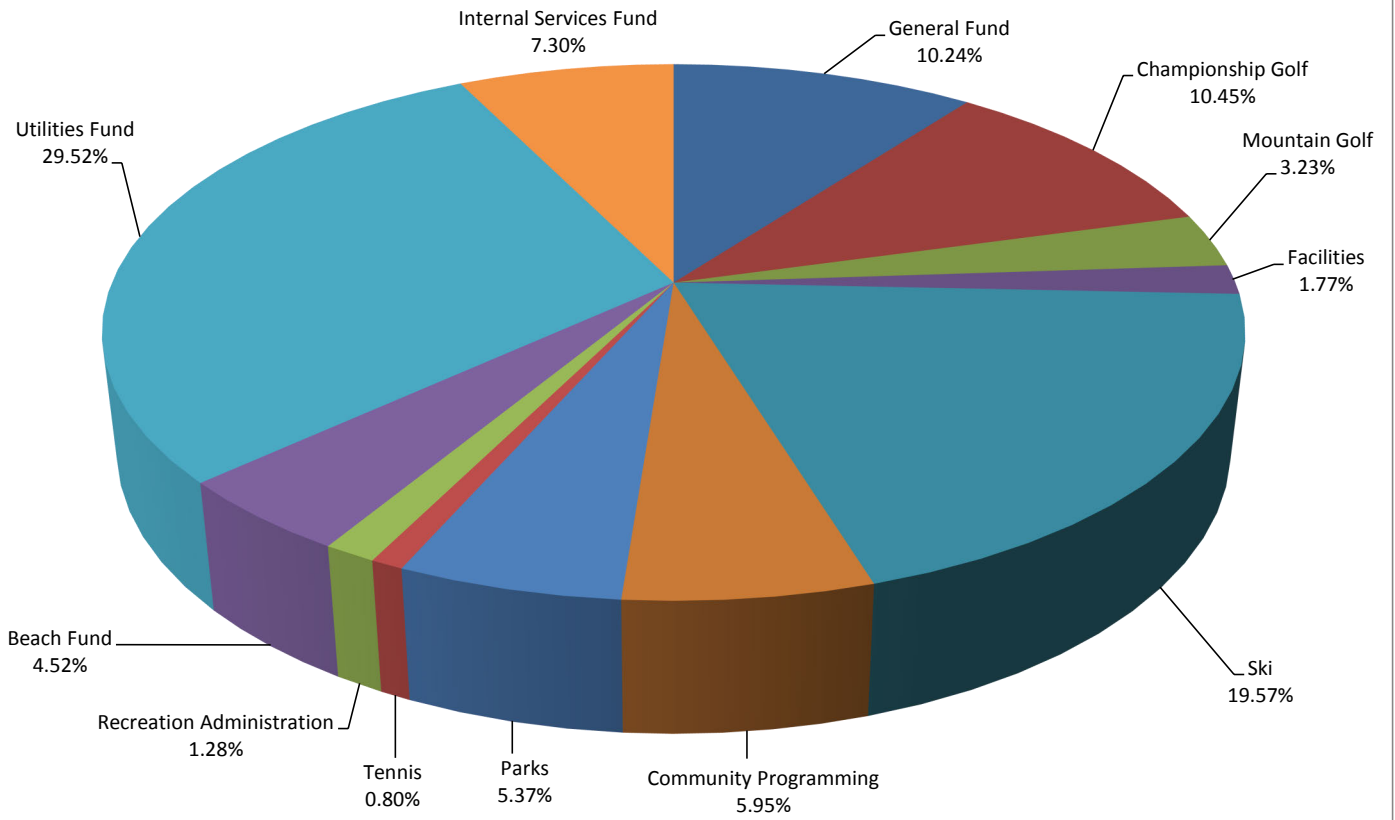
- All Funds—Total Sources by Object 36
- All Funds—Total Uses by Object 36
- District Wide Sources and Uses 37
- All Funds—Total Sources by Function 38
- All Funds—Total Uses by Function 38
- Budgeted Sources and Uses Functional 39



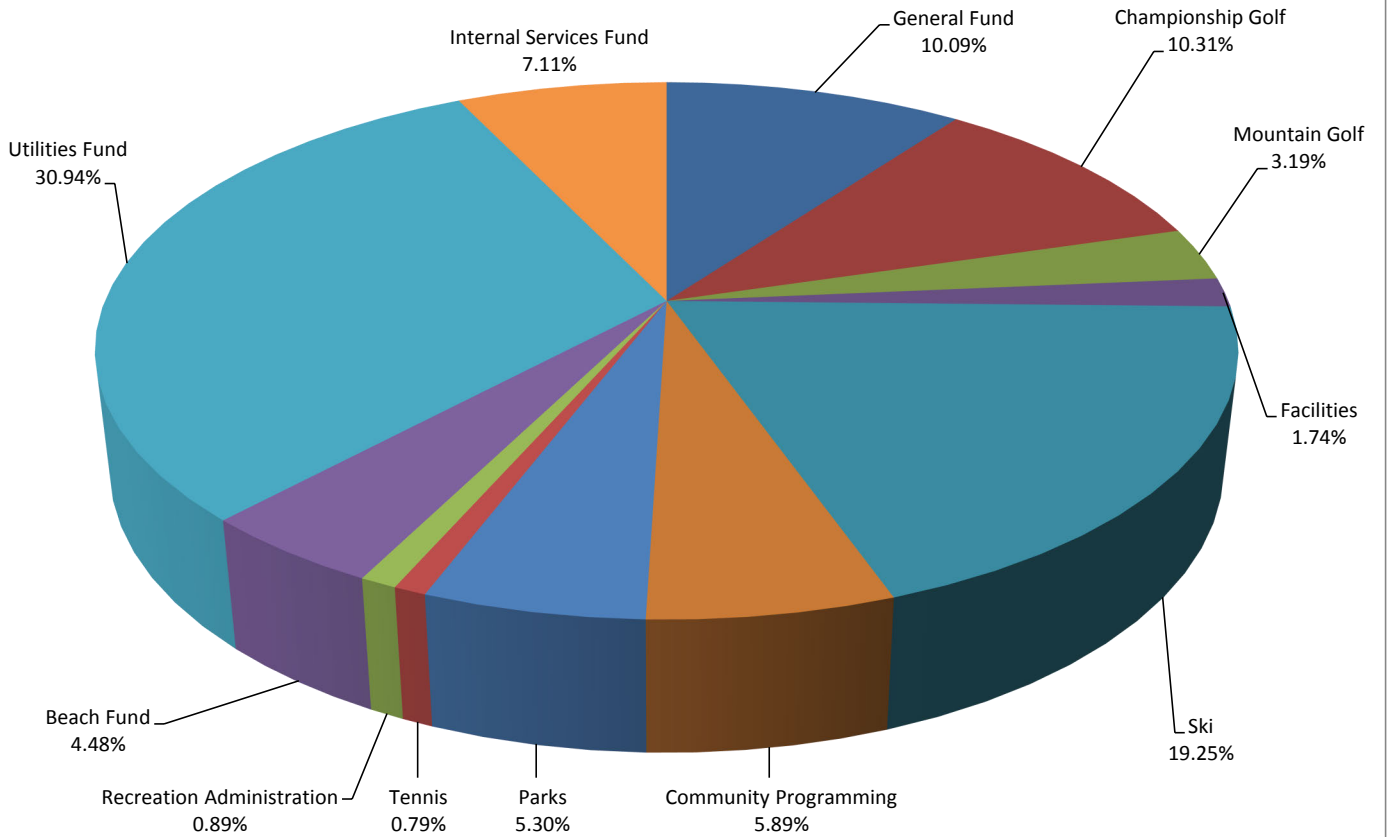
**Annual Budget
Fiscal Year 2015-2016
District-wide Sources and Uses**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Ad Valorem Property Tax	\$ 1,293,676	\$ 1,392,186	\$ 1,453,911
Consolidated Taxes	1,277,567	1,248,000	1,361,000
Sales and Fees	22,258,801	23,138,100	24,012,157
Concessions	151,026	147,600	131,800
Sales Allowance	(790,081)	(722,700)	(1,003,873)
Facilities Fees	6,805,280	6,745,700	6,746,430
Rents	227,657	173,200	179,500
Intergovernmental - Operating Grants	102,676	81,400	36,400
Fines and Penalties	51,313	47,200	47,200
Interfund Services	2,362,875	2,678,600	3,041,987
Central Services Revenue	1,068,996	1,101,000	1,123,000
Other Financing Sources			
Non Operating Leases	108,325	82,600	82,600
Investment Earnings	164,113	142,900	149,400
Capital Grants	461,994	150,000	1,361,000
Proceeds from capital assets dispositions	93,378	-	-
Total Revenues and Other Sources	35,637,596	36,405,786	38,722,512
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	9,734,418	10,524,060	11,178,854
Employee Fringe	3,951,051	4,299,601	4,631,848
Professional Services	340,163	595,000	569,400
Services and Supplies	6,236,414	6,774,856	6,913,819
Insurance	853,727	839,700	839,055
Worker Compensation Claims	(49,191)	-	-
Utilities	2,279,835	2,356,200	2,458,802
Cost of Goods and Services Sold	957,247	827,900	803,694
Central Services Cost	1,068,996	1,101,000	1,123,000
Fuels Management	200,000	200,000	200,000
Extraordinary Items	30,587	-	-
Capital Expenditures			
Capital Improvements	5,578,326	8,088,628	7,445,683
Grant Funded Capital Outlay	-	-	1,133,000
Debt Service			
Principal	2,168,634	2,240,275	1,553,071
Interest	493,906	428,119	372,729
Fiscal Agent Fees	328	1,166	1,095
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(1,905,000)	-
Total Expenditures and Uses	33,844,441	36,371,505	39,224,050
Net Sources and Uses	\$ 1,793,155	\$ 34,281	\$ (501,538)

All Funds - Total Sources by Function



All Funds - Total Uses by Function



IVGID	Budgeted Sources and Uses - Functional										All Funds Summary			FYE June 30, 2016			2014-15		
	General Fund	Community Services	Beach Fund	Capital Projects	Debt Service	Total Governmental	Utilities Fund	Internal Services	Total Proprietary	All Funds Summary									
Revenues:																			
Ad Valorem Tax	\$ 1,453,911	\$ -	\$ -	\$ -	\$ -	\$ 1,453,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,392,186
Consolidated Tax	1,361,000	-	-	-	-	1,361,000	-	-	-	-	-	-	-	-	-	-	-	-	1,248,000
Charges for Services	-	11,334,432	847,200	-	-	12,181,632	11,002,652	3,000	11,005,652	23,187,284	22,261,200	6,745,700	231,400	604,800	142,900	32,626,186			
Recreation Facility Fees	-	5,972,130	774,300	-	-	6,746,430	-	-	-	6,746,430	231,400	604,800	142,900						
Grants	-	36,400	-	1,133,000	-	1,169,400	228,000	-	228,000	1,397,400	231,400	604,800	142,900						
Miscellaneous	3,600	138,500	120,000	-	-	262,100	-	-	-	262,100	231,400	604,800	142,900						
Investments	25,000	30,000	9,000	-	-	64,000	60,000	25,400	85,400	149,400	231,400	604,800	142,900						
Total Revenue	2,843,511	17,511,462	1,750,500	1,133,000	-	23,238,473	11,290,652	28,400	11,319,052	34,557,525	32,626,186								
Expenditures by Function:																			
General Government																			
Operations	3,637,300	-	-	-	-	3,637,300	-	2,789,940	2,789,940	6,427,240	5,873,728								
Interfund Services	(1,123,000)	(101,500)	-	-	-	(1,224,500)	(141,200)	(2,799,287)	(2,940,487)	(4,164,987)	(3,779,600)								
Capital Expenditures	70,000	-	-	-	-	70,000	-	-	-	70,000	215,120								
Utilities																			
Operations	-	-	-	-	-	-	6,825,217	-	6,825,217	6,825,217	6,739,366								
Capital Expenditures	-	-	-	-	-	-	4,673,387	-	4,673,387	4,673,387	4,913,800								
Debt Service	-	-	-	-	-	-	636,604	-	636,604	636,604	637,086								
Recreation:																			
Championship Golf	-	3,214,726	-	649,650	180,704	4,045,080	-	-	-	4,045,080	3,790,697								
Mountain Golf	-	966,386	-	285,000	-	1,251,386	-	-	-	1,251,386	1,010,029								
Facilities	-	435,308	-	75,000	172,517	682,825	-	-	-	682,825	702,790								
Ski	-	5,602,106	-	1,025,946	924,471	7,552,523	-	-	-	7,552,523	8,319,660								
Recreation Center	-	2,227,819	-	82,000	2,201	2,312,020	-	-	-	2,312,020	2,425,826								
Recreation Admin	-	225,226	-	375,500	-	600,726	-	-	-	600,726	326,748								
Parks	-	772,894	-	1,304,200	2,913	2,080,007	-	-	-	2,080,007	1,095,031								
Tennis	-	273,055	-	35,000	1,285	309,340	-	-	-	309,340	296,491								
Beach	-	-	1,548,495	203,000	6,200	1,757,695	-	-	-	1,757,695	1,930,133								
Total Expenditures	2,584,300	13,616,020	1,548,495	4,035,296	1,290,291	23,074,402	11,994,008	(9,347)	11,984,661	35,059,063	34,496,905								
Operating Transfers In	-	-	-	2,902,296	1,290,291	4,192,587	-	-	-	4,192,587	5,014,585								
Operating Transfers (Out)	(250,000)	(3,733,387)	(209,200)	-	-	(4,192,587)	-	-	-	(4,192,587)	(5,014,585)								
Funded by Unres. Net Pos.	-	-	-	-	-	-	-	-	-	-	1,905,000								
Excess Revenue (Exp.)	9,211	162,055	(7,195)	-	-	164,071	(703,356)	37,747	(665,609)	(501,538)	\$ 34,281								
Contingency	(75,000)	(200,000)	(45,000)	-	-	(320,000)	-	-	-	(320,000)									
Carryover CIP	-	(1,083,916)	(31,660)	-	-	(1,115,576)	-	-	-	(1,115,576)									
Beginning Fund Balance	1,467,621	5,294,138	1,302,486	-	-	8,064,245	11,229,161	1,138,849	12,368,010	20,432,255									
Ending Fund Balance	\$ 1,401,832	\$ 4,172,277	\$ 1,218,631	\$ -	\$ -	\$ 6,792,740	\$ 10,525,805	\$ 1,176,596	\$ 11,702,401	\$ 18,495,141									

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This section provides the detail budget schedules of the 2014-2015 District operating budget and Capital Improvement Plan (CIP) budget for the District. The following All Funds Summary and Departments Sections are included in the Budget Plan section:

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

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

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EXECUTIVE SUMMARY

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

Performance Metrics

Season/Service Period

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

<u>Performance Measures</u>	<u>Actual 2013/14</u>	<u>Budget 2014/15</u>	<u>Planned 2015/16</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value)	11.05	11.57	12.69
Overhead Ratio (General Fund to All Fund Expenditures)	9.42%	11.11%	10.09%
<u>Staffing (not including Trustees)</u>			
Positions	24.6	21.7	23.7
FTE's	23.0	21.1	23.2

Services Provided

Management and Administration:

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

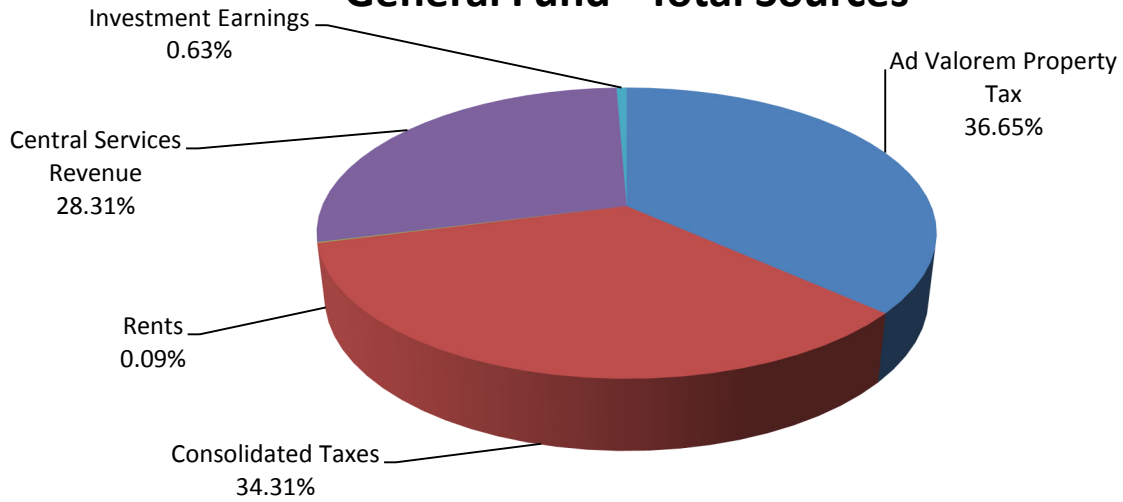
Trustees:

- Public Meetings
- Notices and Recordkeeping
- Ordinances, Resolutions, Policies and Practices

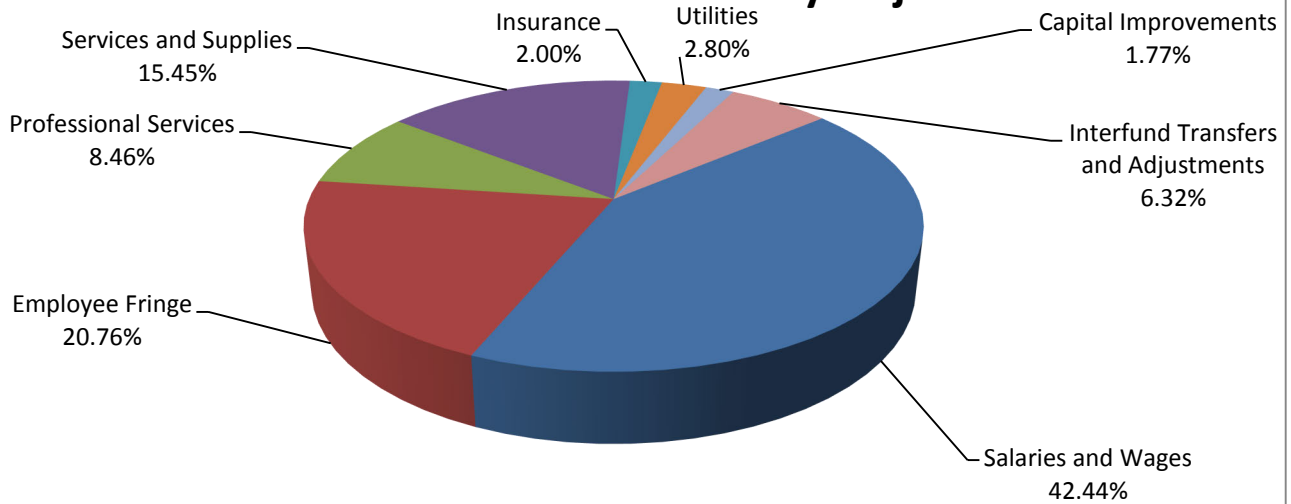
Legal Compliance:

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

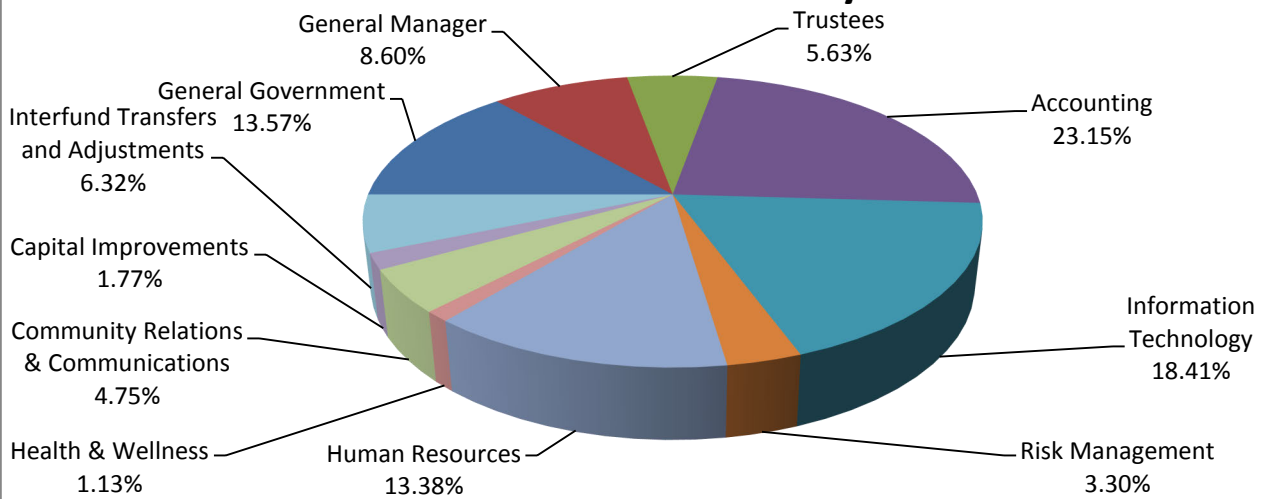
General Fund - Total Sources



General Fund - Total Uses by Object



General Fund - Total Uses by Function



Annual Budget

Fiscal Year 2015-2016

General Fund Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Ad Valorem Property Tax	\$ 1,293,676	\$ 1,392,186	\$ 1,453,911
Consolidated Taxes	1,277,567	1,248,000	1,361,000
Rents	2,990	3,600	3,600
Central Services Revenue	1,068,996	1,101,000	1,123,000
Other Financing Sources			
Investment Earnings	43,959	25,000	25,000
Proceeds from capital assets dispositions	13,536	-	-
Total Revenues and Other Sources	3,700,724	3,769,786	3,966,511
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	1,560,427	1,553,684	1,679,547
Employee Fringe	816,292	764,398	821,598
Professional Services	197,264	348,100	334,800
Services and Supplies	415,182	655,786	611,415
Insurance	74,392	80,900	79,300
Utilities	47,957	50,400	110,640
Capital Expenditures			
Capital Improvements	84,849	189,120	70,000
Interfund Transfers and Adjustments	-	400,000	250,000
Total Expenditures and Uses	3,196,363	4,042,388	3,957,300
Net Sources and Uses	\$ 504,361	\$ (272,602)	\$ 9,211



Annual Budget
Fiscal Year 2015-2016
General Fund Functional Sources and Uses

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Ad Valorem Property Tax	\$ 1,293,676	\$ 1,392,186	\$ 1,453,911
Consolidated Taxes	1,277,567	1,248,000	1,361,000
Rents	2,990	3,600	3,600
Central Services Revenue	1,068,996	1,101,000	1,123,000
Other Financing Sources			
Investment Earnings	43,959	25,000	25,000
Proceeds from capital assets dispositions	13,536	-	-
Total Revenues and Other Sources	<u>3,700,724</u>	<u>3,769,786</u>	<u>3,966,511</u>
Expenditures and Uses			
General Government	425,248	525,339	536,813
General Manager	335,091	332,588	340,305
Trustees	176,027	232,168	222,762
Accounting	852,340	873,743	916,241
Information Technology	755,731	775,109	728,691
Risk Management	34,013	108,433	130,569
Human Resources	458,032	496,369	529,332
Health & Wellness	30,717	40,330	44,795
Community Relations & Communications	44,315	69,189	187,792
Capital Expenditures			
Capital Improvements	84,849	189,120	70,000
Interfund Transfers and Adjustments	-	400,000	250,000
Total Expenditures and Uses	<u>3,196,363</u>	<u>4,042,388</u>	<u>3,957,300</u>
Net Sources and Uses	<u>\$ 504,361</u>	<u>\$ (272,602)</u>	<u>\$ 9,211</u>

EXECUTIVE SUMMARY

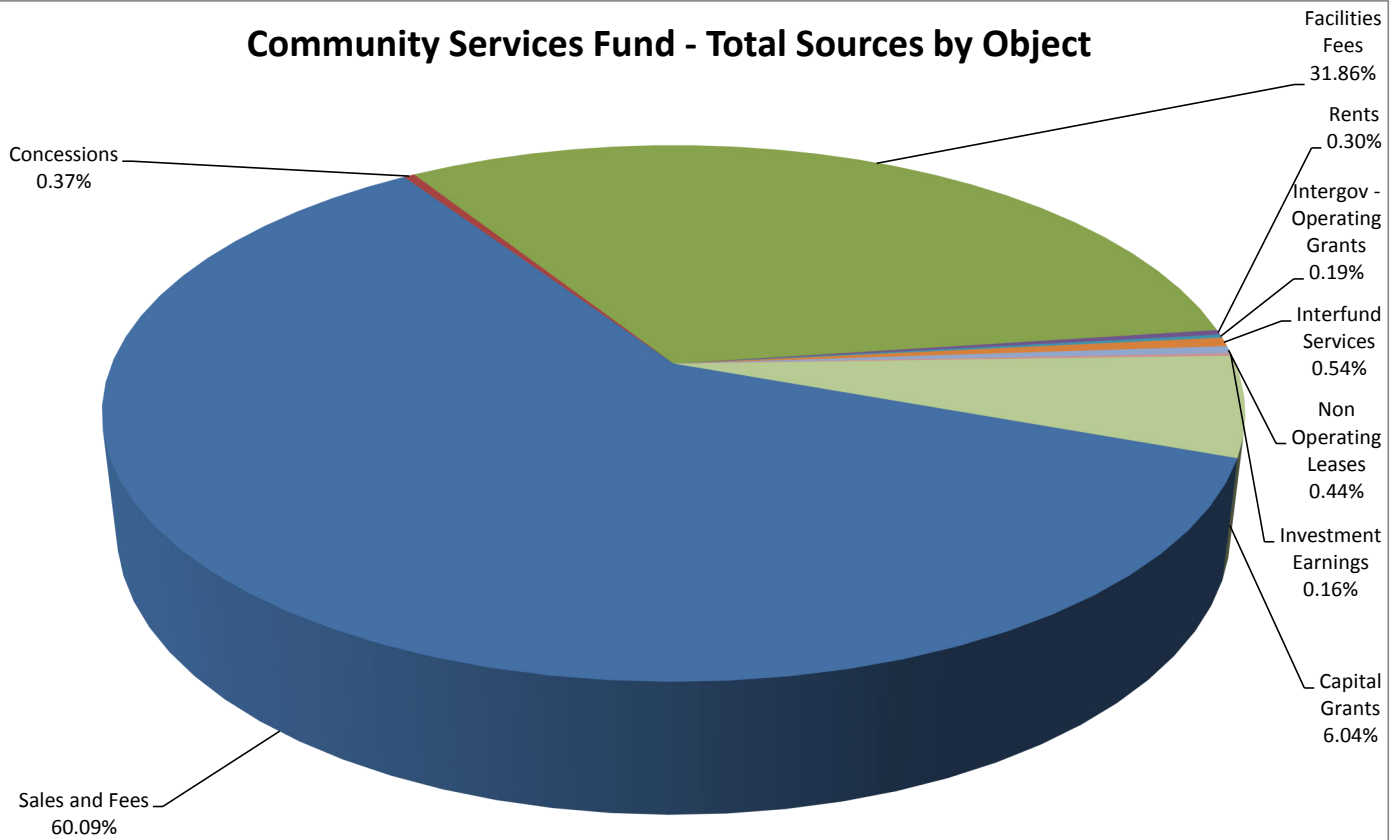
District-wide Community Services is comprised of a number of venues. Separate budgets are prepared to facilitate reporting and reflect the individual operations that provide a variety of services.

Community Services is comprised of:

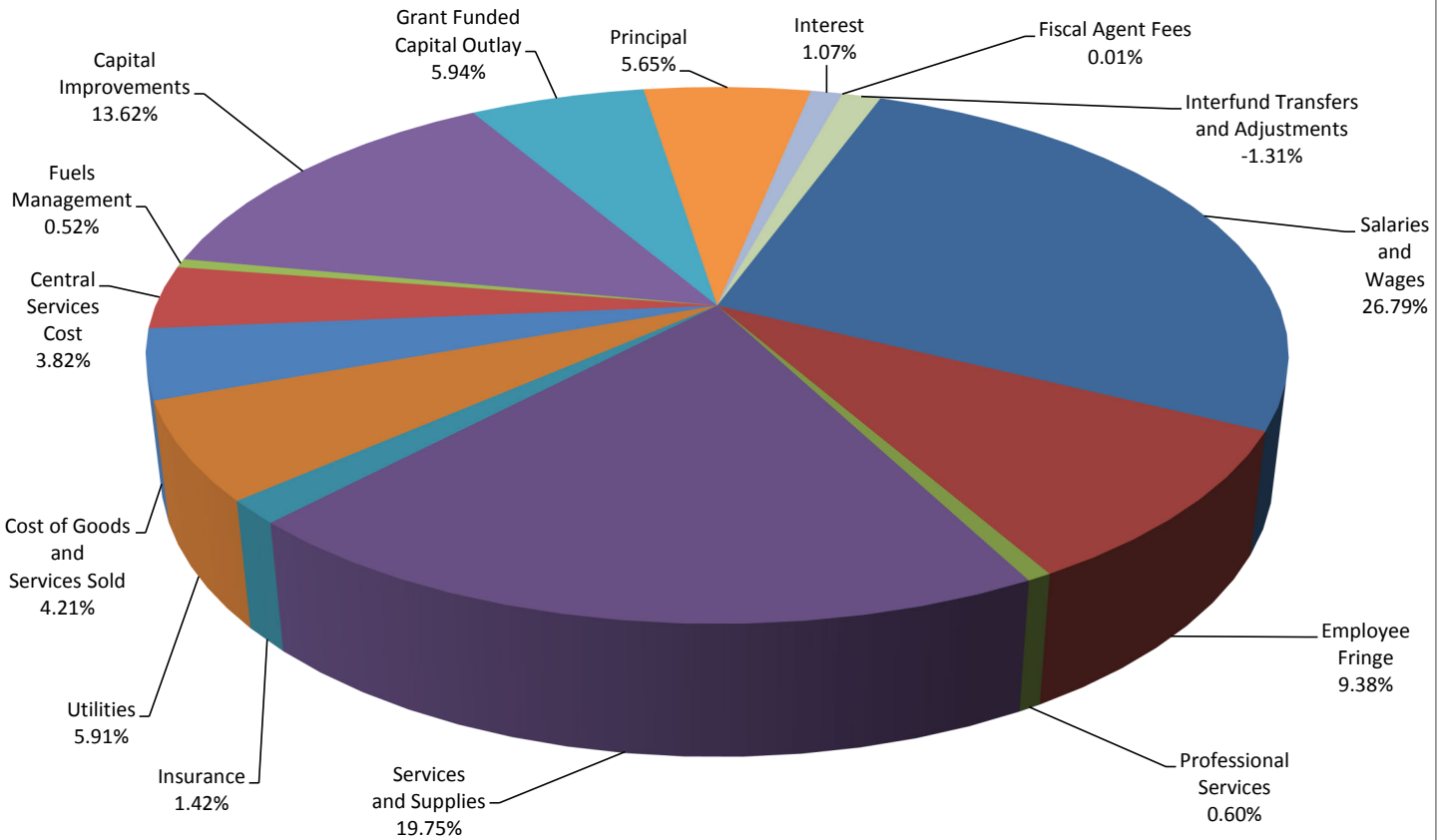
- The Golf Courses at Incline Village
 - Championship Course
 - Mountain Course
- Facilities, utilizing The Chateau and Aspen Grove Community Building
- Diamond Peak Ski Resort
- Recreation Center with programming for fitness, aquatics, youth and family, sports and seniors
- Other Recreation which administers Ordinance 7 related recreation privileges
- Parks
- Tennis



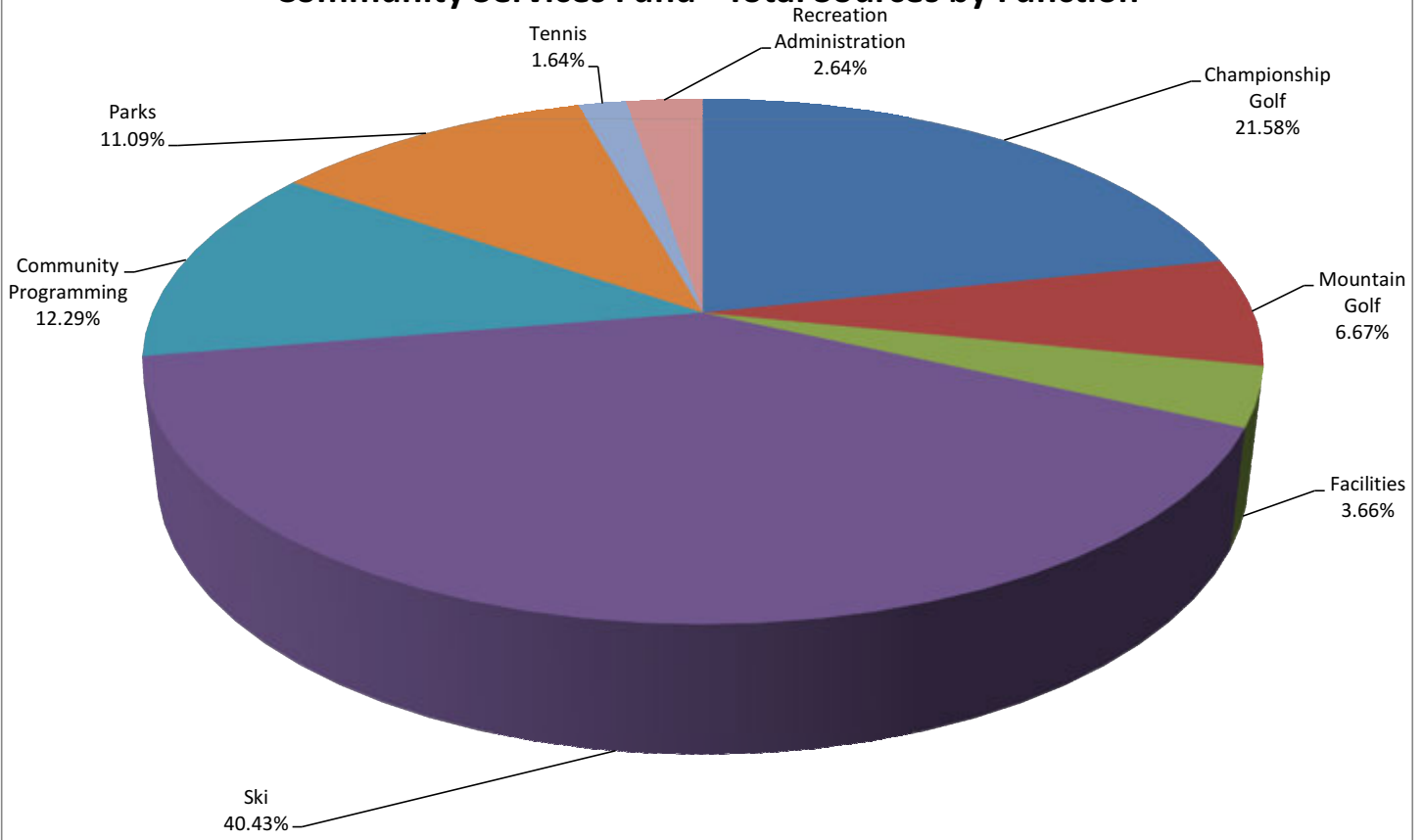
Community Services Fund - Total Sources by Object



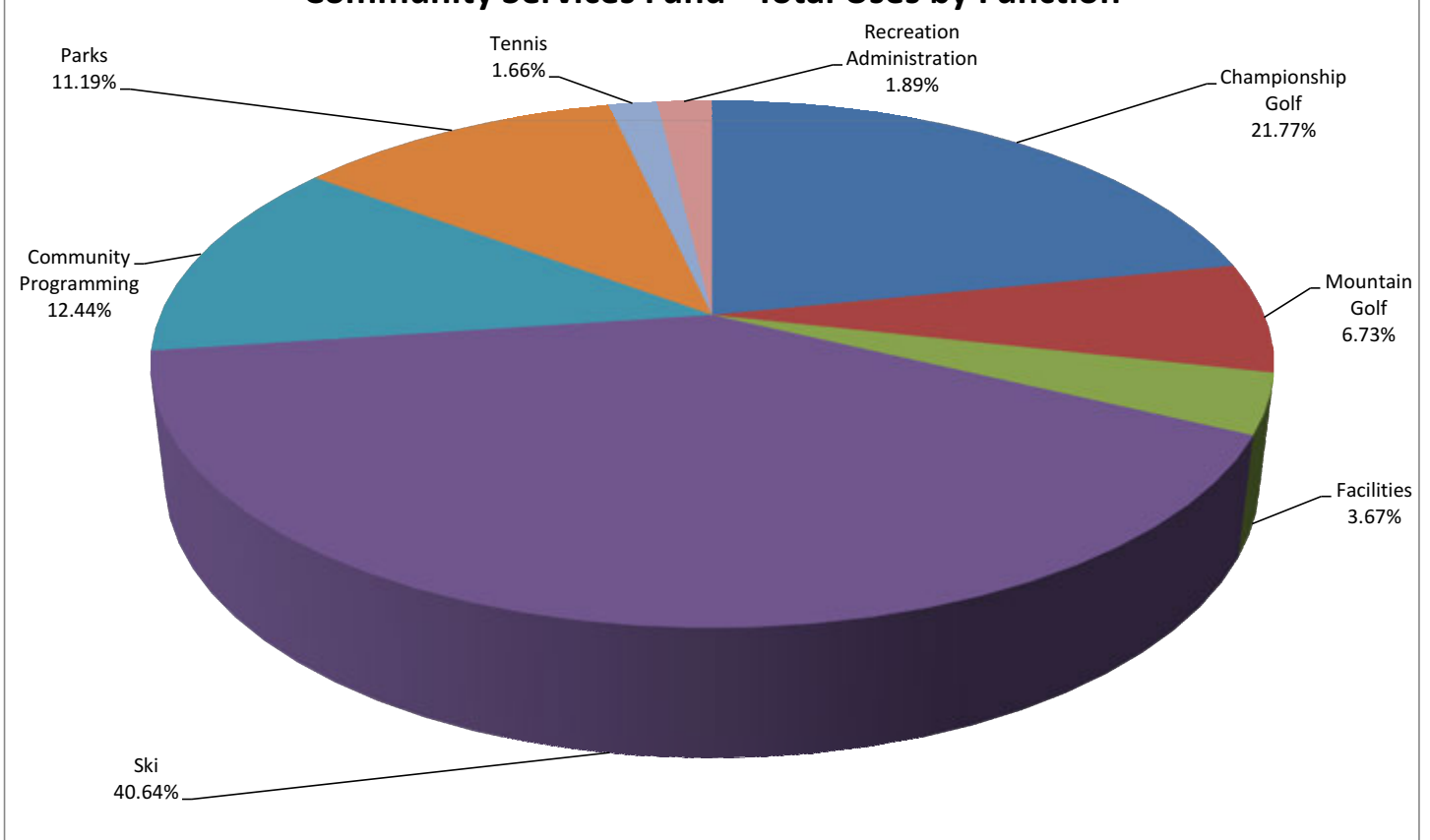
Community Services Fund - Total Uses by Object



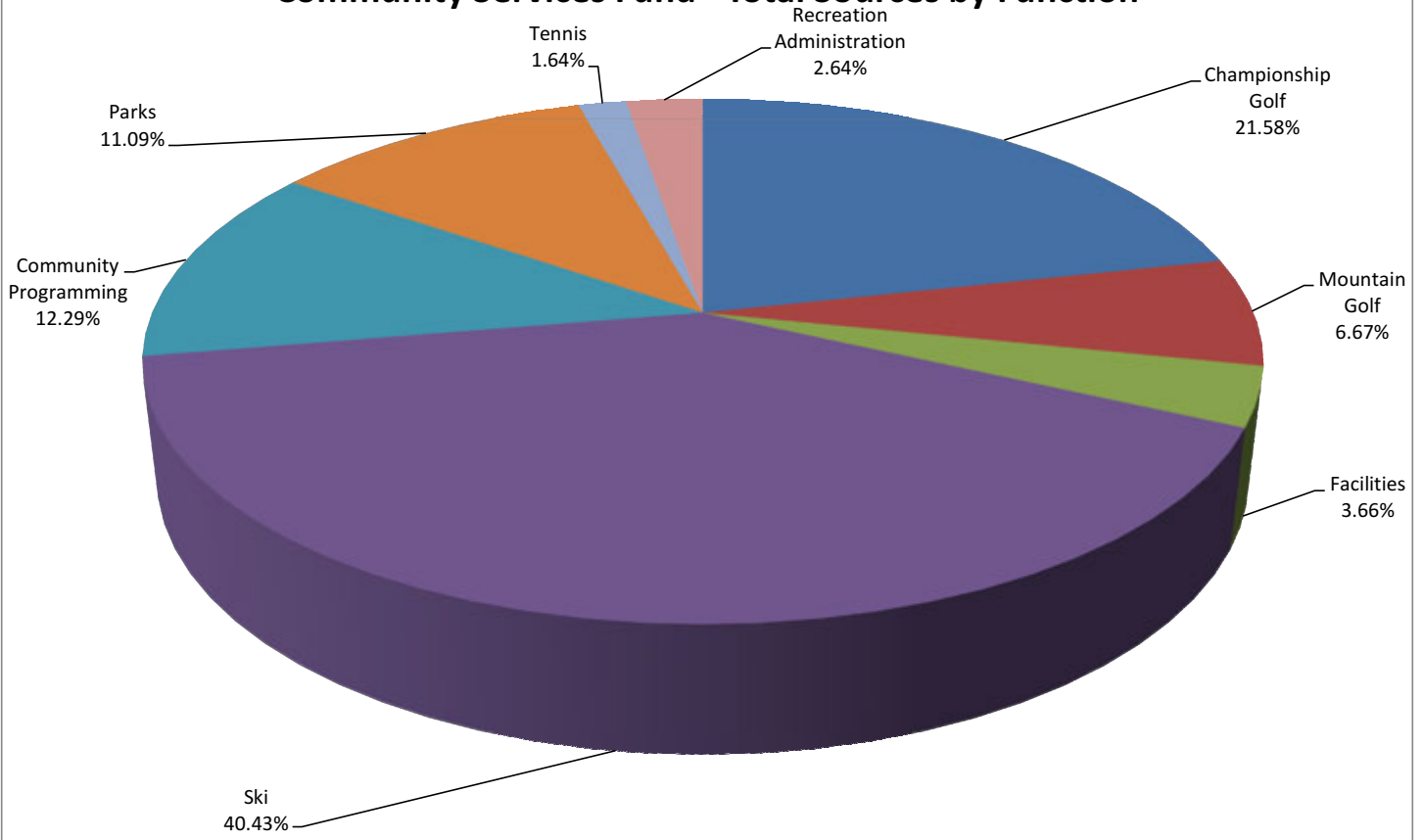
Community Services Fund - Total Sources by Function



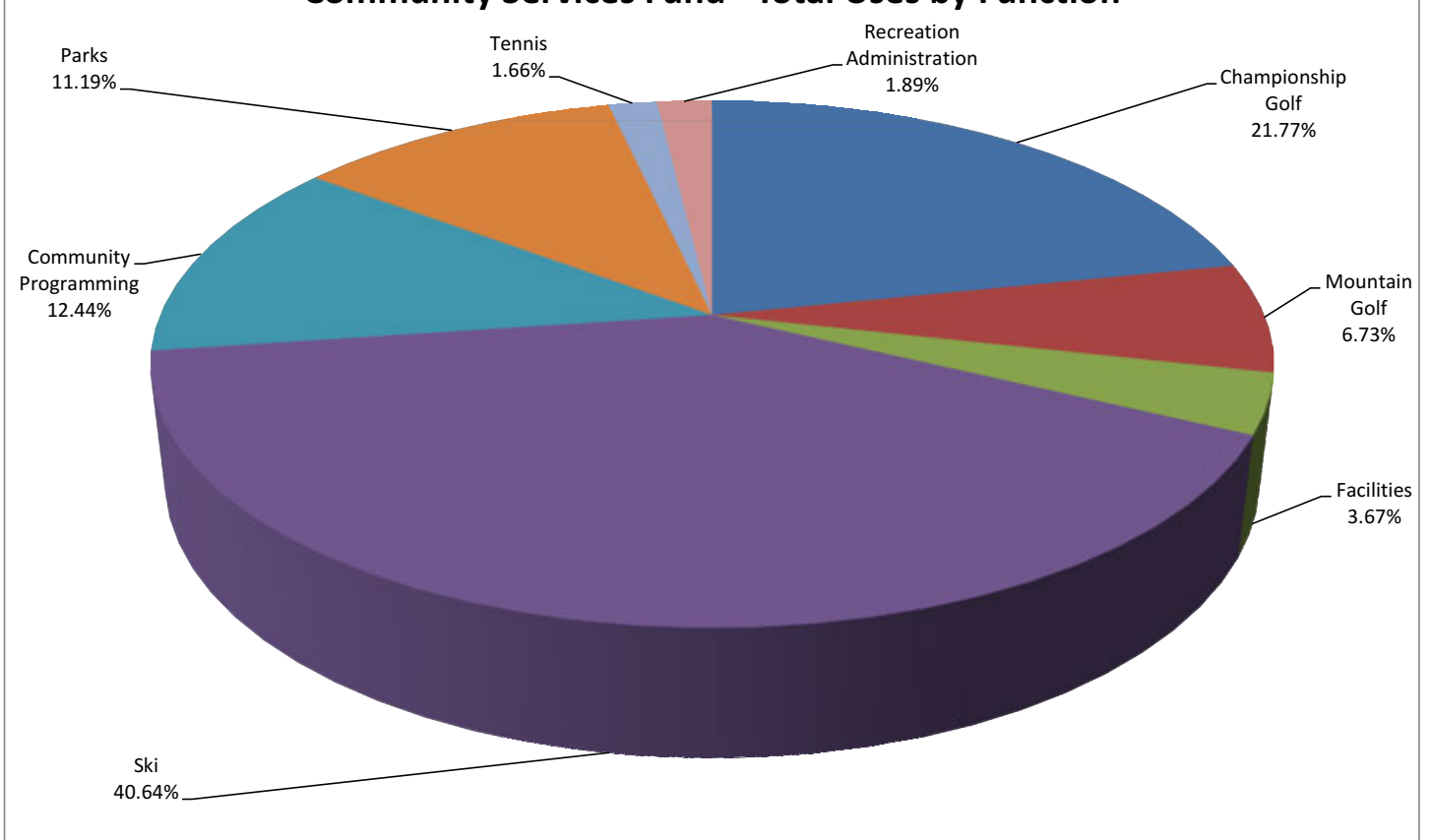
Community Services Fund - Total Uses by Function



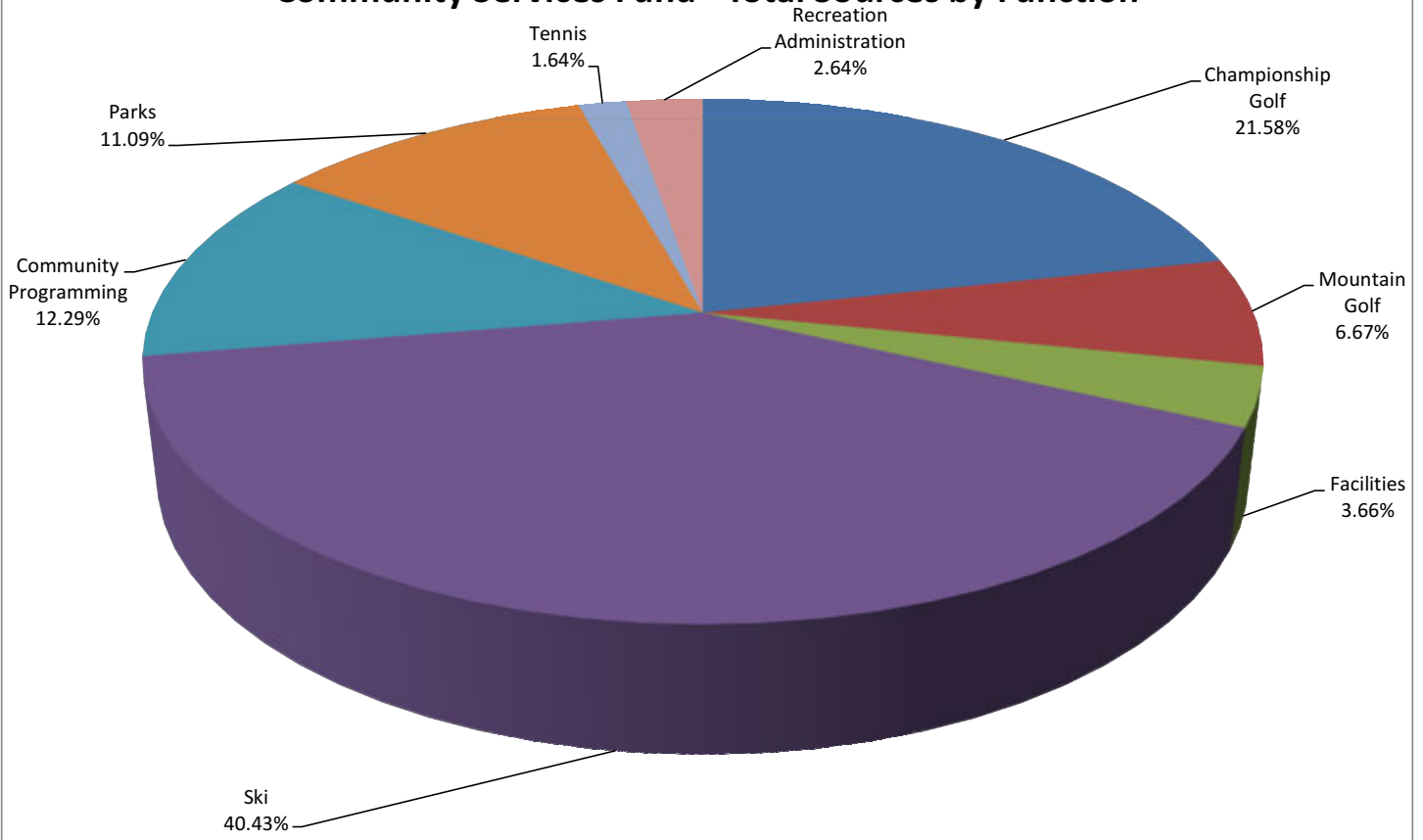
Community Services Fund - Total Sources by Function



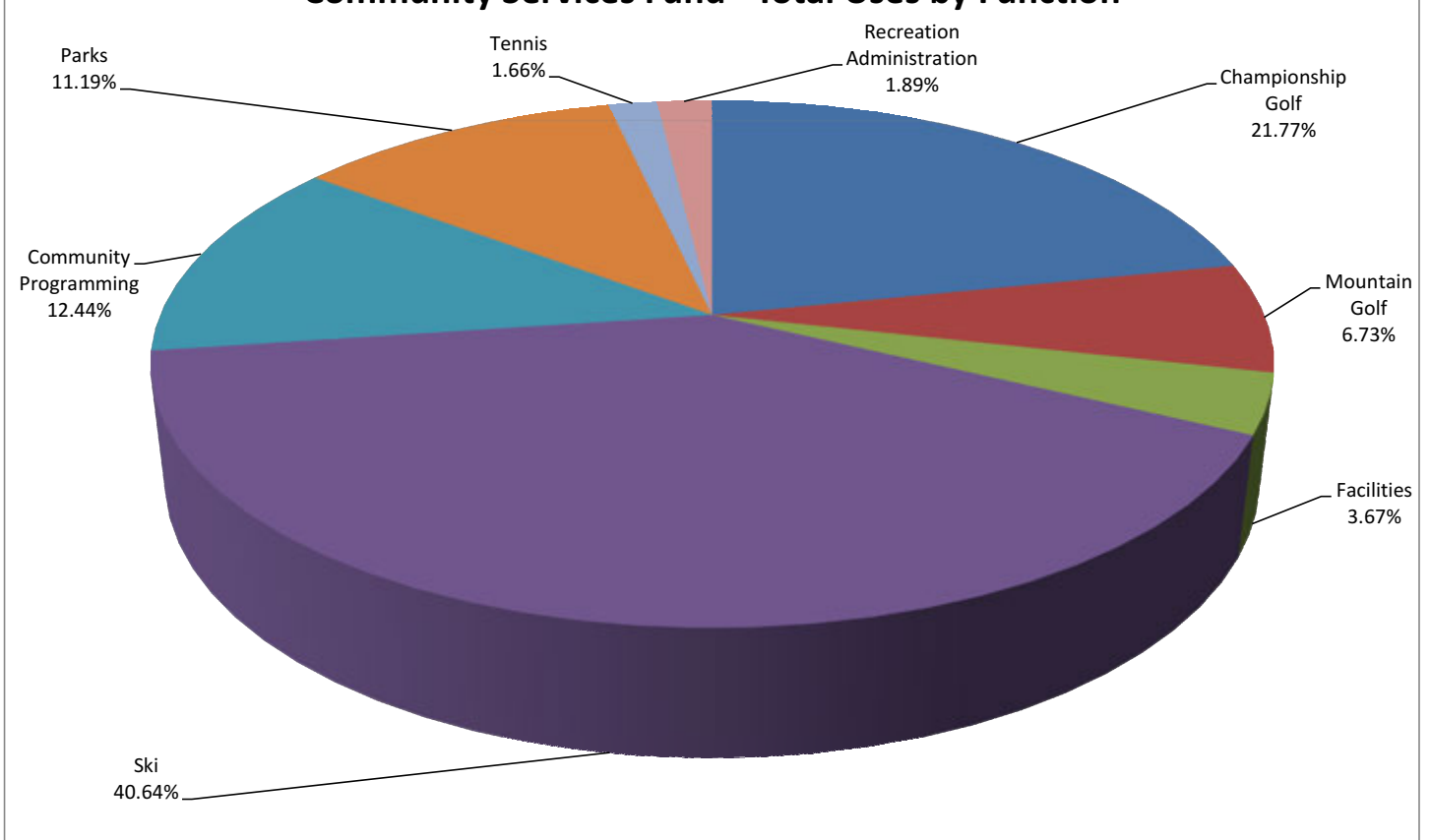
Community Services Fund - Total Uses by Function



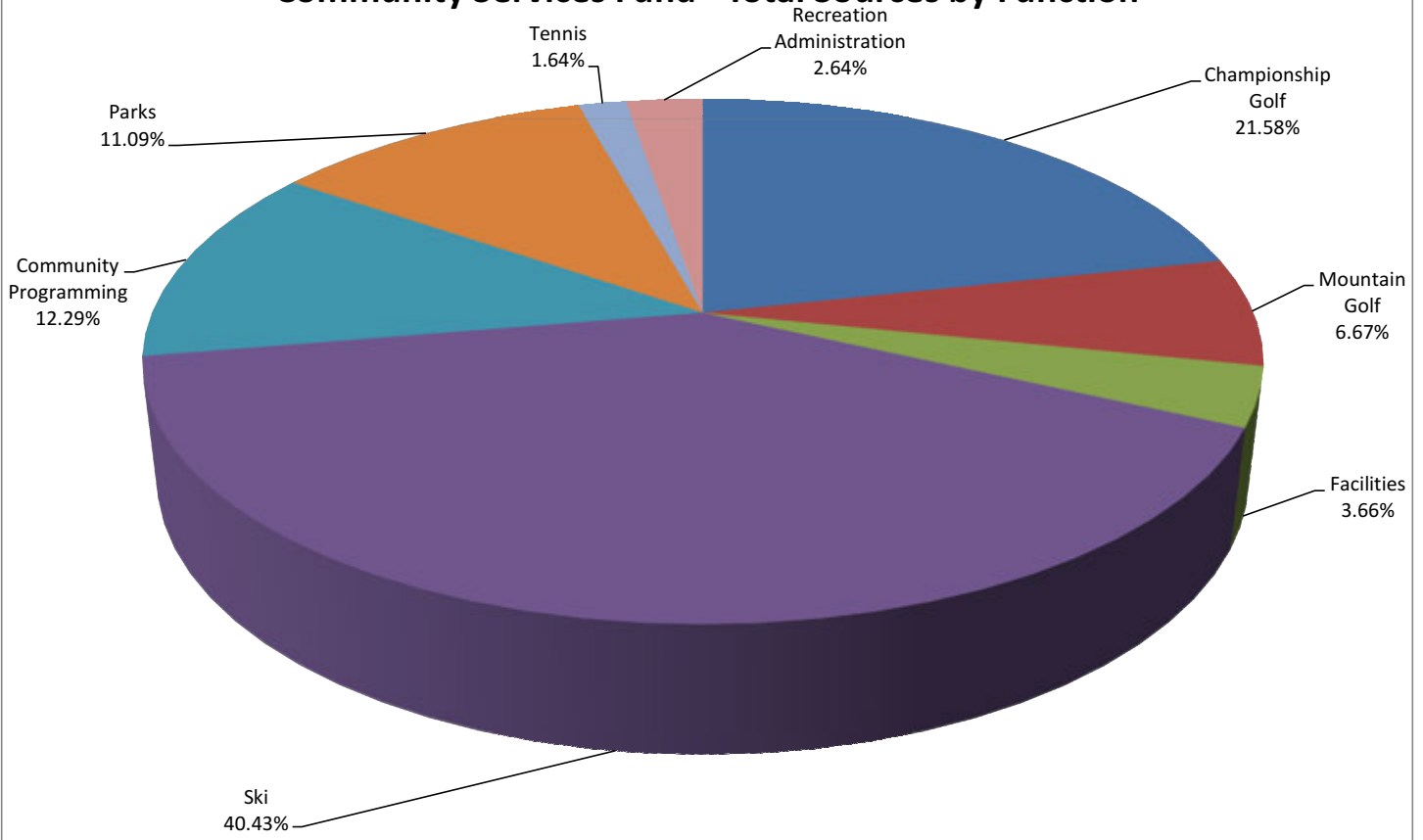
Community Services Fund - Total Sources by Function



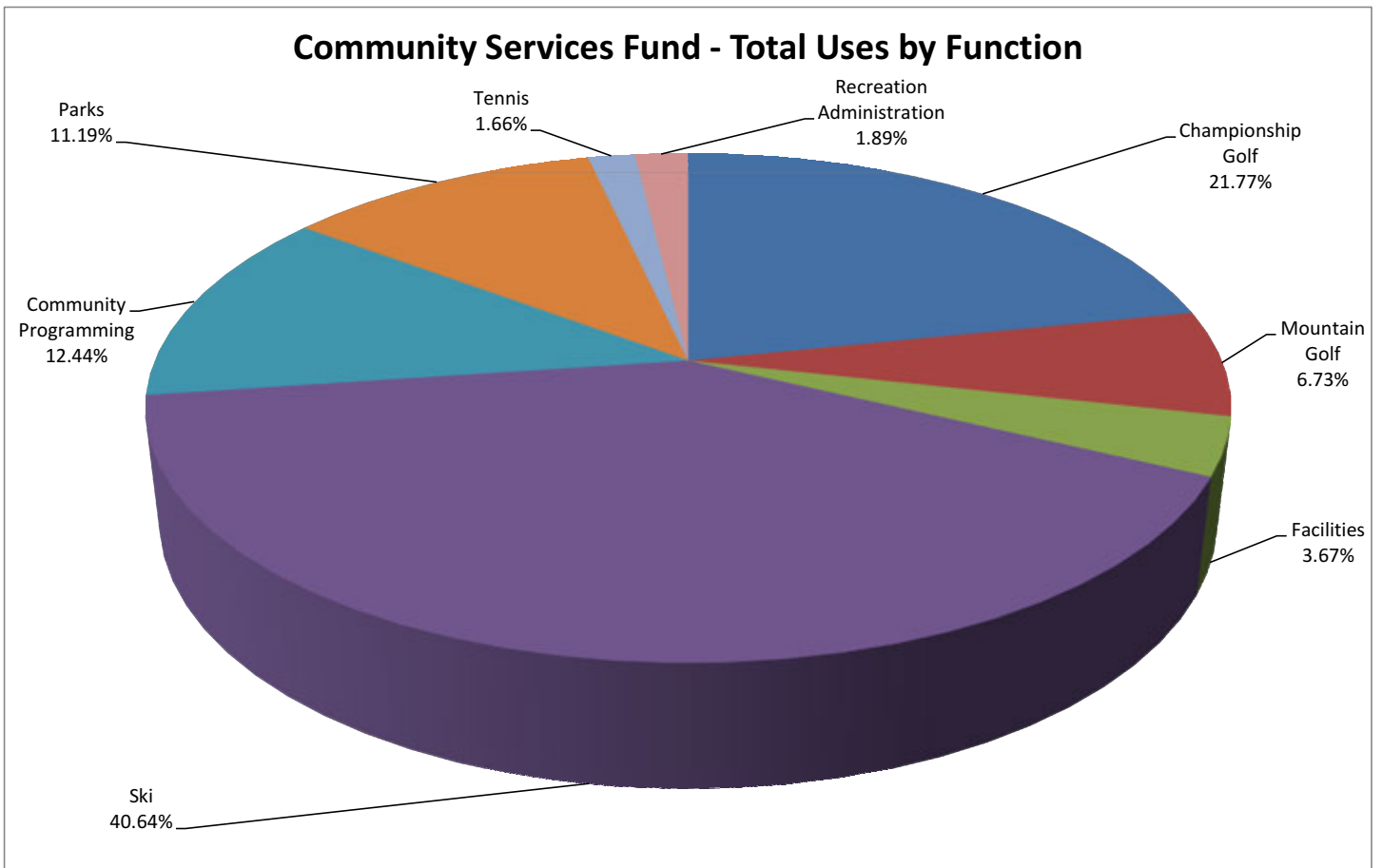
Community Services Fund - Total Uses by Function



Community Services Fund - Total Sources by Function



Community Services Fund - Total Uses by Function



Annual Budget
Fiscal Year 2015-2016
All Community Services Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$11,023,224	\$11,873,600	\$12,198,505
Concessions	80,187	85,100	69,300
Sales Allowance	(718,456)	(654,200)	(933,373)
Facilities Fees	6,024,564	5,971,400	5,972,130
Rents	62,800	50,900	55,900
Intergovernmental - Operating Grants	99,783	81,400	36,400
Interfund Services	66,704	98,100	101,500
Other Financing Sources			
Non Operating Leases	108,325	82,600	82,600
Investment Earnings	31,908	30,000	30,000
Capital Grants	-	-	1,133,000
Proceeds from capital assets dispositions	52,863	-	-
Total Revenues and Other Sources	16,831,902	17,618,900	18,745,962
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	4,725,113	5,046,359	5,112,950
Employee Fringe	1,396,106	1,651,550	1,790,930
Professional Services	39,157	125,900	113,600
Services and Supplies	3,430,329	3,666,750	3,769,194
Insurance	274,790	280,000	270,710
Utilities	1,096,671	1,090,300	1,128,342
Cost of Goods and Services Sold	951,619	827,900	803,694
Central Services Cost	705,996	745,000	728,100
Fuels Management	100,000	100,000	100,000
Capital Expenditures			
Capital Improvements	2,266,642	2,731,208	2,599,296
Grant Funded Capital Outlay	-	-	1,133,000
Debt Service			
Principal	1,461,583	1,513,397	1,078,783
Interest	288,972	244,400	204,263
Fiscal Agent Fees	193	758	1,045
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(250,000)	-
Total Expenditures and Uses	16,737,171	17,373,522	18,583,907
Net Sources and Uses	\$ 94,731	\$ 245,378	\$ 162,055

EXECUTIVE SUMMARY

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

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

Performance Metrics

	Actual 2013 Calendar	Actual 2014 Calendar	Planned 2015 Calendar
<u>Season/Service Period</u>			
Opening Date	5/10/2013	5/9/2014	5/15/2015
Closing Date	10/27/2013	10/26/2014	10/15/2015
Operating Days	171	171	154

Performance Measures

Total Rounds Played	23,326	23,456	23,490
---------------------	--------	--------	--------

Staffing

	Fiscal Year Budget		
	2013/14	2014/15	2015/16
Positions	71.5	81.9	80.5
FTE's	32.3	33.5	32.3

Key Performance Indicators

	2013 Calendar	2014 Calendar	(goal) 2015 Calendar
Revenue per Round	\$ 112.86	\$ 119.25	\$ 129.28
Cost per Round	\$ 133.62	\$ 142.21	\$ 138.43
Net Promoter Score	89	94	94

	2013 Calendar	2014 Calendar	(goal) 2015 Calendar
Golf Club Utilization	78%	90%	90%
Tournament Rounds	1,968	2,495	2,530
Tournament Revenue	\$ 274,823	\$ 293,619	\$ 306,500

Services Provided

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

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

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

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

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



**Annual Budget
Fiscal Year 2015-2016**

Championship Course Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 3,264,478	\$ 2,845,000	\$ 3,036,700
Concessions	15,700	-	-
Sales Allowance	(48,624)	-	(22,300)
Facilities Fees	677,797	963,310	1,030,806
Other Financing Sources			
Proceeds from capital assets dispositions	6,230	-	-
Total Revenues and Other Sources	<u>3,915,581</u>	<u>3,808,310</u>	<u>4,045,206</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	1,139,192	1,044,369	1,061,511
Employee Fringe	313,082	300,038	330,954
Professional Services	4,964	14,900	7,800
Services and Supplies	886,878	893,700	942,361
Insurance	37,056	38,500	39,300
Utilities	217,391	202,300	205,300
Cost of Goods and Services Sold	607,637	449,200	459,500
Central Services Cost	181,949	192,000	168,000
Capital Expenditures			
Capital Improvements	219,808	389,500	649,650
Debt Service			
Principal	227,575	234,578	152,053
Interest	37,378	31,312	28,351
Fiscal Agent Fees	35	300	300
Total Expenditures and Uses	<u>3,872,945</u>	<u>3,790,697</u>	<u>4,045,080</u>
Net Sources and Uses	<u>\$ 42,636</u>	<u>\$ 17,613</u>	<u>\$ 126</u>

Annual Budget**Fiscal Year 2015-2016****Championship Course Sources and Uses - Function Level**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 3,264,478	\$ 2,845,000	\$ 3,036,700
Concessions	15,700	-	-
Sales Allowance	(48,624)	-	(22,300)
Facilities Fees	677,797	963,310	1,030,806
Other Financing Sources			
Proceeds from capital assets dispositions	6,230	-	-
Total Revenues and Other Sources	<u>3,915,581</u>	<u>3,808,310</u>	<u>4,045,206</u>
Expenditures and Uses			
Course Operations & Administration	774,454	764,169	778,766
Course Maintenance	1,026,397	1,153,503	1,187,433
Pro Shop	382,507	372,862	369,987
Driving Range & Carts	167,265	195,365	199,205
Food & Beverage	925,105	522,571	534,558
Marketing	79,767	88,244	91,650
Hyatt Sports Shop	32,654	38,293	53,127
Capital Expenditures			
Capital Improvements	219,808	389,500	649,650
Debt Service			
Principal	227,575	234,578	152,053
Interest	37,378	31,312	28,351
Fiscal Agent Fees	35	300	300
Total Expenditures and Uses	<u>3,872,945</u>	<u>3,790,697</u>	<u>4,045,080</u>
Net Sources and Uses	<u>\$ 42,636</u>	<u>\$ 17,613</u>	<u>\$ 126</u>

**Annual Budget
Fiscal Year 2015-2016**

Championship Course Hyatt Sports Shop Sources and Uses

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	111,183	34,200	54,000
Total Revenues and Other Sources	111,183	34,200	54,000
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	16,342	20,270	26,216
Employee Fringe	2,114	2,523	11,411
Services and Supplies	13,704	15,000	15,000
Utilities	494	500	500
Total Expenditures and Uses	32,654	38,293	53,127
Net Sources and Uses	78,529	(4,093)	873



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EXECUTIVE SUMMARY

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

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

Performance Metrics

	Actual 2013 Calendar	Actual 2014 Calendar	Planned 2015 Calendar
<u>Season/Service Period</u>			
Opening Date	5/8/2013	5/9/2014	5/15/2015
Closing Date	10/6/2013	10/5/2014	10/4/2015
Operating Days	152	150	143

Performance Measures

	2013	2014	2015
Total Rounds Played	14,211	14,415	15,435

Staffing

	Fiscal Year Budget		
	2013/14	2014/15	2015/16
Positions	32.7	32.4	32.5
FTE's	9.7	10.7	10.6

Key Performance Indicators

	2013 Calendar	2014 Calendar	(goal) 2015 Calendar
Revenue per Round	\$ 26.60	\$ 40.21	\$ 42.62
Cost per Round	\$ 63.87	\$ 64.75	\$ 62.65
Net Promoter Score	84	85	89

	2013 Calendar	2014 Calendar	(goal) 2015 Calendar
Tournament Rounds	748	407	704
Tournament Revenue	\$ 36,117	\$ 19,100	\$ 31,300

Services Provided

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

high or low season and the tee time. There are also per-hole **twilight programs** most afternoons.

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

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

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

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



**Annual Budget
Fiscal Year 2015-2016**

Mountain Course Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 601,421	\$ 662,200	\$ 657,850
Sales Allowance	-	-	(3,400)
Facilities Fees	368,904	317,955	564,489
Other Financing Sources			
Non Operating Leases	33,671	31,200	31,200
Total Revenues and Other Sources	<u>1,003,996</u>	<u>1,011,355</u>	<u>1,250,139</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	308,753	340,343	346,395
Employee Fringe	78,101	88,226	103,303
Professional Services	1,234	4,800	2,800
Services and Supplies	249,831	301,550	304,630
Insurance	17,223	12,800	13,210
Utilities	85,699	87,600	85,000
Cost of Goods and Services Sold	51,669	58,200	57,048
Central Services Cost	52,121	55,000	54,000
Capital Expenditures			
Capital Improvements	158,732	61,510	285,000
Total Expenditures and Uses	<u>1,003,363</u>	<u>1,010,029</u>	<u>1,251,386</u>
Net Sources and Uses	<u>\$ 633</u>	<u>\$ 1,326</u>	<u>\$ (1,247)</u>

Annual Budget
Fiscal Year 2015-2016
Mountain Course Sources and Uses - Function Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 601,421	\$ 662,200	\$ 657,850
Sales Allowance	-	-	(3,400)
Facilities Fees	368,904	317,955	564,489
Other Financing Sources			
Non Operating Leases	33,671	31,200	31,200
Total Revenues and Other Sources	<u>1,003,996</u>	<u>1,011,355</u>	<u>1,250,139</u>
Expenditures and Uses			
Operations & Administration	210,741	239,158	234,033
Course Maintenance	420,025	484,551	508,685
Pro Shop	39,179	40,755	39,392
Carts	76,435	70,664	71,827
Food & Beverage	69,542	75,463	74,402
Marketing	28,709	37,928	38,047
Capital Expenditures			
Capital Improvements	158,732	61,510	285,000
Total Expenditures and Uses	<u>1,003,363</u>	<u>1,010,029</u>	<u>1,251,386</u>
Net Sources and Uses	<u>\$ 633</u>	<u>\$ 1,326</u>	<u>\$ (1,247)</u>



EXECUTIVE SUMMARY

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

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

Performance Metrics

Season/Service Period

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

	<u>Actual</u> <u>2013/14</u>	<u>Budgeted</u> <u>2014/15</u>	<u>Planned</u> <u>2015/16</u>
<u>Performance Measures (Scheduled Events)</u>			
The Chateau/Aspen Grove	261	379	310
<u>Staffing</u>			
Positions	19.9	2.8	2.9
FTE’s	7.0	2.3	2.3

Services Provided

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

Annual Budget
Fiscal Year 2015-2016
Facilities Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 262,620	\$ 297,500	\$ 351,620
Concessions	1,228	-	-
Sales Allowance	(3,761)	-	(50,340)
Facilities Fees	489,856	408,655	384,507
Total Revenues and Other Sources	749,943	706,155	685,787
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	71,389	103,205	103,082
Employee Fringe	30,922	61,791	65,159
Professional Services	990	2,100	1,500
Services and Supplies	218,095	174,300	193,167
Insurance	21,346	17,100	18,900
Utilities	27,645	30,600	25,900
Central Services Cost	21,796	23,000	27,600
Capital Expenditures			
Capital Improvements	206,849	107,370	75,000
Debt Service			
Principal	150,021	154,001	145,152
Interest	32,076	29,318	27,065
Fiscal Agent Fees	5	5	300
Total Expenditures and Uses	781,134	702,790	682,825
Net Sources and Uses	\$ (31,191)	\$ 3,365	\$ 2,962



**Annual Budget
Fiscal Year 2015-2016
Chateau Sources and Uses**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 228,480	\$ 256,800	\$ 317,200
Concessions	1,228	-	-
Sales Allowance	(2,861)	-	(50,340)
Facilities Fees	489,856	408,655	376,326
Total Revenues and Other Sources	<u>716,703</u>	<u>665,455</u>	<u>643,186</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	66,126	96,983	96,635
Employee Fringe	28,308	58,506	62,011
Professional Services	990	2,100	1,500
Services and Supplies	160,316	119,200	119,759
Insurance	20,553	16,300	18,000
Utilities	24,062	27,000	22,000
Central Services Cost	21,796	23,000	27,600
Capital Expenditures			
Capital Improvements	206,849	107,370	75,000
Debt Service			
Principal	149,220	153,177	145,087
Interest	27,264	29,300	27,053
Fiscal Agent Fees	5	5	300
Total Expenditures and Uses	<u>705,489</u>	<u>632,941</u>	<u>594,945</u>
Net Sources and Uses	<u>\$ 11,214</u>	<u>\$ 32,514</u>	<u>\$ 48,241</u>

**Annual Budget
Fiscal Year 2015-2016
Aspen Grove Sources and Uses**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 34,140	\$ 40,700	\$ 34,420
Sales Allowance	(900)	-	-
Facilities Fees	-	-	8,181
Total Revenues and Other Sources	<u>33,240</u>	<u>40,700</u>	<u>42,601</u>
Expenditures and Uses			
Services and Supplies	48,437	55,100	35,408
Insurance	793	800	900
Utilities	3,583	3,600	3,900
Debt Service			
Principal	801	824	65
Interest	4,812	18	12
Total Expenditures and Uses	<u>58,426</u>	<u>60,342</u>	<u>40,285</u>
Net Sources and Uses	<u>\$ (25,186)</u>	<u>\$ (19,642)</u>	<u>\$ 2,316</u>

**Annual Budget
Fiscal Year 2015-2016
Facilities Marketing Sources and Uses**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	5,263	6,222	6,447
Employee Fringe	2,614	3,285	3,148
Services and Supplies	9,342	-	38,000
Total Expenditures and Uses	<u>17,219</u>	<u>9,507</u>	<u>47,595</u>
Net Sources and Uses	<u>\$ (17,219)</u>	<u>\$ (9,507)</u>	<u>\$ (47,595)</u>

EXECUTIVE SUMMARY

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

Performance Metrics

	Actual 2013/14	Budgeted 2014/15	Planned 2015/16
<u>Season/Service Period</u>			
Opening Date	12/12/2013	12/11/2014	12/10/2015
Closing Date	4/13/2014	4/12/2015	4/10/2016
Operating Days	123	121	123
<u>Performance Measures</u>			
Skier Visits	93,935	115,000	107,300
Revenue per Skier Visit	\$ 59.04	\$ 58.18	\$ 60.99
VGID PPH Lift Tickets	5,226	4,383*	5,500
Net Promoter Score	42	51*	58
*Actual			
<u>Staffing</u>			
Positions	261.7	268.4	268.5
FTE's	64.3	60.4	61.2

Services Provided

- Diamond Peak provides **downhill skiing and snowboarding** activities on 655 skiable acres with 30 runs, open glades and tree skiing. The resort operates 7 lifts; one high speeds quad, two fixed grip quads, three double chairs and one surface lift.
- **Snowmaking** covers approximately 75% of the developed terrain.
- The **Ski and Snowboard School** offers lessons for all abilities from age 7 and up. The **Child Ski Center** teaches children from 3 to 7.
- The **Rental Shop** offers ski and snowboard rentals, demo skis and snowboards, helmet rentals and repairs.
- **Food and Beverage** offers three outlets in the base lodge along with the Loft Bar and deck.
- The **Snowflake Lodge** is operated by a concessionaire.
- The **Retail Shop** selling ski & snowboard clothing and accessories is operated by a concessionaire.
- The resort operates a **daily shuttle** throughout Incline Village and Crystal Bay. The resort is generally **open from mid-December to mid-April** and operates in-season 7 days a week, ticket windows open at 8:30 and the lifts operate from 9 a.m. to 4 p.m.

Annual Budget
Fiscal Year 2015-2016
Ski Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 5,546,169	\$ 6,690,500	\$ 6,544,700
Concessions	63,259	85,100	69,300
Sales Allowance	(136,175)	(84,000)	(116,000)
Facilities Fees	1,573,348	1,304,710	1,006,263
Rents	2,840	-	-
Interfund Services	260	23,700	23,600
Other Financing Sources			
Non Operating Leases	74,654	51,400	51,400
Proceeds from capital assets dispositions	15,716	-	-
Total Revenues and Other Sources	7,140,071	8,071,410	7,579,263
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	1,799,717	2,009,234	2,077,530
Employee Fringe	585,041	702,877	780,556
Professional Services	18,211	85,500	83,500
Services and Supplies	1,311,532	1,421,800	1,416,642
Insurance	156,287	166,600	153,600
Utilities	535,951	558,000	582,150
Cost of Goods and Services Sold	213,267	235,400	218,628
Central Services Cost	272,923	288,000	289,500
Capital Expenditures			
Capital Improvements	1,008,600	1,608,100	1,025,946
Debt Service			
Principal	1,022,422	1,061,509	776,200
Interest	215,990	182,211	147,871
Fiscal Agent Fees	129	429	400
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(250,000)	-
Total Expenditures and Uses	7,140,070	8,069,660	7,552,523
Net Sources and Uses	\$ 1	\$ 1,750	\$ 26,740

Fiscal Year 2015-2016

Ski Sources and Uses - Function Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 5,546,169	\$ 6,690,500	\$ 6,544,700
Concessions	63,259	85,100	69,300
Sales Allowance	(136,175)	(84,000)	(116,000)
Facilities Fees	1,573,348	1,304,710	1,006,263
Rents	2,840	-	-
Interfund Services	260	23,700	23,600
Other Financing Sources			
Non Operating Leases	74,654	51,400	51,400
Proceeds from capital assets dispositions	15,716	-	-
Total Revenues and Other Sources	<u>7,140,071</u>	<u>8,071,410</u>	<u>7,579,263</u>
Expenditures and Uses			
Operations & Administration	1,062,223	1,242,079	1,243,962
Lifts	532,353	563,883	581,872
Slope Maintenance	597,339	622,743	687,514
Mountain Operations	839,114	971,693	975,654
Ski School & Child Ski Center	539,644	584,502	602,839
Rental Shop	113,061	135,652	149,742
Ski Patrol	133,135	156,892	166,406
Food & Beverage	564,564	574,238	571,341
Marketing	447,383	519,962	527,289
Hyatt Sports Shop	64,113	95,767	95,487
Capital Expenditures			
Capital Improvements	1,008,600	1,608,100	1,025,946
Debt Service			
Principal	1,022,422	1,061,509	776,200
Interest	215,990	182,211	147,871
Fiscal Agent Fees	129	429	400
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(250,000)	-
Total Expenditures and Uses	<u>7,140,070</u>	<u>8,069,660</u>	<u>7,552,523</u>
Net Sources and Uses	<u>\$ 1</u>	<u>\$ 1,750</u>	<u>\$ 26,740</u>

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EXECUTIVE SUMMARY

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

Performance Metrics

- Increase Total touches by 5% annually
- 5% New Programming annually
- Safety Record
- Long Term Program Sustainability

Season/Service Period

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

Community Recreation Programs are offered year-round.

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

Performance Measures

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

	<u>Actual</u> <u>2013/14</u>	<u>Budgeted</u> <u>2014/15</u>	<u>Planned</u> <u>2015/16</u>
<u>Community Recreation</u>			
Recreation Center	129,954	120,000	126,000
Aquatics	64,999	60,000	66,000
Youth and Family	15,114	13,000	14,500
Sports Programs	8,837	8,500	8,000
Senior Programs	10,537	7,500	9,500
<u>Parks</u>			
Incline Park	19,075	15,100	19,000
Village Green	9,350	8,350	8,500
Preston Field	7,315	6,850	7,000
<u>Staffing</u>			
Positions	98.3	103.2	102.4
FTE's	33.1	33.7	33.2

Services Provided

The Incline Village Recreation Center offers fitness classes including: Yoga, strength, cardio, spin cycling, mat Pilates, 55+, TRX Suspension Training, HIIT and aqua fitness; an eight lane, 25 yard swimming pool and diving board, dry sauna, gymnasium, drop-in basketball, cardio/weight fitness area, showers & locker rooms, plus a center lobby with big screen TV, Tahoe style fireplace, free Wi-Fi internet and

public access, computers, a Wii game system, Kids Zone Child Care and much more. Within a short walking distance are the North Lake Tahoe Lions Club Disc Golf Course, the Fit Trail, and Incline Park with 3 sports fields and the Skate Park. Community programs offered by the Parks & Recreation Department include Community wide special events geared to families, Adult and Youth special interest classes and sports programs including leagues, camps and clinics; Tiny Timbers Gym Time; Camp Xtreme; Swim Lessons, Swim Teams and Water Safety classes; Seniors activities; Youth/Adult Dance Classes; Winter Sports Conditioning; and Massage and Personal Training by appointment. Village Green and Preston Park offer additional sports fields and community picnic areas, along with two playgrounds at Preston and the Fit Trail off of Village Green. The Parks Department additionally conducts seasonal maintenance of the IV/CB Visitors Bureau on Tahoe Blvd and the Incline High School sports stadium field.



**Annual Budget
Fiscal Year 2015-2016**

Community Programming Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 1,167,628	\$ 1,200,800	\$ 1,410,235
Sales Allowance	-	-	(203,733)
Facilities Fees	1,153,949	1,166,610	1,079,892
Intergovernmental - Operating Grants	77,700	62,000	17,000
Other Financing Sources			
Proceeds from capital assets dispositions	2,266	-	-
Total Revenues and Other Sources	<u>2,401,543</u>	<u>2,429,410</u>	<u>2,303,394</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	925,540	997,015	982,948
Employee Fringe	308,483	355,928	360,995
Professional Services	6,870	6,600	6,000
Services and Supplies	460,351	500,300	520,758
Insurance	35,419	37,200	37,800
Utilities	156,962	143,800	152,500
Cost of Goods and Services Sold	60,749	66,800	50,218
Central Services Cost	103,294	109,000	116,600
Capital Expenditures			
Capital Improvements	321,834	187,228	82,000
Debt Service			
Principal	20,830	21,420	1,847
Interest	1,199	527	344
Fiscal Agent Fees	8	8	10
Total Expenditures and Uses	<u>2,401,539</u>	<u>2,425,826</u>	<u>2,312,020</u>
Net Sources and Uses	<u>\$ 4</u>	<u>\$ 3,584</u>	<u>\$ (8,626)</u>

Annual Budget**Fiscal Year 2015-2016****Community Programming Sources and Uses - Function Level**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 1,167,628	\$ 1,200,800	\$ 1,410,235
Sales Allowance	-	-	(203,733)
Facilities Fees	1,153,949	1,166,610	1,079,892
Intergovernmental - Operating Grants	77,700	62,000	17,000
Other Financing Sources			
Proceeds from capital assets dispositions	2,266	-	-
Total Revenues and Other Sources	<u>2,401,543</u>	<u>2,429,410</u>	<u>2,303,394</u>
Expenditures and Uses			
Youth & Family Sports & Programming	283,527	297,057	342,488
Adult Sports & Programming	53,876	37,999	26,479
Seniors	156,750	178,368	197,279
Recreation Center	728,487	767,406	729,804
Aquatics	260,922	309,925	315,379
Fitness	257,679	286,977	275,815
Kids Zone	62,445	63,636	62,855
Marketing	47,942	50,525	47,636
Adminstration	102,746	115,750	113,484
Central Services Cost	103,294	109,000	116,600
Capital Expenditures			
Capital Improvements	321,834	187,228	82,000
Debt Service			
Principal	20,830	21,420	1,847
Interest	1,199	527	344
Fiscal Agent Fees	8	8	10
Total Expenditures and Uses	<u>2,401,539</u>	<u>2,425,826</u>	<u>2,312,020</u>
Net Sources and Uses	<u>\$ 4</u>	<u>\$ 3,584</u>	<u>\$ (8,626)</u>

Annual Budget
Fiscal Year 2015-2016
Parks Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Facilities Fees	\$ 836,211	\$ 955,565	\$ 793,557
Rents	59,960	50,900	55,900
Intergovernmental - Operating Grants	22,083	19,400	19,400
Interfund Services	66,444	74,400	77,900
Other Financing Sources			
Capital Grants	-	-	1,133,000
Proceeds from capital assets dispositions	9,696	-	-
Total Revenues and Other Sources	994,394	1,100,265	2,079,757
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	284,377	286,002	284,328
Employee Fringe	72,538	70,690	73,125
Professional Services	1,980	2,000	2,000
Services and Supplies	212,313	252,700	289,449
Insurance	5,818	6,100	6,200
Utilities	64,765	60,400	69,792
Central Services Cost	41,697	44,000	48,000
Capital Expenditures			
Capital Improvements	243,318	343,500	171,200
Grant Funded Capital Outlay	-	-	1,133,000
Debt Service			
Principal	28,116	28,912	2,462
Interest	1,612	716	441
Fiscal Agent Fees	11	11	10
Total Expenditures and Uses	956,545	1,095,031	2,080,007
Net Sources and Uses	\$ 37,849	\$ 5,234	\$ (250)

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EXECUTIVE SUMMARY

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

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

Performance Metrics

- Membership retention level, Goal = 90%
- Increase total touches 5% annually
- NPS Score
- Staff Retention

	<u>Actual 2013/14</u>	<u>Budget 2014/15</u>	<u>Planned 2015/16</u>
<u>Season/Service Period</u>			
Opening Date	5/6/2013	5/5/2014	5/4/2015
Closing Date	10/31/2013	10/31/2014	10/31/2015
<u>Performance Measure</u>			
Tennis Visits			
Residents	5,280	5,900	5,500
Season Passes	5,572	5,500	5,800
Non-residents	1,133	1,700	1,200
Youth	1,352	1,750	2,000
<u>Staffing</u>			
Positions	8.0	10.0	10.0
FTE's	1.7	1.6	1.9

Services Provided

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

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

Annual Budget
Fiscal Year 2015-2016
Tennis Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 166,388	\$ 177,600	\$ 197,400
Sales Allowance	-	-	(20,100)
Facilities Fees	172,134	115,355	130,896
Other Financing Sources			
Proceeds from capital assets dispositions	1,417	-	-
Total Revenues and Other Sources	<u>339,939</u>	<u>292,955</u>	<u>308,196</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	127,566	133,339	147,427
Employee Fringe	23,027	19,854	30,241
Professional Services	475	-	-
Services and Supplies	41,471	52,400	55,287
Insurance	1,641	1,700	1,700
Utilities	8,258	7,600	7,700
Cost of Goods and Services Sold	18,297	18,300	18,300
Central Services Cost	15,162	16,000	12,400
Capital Expenditures			
Capital Improvements	87,866	34,000	35,000
Debt Service			
Principal	12,619	12,977	1,069
Interest	717	316	191
Fiscal Agent Fees	5	5	25
Total Expenditures and Uses	<u>337,104</u>	<u>296,491</u>	<u>309,340</u>
Net Sources and Uses	<u>\$ 2,835</u>	<u>\$ (3,536)</u>	<u>\$ (1,144)</u>

EXECUTIVE SUMMARY

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

Performance Metrics

Season/Service Period

The Recreation Center Counter at 980 Incline Way is staffed with the Host Counter and Recreation Clerks to provide assistance everyday but Christmas throughout the year.

	<u>Actual</u> <u>2013/14</u>	<u>Budget</u> <u>2014/15</u>	<u>Planned</u> <u>2015/16</u>
<u>Performance Measures</u>			
Number of Parcels for facility fees	8,175	8,179	8,181
<u>Staffing</u>			
Positions	6.0	7.0	7.8
FTE's	1.8	3.0	2.8

Services Provided

Administration:

- Picture Pass
- Punch Cards
- Program Registrations
- Gift Cards
- Parcel Transfers

Management:

- Planning, Organization and Preparation for each Community Service venue season
- Ordinance 7 Privileges

Annual Budget

Fiscal Year 2015-2016

Community Services Administration Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 14,520	\$ -	\$ -
Punch Card Allowance	(529,896)	(570,200)	(517,500)
Facilities Fees	752,365	739,240	981,720
Other Financing Sources			
Investment Earnings	31,908	30,000	30,000
Proceeds from capital assets dispositions	17,538	-	-
Total Revenues and Other Sources	<u>286,435</u>	<u>199,040</u>	<u>494,220</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	68,579	132,852	109,729
Employee Fringe	(15,088)	52,146	46,597
Professional Services	4,433	10,000	10,000
Services and Supplies	49,858	70,000	46,900
Central Services Cost	17,054	18,000	12,000
Fuels Management	100,000	100,000	100,000
Capital Expenditures			
Capital Improvements	19,635	-	275,500
Interfund Transfers and Adjustments			
Funded Capital Resources	-	-	-
Total Expenditures and Uses	<u>244,471</u>	<u>(17,002)</u>	<u>350,726</u>
Net Sources and Uses	<u>\$ 41,964</u>	<u>\$ 216,042</u>	<u>\$ 143,494</u>

EXECUTIVE SUMMARY

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

Performance Metrics

- Cleanliness #1 Priority
- Communication to community regarding conditions, safety etc...
- Community Beach Shuttle beginning in 2015

<u>Season/Service Period</u>	<u>Actual 2013/14</u>	<u>Budgeted 2014/15</u>	<u>Planned 2015/16</u>
Opening Date*	5/22/2013	5/21/2014	5/23/2015
Closing Date*	9/15/2013	9/14/2014	9/20/2015

* Dates are for the summer season.

Performance Measurements

Beach Visits	173,963	150,000	165,000
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Staffing

Positions	91.8	97.0	100.9
FTE's	17.1	20.2	22.0

Services Provided

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

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

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

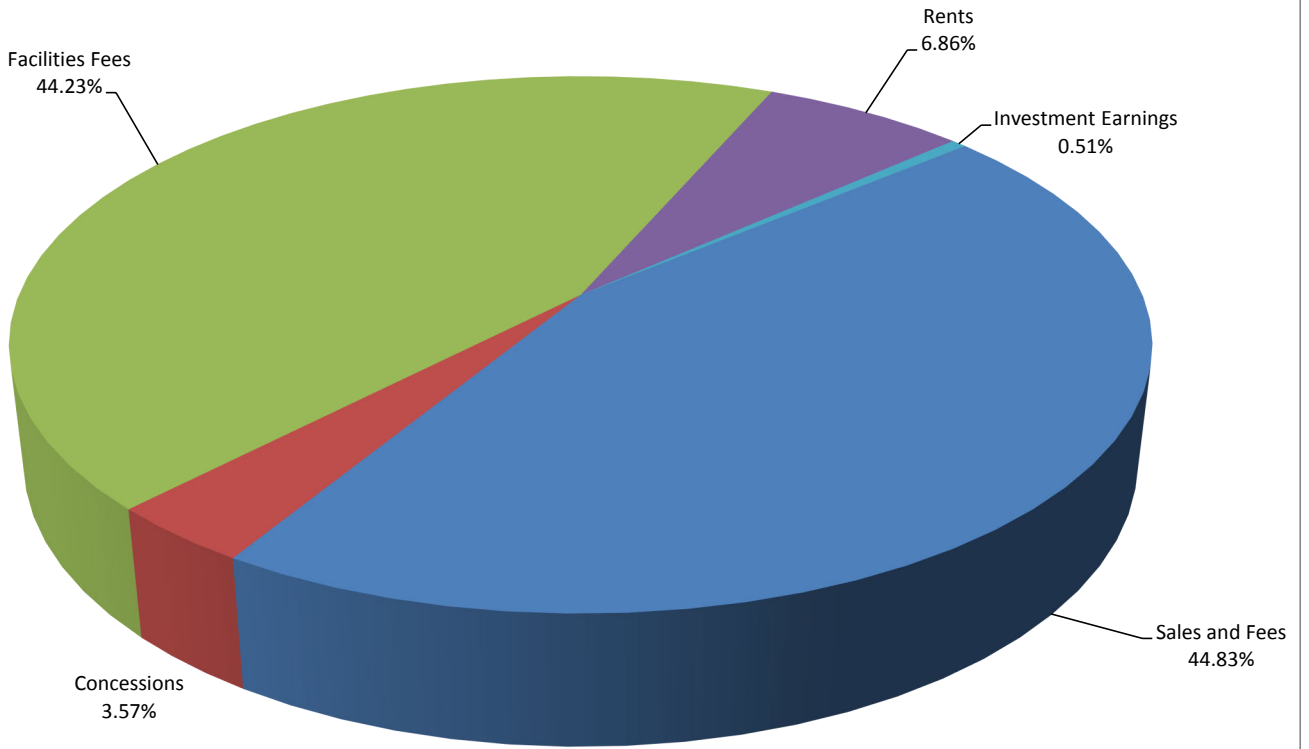
The Burnt Cedar Beach includes **2 pools** in the facility. It also has a **group picnic area**.

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

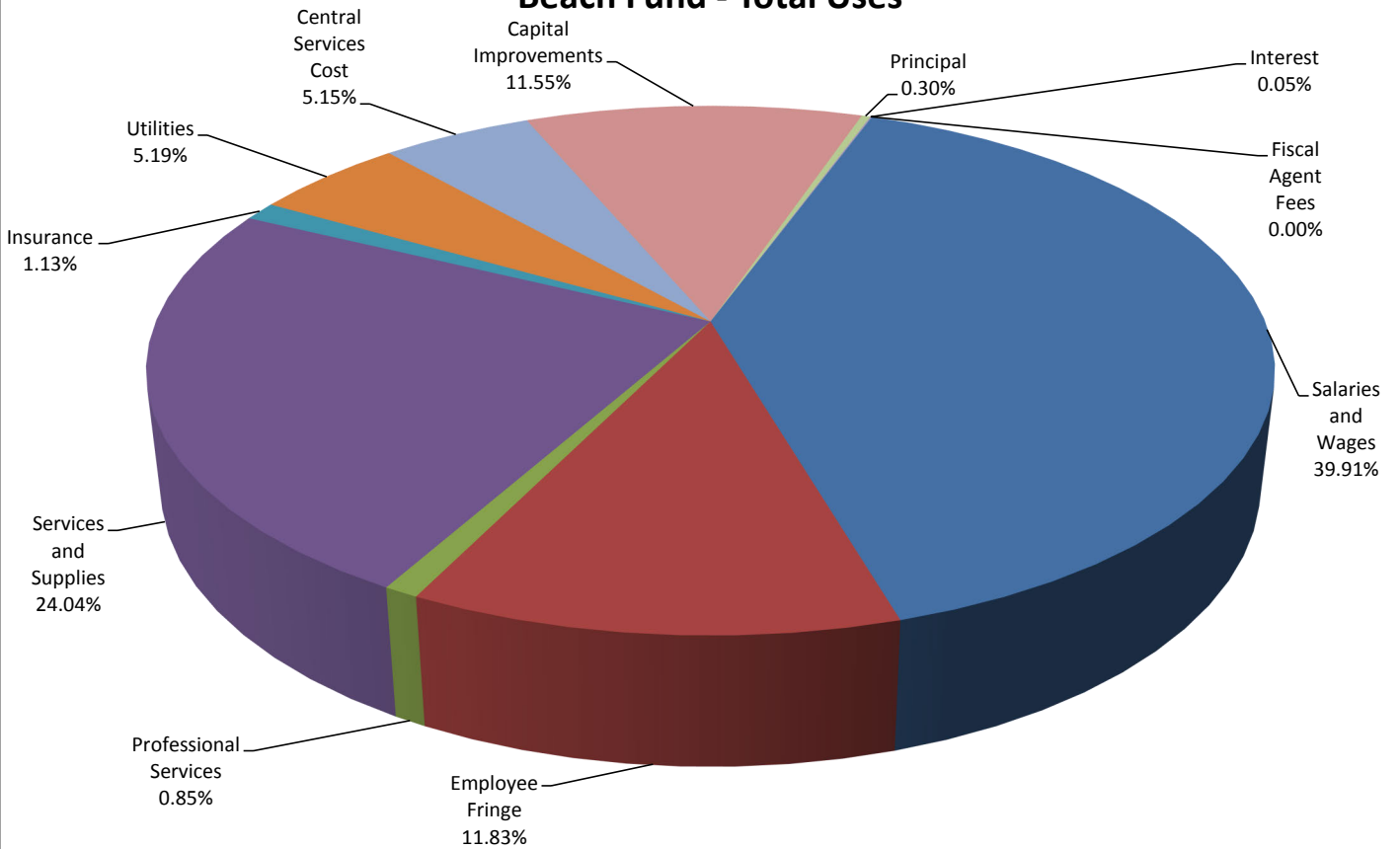
Ski and Hermit Beach facilitate **kayak storage** available for winter, summer or year round storage.

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

Beach Fund - Total Sources



Beach Fund - Total Uses



**Annual Budget
Fiscal Year 2015-2016**

All Beaches Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 871,540	\$ 649,700	\$ 855,200
Concessions	70,839	62,500	62,500
Punch Card Allowance	(71,625)	(68,500)	(70,500)
Facilities Fees	780,716	774,300	774,300
Rents	161,867	118,700	120,000
Other Financing Sources			
Investment Earnings	2,988	2,500	9,000
Proceeds from capital assets dispositions	1,104	-	-
Total Revenues and Other Sources	<u>1,817,429</u>	<u>1,539,200</u>	<u>1,750,500</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	545,995	631,509	701,430
Employee Fringe	144,599	171,035	207,980
Professional Services	3,246	15,000	15,000
Services and Supplies	357,460	378,520	422,545
Insurance	17,222	18,100	19,900
Utilities	85,763	84,300	91,140
Central Services Cost	72,000	73,000	90,500
Capital Expenditures			
Capital Improvements	167,375	228,500	203,000
Debt Service			
Principal	263,218	270,602	5,216
Interest	11,811	3,209	934
Fiscal Agent Fees	135	108	50
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(355,000)	-
Total Expenditures and Uses	<u>1,668,824</u>	<u>1,518,883</u>	<u>1,757,695</u>
Net Sources and Uses	<u>\$ 148,605</u>	<u>\$ 20,317</u>	<u>\$ (7,195)</u>



Annual Budget
Fiscal Year 2015-2016
Beaches Hosts Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	142,428	167,332	180,810
Employee Fringe	30,932	36,233	42,462
Services and Supplies	14,361	9,700	14,050
Total Expenditures and Uses	<u>187,721</u>	<u>213,265</u>	<u>237,322</u>
Net Sources and Uses	<u>\$ (187,721)</u>	<u>\$ (213,265)</u>	<u>\$ (237,322)</u>

Annual Budget
Fiscal Year 2015-2016
Incline Beach Food Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Concessions	13,031	11,000	11,000
Total Revenues and Other Sources	<u>13,031</u>	<u>11,000</u>	<u>11,000</u>
Expenditures and Uses			
Services and Supplies	11,069	9,800	10,000
Utilities	758	800	800
Total Expenditures and Uses	<u>11,827</u>	<u>10,600</u>	<u>10,800</u>
Net Sources and Uses	<u>\$ 1,204</u>	<u>\$ 400</u>	<u>\$ 200</u>

Annual Budget
Fiscal Year 2015-2016
Burnt Cedar Beach Food Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Concessions	18,836	13,100	13,100
Total Revenues and Other Sources	<u>18,836</u>	<u>13,100</u>	<u>13,100</u>
Expenditures and Uses			
Services and Supplies	25,033	10,200	10,200
Utilities	3,037	3,100	3,100
Total Expenditures and Uses	<u>28,070</u>	<u>13,300</u>	<u>13,300</u>
Net Sources and Uses	<u>\$ (9,234)</u>	<u>\$ (200)</u>	<u>\$ (200)</u>

**Annual Budget
Fiscal Year 2015-2016**

Burnt Cedar Beach Bar Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Concessions	13,251	13,200	13,200
Total Revenues and Other Sources	<u>13,251</u>	<u>13,200</u>	<u>13,200</u>
Expenditures and Uses			
Services and Supplies	225	1,000	1,000
Total Expenditures and Uses	<u>225</u>	<u>1,000</u>	<u>1,000</u>
Net Sources and Uses	<u>\$ 13,026</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>

**Annual Budget
Fiscal Year 2015-2016**

Incline Beach Bar Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Concessions	25,721	25,200	25,200
Total Revenues and Other Sources	<u>25,721</u>	<u>25,200</u>	<u>25,200</u>
Expenditures and Uses			
Services and Supplies	291	500	500
Total Expenditures and Uses	<u>291</u>	<u>500</u>	<u>500</u>
Net Sources and Uses	<u>\$ 25,430</u>	<u>\$ 24,700</u>	<u>\$ 24,700</u>

**Annual Budget
Fiscal Year 2015-2016**

Beach Maintenance Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	210,089	243,000	249,650
Employee Fringe	62,951	74,268	75,455
Services and Supplies	130,060	160,900	184,300
Utilities	26,829	25,600	28,800
Total Expenditures and Uses	<u>429,929</u>	<u>503,768</u>	<u>538,205</u>
Net Sources and Uses	<u>\$ (429,929)</u>	<u>\$ (503,768)</u>	<u>\$ (538,205)</u>

Annual Budget
Fiscal Year 2015-2016
Beach Aquatics Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 13,300	\$ 14,700	\$ 15,200
Total Revenues and Other Sources	<u>13,300</u>	<u>14,700</u>	<u>15,200</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	191,371	221,177	233,470
Employee Fringe	53,717	60,534	73,308
Services and Supplies	42,287	49,200	50,675
Utilities	934	900	940
Total Expenditures and Uses	<u>288,309</u>	<u>331,811</u>	<u>358,393</u>
Net Sources and Uses	<u>\$ (275,009)</u>	<u>\$ (317,111)</u>	<u>\$ (343,193)</u>

Annual Budget

Fiscal Year 2015-2016

Beach Administration Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 858,240	\$ 635,000	\$ 840,000
Punch Card Allowance	(71,625)	(68,500)	(70,500)
Facilities Fees	780,716	774,300	774,300
Rents	161,867	118,700	120,000
Other Financing Sources			
Investment Earnings	2,988	2,500	9,000
Proceeds from capital assets dispositions	1,104		
Total Revenues and Other Sources	<u>1,733,290</u>	<u>1,462,000</u>	<u>1,672,800</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	2,107	-	37,500
Employee Fringe	(3,001)	-	16,755
Professional Services	3,246	15,000	15,000
Services and Supplies	134,134	137,220	151,820
Insurance	17,222	18,100	19,900
Utilities	54,205	53,900	57,500
Central Services Cost	72,000	73,000	85,500
Capital Improvements	167,375	228,500	203,000
Debt Service			
Principal	263,218	270,602	5,216
Interest	11,811	3,209	934
Fiscal Agent Fees	135	108	50
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(355,000)	-
Total Expenditures and Uses	<u>722,452</u>	<u>444,639</u>	<u>593,175</u>
Net Sources and Uses	<u>\$ 1,010,838</u>	<u>\$ 1,017,361</u>	<u>\$ 1,079,625</u>

EXECUTIVE SUMMARY

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

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

Performance Metrics

Season/Service Period

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

Administration and customer service hours are non-holiday weekdays 8 to 4:30.

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

Solid Waste Transfer Station is open 7 days per week.

Performance Measures

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

	Water	Sewer
Approximate Users	8,058	7,966
Equivalent Dwelling Units (EDU)	8,992	8,490
Accounts Billed	4,226	4,148
Gallons Processed	1000 million	350 million

Disruption of Water Service	AWWA Median Per 1000 customers
< 4 Hours	2.5
Between 4 & 12 Hours	1.1
> 12 Hours	0.1

Water Pipeline System	AWWA Median
Renewal Rate	2.7%

Customer Service Accounts	AWWA Median
Billing Accuracy Rate	
Errors/10,000 Bills	7 per 10,000 bills

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

Staffing

Positions	36.2
FTE's	34.5

Services Provided

Utilities:

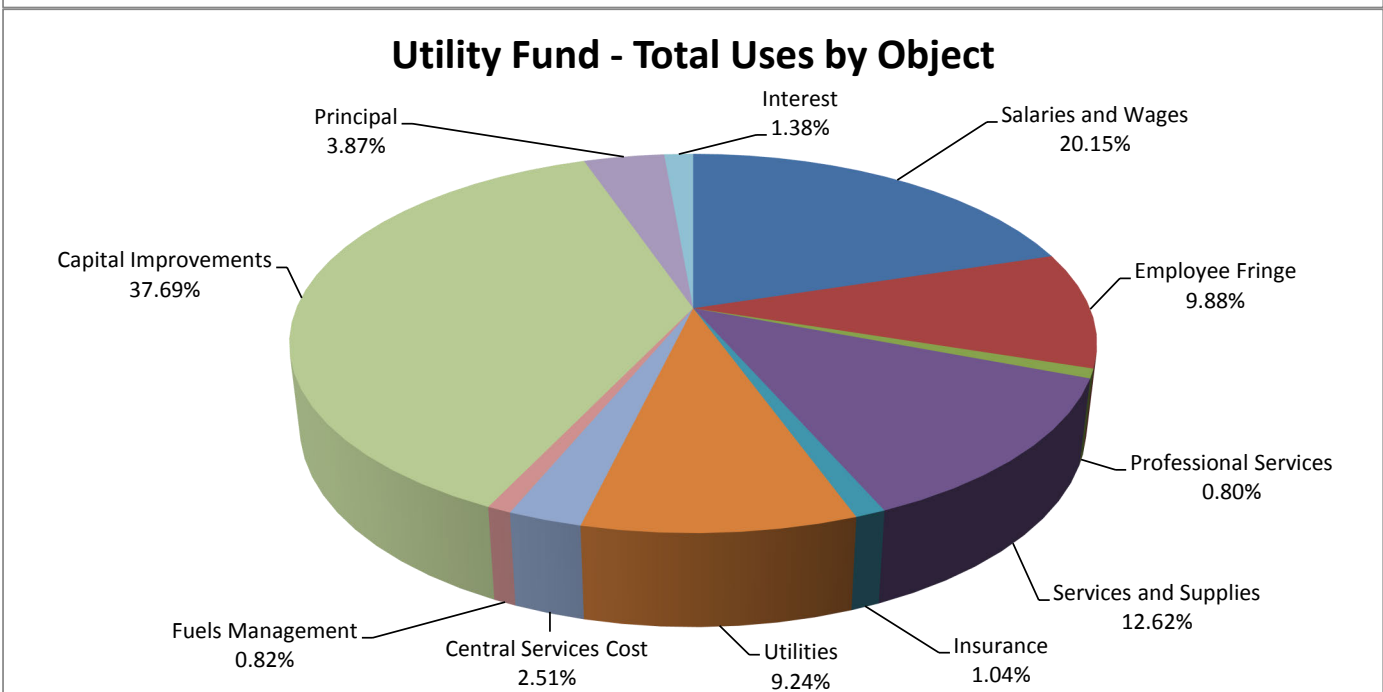
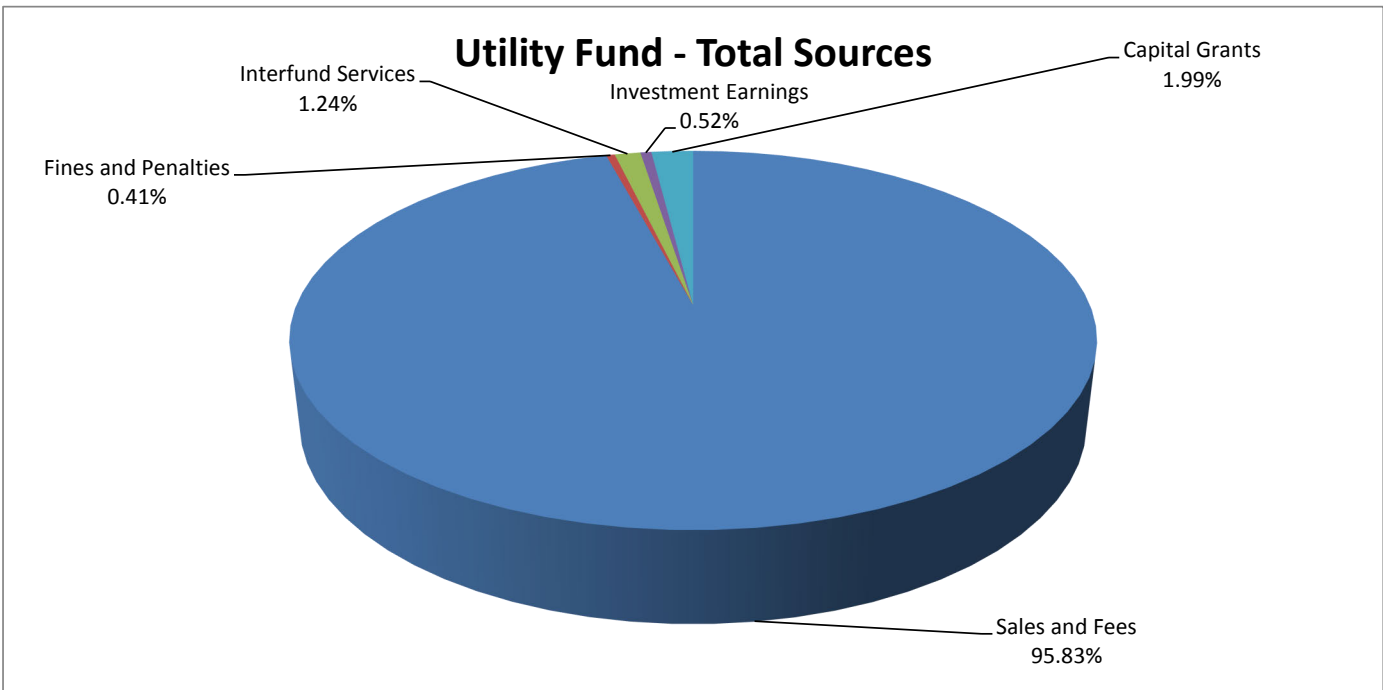
Water
Sewer

Solid Waste:

Solid Waste
Recycling

Management:

Tahoe Water Suppliers Association



Annual Budget
Fiscal Year 2015-2016
Utilities Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$10,363,062	\$10,611,800	\$10,955,452
Intergovernmental - Operating Grants	2,893	-	-
Fines and Penalties	51,313	47,200	47,200
Interfund Services	16,850	141,400	141,200
Other Financing Sources			
Investment Earnings	61,007	60,000	60,000
Capital Grants	461,994	150,000	228,000
Proceeds from capital assets dispositions	25,875	-	-
Total Revenues and Other Sources	<u>10,982,994</u>	<u>11,010,400</u>	<u>11,431,852</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	1,987,970	2,276,634	2,445,087
Employee Fringe	1,157,762	1,178,632	1,199,188
Professional Services	95,829	97,000	97,000
Services and Supplies	1,469,435	1,566,300	1,531,842
Insurance	108,149	113,500	126,000
Utilities	1,042,146	1,124,300	1,121,700
Cost of Goods and Services Sold	5,628	-	-
Central Services Cost	291,000	283,000	304,400
Fuels Management	100,000	100,000	100,000
Extraordinary Items	30,587	-	-
Capital Expenditures			-
Capital Improvements	3,059,460	4,913,800	4,573,387
Debt Service			
Principal	443,833	456,276	469,072
Interest	193,123	180,510	167,532
Fiscal Agent Fees	-	300	-
Interfund Transfers and Adjustments			
Funded Capital Resources		(1,300,000)	-
Total Expenditures and Uses	<u>9,984,922</u>	<u>10,990,252</u>	<u>12,135,208</u>
Net Sources and Uses	<u>\$ 998,072</u>	<u>\$ 20,148</u>	<u>\$ (703,356)</u>

Annual Budget
Fiscal Year 2015-2016
Water Services Sources and Uses

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 4,532,262	\$ 4,433,500	\$ 4,447,288
Intergovernmental - Operating Grants	2,893	-	-
Fines and Penalties	25,488	38,200	38,200
Interfund Services	(94,670)	(18,500)	141,200
Central Services Revenue	-	-	-
Other Financing Sources			
Investment Earnings	30,504	30,000	30,000
Capital Grants	461,994	150,000	228,000
Proceeds from capital assets dispositions	15,615	-	-
Total Revenues and Other Sources	<u>4,974,086</u>	<u>4,633,200</u>	<u>4,884,688</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	733,322	920,293	956,550
Employee Fringe	565,560	490,744	492,280
Professional Services	7,068	18,500	18,500
Services and Supplies	689,581	783,500	532,152
Insurance	53,943	56,600	49,100
Worker Compensation Claims	-	-	-
Utilities	523,525	571,600	573,800
Cost of Goods and Services Sold	5,628	-	-
Central Services Cost	142,500	138,500	149,200
Fuels Management	50,000	50,000	50,000
Intrafund Expense	(114,657)	(132,100)	-
Capital Expenditures			
Capital Improvements	1,182,413	1,668,400	1,410,302
Debt Service			
Principal	201,999	207,403	212,956
Interest	102,337	96,864	91,236
Fiscal Agent Fees	-	300	-
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(450,000)	-
Total Expenditures and Uses	<u>4,143,219</u>	<u>4,420,604</u>	<u>4,536,076</u>
Net Sources and Uses	<u>\$ 830,867</u>	<u>\$ 212,596</u>	<u>\$ 348,612</u>

Annual Budget
Fiscal Year 2015-2016
Sewer Services Sources and Uses

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 5,361,930	\$ 5,770,300	\$ 5,965,589
Interfund Services	111,520	159,900	-
Other Financing Sources			
Investment Earnings	30,503	30,000	30,000
Proceeds from capital assets dispositions	10,260	-	-
Total Revenues and Other Sources	<u>5,514,213</u>	<u>5,960,200</u>	<u>5,995,589</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	1,051,645	1,208,876	1,302,879
Employee Fringe	605,180	623,192	638,032
Professional Services	65,809	78,500	78,500
Services and Supplies	478,372	532,800	640,590
Insurance	54,206	56,900	76,900
Utilities	517,688	550,500	545,800
Central Services Cost	142,500	138,500	149,200
Fuels Management	50,000	50,000	50,000
Extraordinary Items	30,587	-	-
Intrafund Expense	114,657	132,100	-
Capital Expenditures			
Capital Improvements	1,877,047	3,245,400	3,163,085
Debt Service			
Principal	241,834	248,873	256,116
Interest	90,786	83,646	76,296
Interfund Transfers and Adjustments			
Funded Capital Resources	-	(850,000)	-
Total Expenditures and Uses	<u>5,320,311</u>	<u>6,099,287</u>	<u>6,977,398</u>
Net Sources and Uses	<u>\$ 193,902</u>	<u>\$ (139,087)</u>	<u>\$ (981,809)</u>

Annual Budget
Fiscal Year 2015-2016
Solid Waste Sources and Uses

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 357,703	\$ 273,000	\$ 406,000
Fines and Penalties	25,825	9,000	9,000
Total Revenues and Other Sources	<u>383,528</u>	<u>282,000</u>	<u>415,000</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	101,765	111,789	148,967
Employee Fringe	40,435	47,784	51,668
Professional Services	1,952		
Services and Supplies	265,208	181,800	290,300
Utilities	865	1,600	2,100
Total Expenditures and Uses	<u>410,225</u>	<u>342,973</u>	<u>493,035</u>
Net Sources and Uses	<u>\$ (26,697)</u>	<u>\$ (60,973)</u>	<u>\$ (78,035)</u>

Annual Budget
Fiscal Year 2015-2016
TWSA Sources and Uses

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 111,167	\$ 135,000	\$ 136,575
Total Revenues and Other Sources	<u>111,167</u>	<u>135,000</u>	<u>136,575</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	34,238	35,676	36,691
Employee Fringe	13,587	16,912	17,208
Professional Services	21,000	-	
Services and Supplies	36,274	68,200	68,800
Utilities	68	600	
Central Services Cost	6,000	6,000	6,000
Total Expenditures and Uses	<u>111,167</u>	<u>127,388</u>	<u>128,699</u>
Net Sources and Uses	<u>\$ -</u>	<u>\$ 7,612</u>	<u>\$ 7,876</u>



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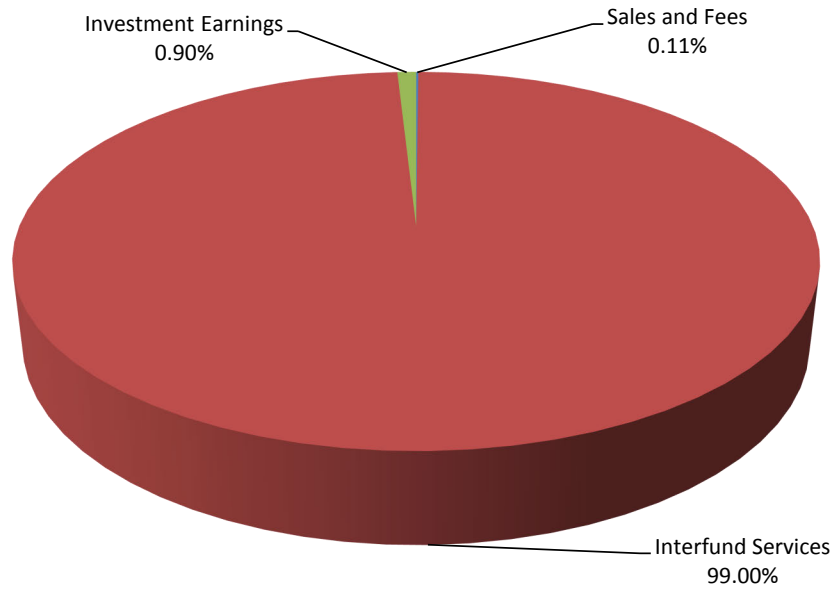


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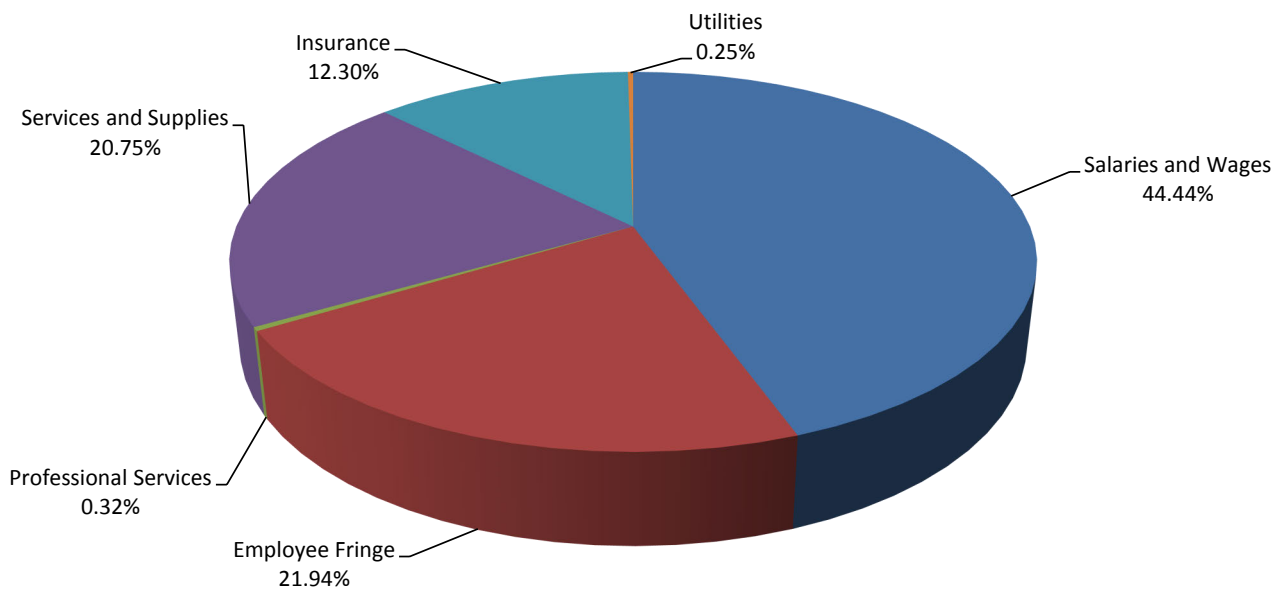
The Internal Services Fund is used to account for the services and goods provided to District operating areas. Such costs are billed to the user departments including depreciation on equipment provided on a cost reimbursement basis. The fund includes the use of fleet rental and maintenance, engineering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



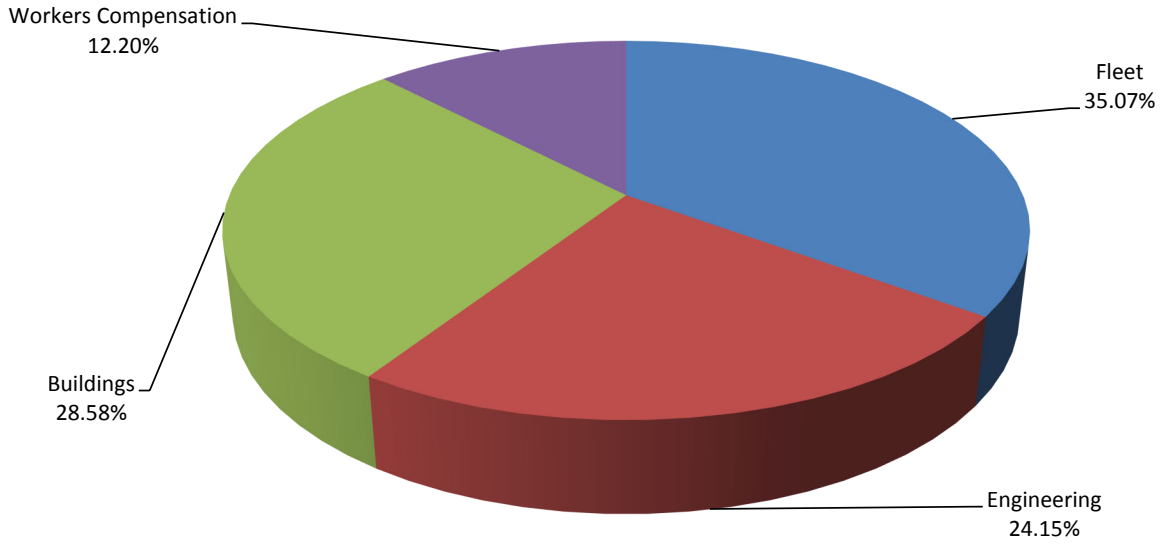
Internal Services Fund - Total Sources by Object



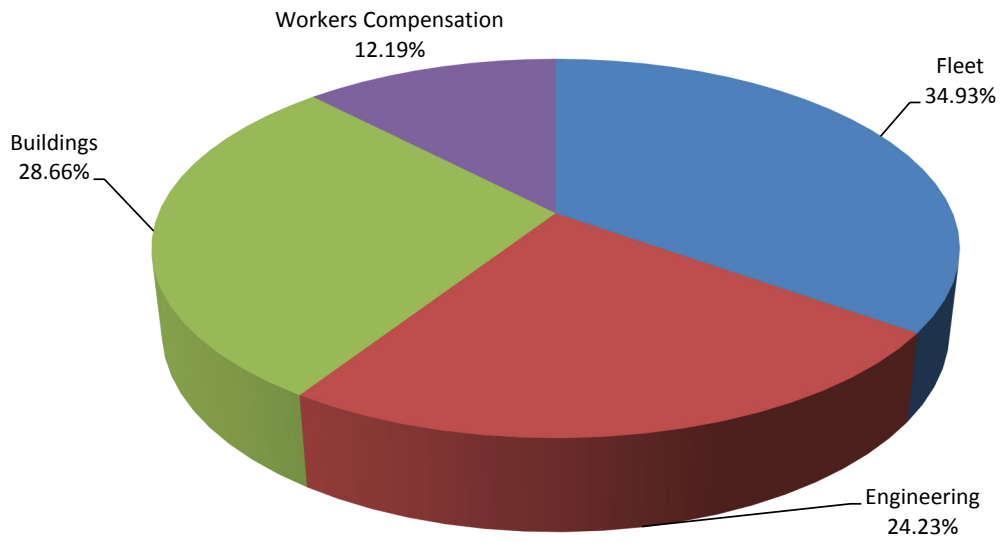
Internal Services Fund - Total Uses by Object



Internal Services Fund - Total Sources by Function



Internal Services Fund - Total Uses by Function



Annual Budget
Fiscal Year 2015-2016
All Internal Services Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Sales and Fees	\$ 975	\$ 3,000	\$ 3,000
Interfund Services	2,279,321	2,439,100	2,799,287
Other Financing Sources			
Investment Earnings	24,251	25,400	25,400
Total Revenues and Other Sources	<u>2,304,547</u>	<u>2,467,500</u>	<u>2,827,687</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	914,913	1,015,874	1,239,841
Employee Fringe	436,292	533,986	612,152
Professional Services	4,667	9,000	9,000
Services and Supplies	564,008	507,500	578,823
Insurance	379,174	347,200	343,145
Worker Compensation Claims	(49,191)	-	-
Utilities	7,298	6,900	6,980
Capital Expenditures			
Capital Improvements	-	26,000	-
Total Expenditures and Uses	<u>2,257,161</u>	<u>2,446,460</u>	<u>2,789,940</u>
Net Sources and Uses	<u>\$ 47,386</u>	<u>\$ 21,040</u>	<u>\$ 37,747</u>



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EXECUTIVE SUMMARY

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

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

Performance Metrics Season/Service Period

Fleet is staffed non-holiday weekdays year round.

	<u>Actual</u> <u>2013/14</u>	<u>Budget</u> <u>2014/15</u>	<u>Planned</u> <u>2015/16</u>
<u>Performance Measures</u>			
Preventative Maintenance	2,008	2,200	2,400
General Repairs	3,268	3,800	4,000
Projects & Fabrication	232	300	300
Other	793	1,100	1,100
Total Repair Activities	<u>6,301</u>	<u>7,400</u>	<u>7,800</u>
In-shop repairs	6,012	6,500	6,800
Field repairs	289	400	400
Outside vendor repairs	27	22	22
Operator training hours	22	80	80
Mechanic training hours	26	60	60
Vehicle accidents	62	70	70
Pieces of equipment	609	607	613
<u>Staffing</u>			
Positions	6	6	7
FTE's	6	6	7

Services Provided

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

Annual Budget
Fiscal Year 2015-2016
Fleet Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Interfund Services	\$ 828,555	\$ 870,600	\$ 991,700
Total Revenues and Other Sources	<u>828,555</u>	<u>870,600</u>	<u>991,700</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	391,544	404,737	476,879
Employee Fringe	212,425	230,405	267,317
Services and Supplies	214,049	219,700	227,700
Insurance	842	900	900
Utilities	1,812	1,700	1,700
Capital Expenditures			
Capital Improvements	-	26,000	-
Total Expenditures and Uses	<u>820,672</u>	<u>883,442</u>	<u>974,496</u>
Net Sources and Uses	<u>\$ 7,883</u>	<u>\$ (12,842)</u>	<u>\$ 17,204</u>

EXECUTIVE SUMMARY

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

Performance Metrics

Season/Service Period

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

Performance Measures

The Engineering Department is working on a number of capital projects scheduled for construction in 2015/2016. These include the 2015 Watermain Replacement and Fire Flow Enhancement Project, the Public Works Cold Storage Building, the Water and Sewer Pump Stations Roof Replacements, various improvements at the District's Wastewater Treatment Plant, and paving improvements throughout the District. In addition to the projects heading towards construction, the Engineering Department is also working on a number of capital projects that are presently in the planning and design phase. These include the Community Services Master Plan Update, the Diamond Peak Incline Creek Culvert Rehabilitation, and the second phase of the Effluent Export Pipeline Replacement Project.

Staffing

Positions	4.8
FTE's	4.1

Services Provided

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

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

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

Annual Budget
Fiscal Year 2015-2016
Engineering Sources and Uses - Object Level

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 975	\$ 3,000	\$ 3,000
Interfund Services	441,102	493,500	680,000
Total Revenues and Other Sources	<u>442,077</u>	<u>496,500</u>	<u>683,000</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	281,717	304,713	447,343
Employee Fringe	119,119	140,167	176,521
Professional Services	4,667	9,000	9,000
Services and Supplies	34,873	39,200	39,800
Insurance	809	900	800
Utilities	2,815	2,500	2,500
Total Expenditures and Uses	<u>444,000</u>	<u>496,480</u>	<u>675,964</u>
Net Sources and Uses	<u>\$ (1,923)</u>	<u>\$ 20</u>	<u>\$ 7,036</u>



EXECUTIVE SUMMARY

Building Maintenance is meant to be a break-even operation that charges District venues for services, labor, parts, operating supplies, fuel, and any contracted services for the upkeep and repair of District facilities. Building Maintenance seeks to bill 73% of time for its full time staff.

Performance Metrics

Season/Service Period

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

	Actual 2013/14	Budget 2014/15	Planned 2015/16
<u>Performance Measures</u>			
Hours Billed	6,181	7,648	7,730
Actual Employee Hours	8,248	10,400	10,400
Percentage Hours Billed	74.93%	73.54%	74.30%

Staffing

Positions	4	5	5
FTE's	4	5	5

Services Provided

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

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

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

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

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

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

Annual Budget
Fiscal Year 2015-2016
Buildings Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Interfund Services	\$ 683,109	\$ 745,600	\$ 808,087
Total Revenues and Other Sources	<u>683,109</u>	<u>745,600</u>	<u>808,087</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	241,652	306,424	315,619
Employee Fringe	104,748	163,414	168,313
Services and Supplies	315,086	248,600	311,323
Insurance	1,314	1,400	1,445
Utilities	2,671	2,700	2,780
Total Expenditures and Uses	<u>665,471</u>	<u>722,538</u>	<u>799,480</u>
Net Sources and Uses	<u>\$ 17,638</u>	<u>\$ 23,062</u>	<u>\$ 8,607</u>

EXECUTIVE SUMMARY

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

Performance Metrics

Season/Service Period

All Funds and payroll as required by Nevada Revised Statutes

<u>Performance Measures</u>	Actual 2013/14	Budget 2014/15	Planned 2015/16
Total Costs (Including provision for claim reserves)	\$ 327,018	\$ 344,000	\$ 340,000
Investment earnings	\$ 22,917	\$ 22,900	\$ 25,400

Staffing

Positions	None
FTE's	None

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

Services Provided

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

Annual Budget
Fiscal Year 2015-2016
Work Comp Sources and Uses - Object Level

	2013-14	2014-15	2015-16
	Actual	Budget	Proposed
Revenues			
Interfund Services	\$ 326,555	\$ 329,400	\$ 319,500
Other Financing Sources			
Investment Earnings	24,251	25,400	25,400
Total Revenues and Other Sources	<u>350,806</u>	<u>354,800</u>	<u>344,900</u>
Expenditures and Uses			
Insurance	376,209	344,000	340,000
Self-Insured Worker Compensation Claims	(49,191)	-	-
Total Expenditures and Uses	<u>327,018</u>	<u>344,000</u>	<u>340,000</u>
Net Sources and Uses	<u>\$ 23,788</u>	<u>\$ 10,800</u>	<u>\$ 4,900</u>

This section provides supplemental information for the following functions:

- Sales, Marketing and Communications
- Food and Beverage

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EXECUTIVE SUMMARY

The IVGID Sales, Marketing and Communications Department continues to improve the communication between Community Services venues and work towards a common look (brand) for all venues to leverage IVGID's broad reach.

The Sales, Marketing and Communications Department currently concentrate efforts on these fronts:

- Establishes Marketing Plans for Diamond Peak, Golf Courses, Facilities, and Parks & Recreation (with a special emphasis on the Mountain Golf Course)
- Sets goals for increased website visitation to yourtahoeplace.com
- Uses email software to communicate information to IVGID email subscribers
- Handles public relations and promotions for the District
- Works with two main agencies on creative and media buying (AugustineIdeas and Exl Media)
- Handles social media and stays updated on trends for IVGID social networks
- Hosts and supports with IVGID venue events

Annual Budget

Fiscal Year 2015-2016

All Community Services Marketing

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 1,210	\$ -	\$ -
Total Revenues and Other Sources	<u>1,210</u>	<u>-</u>	<u>-</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	135,839	161,762	163,981
Employee Fringe	57,679	82,004	84,136
Services and Supplies	421,918	458,900	500,600
Utilities	5,584	3,500	3,500
Total Expenditures and Uses	<u>621,020</u>	<u>706,166</u>	<u>752,217</u>
Net Sources and Uses	<u><u>\$(619,810)</u></u>	<u><u>\$(706,166)</u></u>	<u><u>\$(752,217)</u></u>

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EXECUTIVE SUMMARY

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

**Annual Budget
Fiscal Year 2015-2016
All Food & Beverage**

	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Revenues			
Sales and Fees	\$ 1,688,686	\$ 1,414,100	\$ 1,376,750
Concessions	125,411	110,500	98,500
Total Revenues and Other Sources	<u>1,814,097</u>	<u>1,524,600</u>	<u>1,475,250</u>
Expenditures and Uses			
Personnel Cost			
Salaries and Wages	530,553	390,322	402,909
Employee Fringe	152,779	116,654	119,775
Professional Services	495	-	-
Services and Supplies	350,516	236,596	242,909
Utilities	61,860	40,500	48,980
Cost of Goods and Services Sold	503,421	413,600	391,328
Capital Expenditures			
Capital Improvements	151,190	-	166,000
Total Expenditures and Uses	<u>1,750,814</u>	<u>1,197,672</u>	<u>1,371,901</u>
Net Sources and Uses	<u>\$ 63,283</u>	<u>\$ 326,928</u>	<u>\$ 103,349</u>

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CAPITAL IMPROVEMENT PLAN

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

FACILITIES

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

Measurement Method

Keep current and present to the Board of Trustees during the budget process:

Master Plans

Condition Assessments and Maintenance Plans

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

Potential New Acquisition Plans and Review

Regulatory Outlook

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

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

The MYCP indicates whether capital projects are financed by cash, user fees, the Recreation

Facility Fee, the Beach Facility Fee, debt or grant funding and sets the budget for each capital project for the first year of the MYCP. Ongoing projects, budgeted in previous capital plans, and identified as carryover projects, are not repeated in the current MYCP. Carryover projects for General Fund, Community Services and the Beach are presented in a separate schedule. Carryover projects for the Utility Fund are reported after year end.

How the Capital Process Works

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

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

The CPC meets with each department manager or capital projects managers to evaluate and prioritize departmental requests within the funding level provided by the Finance and Accounting Department. Once the CPC team has met with all the departments, information is shared with the Board of Trustees during budget work sessions. The MYCP will go through several iterations before the 5 Year Summary is brought back to the Board of Trustees. The following outlines the key timeframes for the MYCP:

October – review existing projects and set planning for next MYCP

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

December – complete submission or updates of capital data sheets

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

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

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

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

Project Criteria

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

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

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

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

Project Coding and Classification

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

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

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

Management and Organization Initiatives for Fiscal Year Ending June 30, 2016

The Finance and Accounting Department maintains a report that presents and reconciles carryover projects from the prior year, capital projects budgeted less those completed, and ending in amounts released (not to be spent) or carried over to the next fiscal year. This will be updated by August 2015 for the year ending June 30, 2015.

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

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

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



Ski Beach Restrooms

2016 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total
General Fund								
Financial Administration	1212CO1503	Accounting System Upgrade	55,000	-	-	-	-	55,000
	1213CE1101	IT Master Plan - Firewall/Remote Access	15,000	15,000	10,000	15,000	15,000	70,000
	1213CE1501	District Wi-fi Installation Update	-	-	-	-	60,000	60,000
	1213CO1502	Districtwide Microsoft Office Software Upgrade	-	-	-	75,000	-	75,000
	1213CO1505	IT Infrastructure	-	-	-	91,800	82,800	174,600
	Total		70,000	15,000	10,000	181,800	157,800	434,600
General Government	1099BD1501	Admin Roof Replacement	-	-	-	35,000	-	35,000
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	-	-	-	75,000	-	75,000
	1099BD1505	Paint Interior 893 Southwood Admin Building	-	38,200	-	-	-	38,200
	1099BD1701	Administration Services Building	-	-	-	150,000	3,200,000	3,350,000
	1099FF1503	Replace Carpeting 893 Southwood Admin Building	-	41,500	-	-	-	41,500
	1099OE1401	Copier Replacement - 893 Southwood Admin Building	-	-	-	31,000	-	31,000
	Total		-	79,700	-	291,000	3,200,000	3,570,700
Total General Fund			70,000	94,700	10,000	472,800	3,357,800	4,005,300
Utilities								
Public Works Shared	2097AT735	Snowplow #300A	-	18,000	-	-	-	18,000
	2097AT737	Snowplow #307A	-	18,000	-	-	-	18,000
	2097AT738	1998 Slurry Liquidator #326	-	-	41,000	-	-	41,000
	2097AT739	2004 9' Western Snow Plow #542A	-	-	6,200	-	-	6,200
	2097AT741	2010 Sander/Spreader #642	13,000	-	-	-	-	13,000
	2097AT742	Loader Tire Chains (2-Sets)	-	-	18,700	-	-	18,700
	2097AT749	2012 Snowplow #669B	-	6,200	-	-	-	6,200
	2097BD1202	Paint Interior Building #A	-	-	-	44,520	-	44,520
	2097BD1502	Fueling Facility Upgrade	20,000	300,000	-	-	-	320,000
	2097DI1401	Raise Manholes & Valve Boxes	30,000	30,000	30,000	30,000	30,000	150,000
	2097FF1602	Public Works Office Space Reconfiguration	42,500	-	-	-	-	42,500
	2097LI1401	Pavement Maintenance, Utility Facilities	48,000	150,000	10,000	-	85,500	293,500
	2097ME1601	Replace Boiler in Washbay	55,470	-	-	-	-	55,470
	2097NL470	2001 Caterpillar 430D Backhoe #496	-	-	-	128,500	-	128,500
	2097NL473	2008 Trackless Snowblower #619	-	150,450	-	-	-	150,450
	2097NL474	2010 International Vactor Truck #638	-	100,000	-	-	-	100,000
	2097P1200	2009 Chevrolet Mid Size Pick-up #630	-	-	22,850	-	-	22,850
	2097P2255	2005 Chevy 1/2-Ton Pick-up #553	30,000	-	-	-	-	30,000
	2097P2256	2008 Chevrolet 1/2-Ton Pick-up #611	-	-	22,850	-	-	22,850
	2097P2257	2009 Chevrolet 1/2 Ton Pick-up Truck #631	-	-	23,000	-	-	23,000
	2097P2258	2009 Chevrolet 1/2 Ton Pick-up Truck #632	-	-	-	-	23,000	23,000
	2097P3304	2005 Chevy 3/4-Ton Service Truck #555	41,200	-	-	-	-	41,200
	2097P4361	2004 GMC 1-Ton Flatbed #542	-	-	39,000	-	-	39,000
	2097P4362	2008 Chevrolet Service Truck #609	-	-	28,600	-	-	28,600
	2097P4363	2008 Chevrolet Service Truck #612	-	-	41,800	-	-	41,800
	2097P4364	2011 Chevrolet Service Truck #647	-	-	43,500	-	-	43,500
	2097SV533	1997 Forklift #315	-	33,900	-	-	-	33,900
	2097TL80	1999 25 Ton Trail King Trailer #354	-	-	28,600	-	-	28,600
	2097TR140	2004 Freightliner Vactor Truck #534	100,000	-	-	-	-	100,000
	2097TR180	1996 Peterbilt Dump Truck #299	-	-	160,000	-	-	160,000
	2097TR181	2001 Peterbilt Dump Truck	-	154,600	-	-	-	154,600
	2297BD1301	Public Works Equipment Storage Building	200,000	-	-	-	-	200,000
	Total		580,170	961,150	644,600	74,520	138,500	2,398,940
Water	2299DI1102	Water Pumping Station Improvements	30,000	30,000	30,000	30,000	30,000	150,000
	2299DI1103	Replace Commercial Water Meters, Vaults, Lids	78,000	80,000	83,000	86,000	-	327,000
	2299DI1204	Recoat Potable Water Reservoir Exteriors	20,000	55,000	20,000	60,000	20,000	175,000
	2299DI1401	Burnt Cedar Water Dsinfecation Plant Improvements	40,000	40,000	40,000	290,000	1,000,000	1,410,000
	2299WS1101	Watermain Replacement	952,217	513,000	380,000	380,000	380,000	2,605,217
	Total		1,120,217	718,000	553,000	846,000	1,430,000	4,667,217
Sewer	2523AT745	2007 Trackless Flail Mower #602	-	-	22,300	-	-	22,300
	2523FF1602	WWTP Operations Space Reconfiguration	20,000	100,000	-	-	-	120,000
	2523SE1601	Trailer mounted 8" Emergency Pump	148,000	-	-	-	-	148,000
	2523SS1603	Wastewater Flow Projection Study	30,000	-	-	-	-	30,000
	2523SV535	2001 Sellick Forklift #499	-	60,500	-	-	-	60,500
	2524AT744	2001 Jet-Away Line Cleaner #508	-	26,000	-	-	-	26,000
	2524SS1010	Effluent Export Line - Phase II	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	2524TR103	2008 Chevrolet Camera Truck #615	-	-	82,900	-	-	82,900
	2599DI1104	Sewer Pumping Station Improvements	100,000	50,000	50,000	50,000	50,000	300,000
	2599LI1801	Upper Pond Improvements	400,000	-	150,000	500,000	-	1,050,000
	2599SS1102	Wastewater Treatment Plant Improvements	150,000	100,000	125,000	500,000	-	875,000
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	25,000	25,000	25,000	25,000	25,000	125,000
	2599SS1203	Replace & Reline Sewer Mains & Manholes	-	100,000	-	-	-	100,000
	2599SS2107	Update Camera Equipment	-	-	-	-	58,000	58,000
	Total		2,873,000	2,461,500	2,455,200	3,075,000	2,133,000	12,997,700
Total Utilities			4,573,387	4,140,650	3,652,800	3,995,520	3,701,500	20,063,857
Internal Service								
Fleet	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	-	-	-	14,000	-	14,000
	Total		-	-	-	14,000	-	14,000
Buildings	5394P4351	Replace 2001 Service Truck 4X4 (3/4-ton) #473	-	-	37,500	-	-	37,500
	5394P4352	Replace 2004 Pick-up Truck 4X4 (1-ton) #540	-	-	38,000	-	-	38,000
	5394SV500	2003 Genie Scissor Lift	-	12,000	-	-	-	12,000
	5394TL50	2004 Equipment Trailer (Tilt)	-	5,100	-	-	-	5,100
Total		-	17,100	75,500	-	-	92,600	
Sign Shop	5495OE1601	Upgrade Sign Shop Equipment	-	28,500	-	-	-	28,500
	Total		-	28,500	-	-	-	28,500
Total Internal Service			-	45,600	75,500	14,000	-	135,100

2016 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	
Community Service Championship	3141BD1502	Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	10,000	85,000	-	-	-	95,000	
	3141CO1701	Fuel Management Program	-	28,000	-	-	-	28,000	
	3141GC1103	Irrigation Improvements	11,000	-	130,000	-	-	141,000	
	3141GC1202	Championship Course Greens, Tees and Bunkers	67,000	-	-	-	-	67,000	
	3141GC1501	Wash Pad Improvements	-	-	-	70,000	-	70,000	
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	40,000	100,000	-	-	-	140,000	
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	50,000	50,000	-	-	-	100,000	
	3142AT703	1999 Ty-Crop Spreader #429	-	-	-	-	32,800	32,800	
	3142AT708	2001 Aerothatch Seeder #479	16,500	-	-	-	-	16,500	
	3142AT713	2005 Buffalo Turbin Debris Blower #571	-	9,100	-	-	-	9,100	
	3142AT717	2007 Trilo Verticutter/Vacuum/Sweeper #607	-	-	61,000	-	-	61,000	
	3142NL404	1999 Carryall Club Car #447	10,000	-	-	-	-	10,000	
	3142NL405	1999 Carryall Club Car #448	10,000	-	-	-	-	10,000	
	3142NL406	1999 Carryall Club Car #449	10,000	-	-	-	-	10,000	
	3142NL407	1999 Carryall Club Car #450	10,000	-	-	-	-	10,000	
	3142NL408	1999 Carryall Club Car #451	10,000	-	-	-	-	10,000	
	3142NL409	1999 Carryall Club Car #452	10,000	-	-	-	-	10,000	
	3142NL410	2000 Carryall Club Car #459	-	10,000	-	-	-	10,000	
	3142NL411	2000 Carryall Club Car #460	-	10,000	-	-	-	10,000	
	3142NL412	2005 Carryall Club Car #564	-	-	-	-	11,000	11,000	
	3142NL413	2005 Carryall Club Car #565	-	-	-	-	11,000	11,000	
	3142NL414	2005 Carryall Club Car #566	-	-	-	-	11,000	11,000	
	3142NL415	2005 Carryall Club Car #567	-	-	-	-	11,000	11,000	
	3142NL420	2007 Club Car Carryall Ball Picker #600	-	-	20,600	-	-	20,600	
	3142NL480	2002 Bar Cart #527	34,000	-	-	-	-	34,000	
	3142NL481	2002 Bar Cart #528	34,000	-	-	-	-	34,000	
	3142SV502	2011 Toro Sand Pro 3020 #659	-	16,000	-	-	-	16,000	
	3142SV505	2011 Toro 3500D Mower #649	-	39,000	-	-	-	39,000	
	3142SV507	2011 Toro Groundsmaster 4000D #650	-	53,600	-	-	-	53,600	
	3142SV509	2001 Toro Greensmaster 1600 #505	9,200	-	-	-	-	9,200	
	3142SV510	2001 Toro Greensmaster 1600 #506	9,200	-	-	-	-	9,200	
	3142SV514	2004 Toro Greensmaster 1600 #549	9,200	-	-	-	-	9,200	
	3142SV516	2005 Toro Greensmaster 1600 #574	9,200	-	-	-	-	9,200	
	3142SV517	2011 Toro Greensmaster 1000 #652	-	-	9,200	-	-	9,200	
	3142SV518	2011 Toro Greensmaster 1000 #653	-	-	9,200	-	-	9,200	
	3142SV519	2011 Toro Greensmaster 1000 #654	-	-	9,200	-	-	9,200	
	3142SV520	2011 Toro Greensmaster 1000 #655	-	-	9,200	-	-	9,200	
	3142SV521	2011 Toro Greensmaster 1000 #656	-	-	9,200	-	-	9,200	
	3142SV522	2011 Toro Greensmaster 1000 #657	-	-	9,200	-	-	9,200	
	3142SV526	2010 John Deere 8500 #641	-	-	-	60,000	-	60,000	
	3143GC1201	Driving Range Nets	-	75,000	-	-	-	75,000	
	3143GC1202	Driving Range Improvements	73,000	-	-	-	56,000	129,000	
	3153CO1599	Food & Beverage Shared POS	49,500	-	-	-	-	49,500	
	3153FF1204	Champ Grille Kitchen Equipment	52,000	37,175	-	-	-	89,175	
	3153FF1205	The Grille Bar Equipment and Furniture	7,500	9,000	-	-	-	16,500	
	3197AT700	1989 Lely Fertilizer Spreader #365	-	-	-	-	7,000	7,000	
	3197AT701	1996 Toro Aerator #413	-	-	17,200	-	-	17,200	
	3197AT702	2011 John Deere HD300 Spray Rig #662	-	-	-	45,000	-	45,000	
	3197AT704	1999 Toro Rake-O-Vac #442	-	-	-	-	35,500	35,500	
	3197AT705	2000 Toro Spreader #462	-	10,650	-	-	-	10,650	
	3197AT706	2001 John Deere 800 Greens Aerator #476	-	-	17,200	-	-	17,200	
	3197AT707	2001 Spicker/Seeder #477	-	-	-	-	10,200	10,200	
	3197AT710	2002 Toro Hydroject 3000 #514	29,950	-	-	-	-	29,950	
	3197AT712	2003 Hines Drill Aerator #536	-	64,300	-	-	-	64,300	
	3197AT714	2006 Toro 1250 Spray Rig #586	34,000	-	-	-	-	34,000	
	3197AT715	2006 John Deere 1500 Fairway Aerator #592	28,400	-	-	-	-	28,400	
	3197AT719	2008 Planetair HD50 #616	-	-	32,200	-	-	32,200	
	3197AT720	2008 John Deere 1500 Fairway Aerator #620	-	27,400	-	-	-	27,400	
	3197AT721	2008 JD TC125 Core Harvester #621	-	-	-	11,900	-	11,900	
	3197AT722	2008 Bandit Brush Chipper #625	-	38,000	-	-	-	38,000	
	3197AT723	2010 JD 1500 Arecore Aerator #640 - Shared	-	-	13,900	-	-	13,900	
	3197NL450	2001 John Deere Pro Gator #483	-	30,000	-	-	-	30,000	
	3197NL451	2001 John Deere Pro Gator #484	-	30,000	-	-	-	30,000	
	3197NL452	2004 John Deere Pro Gator #545	-	-	32,000	-	-	32,000	
	3197NL453	2004 John Deere Pro Gator #546	-	-	-	-	34,000	34,000	
	3197NL454	2004 John Deere Pro Gator #547	-	-	-	33,600	-	33,600	
	3197NL455	2005 John Deere Pro Gator #569	-	-	-	33,600	-	33,600	
	3197SE1601	Greens Roller	16,000	-	-	-	-	16,000	
	3197TC01	2000 John Deere 5310 Tractor #464	-	-	-	47,000	-	47,000	
	3197TC02	2002 John Deere 4400 Tractor #513	-	-	24,200	-	-	24,200	
	3197TC03	2002 John Deere 4400 Tractor #517	-	-	24,200	-	-	24,200	
	3197TC04	2004 John Deere 4410 Tractor #548	-	-	-	-	33,350	33,350	
	3197TR160	1997 1-Ton Dump Truck #419	-	-	40,000	-	-	40,000	
	3199OE1501	Champ Golf Copier Replacement	-	-	-	-	15,000	15,000	
		Total		649,650	722,225	467,700	333,900	235,050	2,408,525
Mountain	3241BD1402	ADA Access to #6 Tee Restroom	-	-	20,000	95,000	-	115,000	
	3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	10,000	85,000	-	-	-	95,000	
	3241CO1701	Fuel Management Program	-	28,000	-	-	-	28,000	
	3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	27,000	25,000	35,000	-	-	87,000	
	3241GC1404	Irrigation Improvements	36,000	-	15,000	-	55,000	106,000	
	3241GC1502	Wash Pad Improvements	-	-	70,000	-	-	70,000	
	3242AT716	2007 Buffalo Turbin Debris Blower #601	-	-	8,400	-	-	8,400	
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	-	-	-	35,000	-	35,000	
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	50,000	50,000	-	-	-	100,000	
	3242NL400	1999 Carryall Club Car #430	-	10,000	-	-	-	10,000	
	3242NL401	1999 Carryall Club Car #431	-	10,000	-	-	-	10,000	
	3242NL402	1999 Carryall Club Car #432	-	10,000	-	-	-	10,000	
	3242NL403	1999 Carryall Club Car #433	-	10,000	-	-	-	10,000	
	3242NL482	2002 Bar Cart #529	34,000	-	-	-	-	34,000	
	3242SV511	2011 Toro 3500D Mower #663	-	-	50,000	-	-	50,000	
	3242SV513	2002 Toro 4000D Rough Mower #515	62,000	-	-	-	-	62,000	
	3242SV515	2005 JD 3235 Fairway Mower #570	66,000	-	-	-	-	66,000	
	3242SV523	2007 Toro Tri-Plex 3250D Mower #598	-	-	39,100	-	-	39,100	
	3242SV525	2008 Toro Sand-Pro #618	-	14,950	-	-	-	14,950	
	3242SV536	2008 Toro Tri-Plex Mower #614	-	-	40,100	-	-	40,100	
	3299BD1403	Mountain Course Clubhouse and Maintenance Building Replacement	-	-	75,000	175,000	2,100,000	2,350,000	
		Total		285,000	242,950	352,600	305,000	2,155,000	3,340,550

2016 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	
Facilities	3350BD1301	Repair/Replace Front Entrance Concrete	40,000	-	-	-	-	40,000	
	3350BD1302	Resurface Patio Deck - Chateau	-	8,500	-	-	-	8,500	
	3350BD1505	Paint Interior of Chateau	-	20,740	-	-	-	20,740	
	3350FF1204	Catering Kitchen Equipment	-	27,600	-	-	-	27,600	
	3350FF1303	Catering Kitchen Ice Machine	7,500	-	-	-	-	7,500	
	3350FF1601	Enclose Chateau Exterior Storage Area	10,000	-	-	-	-	10,000	
	3350FF1603	Portable Bars	17,500	-	-	-	-	17,500	
	3351BD1602	Replace Aspen Grove Facility	-	-	-	-	60,000	60,000	
	3352FF1003	Chateau - Catering Equipment Chairs	-	12,000	-	-	-	12,000	
	3352FF1104	Replace Banquet Silverware	-	10,000	-	-	-	10,000	
		Total	75,000	78,840	-	-	60,000	213,840	
	Ski	3453CO1501	Food & Beverage Shared POS	49,500	-	-	-	-	49,500
		3453FF1106	Diamond Peak Lodge Chairs	-	-	29,926	-	-	29,926
		3453FF1108	Diamond Peak Main Kitchen Equip.	-	12,600	-	-	63,025	75,625
3453FF1403		Diamond Peak Loft Bar Kitchen Equip.	-	5,600	-	-	53,000	58,600	
3453FF2002		Main Lodge Barbeque	-	15,000	-	-	-	15,000	
3453ME1610		Ski Main Lodge Loft Bar Heating System	15,000	-	-	-	-	15,000	
3462HE1602		School House Lift Major Component Replacement	52,830	-	-	-	-	52,830	
3462HE1603		Ridge Lift Major Component Replacement	94,116	-	-	-	-	94,116	
3462HE1702		Lakeview Lift Major Component Replacement	-	95,000	-	-	-	95,000	
3462LE1606		4 Pilz plc control modules Crystal Express Lift	16,500	-	-	-	-	16,500	
3462LE1608		Redfox & Ridge Lift Restraining Bar Upgrade	50,000	-	-	-	-	50,000	
3462SE1601		Lift Operations Service Vehicle	20,000	-	-	-	-	20,000	
3463AT747		Loader Tire Chains (1-Set)	-	9,300	-	-	9,750	19,050	
3463NL476		2002 Caterpillar 950G Loader #524	-	-	251,000	-	-	251,000	
3463NL492		Replace 2006 Pisten Bully 300 Snowcat #595	-	-	336,000	-	-	336,000	
3463NL493		Replace 2008 Grooming vehicle # 628	-	-	-	-	356,000	356,000	
3464AT736		Snowplow #304A	-	18,000	-	-	-	18,000	
3464BD1302		Vehicle Shop/ Snowmaking Pumphouse Roof	-	-	36,122	-	-	36,122	
3464BD1403		Resurface Main Lodge Deck	-	30,710	-	-	-	30,710	
3464CO1701		Fuel Management Program	-	50,000	-	-	-	50,000	
3464HE1901		Snowmaking Compressor House (C45)	-	-	-	350,000	-	350,000	
3464LI1501		Diamond Peak Base Facilities Maintenance and Improvements	40,000	-	-	-	-	40,000	
3464NL430		2013 Ski Resort Snowmobile #672	-	-	12,000	-	-	12,000	
3464NL431		2013 Ski Resort Snowmobile #673	-	-	-	-	12,000	12,000	
3464NL432		2013 Ski Resort Snowmobile #688	-	-	-	15,000	-	15,000	
3464NL433		2010 Ski Resort Snowmobile #701	-	-	-	12,700	-	12,700	
3464NL434		2011 Ski Resort Snowmobile #644	11,500	-	-	-	-	11,500	
3464NL435		2011 Ski Resort Snowmobile #626	-	11,200	-	-	-	11,200	
3464NL441		2005 Suzuki ATV #695	-	-	-	-	10,000	10,000	
3464NL442		2012 Yamaha ATV #683	-	-	-	-	16,000	16,000	
3464NL443		2006 Yamaha Rhino (ATV) #585	-	14,800	-	-	-	14,800	
3464NL444		2008 Yamaha Rhino (ATV) #639	-	14,800	-	-	-	14,800	
3464SE1601		Ski Resort Snowmobile	11,500	-	-	-	-	11,500	
3464SE1602		Mountain Operations Service Vehicle	20,000	-	-	-	-	20,000	
3464SI1002		Fan Guns Purchase and Refurbishment	-	200,000	-	-	-	200,000	
3464SI1104		Snowmaking Infrastructure Evaluation and Enhancement	50,000	-	-	-	-	50,000	
3464SI1604		Low Energy Snowmaking Gun	50,000	-	-	-	-	50,000	
3468RE1102		Replace Ski Rental Equipment	115,000	290,000	160,000	135,000	340,000	1,040,000	
3468RE1609		Replace Ski Rental Machinery	-	175,000	-	-	-	175,000	
3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	-	-	-	1,500,000	-	1,500,000	
3469P4365		2007 Chevy 1-Ton Pick-Up #596	-	-	30,440	-	-	30,440	
3469P4366		2007 Chevy 1-Ton Pick-Up #597	-	-	30,440	-	-	30,440	
3469TR104		Replace 2010 Shuttle Bus #635	-	-	-	-	128,000	128,000	
3469TR105		Replace 2010 Shuttle Bus #636	-	-	-	-	128,000	128,000	
3499BD1605		Main lodge floor/carpet replacement	45,000	-	-	-	-	45,000	
3499FF1607		Skier Services Building Customer Service Counter	20,000	-	-	-	-	20,000	
3499LI1101		Incline Creek Culvert Rehabilitation at Diamond Peak	-	-	1,987,500	1,362,500	-	3,350,000	
3499OE1205		Replace Staff Uniforms	-	113,500	-	-	-	113,500	
3499OE1502		Ski Copier Replacement	-	-	-	-	15,000	15,000	
3499RS1501		Ski Business Operations Software System	215,000	-	-	-	-	215,000	
		Total	875,946	1,055,510	2,873,428	3,375,200	1,130,775	9,310,859	
Ski Master Plan Implementation		3653BD1501	Ski Area Master Plan Implementation - Phase 1	150,000	2,175,000	1,825,000	-	-	4,150,000
		3653BD1502	Ski Area Master Plan Implementation - Phase 2	-	50,000	250,000	3,275,000	2,925,000	6,500,000
			Total	150,000	2,225,000	2,075,000	3,275,000	2,925,000	10,650,000
Parks		4378AT727	2000 JD 1500 Arecore Aerator #456 - Shared	-	-	13,675	-	-	13,675
		4378AT728	2001 Toro Rake-O-Vac #485	-	30,500	-	-	-	30,500
		4378AT729	1996 Lely Fertilizer Spreader #498	-	5,800	-	-	-	5,800
		4378AT730	2005 Shattertine Aerifier	-	-	-	-	8,100	8,100
		4378AT732	2008 Landpride Overseeder #622	-	-	15,850	-	-	15,850
		4378BD1502	Stairs Replacement Incline Park	40,000	-	-	-	-	40,000
		4378BD1603	Resurface and Coat Incline Park Bathroom Floors	8,500	-	-	-	10,200	18,700
		4378BD1604	Resurface and Coat Preston Park Bathroom and Mechanical Room Floors	14,200	-	-	-	17,100	31,300
	4378BD1605	Village Green/Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	15,000	125,000	-	-	-	140,000	
	4378BD1801	Preston Field Retaining Wall Replacement	-	-	-	286,000	-	286,000	
	4378LI1207	Pavement Maintenance, East & West End Parks	-	-	10,000	-	-	10,000	
	4378LI1303	Pavement Maintenance, Aspen Grove	-	-	20,000	-	-	20,000	
	4378LI1403	Pavement Maintenance, Preston Field	26,000	-	-	-	26,000	52,000	
	4378LI1503	Bocce Courts at Rec Center	-	-	-	300,000	-	300,000	
	4378LI1504	Incline and Third Creeks Restoration Phase V	1,133,000	-	-	-	-	1,133,000	
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	-	22,000	-	-	-	22,000	
	4378LI1604	Pump Track Demonstration	20,000	50,000	-	-	-	70,000	
	4378NL440	2008 Suzuki ATV #617	-	-	8,100	-	-	8,100	
	4378NL456	2002 John Deere Pro Gator #516	29,500	-	-	-	-	29,500	
	4378NL457	2005 John Deere Pro Gator #572	-	-	31,425	-	-	31,425	
	4378NL458	2007 John Deere Pro Gator #604	-	-	-	32,000	-	32,000	
	4378P2250	2001 Pick-up Truck 4x4 (1/2-Ton) #474	-	26,000	-	-	-	26,000	
	4378P2251	2000 Flatbed 4X4 (1/2 ton) #356	-	-	27,000	-	-	27,000	
	4378P3301	2005 Pick-up Truck 4x4 (3/4-Ton) #554	-	27,000	-	-	-	27,000	
	4378P4354	2003 1-Ton Service Truck #520	-	27,000	-	-	-	27,000	
	4378P4355	2004 Pick-up Truck 4x4 (1-Ton) #541	-	-	25,100	-	-	25,100	
	4378RS1501	Replace Previous Incline Park Playground	-	40,000	-	-	-	40,000	
	4378RS1601	Replace Preston Park Playgrounds	-	-	50,000	27,800	-	77,800	
	4378SV528	2013 Ball Field Groomer #681	-	-	-	-	17,100	17,100	
	4378SV529	2013 Ball Field Mower / Toro 3500D Groundsmaster #682	-	-	-	-	35,400	35,400	
	4378SV530	2002 Ditch Witch Trencher #518	-	-	15,000	-	-	15,000	
	4378SV531	2005 Ball Field Groomer #557	18,000	-	-	-	-	18,000	
	4378SV532	2007 Toro 3500D Rotary Mower #605	-	-	33,700	-	-	33,700	
	4378SV731	2005 Diamond Master Groomer #563	-	-	-	9,000	-	9,000	
	4378TC07	2010 JD 4120 Tractor #643	-	39,700	-	-	-	39,700	
		Total	1,304,200	393,000	249,850	654,800	113,900	2,715,750	

2016 - 5 Year Project Summary Totals

Division	Project Number	Project Title	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total
Tennis	4588BD1602	Paint All Court Fences and Light Poles	-	20,020	-	-	-	20,020
	4588BD1603	Replace Tennis Wood Deck	-	31,000	-	-	-	31,000
	4588BD1604	Tennis Restroom Remodel	-	60,000	-	-	-	60,000
	4588LI1201	Pavement Maintenance, Tennis Facility	-	-	-	-	21,000	21,000
	4588RS1402	Resurface Tennis Courts 3 thru 7	-	-	-	22,000	-	22,000
	4588RS1501	Resurface Tennis Courts 1 and 2	-	-	-	-	9,000	9,000
	4588RS1605	Tennis Facility Study	35,000	-	-	-	-	35,000
	Total		35,000	111,020	-	22,000	30,000	198,020
Recreation	4884BD1601	Recreation Center Natatorium Mezzanine Safety Enhancements	40,000	-	-	-	-	40,000
	4884LI1102	Pavement Maintenance, Recreation Center Area	-	-	-	50,000	-	50,000
	4885BD1606	Pool Deck Recoat	-	-	-	34,000	-	34,000
	4886LE1101	Fitness Equipment	42,000	41,500	42,600	-	-	126,100
	4889RS1602	Play Structure for Kid Zone	-	-	33,000	-	-	33,000
	4899OE1399	Web Site Redesign and Upgrade	-	-	-	80,000	-	80,000
	4899OE1607	Replace Rec. Center Copier	-	14,000	-	-	-	14,000
	Total	82,000	55,500	75,600	164,000	-	377,100	
Other Recreation	4999CO1601	EMV Credit Card Processing Compliance	25,500	-	-	-	-	25,500
	4999RS1603	Parks and Recreation Master Plan Update	250,000	-	-	-	-	250,000
	4999VE1602	Shuttle Bus	-	160,000	-	-	-	160,000
		Total	275,500	160,000	-	-	-	435,500
		Total Community Services Less Master Plan Implementation	3,582,296	2,819,045	4,019,178	4,854,900	3,724,725	19,000,144
		Total Community Services with Master Plan Implementation	3,732,296	5,044,045	6,094,178	8,129,900	6,649,725	29,650,144
Beaches								
	3970BD1702	Remodel Burnt Cedar Pool Showers	-	32,500	-	-	-	32,500
	3972BD1301	Pavement Maintenance, Ski Beach	-	-	-	50,000	-	50,000
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	75,000	75,000	-	-	-	150,000
	3972BD1602	Ski Beach Driveway Gate	10,000	-	-	-	-	10,000
	3972LI1201	Pavement Maintenance, Incline Beach	-	-	-	20,000	-	20,000
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	-	-	-	32,000	-	32,000
	3972RS1701	Replace Playgrounds	-	-	65,000	-	-	65,000
	3973LI1302	Incline Beach Facility Replacement	100,000	200,000	1,600,000	-	-	1,900,000
	3974FF1101	Burnt Cedar Beach Kitchen	-	6,600	-	-	-	6,600
	3978FF1603	Replace Beach Planter Boxes	18,000	-	-	-	-	18,000
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	-	14,310	-	-	-	14,310
		Total	203,000	328,410	1,665,000	102,000	-	2,298,410
Grand Total		8,578,683	9,653,405	11,497,478	12,714,220	13,709,025	56,152,811	

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**Incline Village General Improvement District
Debt Service
Budget Year Ending June 30, 2016**

	Utilities		Community Services		Beach	
	Principal	Interest	Principal	Interest	Principal	Interest
Utility Bonds						
2002 SRF	\$100,970	\$26,021				
2004 SRF	\$83,067	\$29,302				
2006 SRF	\$155,146	\$50,277				
2012 Bond	\$129,889	\$61,932				
Recreation Bonds						
2008 MT			\$760,000	\$144,850		
2012 RFDG			\$318,783	\$59,413	\$5,216	\$934
Budget Totals	\$469,072	\$167,532	\$1,078,783	\$204,263	\$5,216	\$934

For further information about the IVGID Debt Management Policies and Practices, refer to the Debt Management Plan filed each July with the Nevada Department of Taxation and available on the District's web site ivgid.org.

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Central Services Cost Allocation Plan

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

Under Practice 18.2.01, Section 1.04 lists the eligible costs:

1.0.4 Costs incurred may include, without limitation:

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

Under Practice 18.2.01, Section 1.0.5 lists the eligible credits:

1.0.5 Allowable Credits:

- 1.0.5.1 Applicable Credits will reduce the total costs allowed, when the credit relates directly to a transaction included in total costs.

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

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

For the year ended June 30, 2016 the General Fund will receive payments of \$1,123,000 while incurring costs of \$891,241 (net of \$25,000 for the earnings allowance that reduces banking charges) for Accounting and \$529,332 for Human Resources. The difference representing the costs incurred for the General Fund and Internal Services based on their share of the units of measure, and the rounding down of the actual calculation to avoid any excess charge.

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2016**

	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	23.2 9.64%	34.5 14.34%	32.3 13.42%	10.6 4.41%	2.3 0.96%	61.2 25.44%	24.3 10.10%	8.7 3.62%	2.1 0.87%	2.8 1.16%	22 9.14%	16.6 6.90%	240.6 100%
Budgeted Wages by Fund Allocation	\$ 1,679,547 15.02%	\$ 2,445,087 21.87%	\$ 1,061,511 9.50%	\$ 346,395 3.10%	\$ 103,082 0.92%	\$ 2,077,530 18.58%	\$ 982,948 8.79%	\$ 284,328 2.54%	\$ 147,427 1.32%	\$ 109,729 0.98%	\$ 701,430 6.27%	\$ 1,239,841 11.09%	\$ 11,178,855 100%
Budgeted Benefits by Fund Allocation	\$ 821,598 17.74%	\$ 1,199,188 25.89%	\$ 330,954 7.15%	\$ 103,303 2.23%	\$ 65,159 1.41%	\$ 780,556 16.85%	\$ 360,995 7.79%	\$ 73,125 1.58%	\$ 30,241 0.65%	\$ 46,597 1.01%	\$ 207,980 4.49%	\$ 612,152 13.22%	\$ 4,631,848 100%
Budgeted Services & Supplies by Fund Allocation	\$ 611,415 8.84%	\$ 1,531,842 22.16%	\$ 942,361 13.63%	\$ 304,630 4.41%	\$ 193,167 2.79%	\$ 1,416,642 20.49%	\$ 520,758 7.53%	\$ 289,449 4.19%	\$ 55,287 0.80%	\$ 46,900 0.68%	\$ 422,545 6.11%	\$ 578,823 8.37%	\$ 6,913,819 100%
Budgeted Accounting - Inv. Int. Percentage of Costs Allocated Allocation based on Services & Supplies	\$ 891,241 80%												
	63,053	157,972	97,182	31,415	19,920	146,092	53,704	29,850	5,702	4,837	43,575	59,692	712,993
Blended Allocation	14%	21%	10%	3%	1%	20%	9%	3%	1%	1%	7%	10%	
Budgeted Human Resources HR + 20% Accounting Based on Wages, Benefits & FTE	100,016	146,473	70,913	22,960	7,748	143,575	62,943	18,251	6,709	7,433	46,957	73,604	707,580
Central Services Cost Allocation	\$ 296,364	\$ 304,445	\$ 168,095	\$ 54,375	\$ 27,668	\$ 289,667	\$ 116,646	\$ 48,101	\$ 12,411	\$ 12,269	\$ 90,532	\$ 1,420,573	
Annual Billing for Adopted Budget	\$ 304,400	\$ 168,000	\$ 168,000	\$ 54,000	\$ 27,600	\$ 289,500	\$ 116,600	\$ 48,000	\$ 12,400	\$ 12,000	\$ 90,500	\$ 1,123,000	

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

KEY RATES

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

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

The Board of Trustees have given staff the specific authority to make “yield management “ and “dynamic pricing” decisions which will allow price adjustments at any time to encourage utilization of our venues or realize the appropriate value of a service. Staff makes operational decisions throughout the year that set prices for products and services. These listings are not intended to be all inclusive for each price, line item or transaction. Nor are they necessarily going to be restated as changes are made throughout the fiscal year. They are presented as an indication of the intention at the point of adopting the budget each May.



Championship Golf Course

IVGID Championship Golf Course

Key Rates – Daily Fee

Champ Course 2015 Passes & Specials

NON-RESIDENT - Rack Rates										
	TIME OF DAY									
	Open - 12 (Prime Time)		12-2 (Mid-Day)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
May 8 - June 4	\$120	\$140	\$100	\$120	\$80	\$100	\$50	\$60	\$40	\$45
June 5 - June 30	\$140	\$160	\$120	\$140	\$100	\$120	\$60	\$70	\$45	\$55
July 1 - Sept 7	\$170	\$190	\$140	\$160	\$120	\$140	\$75	\$85	\$55	\$70
Sept 8 - Sept 30	\$140	\$160	\$120	\$140	\$100	\$120	\$60	\$70	\$45	\$55
Oct 1 - closing	\$120	\$140	\$100	\$120	\$70	\$90	\$50	\$60	\$40	\$45
<i>all rates include shared cart</i>										

RESIDENT - Rack Rates										
(50% or more discount off of Non-Resident rate)										
	TIME OF DAY									
	Open - 12 (Prime Time)		12-2 (Mid-Day)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
May 8 - June 4	\$60	\$70	\$50	\$60	\$40	\$50	\$25	\$30	\$20	\$23
June 5 - June 30	\$70	\$80	\$60	\$70	\$50	\$60	\$30	\$35	\$23	\$28
July 1 - Sept 7	\$85	\$90	\$70	\$80	\$60	\$70	\$38	\$43	\$28	\$35
Sept 8 - Sept 30	\$70	\$80	\$60	\$70	\$50	\$60	\$30	\$35	\$23	\$28
Oct 1 - closing	\$60	\$70	\$50	\$60	\$35	\$45	\$25	\$30	\$20	\$23
<i>all rates include shared cart</i>										

GUEST - Rack Rates										
(\$25 more than Res. Rate open-4 & \$15 more than Res. Rate 4-close)										
	TIME OF DAY									
	Open - 12 (Prime Time)		12-2 (Mid-Day)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
May 8 - June 4	\$85	\$95	\$75	\$85	\$65	\$75	\$40	\$45	\$35	\$38
June 5 - June 30	\$95	\$105	\$85	\$95	\$75	\$85	\$45	\$50	\$38	\$43
July 1 - Sept 7	\$110	\$115	\$95	\$105	\$85	\$95	\$53	\$58	\$43	\$50
Sept 8 - Sept 30	\$95	\$105	\$85	\$95	\$75	\$85	\$45	\$50	\$38	\$43
Oct 1 - closing	\$85	\$95	\$75	\$85	\$60	\$70	\$40	\$45	\$35	\$38
<i>all rates include shared cart</i>										

**Golf Courses at Incline Village
Key Rates – Play Passes**

Resident Play Passes

10 play pass	\$720 (a)
20 play pass	\$1,270 (b)
All You Can Play Pass (Includes Both Golf Courses)	\$2,300 (c)
Full Time Student Pass (up to age 26 stand by & Pass Holder only)	\$250 (d)
Junior Pass (Walking only, stand by up to age 17 & Pass Holder only)	\$195 (d)

(a) includes \$25 in range ball credit

(b) includes \$50 in range ball credit

(c) includes free bag storage; \$75 in range ball credit; 1 free 30 minute lesson

(d) does NOT include golf cart

**Non- Resident Play Pass:
TAHOE PLAYERS PLAN**

Annual Fee **\$699**

Daily Fee Rate (p/person)

Championship Course	\$60
Mountain Course	\$20

*Daily Fee Rate is for 18 holes of golf;
all prices include a shared cart*

Tahoe Players Plan rates are valid during:

Opening Day - May 31st

Mountain Course - Unlimited Golf
Champ Course - Unlimited Golf

June 1 - Sept. 7th

Mountain Course - Unlimited Golf
Champ Course - Unlimited Golf after 12:00 p.m.

Sept. 8th - Closing

Mountain Course - Unlimited Golf
Champ Course - Unlimited Golf

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

IVGID Mountain Golf Course

Key Rates – Daily Fee

MOUNTAIN - 18 HOLES	MOUNTAIN - 9 HOLES
----------------------------	---------------------------

RESIDENT - Rack Rates												
<i>(30% or more discount off of Non-Resident rate)</i>												
	Time of Day						Time of Day					
	Open - 12 (Prime Time)		12-4 (Mid-Day)		After 4 (Twilight)		Open - 12 (Prime Time)		12-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
May 1 - June 4	\$28	\$35	\$25	\$32	\$1.00 p/hole + \$5 cart fee		\$18	\$21	\$14	\$18	\$1.00 p/hole + \$5 cart fee	
June 5 - June 30	\$39	\$42	\$35	\$39			\$20	\$22	\$16	\$20		
July 1 - Sept 7	\$42	\$46	\$42	\$46			\$25	\$28	\$21	\$25		
Sept 8 - Closing	\$35	\$39	\$32	\$35			\$20	\$22	\$16	\$20		
<i>all rates from Open-4 include shared cart</i>												

GUEST - Rack Rates												
<i>(\$10 more than Res. Rate open-12 & \$5 more than Res. Rate 12-4, 4-close = same as Res.)</i>												
	Time of Day						Time of Day					
	Open - 12 (Prime Time)		12-4 (Mid-Day)		After 4 (Twilight)		Open - 12 (Prime Time)		12-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
May 1 - June 4	\$38	\$45	\$30	\$37	\$1.00 p/hole + \$5 cart fee		\$23	\$26	\$19	\$23	\$1.00 p/hole + \$5 cart fee	
June 5 - June 30	\$49	\$52	\$40	\$44			\$25	\$27	\$21	\$25		
July 1 - Sept 7	\$52	\$56	\$47	\$51			\$30	\$33	\$26	\$30		
Sept 8 - Closing	\$45	\$49	\$37	\$40			\$25	\$27	\$21	\$25		
<i>all rates include shared cart open-4</i>												

NON-RESIDENT - Rack Rates												
	Time of Day						Time of Day					
	Open - 12 (Prime Time)		12-5 (Mid-Day)		After 5 (Twilight)		Open - 12 (Prime Time)		12-5 (Mid-Day)		After 5 (Twilight)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
May 1 - June 4	\$40	\$50	\$35	\$45	\$2.00 p/hole + \$5 cart fee		\$25	\$30	\$20	\$25	\$2.00 p/hole + \$5 cart fee	
June 5 - June 30	\$55	\$60	\$50	\$55			\$28	\$32	\$23	\$28		
July 1 - Sept 7	\$60	\$65	\$60	\$65			\$35	\$40	\$30	\$35		
Sept 8 - closing	\$50	\$55	\$45	\$50			\$28	\$32	\$23	\$28		
<i>all rates from Open-5 include shared cart</i>												

**IVGID
FACILITIES**

Fiscal 2015-16 Budget

KEY RATES

Pass Holder

Non-pass Holder

Aspen Grove Building, Barbecue & Outdoor Seating

(May - October)

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

Wedding Ceremony Set-up Fee - Outdoors

(includes the use of white folding chairs)	\$375	\$500
--	-------	-------

Aspen Grove - Building Only

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

Championship Golf Course

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

The Lawn (includes the use of white folding chairs)	\$630	\$850
---	-------	-------

Chateau

High Season Dates: June to October

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

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

Low Season Dates: November to May

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

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

Hourly Rate (based on season)

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

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

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

Diamond Peak

2015/2016 Key Rates: Lift Ticket & FLEX Pass

Picture Pass Holder Lift Tickets	Non-Holiday		Holiday			
	Daily	Half-day	Daily	Half-day		
Adult (24-64)	\$25	-	\$35	-		
Youth (13-23) & Senior (65-69)	\$20	-	\$30	-		
Child (7-12) & Super Senior (70-79)	\$15	-	\$20	-		
6 & under / 80+	Free	-	Free	-		
Beginner	\$18	-	\$28	-		
Non-Resident Lift tickets						
Adult (24-64)	\$64	\$59	\$69	\$64		
Youth (13-23) & Senior (65-69)	\$49	\$44	\$59	\$54		
Child (7-12) & Super Senior (70-79)	\$25	\$22	\$33	\$30		
Interchangeable Parent	\$64	\$59	\$69	\$64		
Beginner	\$34	\$34	\$39	\$39		
6 & under / 80+	Free	Free	Free	Free		
FLEX-passes						
	2-day	3-day	4-day	5-day	6 - day	7-day
Adult (24-64)	\$128	\$177	\$220	\$255	\$282	\$308
Youth (13-23) & Senior (65-69)	\$98	\$139	\$177	\$206	\$230	\$247
Child (7-12) & Super Senior (70-79)	\$48	\$66	\$80	\$100	\$120	\$140

The IVGID Board of Trustees allow Management to adjust prices to accomplish "Yield Management", provided the rate offered is above the IVGID PPH rate.

2015/2016 Key Rates: Season Passes

Picture Pass Holder	Early Sale	After 10/31	Non-Resident	Early Sale	After 10/31
Full Pass			Full Pass		
Adult (24-64)	\$299	\$349	Adult (24-64)	\$349	\$449
College (with ID and 12 credits) & Youth (13-23)	\$149	\$189	College (with ID and 12 credits) & Youth (13-23)	\$199	\$239
Child (7-12) & Senior (65-69)	\$119	\$149	Child (7-12) & Senior (65-69)	\$139	\$169
Super Senior (70-79)	\$39	\$49	Super Senior (70-79)	\$59	\$69
6 & under / 80+	Free	Free	6 & under / 80+	Free	Free
Picture Pass Holder	Early Sale	After 10/31	Non-Resident	Early Sale	After 10/31
Midweek Pass			Midweek Pass		
Adult (24-64)	\$225	\$299	Adult (24-64)	\$249	\$309
College (with ID and 12 credits) & Youth (13-23)	\$119	\$149	College (with ID and 12 credits) & Youth (13-23)	\$159	\$199
Child (7-12) & Senior (65-69)	\$99	\$119	Child (7-12) & Senior (65-69)	\$125	\$156

**IVGID
RECREATION CENTER**

Fiscal 2015-16 Budget

KEY RATES

Calendar 2015

<u>Pass Holder</u>	<u>Non-pass Holder</u>
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Adult - Annual	\$523	\$677
Adult - Daily	\$11	\$15
Adult - Monthly	\$65	\$79
Family - Annual	\$970	\$1,184
Senior (60+)- Daily	\$9	\$13
Senior (60+)- Monthly	\$59	\$71
Student (age 13-23) - Monthly	\$47	\$68
Youth (ages 6 to 12)- Daily	\$6	\$9
Totally Active (ages 6 to 17) / Program	\$4	\$4
Lapsed Membership processing Fee	\$49	\$49

Note to Rate Schedule:

Rates have been provided only for the 2015 season.

2016 will be determined with the next budget cycle.

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

**IVGID
RECREATION PRIVILEGES**

Fiscal 2015-16 Budget

KEY RATES

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

Guest Access Cards are valid from June 1, 2015 and expire May 31,2016.

Processing Fees:

Replacement of Lost/Stolen Cards	\$20
Reassignment Fee	\$20
Ownership Transfer	\$25
Exchange of Guest Access Card	\$25

Note to Rate Schedule:

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

**IVGID
PARK & FIELDS RENTAL RATES**

Fiscal 2015-16 Budget

KEY RATES

Calendar 2015

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

Note to Rate Schedule:

Rates have been provided only for the 2015 season.

2016 will be determined with the next budget cycle.

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

**IVGID
TENNIS**

Fiscal 2015-16 Budget

KEY RATES

Calendar 2015

Pass-holder Non-pass Holder

**Tennis Full Season Operates May to
October, weather permitting**

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

Daily Court Fees

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

Note to Rate Schedule:

Rates have been provided only for the 2015 season.

2016 will be determined with the next budget cycle.

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

**IVGID
BURNT CEDAR, INCLINE, HERMIT
and SKI BEACH**

Fiscal 2015-16 Budget

KEY RATES

Calendar 2015

Guest of a Pass Holder

Daily Adult	\$12
Daily Child	\$4

Boat Launch

Vehicle & Trailer - Season	\$145
Vehicle & Trailer - Daily	\$17

Kayak Storage Fee

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

Group Picnic Area Reservation

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

Note to Rate Schedule:

Rates have been provided only for the 2015 season.

2016 will be determined with the next budget cycle.

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

2015-2016 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. We continue to communicate how valuable our employees are for the current and future success of the District. Each employee pledges their commitment to providing excellent customer service to the District's parcel owners and users of our services. During the current fiscal year we have seen more stability with our employees and we are hopeful that it continues in the 2015-2016 fiscal year. We continue to provide competitive wages and benefits, the District is committed to provide a workplace environment that allows our employees to work together and excel.

The District's Value Statement focuses on this commitment:

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

The District offers its benefited position employees, a competitive and comprehensive benefit package. This includes employer paid 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, an employee assistance program, as well as vacation, sick leave and 11 paid holidays.

Recreation privileges such as golfing, skiing, tennis, and use of the Recreation Center facility are available to District's employees at no cost. This continues to be a great recruiting and retention tool that is offered to employees.

This year, under a new General Manager, we've undergone new culture training called Gung Ho!, where staff created new core values for all employees; Teamwork – Integrity – Service – Excellence - Responsibility. Gung Ho! focuses on helping workforce alignment with its purpose, values and goals. It emphasizes frontline, not top-down decision making and responsibility and celebrating workforce successes no matter how small. This work will improve employee morale and productivity, reduce employee turnover and develop a sense of purpose at the personal and corporate level. 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. So far we have introduced this into our District Orientation, Customer Services Trainings, Gung Ho! moments posted each week on the intranet, and mouse pads. More exciting evolution to come from Gung Ho!

Our field management team had a great full day training with Ruby Newell-Legner from 7 Star Service. Her expertise and knowledge in Customer Service was well received by staff. We are excited to bring her back to instruct on cycles of service, recognition, and customer experience council expansion.

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

The Employee P.E.R.K. (Positive Employee Recognition – Kool) program is designed to value the Dis-

trict's non-benefited returning employees who work more than 325 hours during a season and return to work for another season. Seasons are defined as winter (December – April) and summer (May – October). HR is getting closer to revamping this recognition program for new and improved conditions and awards.

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

Specific Matters for the 2015-16 Fiscal Year:

Changes in benefited positions for this fiscal year include:

- Elimination of one full time benefited position
 - ◊ Recreation Administrative Clerk
- Re-classify/Title Changes
 - ◊ Public Works Administrative Manager to Salary Grade 32
 - ◊ Engineering Manager to Director of Asset Management Salary Grade to 44
 - ◊ Director of Public Works to Salary Grade 44
 - ◊ Director of Finance, Accounting, IT Salary Grade 39 to 40
 - ◊ Reclassify one employee from Mechanic I to Mechanic II
 - ◊ Beach Host Manager to seven months
 - ◊ Aquatics Maintenance Specialist from PT to FT
 - ◊ Hyatt Shop Manager & Director of Skier Services from MY1 to MY2
 - ◊ Information Technology Web Content Coordinator
- Created seven new full-time year round positions
 - ◊ Principle Engineer Grade 38
 - ◊ Sr. Parks & Recreation Clerks (2) Salary Grade 18
 - ◊ Mechanics Assistant Salary Grade UC3
 - ◊ Communication Coordinator Salary Grade 29
 - ◊ Solid Waste Enforcement Tech Salary Grade 18
 - ◊ IT Manager Salary Grade 30
- 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 2% increase to their base rate of pay. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - ◊ We continue to evaluate salary ranges for their competitiveness with the competitive market for all year round positions including union 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 for medical benefits with a 0% increase for health, and only 12% combined increase for both dental and vision for two year contracts.
 - ◊ The Supervisory bargaining Unit finished negotiations for a new three (3) year contract expiring June 30, 2018 with a 3% increase each year.
 - ◊ The Finance and Accounting bargaining Unit is into their last year of their three (3) year contract, expiring June 30, 2016. Based on their MOU they will receive an increase 3% effective July 1, 2015 and possibly a 1% increase shall be added on June

30, 2015 if over achieving District's Operating Income budget by 10%.

- ◇ The Superintendent bargaining Unit is into its second year of a three (3) year contract expiring June 30, 2017. Based on the MOU they will receive an increase of 3% effective July 1, 2015.
- ◇ The Non-supervisory bargaining Unit is into its second year of a three (3) year contract. Based on their MOU they will receive a 3% increase effective July 1, 2015.
- ◇ With the ever changing Affordable Health Care Act we are continuing to monitor, from a long term perspective, the seasonal and variable hour employees to ensure that the District continues to be in compliance with the Affordable Health Care Act and the Employer Shared Responsibilities. At this time we do not have to offer medical benefits to the approximate twenty (20) additional employees as mentioned in the last few years.

Challenges and opportunities for this fiscal year include:

- Continuing to provide the high level of customer service excellence that our residents and customers have to come to expect, while holding staffing to a new higher minimum.
- Continuing to roll out the District Wide Customer Care Card so all employees will have a tool to support being able to build a stronger level of Customer Service at all venues. This Customer Care Card works for all venues and can be distributed whether they are off or on the clock.
- Being a government agency, with an elected Board, it is inherently difficult for the Board to learn their new role. It is incumbent upon the electorate that their elected official is capable, competent, and knowledgeable on how and what a Board member is responsible for. Our elected officials struggle with trying to meet their campaign promises that still coincide with the Districts Vision and Mission statements. This uncertainty, struggle and instability of the Board is felt throughout all levels of staff.
- Staff is excited with the new General Manager and the opportunities he has brought to the District with the Gung Ho! training and exceptional customer service training with Ruby Newell-Legner. Our staff feels she is bringing a sense of unity to the District.
- Continuing to work with our current HRMS provider on their new HR and Payroll systems for the future. We hope to move to the new platform this fiscal year; however the HR and payroll departments need to continue to evaluate its efficiency and effectiveness.
- Continued monitoring of the Affordable Health Care Act and being armed with communication regarding this Federal change, and where to direct employees to the Nevada Exchange for employees that do not qualify for District medical benefits.

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

Incline Village General Improvement District
2015-2016 Budget

Full-Time Equivalent (FTE) Personnel Summary
July 1, 2015

	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget			Changes (+/-)		
	SM/S/PT/PTVR			SM/S/PT/PTVR			SM/S/PT/PTVR			SM/S/PT/PTVR		
	No. Positions	FTE	Total FTE	No. Positions	FTE	Total FTE	No. Positions	FTE	Total FTE	No. Positions	FTE	Total FTE
Golf - Championship	67.3	27.1	32.3	78.0	27.7	33.5	76.0	25.9	32.3	-2.0	-1.8	0.6
Golf - Mountain Facilities	30.2	8.2	9.7	29.2	9.3	10.7	29.2	9.1	10.6	0.0	-0.2	0.1
Ski	16.5	3.6	7.0	1.7	1.2	2.3	1.7	1.2	2.3	0.0	0.0	0.1
Parks & Recreation	247.0	49.6	64.3	254.0	46.0	60.4	254.0	46.7	61.2	0.0	0.6	0.1
Other Recreation	98.3	25.9	34.8	103.4	25.5	35.3	102.3	25.0	35.1	-1.1	-0.5	0.3
	0.8	0.1	1.8	2.8	1.4	3.0	4.8	1.8	2.8	2.0	0.4	-0.2
Subtotal Community Svc	460.1	114.6	149.9	469.0	111.1	145.2	467.9	109.6	144.3	-1.1	-1.5	0.6
Beach	88.0	14.3	17.1	94.0	17.3	20.2	96.9	18.0	22.0	2.9	0.8	1.8
General Fund	2.0	0.4	23.0	1.0	0.4	21.1	1.0	0.5	23.2	0.0	0.1	2.1
Engineering	1.0	0.3	3.1	1.0	0.3	4.1	1.0	0.3	4.1	0.0	0.0	1.0
Fleet	0.0	0.0	6.0	0.0	0.0	6.0	0.0	0.0	7.0	0.0	0.0	1.0
Buildings	1.0	0.5	4.5	1.0	0.5	5.5	1.0	0.5	5.5	0.0	0.0	0.0
Utilities	3.0	1.0	32.2	3.0	1.2	32.4	5.0	3.3	34.5	2.0	2.1	2.1
Total	556.1	131.1	235.8	569.0	130.7	233.5	572.8	132.2	240.6	3.8	1.5	5.5

- Supplemental Breakdowns for informational purposes only.

Marketing	2.0	0.3	3.3	2.0	0.3	3.2	2.0	0.3	3.2	0.0	0.0	0.0
C. S. Food and Beverage	65.0	13.8	17.8	46.3	11.0	12.4	46.3	11.0	12.4	0.0	0.0	0.0

Legend

- SM = Seasonal Management
- S = Seasonal
- PT = Part-time
- PTVR = Part-time Year-Round
- FTVR = Full-time Year-Round
- FTE = Full-Time Equivalent

*Footnote: Differences in totals are due to rounding

**AUTHORIZED POSITIONS
2015-2016 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department		FLSA Class
Administrative Services:			
Executive Office:			
	General Manager		Exempt
32	Executive Assistant		Exempt
18	Receptionist/Sr. Administrative Clerk (Admin/HR)		Non-Exempt
Administration:			
36	Director of Human Resources		Exempt
28	Sr. Human Resources Analyst/Risk Management		Exempt
25	Human Resource Analyst		Exempt
18	Receptionist/Sr. Administrative Clerk		Non-Exempt
40	Director of Finance, Accounting & Risk Management		Exempt
32	Controller		Exempt
27	Senior Accountant		Exempt
28	Budget and Reporting Analyst		Exempt
25	Accountant		Exempt
22	Payroll Coordinator		Exempt
18	Accounts Payable Technician		Non-Exempt
16	Administrative Technician		Non-Exempt
25	Safety Specialist		Exempt
29	Communications Coordinator		Exempt
Information Technology:			
36	Director of Information Technology		Exempt
30	Information Technology Manager		Exempt
28	Senior IT Analyst		Exempt
26	IT Network Administrator		Exempt
22	IT Technician		Exempt
20	Webmaster		Non-Exempt
Public Works:			
Administration:			
44	Director of Public Works		Exempt
36	Utilities Superintendent		Exempt
C11	Utilities Maintenance Specialist		Exempt
24	Public Works Contracts Administrator		Exempt

**AUTHORIZED POSITIONS
2015-2016 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
Engineering:		
44	Director of Asset Management	Exempt
40	Engineering Manager	Exempt
38	Principal Engineer	Exempt
35	Senior Engineer	Exempt
Fleet Maintenance:		
S11	Fleet Superintendent	Exempt
C9	Mechanic II Certified	Non-Exempt
U9	Mechanic II	Non-Exempt
U8	Mechanic I	Non-Exempt
U3	Mechanic Assistant	Non-Exempt
Building Maintenance:		
29	Buildings Superintendent	Exempt
24	Buildings Assistant Superintendent	Exempt
U7	Buildings Maintenance III	Non-Exempt
U7	Buildings Maintenance III-Electrical	Non-Exempt
U6	Buildings Maintenance II	Non-Exempt
Utilities:		
32	Public Works Administration Manager	Exempt
U9	Utilities Asset Management Technician	Non-Exempt
U3	Customer Service Representative	Non-Exempt
S10	Collection/Distribution Supervisor	Exempt
S9	Compliance Supervisor/Chief Inspector	Exempt
C10	Senior Inspector	Non-Exempt
C9	Inspector II	Non-Exempt
C10	Collection/Distribution Operator III	Non-Exempt
C9	Collection/Distribution Operator II	Non-Exempt
C8	Collection/Distribution Operator I	Non-Exempt
C7	Meter Reader	Non-Exempt
S10	Water/Wastewater Supervisor	Non-Exempt
C10	Water/Wastewater Operator III/Chemist	Non-Exempt
C8	Laboratory Analyst I	Non-Exempt
C9	Water/Wastewater Operator III	Non-Exempt
C9	Water/Wastewater Operator II	Non-Exempt
C8	Water/Wastewater Operator I	Non-Exempt
C11	Sr. Electrician/Instrumentation Technician	Non-Exempt
C9/U9	Electrician/Instrument Technician	Non-Exempt
C10	Chemist	Exempt
U6	Building Maintenance II	Non-Exempt
27	Resource Conservationist	Exempt
21	Public Works Program Coordinator	Non-Exempt

AUTHORIZED POSITIONS

2015-2016 Budget

FTYR, MSYR, PTYR(B)

Salary Range			
Grade	Department		FLSA Class
Community Services:			
Golf:			
36		Director of Golf Operations	Exempt
27		Sr. Head Golf Professional	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
33		Grounds Superintendent Golf Courses	Exempt
30		Mountain Course Superintendent	Exempt
10mo SM (MY2)		Maintenance Crew Foreman	Exempt
		Hyatt Sport Shop Manager	Exempt
Facilities:			
23		Sales and Event Coordinator	Exempt
Recreation/Beach:			
36		Director of Parks & Recreation	Exempt
32		Assistant Director of Parks & Recreation	Exempt
28		Parks Superintendent	Exempt
24		Parks and Rec Center Manager	Exempt
24		Recreation Manager - Fitness, Health & Wellness	Exempt
22		Recreation Supervisor - Aquatics	Exempt
22		Recreation Supervisor - Programs	Exempt
22		Recreation Supervisor - Senior Programs	Exempt
22		Recreation Supervisor - Sports	Exempt
18		Senior Parks & Recreation Clerk	Non-Exempt
14		Parks & Recreation Clerk (PTYR-B)	Non-Exempt
18		Aquatics Maintenance Specialist	Non-Exempt
N/A		Aquatics Assistant (PTYR-B)	Non-Exempt
20		Parks Supervisor	Exempt
18 (MY2)		Parks Crew Supervisor	Exempt
U6		Buildings Maintenance II	Non-Exempt
18		Parks & Rec Admin. Specialist	Non-Exempt
Ski:			
37		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
21		Lift Electrician/Mechanic	Non-Exempt
21		Lift Supervisor/Mechanic	Exempt
20		Assistant Slope Maintenance Manager	Exempt
16		Receptionist/Administrative Clerk	Non-Exempt
26 (MY2)		Ski Patrol Director	Exempt
(MY2)		Brush Crew Supervisor	Exempt

**AUTHORIZED POSITIONS
2015-2016 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	FLSA Class
24	Revenue Office Manager	Exempt
20	Assistant Revenue Office Manager	Exempt
26 (MY2)	Director of Skier Services	Exempt
20 (MY2)	Base Operations Manager	Exempt
	Marketing:	
27	Marketing Manager	Exempt
24	Sales Manager	Exempt
19	Marketing Coordinator	Exempt
	Food & Beverage	
23	Sales and Event Coordinator	Exempt
24	Executive Chef	Exempt
10mo SM	Banquet Chef	Non-Exempt
	Other Recreation	
38	Director of Community Services	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

Fund	Dept	Div	13-14	14-15	15-16	Position
General	Admin	Administration	1.3	1.0	1.0	General Manager
General	Admin	Administration	1.0	1.0	1.0	Executive Assistant
General	Admin	Administration	2.0	2.0	2.0	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Accounting	1.0	1.0	1.0	Director of Finance, Accounting, and Risk Management
General	Admin	Accounting	1.0	1.0	1.0	Controller
General	Admin	Accounting	1.0	0.0	0.0	Sr. Accountant
General	Admin	Accounting	1.0	1.0	1.0	Budget & Reporting Analyst
General	Admin	Accounting	1.0	2.0	2.0	Accountant
General	Admin	Accounting	1.0	1.0	1.0	Payroll Coordinator
General	Admin	Accounting	1.0	1.0	1.0	Accounts Payable Technician
General	Admin	Accounting	1.0	1.0	1.0	Administrative Technician
General	Admin	Human Resources	1.0	1.0	1.0	Director of Human Resources
General	Admin	Human Resources	1.0	1.0	1.0	Human Resource Analyst
General	Admin	Human Resources	1.0	1.0	1.0	Sr. Human Resource Analyst/Risk Management
General	Admin	Info Technology	1.0	0.0	0.0	Director of Information Technology
General	Admin	Info Technology	0.0	0.0	1.0	Information Technology Manager
General	Admin	Info Technology	1.0	1.0	1.0	Senior Information Technology Analyst
General	Admin	Info Technology	2.0	1.0	0.0	IT Systems Developer/Analyst
General	Admin	Info Technology	1.0	1.0	1.0	IT Network Administrator
General	Admin	Info Technology	0.0	0.0	1.0	IT Technician
General	Admin	Info Technology	1.0	1.0	1.0	Webmaster
General	Admin	Risk Management	0.67	1.0	1.0	Safety Specialist
General	Admin	Wellness	0.15	0.15	0.15	Recreation Manager
General	Admin	Community Relations	0.0	0.0	1.0	Communications Coordinator
General	Admin	Community Relations	0.0	0.05	0.05	Marketing Manager
General	Admin	Community Relations	0.5	0.5	0.5	Marketing Coordinator
Total General Fund			22.6	20.7	22.7	
Public Works	Eng	Eng	0.15	0.15	0.15	Director of Public Works
Public Works	Eng	Eng	1.0	1.0	0.0	Engineering Manager
Public Works	Eng	Eng	0.0	0.0	1.0	Director of Asset Management
Public Works	Eng	Eng	1.0	1.0	1.0	Senior Engineer
Public Works	Eng	Eng	0.0	0.0	1.0	Principal Engineer
Public Works	Eng	Eng	0.65	0.65	0.65	Public Works Contracts Administrator
Public Works	Fleet	Fleet	1.0	1.0	1.0	Fleet Superintendent
Public Works	Fleet	Fleet	3.0	3.0	2.0	Mechanic II Certified
Public Works	Fleet	Fleet	1.0	1.0	3.0	Mechanic II
Public Works	Fleet	Fleet	1.0	1.0	0.0	Mechanic I
Public Works	Fleet	Fleet	0.0	0.0	1.0	Mechanic Assistant
Public Works	Int Svc	Buildings	1.0	1.0	1.0	Buildings Superintendent
Public Works	Int Svc	Buildings	0.0	1.0	1.0	Buildings Assistant Superintendent
Public Works	Int Svc	Buildings	2.0	2.0	2.0	Buildings Maintenance III
Public Works	Int Svc	Buildings	0.0	0.0	1.0	Buildings Maintenance III-Electrical
Public Works	Int Svc	Buildings	1.0	1.0	0.0	Buildings Maintenance II
Total Internal Services Fund			12.8	13.8	15.8	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

Fund	Dept	Div	13-14	14-15	15-16	Position
Community Svc	Golf	Admin	0.0	0.0	0.1	Director of Community Services
Community Svc	Golf	Admin	0.9	0.0	0.0	Director of Golf Operations
Community Svc	Golf	Admin	0.0	0.0	0.9	Senior Head Golf Professional
Community Svc	Golf	Admin	0.0	0.0	0.0	Golf Tournament Sales
Community Svc	Golf	Admin	0.4	0.4	0.4	Revenue Office Manager
Community Svc	Golf	Admin	0.4	0.4	0.4	Assistant Revenue Office Manager
Community Svc	Golf	Operations	0.0	0.33	0.0	Starter/Ranger
Community Svc	Golf	Operations	0.0	0.0	0.33	Hyatt Sport Shop Manager
Community Svc	Golf	Chateau	0.5	0.0	0.0	Sales & Banquets Admin Clerk
Community Svc	Golf	F&B	0.1	0.0	0.0	Food and Beverage Director/Manager
Community Svc	Golf	F&B	0.0	0.48	0.48	Executive Chef
Community Svc	Golf	F&B	0.1	0.0	0.0	Sous Chef
Community Svc	Golf	F&B	0.1	0.42	0.42	Banquet Chef (10 Mo.)
Community Svc	Golf	F&B	0.2	0.0	0.0	Food and Beverage Event Manager
Community Svc	Golf	F&B	0.1	0.0	0.0	F&B Administrative Coordinator
Community Svc	Golf	F&B	0.0	0.75	0.75	Sales and Event Coordinator
Community Svc	Golf	Maint	0.9	0.75	0.75	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	1.7	1.67	1.67	Maintenance Crew Foreman (10 Mo.)
Community Svc	Golf	Mkt	0.0	0.1	0.1	Marketing Manager
Community Svc	Golf	Mkt	0.0	0.1	0.1	Sales Manager
Subtotal Golf - Championship			5.2	5.8	6.4	
Community Svc	Golf	Admin	0.0	0.0	0.05	Director of Community Services
Community Svc	Golf	Admin	0.1	0.0	0.0	Director of Golf Operations
Community Svc	Golf	Admin	0.0	0.0	0.1	Senior Head Golf Professional
Community Svc	Golf	Admin	0.0	0.0	0.0	Head Golf Professional
Community Svc	Golf	Admin	0.1	0.1	0.1	Revenue Office Manager
Community Svc	Golf	Admin	0.1	0.1	0.1	Assistant Revenue Office Manager
Community Svc	Golf	F&B	0.05	0.00	0.00	Food and Beverage Director/Manager
Community Svc	Golf	F&B	0.00	0.03	0.03	Executive Chef
Community Svc	Golf	F&B	0.05	0.00	0.00	Sous Chef
Community Svc	Golf	F&B	0.06	0.00	0.00	Food and Beverage Event Manager
Community Svc	Golf	Maint	0.2	0.3	0.25	Grounds Superintendent Golf Courses
Community Svc	Golf	Maint	0.84	0.83	0.83	Mountain Course Superintendent
Community Svc	Golf	Mkt	0.00	0.06	0.05	Marketing Manager
Community Svc	Golf	Mkt	0.00	0.05	0.00	Sales Manager
Subtotal Golf - Mountain			1.5	1.4	1.5	
	Facilities	Chateau	0.0	0.0	0.05	Director of Community Services
Community Svc	Facilities	Chateau	1.0	0.0	0.0	Facilities & Golf Sales Coordinator
Community Svc	Facilities	Chateau	0.0	1.0	1.0	Sales and Event Coordinator
Community Svc	Facilities	Chateau	0.5	0.0	0.0	Sales & Banquets Admin Specialist
Community Svc	Facilities	F&B	0.6	0.0	0.0	Food and Beverage Event Manager
Community Svc	Facilities	F&B	0.5	0.0	0.0	F&B Administrative Coordinator
Community Svc	Facilities	F&B	0.4	0.0	0.0	Food and Beverage Director/Manager
Community Svc	Facilities	F&B	0.4	0.0	0.0	Sous Chef
Community Svc	Facilities	Mkt	0.00	0.06	0.06	Marketing Manager
Community Svc	Facilities	Mkt	0.00	0.05	0.05	Sales Manager
Subtotal Facilities			3.4	1.1	1.2	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

Fund	Dept	Div	13-14	14-15	15-16	Position
Community Svc	Ski	Admin	0.0	0.0	0.1	Director of Community Services
Community Svc	Ski	Admin	1.0	1.0	1.0	Ski Resort General Manager
Community Svc	Ski	Admin	1.0	1.0	1.0	Receptionist/Administrative Clerk
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Manager
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Electrician/Mechanic
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Supervisor/Mechanic
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Assistant Slope Maintenance Manager
Community Svc	Ski	Mtn.. Op	1.0	1.0	1.0	Mountain Operations Manager
Community Svc	Ski	Mtn.. Op	0.5	0.5	0.5	Base Operations Manager
Community Svc	Ski	Mtn.. Op	0.5	0.5	0.5	Ski Patrol Director
Community Svc	Ski	Mtn.. Op	0.0	0.5	0.5	Brush Crew Supervisor
Community Svc	Ski	Ski School	0.7	0.7	0.7	Director of Skier Services
Community Svc	Ski	Tickets	0.5	0.5	0.5	Assistant Revenue Office Manager
Community Svc	Ski	Tickets	0.5	0.5	0.5	Revenue Office Manager
Community Svc	Ski	F&B	0.0	0.5	0.5	Executive Chef
Community Svc	Ski	F&B	0.1	0.0	0.0	Food and Beverage Event Manager
Community Svc	Ski	F&B	0.5	0.0	0.0	F&B Administrative Coordinator
Community Svc	Ski	F&B	0.5	0.0	0.0	Food and Beverage Director/Manager
Community Svc	Ski	F&B	0.5	0.0	0.0	Sous Chef
Community Svc	Ski	F&B	0.0	0.4	0.4	Banquet Chef (10 Mo.)
Community Svc	Ski	F&B	0.0	0.25	0.25	Sales and Event Coordinator
Community Svc	Ski	Mkt	1.0	0.7	0.7	Marketing Manager
Community Svc	Ski	Mkt	0.5	0.5	0.5	Marketing Coordinator
Community Svc	Ski	Mkt	1.0	0.85	0.85	Sales Manager
Subtotal Ski			14.7	14.4	14.5	
Community Svc	Rec	Admin	0.0	0.0	0.3	Director of Community Services
Community Svc	Rec	Admin	0.5	0.5	0.68	Director of Parks & Recreation
Community Svc	Rec	Admin	0.8	0.7	0.0	Assistant Director of Parks & Recreation
Community Svc	Rec	Admin	0.0	1.0	0.0	Recreation Administrative Clerk
Community Svc	Rec	Admin	0.0	0.0	1.36	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.4	0.4	0.39	Parks and Recreation Center Manager
Community Svc	Rec	Admin	0.7	0.7	0.68	Recreation Administrative Specialist
Community Svc	Rec	Parks	0.5	0.5	0.45	Park Superintendent
Community Svc	Rec	Parks	0.3	0.2	0.45	Parks Supervisor
Community Svc	Rec	Parks	0.5	0.5	0.25	Parks Crew Supervisor
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Programs)
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Sports)
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Senior Programs)
Community Svc	Rec	Progms/Rec Ctr	0.5	0.5	0.45	Recreation Supervisor (Aquatics)
Community Svc	Rec	Progms/Rec Ctr	0.9	0.9	0.85	Recreation Manager (Fitness, Health & Wellness)
Community Svc	Rec	Recreation Center	1.0	1.0	1.0	Buildings Maintenance II
Community Svc	Rec	Recreation Center	0.0	0.0	0.24	Aquatics Maint Specialist
Community Svc	Rec	Mkt	0.0	0.0	0.03	Marketing Manager
Subtotal Parks and Recreation			9.0	9.8	10.1	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

Fund	Dept	Div	13-14	14-15	15-16	Position
Community Svc	Other Rec	Admin	0.0	1.0	0.1	Director of Community Services
Community Svc	Other Rec	Admin	0.2	0.2	0.08	Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.0	0.06	0.00	Assistant Director of Parks & Recreation
Community Svc	Other Rec	Admin	0.4	0.4	0.4	Parks and Rec Center Manager
Community Svc	Other Rec	Admin	0.0	0.0	0.02	Recreation Administrative Specialist
Community Svc	Other Rec	Admin	0.0	0.0	0.4	Senior Parks & Recreation Clerk
Community Svc	Other Rec	Admin	1.0	0.0	0.0	Rec. Administrative Clerk
Subtotal Other Recreation			1.6	1.6	1.0	
Total Community Services Fund			35.2	34.1	34.7	
Beach	Beach	Beach	0.0	0.0	0.3	Director of Community Services
Beach	Beach	Beach	0.4	0.4	0.24	Director of Parks & Recreation
Beach	Beach	Beach	0.1	0.2	0.0	Assistant Director of Parks & Recreation
Beach	Beach	Beach	0.2	0.2	0.21	Parks and Rec Center Manager
Beach	Beach	Beach	0.0	0.0	0.25	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.3	0.3	0.3	Recreation Administrative Specialist
Beach	Beach	Beach	0.6	0.6	0.55	Recreation Supervisor (Aquatics)
Beach	Beach	Beach	0.0	0.0	0.76	Aquatics Maint Specialist
Beach	Beach	Parks	0.5	0.5	0.55	Parks Superintendent
Beach	Beach	Parks	0.3	0.4	0.55	Parks Supervisor
Beach	Beach	Parks	0.5	0.5	0.25	Parks Crew Supervisor
Total Beach Fund			2.8	3.0	4.0	
Public Works	Util	All	1.0	1.0	1.0	Utilities Superintendent
Public Works	Util	All	0.0	0.0	1.0	Utilities Maintenance Specialist
Public Works	Util	Buildings	1.0	1.0	0.0	Building Maintenance II
Public Works	Util	G&A	1.0	1.0	1.0	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	1.0	1.0	1.0	Utilities Asset Management Technician
Public Works	Util	G&A	1.0	1.0	1.0	Public Works Administration Manager
Public Works	Util	G&A	1.0	1.0	1.0	Meter Reader
Public Works	Util	Pipeline	1.0	1.0	1.0	Compliance Supervisor/Chief Inspector
Public Works	Util	Pipeline	1.0	1.0	1.0	Senior Inspector
Public Works	Util	Pipeline	1.0	1.0	1.0	Inspector II
Public Works	Util	Pipeline	5.0	5.0	6.0	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	2.0	2.0	1.0	Collection/Distribution Operator III
Public Works	Util	Pipeline	1.0	1.0	1.0	Collection/Distribution Supervisor
Public Works	Util	Plant	1.0	1.0	1.0	Chemist
Public Works	Util	Plant	1.0	1.0	1.0	Sr. Electrician/Instrumentation Technician
Public Works	Util	Plant	0.0	0.0	1.0	Electrician/Instrument Technician
Public Works	Util	Plant	1.0	1.0	1.0	Laboratory Analyst I
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wastewater Operator III/Chemist
Public Works	Util	Plant	5.0	5.0	4.0	Water/Wastewater Operator (I or II)
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wastewater Operator III
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wasterwater Supervisor
Public Works	Util	Trash	1.0	1.0	1.0	Public Works Program Coordinator
Public Works	Util	Trash	1.0	1.0	1.0	Resource Conservationist
Total Utility Fund			31.2	31.2	31.2	
Total All Funds			104.7	102.8	108.3	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY DEPARTMENT SUMMARY

	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>
Administration/Finance	22.6	20.7	22.7
Utility	31.2	31.2	31.2
Engineering	2.8	2.8	3.8
Fleet	6.0	6.0	7.0
Buildings	4.0	5.0	5.0
Golf - Championship	5.2	5.8	6.4
Golf - Mountain	1.5	1.4	1.5
Facilities	3.4	1.1	1.2
Parks and Recreation	9.0	9.8	10.1
Other Recreation	1.6	1.6	1.0
Ski	14.7	14.4	14.5
Beach	2.8	3.0	4.0
Beach F&B			
Total All Funds	104.7	102.8	108.3

SUPPLEMENTAL STAFFING BREAKDOWN

	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>
Marketing	3.0	2.9	2.8
Food & Beverage	4.0	1.4	1.4

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY FUND

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			13-14	14-15	15-16				
Admin Svc	General	HR	1	0	0	Temporary Help	PT	0	52
Admin Svc	General	HR	1	1	1	Health and Wellness Program Asst.	PT	20	52
Subtotal General Fund			2.0	1.0	1.0				
Public Works	Utility	Admin	0	0	1	Customer Service Clerk	PT	20	52
Public Works	Utility	P. L./Solid Waste	1	1	1	Intern	PT	40	52
Public Works	Utility	Solid Waste	0	0	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	0	0	Temporary Help	PT	0	0
Public Works	Utility	Plant	0	1	1	Driver	PT	20	52
Subtotal Utility Fund			3.0	3.0	5.0				
Community Svc	Golf	Champ Opns	1	1	0	Head Golf Pro	SM	0	0
Community Svc	Golf	Champ Opns	1	1	1	Golf Tournament Sales	S	40	22
Community Svc	Golf	Champ Opns	6	6	6	Golf Shop Staff/Lead Golf Shop Staff	S	27	24
Community Svc	Golf	Champ Opns	1	1	1	Teaching Professional	S	1	22
Community Svc	Golf	Champ Opns	2	8	8	Starter/Ranger	S	9	24
Community Svc	Golf	Champ Opns	2	0	0	Starter/Ranger	S	0	0
Community Svc	Golf	Champ Opns	0	1	1	1st Assistant Championship	SM	40	31
Community Svc	Golf	Champ Opns	0.8	0.8	0.8	Marchandise Manager	SM	40	33
Community Svc	Golf	Champ Opns	3	3	3	Merch Sales Staff	S	25	26
Community Svc	Golf	Champ Opns	7	7	7	Outside Service Staff	S	27	24
Community Svc	Golf	Champ Opns	0	1	1	Outside Services Supervisor	SM	40	27
Community Svc	Golf	Champ Opns	1	0	0	Tournament Coordinator	SM	0	0
Community Svc	Golf	Champ Opns	0	1	1	Asst Golf Pro/Tourn. Coordinator	SM	40	25
Subtotal Championship Operations			24.8	30.8	29.8				
Community Svc	Golf	Mtn Opns	1	0	0	Cart Supervisor	S	0	0
Community Svc	Golf	Mtn Opns	1	1	1	Head Golf Professional	SM	40	31
Community Svc	Golf	Mtn Opns	4	3	4	Starter/Ranger	S	24	25
Community Svc	Golf	Mtn Opns	0.2	0.2	0.2	Merchandise Manager	SM	40	33
Community Svc	Golf	Mtn Opns	5	5	5	Lead/Golf Shop Staff	S	19	24
Community Svc	Golf	Mtn Opns	5	5	5	Outside Service Staff	S	22	24
Subtotal Mountain Operations			16.2	14.2	15.2				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	40	27
Community Svc	Golf	Champ Maint	0	1	1	Irrigation Technician	S	40	33
Subtotal Champ Maintenance			19.0	20.0	20.0				
Community Svc	Golf	Mtn Maint	6	9	8	Maintenance Grounds Worker	S	40	24
Subtotal Mountain Maintenance			6.0	9.0	8.0				
Community Svc	Golf	Food & Bev Ch	2	3	3	Snack Bar Attendant	S	25	25
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	20	24
Community Svc	Golf	Food & Bev Ch	0	0	1	Lead Cashier	S	40	22
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	36	25
Community Svc	Golf	Food & Bev Ch	0	0	0	On Duty Supervisor	S	0	22
Community Svc	Golf	Food & Bev Ch	1	0	0	Backup Chef	PT	0	13
Community Svc	Golf	Food & Bev Ch	1	1	1	Prep Cook	S	26	26
Community Svc	Golf	Food & Bev Ch	4	2	2	Bar Cart Attendant	S	36	25
Community Svc	Golf	Food & Bev Ch	3	1	1	Cook	S	26	26
Community Svc	Golf	Food & Bev Ch	1	1	0	Lead Grille Supervisor	S	0	0

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	13-14	14-15	15-16				
Community Svc	Golf	Food & Bev Ch	1	0	0	Lead Grill Server	S	0	0
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	17	25
Community Svc	Golf	Food & Bev Ch	0	1	1	Banquet Captain	OC	17	23
Community Svc	Golf	Food & Bev Ch	0	6	6	Banquet Server	OC	12	26
Community Svc	Golf	Food & Bev Ch	0	0.3	0.3	Facilities Operations Assistant	S	24	52
Subtotal Food & Bev Champ			20.0	22.3	22.3				
Community Svc	Golf	Food & Bev Mt	1	0	0	Backup Chef	PT	0	0
Community Svc	Golf	Food & Bev Mt	2	2	2	Dishwasher	S	3	20
Community Svc	Golf	Food & Bev Mt	3	3	3	Snack Bar Attendant/Cook	S	19	24
Community Svc	Golf	Food & Bev Mt	2	1	1	Bar Cart Attendant	S	36	25
Subtotal Food & Bev Mountain			8.0	6.0	6.0				
Community Svc	Golf	Hyatt Shop	2	3	2	Hyatt Shop Staff	S	25	26
Community Svc	Golf	Hyatt Shop	0	0	0	Lead Hyatt Shop Staff	S	0	26
Subtotal Hyatt Shop			2.0	3.0	2.0				
Community Svc	Golf	G&A Champ	0.5	0	0	Chateau Receptionist/Clerk	S	0	0
Community Svc	Golf	G&A Ch/Mtn	1	1.8	1.8	Safe Room Clerk	S	19	26
Subtotal General & Administrative			1.5	1.8	1.8				
Subtotal Championship Course			66.3	76.1	74.1				
Subtotal Mountain Course			31.2	31.0	31.0				
Subtotal Golf Department			97.5	107.2	105.2				
Community Svc	Facilities	Chateau	0	1	1	Facilities Operations	PT	30	52
Community Svc	Facilities	Chateau	2	0.7	0.7	Facilities Operations Assistant	PT	24	52
Community Svc	Facilities	Chateau	0.5	0	0	Chateau Receptionist/Clerk	S	0	0
Subtotal Facilities			2.5	1.7	1.7				
Community Svc	Facilities	Food & Bev	1	0	0	Banquet Dishwasher	OC	0	0
Community Svc	Facilities	Food & Bev	2	0	0	Banquet Bartender	OC	0	0
Community Svc	Facilities	Food & Bev	1	0	0	Banquet Cook	OC	0	0
Community Svc	Facilities	Food & Bev	1	0	0	Banquet Prep Cook	OC	0	0
Community Svc	Facilities	Food & Bev	3	0	0	Banquet Captain	OC	0	0
Community Svc	Facilities	Food & Bev	1	0	0	Banquet Busser	OC	0	0
Community Svc	Facilities	Food & Bev	5	0	0	Banquet Server	OC	0	0
Subtotal Facilities Food & Bev			14.0	0.0	0.0				
Subtotal Facilities Department			16.5	1.7	1.7				
Community Svc	Ski	Tickets	4	3	3	Lead Cashier	S	40	17
Community Svc	Ski	Tickets	8	8	8	Cashier	S	22	17
Community Svc	Ski	Tickets	2	2	2	Safe Room Auditor	S	38	17
Subtotal Ticket Office			17.0	13.0	13.0				
Community Svc	Ski	Lifts	24	24	24	Lift Operator/Ticket Checker	S	31	17
Community Svc	Ski	Lifts	1	1	1	Lift Maintenance Laborer	S	40	31
Community Svc	Ski	Lifts	1	2	2	Dispatcher	S	10	17
Community Svc	Ski	Lifts	3	3	3	Lead Lift Operator	S	32	17
Subtotal Lift Operation			29.0	30.0	30.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY FUND

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			13-14	14-15	15-16				
Community Svc	Ski	Slope Mainten	1	1	1	Crew Boss Snowmaking	S	40	11
Community Svc	Ski	Slope Mainten	1	1	1	Crew Boss Grooming	S	38	17
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	1	2	2	Sr. Groomer/Snowmaker	S	28	11
Community Svc	Ski	Slope Mainten	1	1	1	Winch Cat Operator	S	38	17
Community Svc	Ski	Slope Mainten	2	2	2	Pumps & Compressor Operator	S	32	11
Community Svc	Ski	Slope Mainten	1	1	1	Special Projects	S	40	25
Community Svc	Ski	Slope Mainten	0	2	2	Brush Crew Worker	S	40	26
Community Svc	Ski	Slope Mainten	2	2	2	Terrain Park Attendant	S	25	17
Community Svc	Ski	Slope Mainten	2	2	2	Summer Trail Worker	S	40	16
Subtotal Grooming			22.0	25.0	25.0				
Community Svc	Ski	Ski Patrol	1	2	2	Dispatcher	S	21	17
Community Svc	Ski	Ski Patrol	2	3	3	Mountain Capt	S	30	17
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	28	17
Subtotal Ski Patrol			12.0	14.0	14.0				
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	26
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	S	10	17
Subtotal Ski School			51.0	51.0	51.0				
Community Svc	Ski	Child Ski	1	1	1	Child Ski Center Director	SM	40	35
Community Svc	Ski	Child Ski	1	2	2	CSC Lead Guest Services	S	24	17
Community Svc	Ski	Child Ski	4	6	6	CSC Guest Services	S	23	17
Community Svc	Ski	Child Ski	34	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	7	8	8	Junior CSC Instructor	S	11	17
Community Svc	Ski	Child Ski	2	2	2	Rental Technician	S	20	17
Community Svc	Ski	Child Ski	0	3	3	Mountain Host	PT	25	17
Subtotal Child Ski Center			52.0	61.0	61.0				
Community Svc	Ski	Rental/Rpr	1	1	1	Rental Shop Manager	SM	40	29
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	26
Community Svc	Ski	Rental/Rpr	13	13	13	Rental Technician	S	24	17
Subtotal Rental & Repair			15.0	15.0	15.0				
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	19
Subtotal Property Operations			3.0	3.0	3.0				
Community Svc	Ski	Parking/Trans	3	3	3	Shuttle/Tram Driver	S	32	17
Community Svc	Ski	Parking/Trans	3	3	3	Tram Driver	S	34	17
Community Svc	Ski	Parking/Trans	9	9	9	Parking Attendant	S	17	17
Subtotal Parking and Transportation			15.0	15.0	15.0				
Community Svc	Ski	F&B	2	3	3	Bartender	S	34	17
Community Svc	Ski	F&B	6	6	6	Cashier	S	15	17
Community Svc	Ski	F&B	7	1	1	Cook	S	40	18
Community Svc	Ski	F&B	1	0	0	Backup Chef	S	0	0

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY FUND

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			13-14	14-15	15-16				
Community Svc	Ski	F&B	1	1	1	Lead Cashier	S	40	18
Community Svc	Ski	F&B	2	1	1	Prep Cook	S	40	22
Community Svc	Ski	F&B	1	2	2	Dishwasher	S	21	17
Community Svc	Ski	F&B	3	0	0	Busser	S	0	0
Community Svc	Ski	F&B	0	2	2	Banquet Server	S	10	17
Community Svc	Ski	F&B	0	2	2	Snack Bar Attendant	S	36	17
Subtotal Food & Beverage			23.0	18.0	18.0				
Community Svc	Ski	Hyatt Shop	3	3	3	Hyatt Shop Staff	S	29	26
Community Svc	Ski	Hyatt Shop	2	2	2	Lead Hyatt Shop Staff	S	28	26
Subtotal Hyatt Shop			5.0	5.0	5.0				
Community Svc	Ski	General Admin	1	2	2	Receptionist/Snow Reporter	S	19	17
Subtotal General Admin			1.0	2.0	2.0				
Community Svc	Ski	Marketing	2	2	2	Receptionist/Snow Reporter	S	20	17
Subtotal Marketing			2.0	2.0	2.0				
Subtotal Ski Department			247.0	254.0	254.0				
Community Svc	Parks	Parks	0.6	0.5	0.5	Irrigation Tech	S	40	45
Community Svc	Parks	Parks	0.03	0.06	0.06	Parks & Recreation Clerk	PT	30	52
Community Svc	Parks	Parks	0.03	0.15	0.3	Asst Parks & Recreation Clerk	PT	12	52
Community Svc	Parks	Parks	8	11	12	Maintenance Worker	S	9	52
Community Svc	Parks	Parks	5	5	5	Senior Maintenance Worker	S	30	52
Subtotal Parks Department			13.6	16.4	18.1				
Community Svc	Recreation	Tennis	0	1	1	Director of Tennis	SM	40	30
Community Svc	Recreation	Tennis	4	4	4	Tennis Pro *(Non Teaching Hours)	S	1	15
Community Svc	Recreation	Tennis	2	3	3	Tennis Host	S	31	16
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	13	16
Community Svc	Recreation	Tennis	1	1	1	Senior Tennis Host	S	40	24
Subtotal Tennis			8.0	10.0	10.0				
Community Svc	Recreation	Programs	0.2	0.3	0.2	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Programs	1.0	1	1	Bus Driver Recreation	PT	15	52
Community Svc	Recreation	Programs	0.2	0.8	1.1	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Programs	1	1	1	Fitness Instructor	PT	4	52
Community Svc	Recreation	Programs	3	3	4	Recreation Leader	PT	24	52
Community Svc	Recreation	Programs	2	2	2	Senior Recreation Leader	PT	21	52
Community Svc	Recreation	Programs	0	1	1	Recreation Program Coordinator	PT	24	52
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	3	52
Community Svc	Recreation	Sports	1	1	1	Sports Official	PT	2	52
Community Svc	Recreation	Sports	0.1	0.1	0.13	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Sports	0.1	0.3	0.5	Asst. Parks & Recreation Clerk	PT	16	52
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	3	151
Subtotal Programs			10.5	12.6	13.9				
Community Svc	Recreation	Rec Ctr	1	0	0	Saferoom Clerk	PT	0	0
Community Svc	Recreation	Rec Ctr	0.1	0.2	0.3	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Rec Ctr	5.1	5.5	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	1	0.4	0.4	Aquatics Assistant	PTYR-B	28	52
Community Svc	Recreation	Rec Ctr	1	0.2	0.0	Aquatics Maint. Specialist	PT	0	0

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	13-14	14-15	15-16				
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	2	52
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Fitness Instructor	PT	9	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	15	52
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Child Care Leader	PT	4	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	13	52
Community Svc	Recreation	Rec Ctr	6	6	6	Swim Instructor	PT	3	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Lesson Coordinator	PT	9	52
Community Svc	Recreation	Rec Ctr	2	2	2	Recreation Center Rover	PT	6	52
Subtotal Recreation Center			66.2	64.3	60.2				
Subtotal Parks and Recreation Dept			98.3	103.4	102.3				
Community Svc	Other Rec	Admin	0.4	0.8	0.8	Parks & Recreation Clerk	PT	30	52
Community Svc	Other Rec	Admin	0.4	2.0	4.0	Asst. Parks & Recreation Clerk	PT	12	52
Subtotal Other Recreation			0.8	2.8	4.8				
Subtotal Community Services Fund			460.1	469.0	467.9				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	31
Beach	Recreation	Beach	1	0	0.2	Safe Room Clerk	S	19	26
Beach	Recreation	Beach	2	2	2	Lead Beach Host	S	40	17
Beach	Recreation	Beach	0.2	0.3	0.3	Parks & Recreation Clerk	S	30	52
Beach	Recreation	Beach	21	21	21	Beach Host	S	12	21
Beach	Recreation	Beach	0.2	0.8	1.6	Asst. Parks & Rec Clerk	S	12	52
Beach	Recreation	Beach	1	0.6	0.6	Aquatics Assistant	PTYR-B	28	52
Beach	Recreation	Beach	1	0.8	0.0	Aquatics Maint. Specialist	PT	0	0
Beach	Recreation	Beach	3	4	4	Lead Lifeguard	S	40	19
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	5	8
Beach	Recreation	Beach	35	35	35	Lifeguard	S	10	21
Beach	Recreation	Beach	1	1	1	Swim Lesson Coordinator	PT	14	8
Beach	Recreation	Beach	2	4	4	Parking/Boat Ramp Attend.	S	40	17
Beach	Recreation	Beach	0	2	4	Beach Ambassador	S	26	12
Beach	Recreation	Beach	0	0	1	Bus Driver Recreation	S	16	9
Subtotal Beach			76.3	80.6	83.7				
Beach	Parks	Parks	0.5	0.5	0.5	Irrigation Tech	S	40	45
Beach	Parks	Parks	0.08	0.2	0.2	Parks & Recreation Clerk	S	30	52
Beach	Parks	Parks	0.08	0.4	0.9	Asst. Parks & Rec Clerk	S	12	52
Beach	Parks	Parks	7	8	7	Maintenance Worker	S	9	52
Beach	Parks	Parks	5	4	5	Senior Maintenance Worker	S	30	52
Subtotal Beach Parks Department			12.7	13.3	13.2				
Subtotal Beach Fund			89.0	94.0	96.9				
Public Works	Internal Svc	Engineering	1	1	1	Intern	PT	40	18
Subtotal Engineering Dept			1.0	1.0	1.0				
Public Works	Internal Svc	Buildings	1	1	1	Sign Maker	PT	18	52
Subtotal Buildings Dept			1.0	1.0	1.0				
Subtotal Internal Svc Fund			2.0	2.0	2.0				
Total All Funds			556.1	569.0	572.8				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS				HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	13-14	14-15	15-16	POSITION	TYPE	

STAFFING BY DEPARTMENT SUMMARY

	<u>12-13</u>	<u>14-15</u>	<u>15-16</u>	<u>Legend</u>
Administration/Finance	2	1	1	PT - Part-Time
Utility	3.0	3.0	5.0	PTYR - Part-Time Year Round
Golf - Championship	67.3	78.0	76.0	PTYR-B - Part-Time Year Round Benefited
Golf - Mountain	30.2	29.2	29.2	SM - Seasonal Management
Facilities	16.5	1.7	1.7	S - Seasonal
Parks	0.0	0.0	0.0	
Ski Resort	247.0	254.0	254.0	OC - On Call
Recreation	98.3	103.4	102.3	
Other Recreation	0.8	2.8	4.8	
Beach	89.0	94.0	96.9	
Engineering	1.0	1.0	1.0	
Fleet	0.0	0.0	0.0	
Buildings	1.0	1.0	1.0	
Total All Departments	556.1	569.0	572.8	

SUPPLEMENTAL STAFFING BREAKDOWN

	<u>12-13</u>	<u>14-15</u>	<u>15-16</u>
Marketing	2.0	2.0	2.0
Food & Beverage	65.0	46.3	46.3

Note:

This schedule does not include 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 January 1, 2015**

*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	\$16.617	\$19.941	\$23.264	\$1,329	\$1,595	\$1,861	\$34,564	\$41,477	\$48,389
17	\$17.448	\$20.938	\$24.427	\$1,396	\$1,675	\$1,954	\$36,292	\$43,551	\$50,809
18	\$18.321	\$21.985	\$25.649	\$1,466	\$1,759	\$2,052	\$38,107	\$45,728	\$53,349
19	\$19.237	\$23.084	\$26.931	\$1,539	\$1,847	\$2,154	\$40,012	\$48,014	\$56,017
20	\$20.198	\$24.238	\$28.278	\$1,616	\$1,939	\$2,262	\$42,013	\$50,415	\$58,818
21	\$21.208	\$25.450	\$29.692	\$1,697	\$2,036	\$2,375	\$44,113	\$52,936	\$61,759
22	\$22.269	\$26.722	\$31.176	\$1,781	\$2,138	\$2,494	\$46,319	\$55,583	\$64,846
23	\$23.382	\$28.059	\$32.735	\$1,871	\$2,245	\$2,619	\$48,635	\$58,362	\$68,089
24	\$24.551	\$29.462	\$34.372	\$1,964	\$2,357	\$2,750	\$51,067	\$61,280	\$71,493
25	\$25.779	\$30.935	\$36.090	\$2,062	\$2,475	\$2,887	\$53,620	\$64,344	\$75,068
26	\$27.068	\$32.481	\$37.895	\$2,165	\$2,599	\$3,032	\$56,301	\$67,561	\$78,821
27	\$28.421	\$34.105	\$39.790	\$2,274	\$2,728	\$3,183	\$59,116	\$70,939	\$82,762
28	\$29.842	\$35.811	\$41.779	\$2,387	\$2,865	\$3,342	\$62,072	\$74,486	\$86,900
29	\$31.334	\$37.601	\$43.868	\$2,507	\$3,008	\$3,509	\$65,175	\$78,210	\$91,246
30	\$32.901	\$39.481	\$46.061	\$2,632	\$3,158	\$3,685	\$68,434	\$82,121	\$95,808
31	\$34.546	\$41.455	\$48.365	\$2,764	\$3,316	\$3,869	\$71,856	\$86,227	\$100,598
32	\$36.273	\$43.528	\$50.783	\$2,902	\$3,482	\$4,063	\$75,449	\$90,538	\$105,628
33	\$38.087	\$45.704	\$53.322	\$3,047	\$3,656	\$4,266	\$79,221	\$95,065	\$110,910
34	\$39.991	\$47.990	\$55.988	\$3,199	\$3,839	\$4,479	\$83,182	\$99,819	\$116,455
35	\$41.991	\$50.389	\$58.787	\$3,359	\$4,031	\$4,703	\$87,341	\$104,809	\$122,278
36	\$44.091	\$52.909	\$61.727	\$3,527	\$4,233	\$4,938	\$91,708	\$110,050	\$128,392
37	\$46.295	\$55.554	\$64.813	\$3,704	\$4,444	\$5,185	\$96,294	\$115,552	\$134,811
38	\$48.610	\$58.332	\$68.054	\$3,889	\$4,667	\$5,444	\$101,108	\$121,330	\$141,552
39	\$51.040	\$61.248	\$71.456	\$4,083	\$4,900	\$5,717	\$106,164	\$127,397	\$148,629
40	\$53.592	\$64.311	\$75.029	\$4,287	\$5,145	\$6,002	\$111,472	\$133,766	\$156,061
41	\$56.272	\$67.526	\$78.781	\$4,502	\$5,402	\$6,302	\$117,046	\$140,455	\$163,864
42	\$59.086	\$70.903	\$82.720	\$4,727	\$5,672	\$6,618	\$122,898	\$147,477	\$172,057
43	\$62.040	\$74.448	\$86.856	\$4,963	\$5,956	\$6,948	\$129,043	\$154,851	\$180,660
44	\$65.142	\$78.170	\$91.199	\$5,211	\$6,254	\$7,296	\$135,495	\$162,594	\$189,693
45	\$68.399	\$82.079	\$95.758	\$5,472	\$6,566	\$7,661	\$142,270	\$170,724	\$199,178

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective January 1, 2015

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

Uncertified Scale

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
U3	\$ 17.733	\$ 21.280	\$ 24.827	\$1,419	\$1,702	\$1,986	\$36,885	\$44,263	\$51,640
U4	\$ 18.639	\$ 22.367	\$ 26.094	\$1,491	\$1,789	\$2,088	\$38,769	\$46,522	\$54,276
U5	\$ 19.568	\$ 23.481	\$ 27.395	\$1,565	\$1,878	\$2,192	\$40,701	\$48,841	\$56,981
U6	\$ 19.825	\$ 23.790	\$ 27.755	\$1,586	\$1,903	\$2,220	\$41,236	\$49,484	\$57,731
U7	\$ 22.042	\$ 26.450	\$ 30.859	\$1,763	\$2,116	\$2,469	\$45,847	\$55,016	\$64,186
U8	\$ 24.204	\$ 29.045	\$ 33.885	\$1,936	\$2,324	\$2,711	\$50,344	\$60,413	\$70,482
U9	\$ 26.155	\$ 31.386	\$ 36.617	\$2,092	\$2,511	\$2,929	\$54,403	\$65,283	\$76,164
U10	\$ 28.622	\$ 34.346	\$ 40.070	\$2,290	\$2,748	\$3,206	\$59,533	\$71,440	\$83,346
U11	\$ 30.807	\$ 36.969	\$ 43.130	\$2,465	\$2,957	\$3,450	\$64,079	\$76,895	\$89,710
U12	\$ 33.032	\$ 39.638	\$ 46.244	\$2,643	\$3,171	\$3,700	\$68,706	\$82,447	\$96,188

Certified Scale

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
C6	\$ 20.244	\$ 24.293	\$ 28.342	\$1,620	\$1,943	\$2,267	\$42,108	\$50,530	\$58,951
C7	\$ 22.471	\$ 26.966	\$ 31.460	\$1,798	\$2,157	\$2,517	\$46,740	\$56,089	\$65,437
C8	\$ 24.629	\$ 29.555	\$ 34.481	\$1,970	\$2,364	\$2,758	\$51,229	\$61,475	\$71,720
C9	\$ 26.871	\$ 32.245	\$ 37.619	\$2,150	\$2,580	\$3,010	\$55,892	\$67,070	\$78,248
C10	\$ 29.056	\$ 34.867	\$ 40.678	\$2,324	\$2,789	\$3,254	\$60,436	\$72,523	\$84,610
C11	\$ 31.256	\$ 37.507	\$ 43.758	\$2,500	\$3,001	\$3,501	\$65,012	\$78,015	\$91,017
C12	\$ 33.473	\$ 40.167	\$ 46.862	\$2,678	\$3,213	\$3,749	\$69,623	\$83,548	\$97,472

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**Union Salary Ranges
Supervisor Bargaining Unit
Effective January 1, 2015**

*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	\$ 36.510	\$ 43.811	\$ 51.113	\$ 2,921	\$ 3,505	\$ 4,089	\$ 75,940	\$ 91,128	\$ 106,316
S11	\$ 34.789	\$ 41.746	\$ 48.704	\$ 2,783	\$ 3,340	\$ 3,896	\$ 72,360	\$ 86,832	\$ 101,304
S10	\$ 33.116	\$ 39.739	\$ 46.362	\$ 2,649	\$ 3,179	\$ 3,709	\$ 68,881	\$ 82,657	\$ 96,433
S9	\$ 31.540	\$ 37.848	\$ 44.156	\$ 2,523	\$ 3,028	\$ 3,532	\$ 65,603	\$ 78,724	\$ 91,844
S8	\$ 30.038	\$ 36.045	\$ 42.053	\$ 2,403	\$ 2,884	\$ 3,364	\$ 62,478	\$ 74,974	\$ 87,469
S7	\$ 28.617	\$ 34.340	\$ 40.064	\$ 2,289	\$ 2,747	\$ 3,205	\$ 59,523	\$ 71,428	\$ 83,333
S6	\$ 27.244	\$ 32.693	\$ 38.142	\$ 2,180	\$ 2,615	\$ 3,051	\$ 56,668	\$ 68,001	\$ 79,335
S5	\$ 25.962	\$ 31.154	\$ 36.346	\$ 2,077	\$ 2,492	\$ 2,908	\$ 54,000	\$ 64,800	\$ 75,600
S4	\$ 24.865	\$ 29.838	\$ 34.811	\$ 1,989	\$ 2,387	\$ 2,785	\$ 51,719	\$ 62,063	\$ 72,407
S3	\$ 24.264	\$ 29.117	\$ 33.970	\$ 1,941	\$ 2,329	\$ 2,718	\$ 50,469	\$ 60,563	\$ 70,657
S2	\$ 23.095	\$ 27.714	\$ 32.333	\$ 1,848	\$ 2,217	\$ 2,587	\$ 48,037	\$ 57,645	\$ 67,252
S1	\$ 21.990	\$ 26.388	\$ 30.786	\$ 1,759	\$ 2,111	\$ 2,463	\$ 45,740	\$ 54,888	\$ 64,036

Incline Village General Improvement District
Operating Budget – Fund Balance Projected
as of June 30, 2016

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, 2016.

Fund	Basis for Target	Factor	Target	Projected
General	\$3,707,300	4%	\$148,292	\$1,401,832
Utility	\$6,925,217	25%	\$1,731,304	\$10,525,805
Community Services	\$13,817,520	25%	\$3,454,380	\$4,172,277
Beach	\$1,548,495	25%	\$387,124	\$1,218,631

General Fund – has no stated purpose for its excess over the target. About one third of its revenue is from taxes which are received in 4 payments a year. However, 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. The 4% is set by Nevada Revised Statute. If the target was one quarter’s expenses, as is used in other funds; the target would be \$926,825. Effective June 30, 2012 the General Fund made a commitment of \$400,000 to Community Services, with no stated purpose. A budgeted transfer during the year ending June 30, 2015 to clear the commitment was redirected to the network project. The commitment remains in place. For the fiscal year June 30, 2016, the General Fund is budgeted to provide \$250,000 one time for the Parks & Recreation Master Plan update.

Utility Fund – during each rate study, the utility fund has noted it is accumulating resources for a capital project to replace a portion of the Effluent Pipeline. As of June 30, 2016, the plan was to have accumulated \$8,000,000. The rate study also suggests an appropriate operating and emergency reserve is \$2,500,000. Based on these two factors, the projected fund balance would appear reasonable.

Community Services – since 2006 the District has had 6 years were a specific amount of the facility fee was designated to build reserves. Those 6 years accumulated \$2,679,925. At least one major venue is open at all times, the facility fee revenue only arrive in 4 payments during the year. Hence it is important to have fund balance to support cash flow to meet obligations as they occur. This balance is also being considered to help finance future major capital projects.

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 is to accumulate 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 \$1,900,000 to be completed between 2015 and 2018.

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

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

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

bonds.

- **Debt Service Fund** – A governmental fund type use to report the flow of resources for the payment of principal and interest on bonds.
- **Depreciation** - A non-cash expense that reduces the value of an asset as a result of its utilization. Most assets lose their value over time based on use and must be replaced once the end of their useful life is reached. There are several accounting methods that are used in order to recognize an asset's depreciation over the period of its useful life. The District uses the straight line and units of production methods. Depreciation expense lowers reported earnings, but does not affect cash flow.
- **Depreciation Add back** - Offsetting entry for expenses not requiring the further use of resources.
- **District** - Incline Village General Improvement District (IVGID) - the governing entity that is the subject of the budget process.
- **District Venue Advisory Team** - (DVAT) A group of staff and community members organized for a specific venue to provide input and feedback.
- **Dues & Subscriptions** - Memberships to trade and professional groups and for periodicals and trade journals.
- **Dwelling Unit** – Definition under Washoe County Code relating to type of structure that qualifies for facility fee charges.
- **EDU** - Equivalent Dwelling Unit, for example a single family home is one EDU.
- **EPA** - Environmental Protection Agency.
- **Employees Benefits** - Amounts not included as salary for such items as group insurance, retirement, payroll taxes, unemployment, and workers compensation.
- **Enterprise Fund** - Accounts for the revenue earned, expense incurred and net income for business-type functions. The Utility Fund is an Enterprise Fund.
- **Employees Relations & Recognition** - Staff awards and events and retention incentives.
- **Expense** – Use of assets, generally to acquire services or products in support of the operations of the entity.
- **Expenditures** – Use of assets in the form of expenses paid, payment of liabilities or acquisition of long term assets.
- **Fines** - Fees issued with citations for violation of District Ordinances.
- **Fiscal Agent** - Costs associated with professional debt service management
- **Fixed Assets** - A long-term, tangible asset held for business use and not expected to be converted to cash in the current or upcoming fiscal year, such as plant, infrastructure, equipment and real estate.
- **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 attain-

ing 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 Equity or Net Position** – The residual difference between assets and other inflows and liabilities and other outflows, referred to as Fund Balance.
- **FY** - Fiscal Year of District - July 1 through June 30.
- **Generally Accepted Accounting Principles (GAAP)** - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information as established by the Financial Accounting Standards Board.
- **GFOA** - Government Finance Officers Association.
- **Goal** - Declares the District's intent and purpose.
- **Governmental Fund** - Accounts for all transactions not recorded in other fund types. The General Fund is a Governmental Fund.
- **Grant** - Funds given to the District for capital or operating expenses from other governmental agencies. The District receives operating grants from the State of Nevada and Washoe County, and capital grants from the Federal Government through the Army Corps of Engineers and the State of Nevada.
- **HR** - Human Resources Department.
- **HRIS** - Human Resource Information System. A software solution for the data entry, data tracking, and data information needs of the Human Resources, payroll, management, and accounting functions related to HR.
- **Insurance** - General liability, property, fidelity and excess limits coverage.
- **Interco Fees** - Internal fees charged to various areas of the District. The fees are designed to capture the actual cost of doing business and reimburse the Internal Services Fund.
- **Interest Expense** - Payment of periodic interest amounts due.
- **Interfund Transfers** - Board authorized transfers between the District's Funds.
- **Intergovernmental Operating Grants** - Grants from specified forms of government in support of a specified operating purpose.
- **Internal Services Fund** - Accounts for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. Fleet, Engineering, Buildings Maintenance and Workers Compensation are part of the Internal Services Fund.
- **Investment Earnings** - Interest income, changes in market value and results from sales of investments.
- **IT** - Information Technology Department.
- **IVGID** - Incline Village General Improvement District (a.k.a. the District).
- **LGIP** - Local Government Investment Pool.
- **Legal** - Costs of legal services.
- **Long Range Principle** – Adopted by the Board of Trustees, they represent governing elements incorporating the District's Vision, Mission and Value Statements.
- **Long Term 2 Enhanced Surface Water Treatment Rule** - The purpose of the LT2 rule is to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water. The rule will supplement existing regulations by targeting additional Cryptosporidium treatment requirements to higher risk systems. This rule also contains provisions to reduce risks from uncovered finished

water reservoirs and to ensure that systems maintain microbial protection when they take steps to decrease the formation of disinfection byproducts that result from chemical water treatment.

- **LT2 Rule** - Long Term 2 Enhanced Surface Water Treatment Rule (LT2 2006). The purpose of the LT2 2006 rule is to build on the SWTR of 1989 and to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water.
- **Mantra** - “One District ~ One Team” District wide belief developed by the Employee Focus Group.
- **Merchandise Sales** - Sale of clothing and sports equipment.
- **Modified Accrual Accounting** - Governmental accounting method. Revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred except for: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. The District follows the modified accrual method for the General Fund, Special Revenue, Capital Projects and Debt Service Funds.
- **Moody’s Investors Services** - An independent rating service that performs evaluation of creditworthiness.
- **Multi Seasonal Year Round (MSYR)** - Year-round employees that move with the season and receive the District’s specific benefit packages.
- **Multi Year Capital Plan (MYCP)** - This is the capital plan that is administered by the Capital Project Committee and approved by the Board of Trustees.
- **Net Promoter Score (NPS)** - The percentage of customers who are promoters of the entity or brand, minus the percentage who are detractors.
- **Nevada Revised Statutes (NRS)** - The current codified laws of the State of Nevada. The NRS is a compilation of all cumulative legislation passed by the Nevada Legislature during its Legislative Sessions.
- **North Lake Tahoe Fire Protection District (NLTFPD)** - is responsible for providing both emergency and non-emergency responses to the citizens of Incline Village/ Crystal Bay, Nevada.
- **North Lake Tahoe Resort Association (NLTRA)** - Official Visitors and Convention Bureau and Central Reservations Center for North Lake Tahoe.
- **Objective** - An unambiguous statement of the District’s intentions, expressed in measurable terms usually with an implied or explicit timeframe.
- **Operating Budget** - A plan that outlines the anticipated revenues, sources, expenditures and uses arising in the normal course of running an entity.
- **Operating Expense** - An expense arising in the normal course of running an activity, such as an electricity bill.
- **Ordinance** - An action approved by the Board of Trustees that has the affect of law.
- **Other Consultants** - Professional services from non-employees.
- **Other Taxes** - LGTA is the Local Government Tax Act set by law which by a calculation established in the NRS allows “other taxes” income.
- **Passes & Admissions** - User fees paid to gain access or use of facilities.
- **Part Time Year Round (PTYR)** - An employee that is budgeted for an average of 24 hours per week that may receive a portion of District benefit package.
- **Performance Measure** - Indicates how much or how well the District is doing. They

track the District's progress toward achieving its objectives.

- **PERK** - Positive Employee Recognition - Kool (PERK) program. This program is designed to provide recognition to IVGID's valuable non-benefited employees.
- **PERS** - Public Employees' Retirement System of Nevada.
- **Personal Services** - Fees paid for contract service staff.
- **Point Of Sale (POS) software system** - Software system that captures daily transactions and is uploaded to the financial system.
- **Policy** - A fundamental statement or position established by the Board of Trustees to set the context for decision making or actions.
- **Postage** - Stamps and metered postage.
- **Principal** - Repayment of principal from past borrowing.
- **Printing & Publishing** - Costs associated with printing and binding publications.
- **Proceeds from sale of capital assets** - Proceeds for the sales of District assets generally taken out of service.
- **Program Registrations** - User fees paid for events and activities.
- **Proprietary Fund** - In Governmental accounting, one having profit and loss aspects. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.
- **Recreation Facility Fee** - An annual fee assessed to all parcels within the Incline Village and Crystal Bay boundaries for the availability of use of the recreational facilities.
- **Recreation Roll** - The number of parcels that can be assessed the Recreation Facility Fee and the Beach Facility Fee.
- **Recruitment** - Costs incurred to obtain employees new to their position.
- **Reno-Sparks Convention and Visitors Authority (RSCVA)** - Acts as a marketing organization for the county to promote convention and tourism business.
- **Rent Income** - Amounts collected for rental of District facilities and equipment.
- **Rental & Lease** - Payments for use of assets for a specified period.
- **Repairs & Maintenance** - Preventative, corrective and general procedures, including costs of labor and supplies, for buildings, grounds and equipment to be available for use in operations
- **Resolution** - an action by the Board of Trustees to manage, control and supervise the business and affairs of the District.
- **Revenue** - The increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is obtained from taxes, licenses and service fees.
- **Section 595 Federal Funds** - Federal funds that the District has secured with the help of a Legislative Advocate for the effluent export pipeline. These funds are made available pursuant to Section 595 of the Water Resources Development Act of 1999, Public Law 106-53, as amended (section 595).
- **Self Insured Retention (SIR)** - The deductible amount of insurance the District must provide before insurance attaches.
- **Service Fees** - User fee paid for units of service received.
- **Services and Supplies** - A financial caption used for aggregating all expense categories not individually listed. Often it includes advertising, discounts, processing fees, computer, dues and subscriptions, postage, printing, operating supplies, repairs and maintenance, and travel education and conferences.
- **Sierra Nevada College (SNC)** - A four year liberal arts college located in Incline Vil-

lage, NV.

- **Special Revenue Fund** – A governmental fund type to account for activities that receive revenue for a specified purpose and any unused portion is retained for that specified purpose. Our Community Services Fund and Beach Fund utilize special revenue accounting.
- **Sources** - All in-flows of resources such as revenue, bond proceeds, transfers or other internal allocations.
- **Southern Nevada Public Land Management Act (SNPLMA)** - It allows the Bureau of Land Management to sell public land within a specific boundary around Las Vegas, Nevada.
- **State of Nevada Department of Taxation (DOT)** - the governmental entity where the tentative and final budgets are filed.
- **Supplies;**
 - **Office** - Paper products and office supplies including small equipment.
 - **Computer** - Software, maintenance, ink and small equipment.
 - **Operating** - Chemicals, fuels, materials and small equipment.
- **Surface Water Treatment Rule of 1989** - Seeks to prevent waterborne diseases caused by viruses, Legionella, and Giardia lamblia. These disease-causing microbes are present at varying concentrations in most surface waters. The rule requires that water systems filter and disinfect water from surface water sources to reduce the occurrence of unsafe levels of these microbes.
- **Tahoe Center for Environmental Sciences (TCES)** - A collaborative partnership between University of California, Davis and Sierra Nevada College (SNC), to create a world-class environmental science and education center at Lake Tahoe.
- **Tahoe Water Suppliers Association (TWSA)** - is a regional partnership of Nevada and California Water Suppliers serving the Lake Tahoe region.
- **Training & Education** - Costs of classes and certifications.
- **Travel & Conferences** - Costs to attend meetings and events for vendors, trade associations and for education.
- **Uses** - All outflows of resources such as expenditures for operations, asset acquisition, debt service, transfers, or other internal allocations.
- **Utilities** - Electricity, natural gas, water, sewer, trash, cable TV and telephone.
- **Wages and Salaries** - Paid to full time, part time permanent and temporary employees.
- **Washoe County District 4B Funds** - A residential construction tax that provides funds to build public parks in Washoe County.

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BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

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, 2016

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,453,911

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 3% If the final computation requires, the tax rate will be
lowered.

This budget contains 5 governmental fund types with estimated expenditures of \$ 25,414,478 and
2 proprietary funds with estimated expenses of \$ 12,867,889

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
(Printed Name)
Director of Finance, Accounting, Risk Management and IT
(Title)

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

Signed Gerald W. Eick

Dated: 5/21/15

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time Thursday, May 21, 2015, 9 AM Publication Date Thursday, May 7, 14 & 21, 2015

Place: 955 Fairway Boulevard, Incline Village, NV 89431

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2015-2016 BUDGET**

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May 21, 2015

Board of Trustees and Citizens of Incline Village and Crystal Bay

Incline Village General Improvement District

I, Gerald W. Eick, Director of Finance, Accounting, Risk Management and Information Technology for the Incline Village General Improvement District, do hereby respectfully submit the budget plan for the Incline Village General Improvement District for Fiscal Year 2015/2016.

Budget Environment

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

The preparation of the budget for the Fiscal Year ending June 30, 2016 has experienced several additional challenges during its deliberation and development. First among them is the District's decision to move from the Enterprise Fund form of accounting and financial reporting for the Community Services and Beach Funds to the use of Special Revenue, Capital Projects, and Debt Service governmental fund types. This change facilitates identifying the separate elements of the District's Facility Fees 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 has been no effective way to demonstrate compliance for these separate elements in financial reporting. This change in application of a more appropriate accounting principle will make each transaction type more transparent thus the District can then report actual activity compared to budgeted amounts.

The second change was in District leadership. As of April 2014, the District has a new General Manager. Despite over thirty years of experience, the execution of budget preparation for 2015/2016 will be his first under Nevada Revised Statutes. Also, our Board of Trustees felt it was important to carefully review and establish a new strategic direction for the District. Part of that effort continued in January through May 2015; some remains a work in progress. The 2015/2016 year is seen as a transition from the past approaches to a future driven to be more customer centric and more transparent in our communication of how we operate and serve our community.

An emphasis for the District's operations is service enhancement. This standard is regardless of whether it is accomplished through the care and condition of our venues or by the efforts of our Staff or vendors. The District will be organized into three broad categories - they are Operations (with Directors of Public Works and Community Services), Asset Management (with a Director position) and Administration/Communication (with Directors of Human Resources and Finance, plus a Communications Coordinator).

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Budget Initiatives

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

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

Budget Measurements

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

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

In addition to the form set prepared and presented for adoption by the Board, the District assembles a comprehensive budget document. This document offers alternative presentations based on the data financial data and provides the necessary references for other uses. Both the Utility and Internal Services Funds have sources and uses format and the full accrual accounting format. All other funds, as governmental fund types, present sources and uses. The document also has information about select functions and venues to inform users on the specific information and needs. These include Food & Beverage, Marketing, Central Service Costs, and Personnel information.

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

General Fund – a governmental fund type that contains District-wide Administration plus Trustees, General Manager, Finance and Accounting, Information Technology, Risk Management, Human Resources, Health and Wellness, Community Relations 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 Expenditure, 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 administers Ordinance 7 for Recreation Privileges.

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

Internal Services – a Proprietary Fund type that contains the operations for Engineering, Fleet, Buildings Maintenance, and Workers Compensation that provides their services to the other 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 presented on object level financial statements represent the nature of a transaction. Objects for revenue are generally grouped as taxes, charges for services, standby charges, and other (which include grants, investments, rents and fines). Objects for expenditures general identify what the District accomplishes by its employees through wages and benefits and through professional services or by vendors as services and supplies. We also isolate insurance, utilities, and Central Service Cost (allocations for Accounting and Human Resource services provided by the General Fund), as part of operating activities. The separate Capital Expenditure 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 includes taxes, user fees, community support in the form of the standby charge (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. The District's Trustees set the Facility Fee for Community

Service and Beach each 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 and the overall District present a variety of metrics and Key Rates to identify related revenues that are available to finance expenditures one fiscal year at a time.

What do Parcel Owners get for paying the Facility Fees?

Each parcel that pays the Recreation Facility Fee can have five cards issued in the form of picture passes and/or punch cards or a combination of both. The Picture Passholder gets Preferred Pricing and/or Preferred Access to the District's major venues or programming. Often, Key Rates identify those benefits or you can discuss them with the venue Staff. A Punch Card Holder receives the opportunity, at designated venues, to reduce their user fees from the rack rate to Picture Passholder Rate based on an allocated value assigned each June 1.

What does Fund Balance represent and why is it presented?

Each fund reports its assets and liabilities for a statement of net position in the annual audit. The remainder difference between assets and liabilities is Fund Balance, also known as net position. For budget purposes, an amount is reported 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 Utilities' Effluent Pipeline Project and the Incline Beach building.

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

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 a budget document and monthly financial statements for individual operating departments and venues. All of these are based on the same set of accounting records. The State forms utilize a high degree of aggregation for their requirements (the Fund level), while the District utilizes the 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.

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

It is best to identify user objectives when selecting a report. The budget document is focused on the next fiscal year. The District has past budgets and annual audits posted on its website at www.ivgid.org.

Utility Rate Study

A Utility Rate Study was presented that provided resources for planned infrastructure improvements along with a five year analysis of operating conditions. The approval for the ordinance changes was given on April 29, 2015 which resulted in an increase in rates of 3%.

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 five years, the District has planned to accumulate current resources for a point in time of increasing needs for capital expenditures. These expenditures were planned to occur after the District had retired two bond issues. The report on the components of the Facility Fee indicates the changing pattern of less collected for debt service and more for capital expenditure. Two significant factors of the change in the operating component for 2015/2016 is the Community Services Director, with an anticipated cost of \$187,500, and the decision to reduce the number of skier visits for Diamond Peak. By using 107,300 skier visits versus the previous 115,000 skier visits, this results in a reduction of expected revenue by about \$350,000. The Community Services Fund reports an excess of sources over uses by \$162,055, while also having a contingency which if used would come from fund balance and carryover capital improvement projects of \$1,083,916. The projected fund balance at June 30, 2016 would meet the District's goal of adequate fund balance, when considered with \$2,679,925 previously accumulated, as a reserve.

The current proposal for the Beach Fund indicates an excess of uses over sources by \$7,195. This was caused by adding an \$18,000 Capital Improvement Project for planters that has been determined cannot be completed before June 30, 2015 and has no funding under that budget. The Beach Fund also has a contingency of \$45,000 which, if used, would come from fund balance and carryover capital projects of \$31,660. The Beach Fund will absorb this excess through the use of its fund balance without jeopardizing having an adequate fund balance.

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

The focus of the budget process is to assure a balance in the flow of resources. Therefore, schedules utilized in this process use a format of sources and uses. The State of Nevada budget forms for governmental fund types follow that exact format, however, their placement of the contingency and carryover Capital Improvement Projects is slightly different. 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 schedule has begun to give these balances to identify a trend and available resources for future periods.

Open Matters that May Impact the Budget

The District is actively engaged in litigation for the recovery of costs associated with water damage to the Diamond Peak Ski Lodge. A lawsuit was filed against the contractors involved in the Diamond Peak Ski Lodge remodeling project. The District is carrying a receivable for these damages. If that receivable is collected after September 1, 2015, it would have to be recognized as revenue under the new Special Revenue form of accounting. Since it is really the recovery of previously expended funds, the 2015/2016 budget does not include any revenue amounts for this recovery. It is expected the receivable will become a reconciling item for the annual audit report as of June 30, 2016.

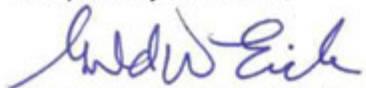
Format of Presentation

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. In conjunction with formal adoption, the District presents a number of more detailed functional schedules utilizing the same accounting information as the State of Nevada forms. In addition, the District prepares a Total Sources and Uses (approximately cash flow) to demonstrate operating and capital budget factors for the Utility Fund in support of information presented relative to its Utility Rate Study and for informing a variety of users. The State of Nevada form set will include the transfers of fund balance from the Enterprise Fund to Special Revenue Funds as a part of the cash flow statements.

Appreciation for the Effort and Support of Community and Staff

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

Respectfully Submitted,



Gerald W. Eick, CPA CGMA
Director of Finance, Accounting, Risk Management and Information Technology

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government	37	36	39
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			169
TOTAL GENERAL GOVERNMENT			
Utilities	32	32	33
Hospitals			
Transit Systems			
Airports			
Other	167	168	
TOTAL	238	236	241

POPULATION (AS OF JULY 1)	9,087	9,087	9,087
SOURCE OF POPULATION ESTIMATE*	U.S. Census Bureau	U.S. Census Bureau	
Assessed Valuation (Secured and Unsecured Only)	1,392,531,036	1,456,574,018	1,484,624,556
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.1105	0.1157	0.1269
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1105	0.1157	0.1269

* 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
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

	(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	0.1009	1,484,624,556	1,497,986	0.1009	1,497,986	429,590	1,068,396
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	0.0260	1,484,624,556	386,002	0.0260	386,002	487	385,515
I. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0260		386,002	0.0260	386,002	487	385,515
M. SUBTOTAL A, C, L	0.1269		1,883,988	0.1269	1,883,988	430,077	1,453,911
N. Debt							
O. TOTAL M AND N	0.1269		1,883,988	0.1269	1,883,988	430,077	1,453,911

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

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	1,679,547	821,598	1,136,155	70,000	75,000	250,000	1,401,832	5,434,132
Community Services	5,112,950	1,790,930	6,913,640		200,000	4,717,303	4,172,277	22,907,100
Beach	701,430	207,960	639,085		45,000	240,860	1,218,631	3,052,966
Capital Projects	-	-	-	5,050,872			-	5,050,872
Debt Service	-	-	1,290,291	-	-	-	-	1,290,291
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	7,493,927	2,820,508	9,979,171	5,120,872	320,000	5,208,163	6,792,740	37,735,381

* 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) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	1,293,676	1,392,200	1,453,911	1,453,911
SUBTOTAL	1,293,676	1,392,200	1,453,911	1,453,911
INTERGOVERNMENTAL REVENUES				
State Shared Revenue				
Consolidated Tax	1,261,798	1,293,200	1,349,000	1,361,000
Special LGTA Tax	15,769			
SUBTOTAL	1,277,567	1,293,200	1,349,000	1,361,000
Miscellaneous				
Rents and Royalties	2,990	3,100	3,600	3,600
Investment Earnings	43,959	37,400	25,000	25,000
Central Services Revenue	1,068,996	1,101,000	1,130,500	1,123,000
SUBTOTAL	1,115,945	1,141,500	1,159,100	1,151,600
SUBTOTAL REVENUE ALL SOURCES	3,687,188	3,826,900	3,962,011	3,966,511
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Sale of Capital Assets	13,536	-		
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	13,536	-	-	-
BEGINNING FUND BALANCE	886,664	1,391,020	1,481,200	1,467,621
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	886,664	1,391,020	1,481,200	1,467,621
TOTAL AVAILABLE RESOURCES	4,587,388	5,217,920	5,443,211	5,434,132

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 (Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	22,103	28,200	29,015	28,379
Employee Benefits	16,339	17,200	18,213	17,724
Services and Supplies	386,806	441,600	499,686	490,710
Capital Outlay	40,248	17,700	70,000	70,000
Subtotal General Administration	465,495	504,700	616,914	606,813
General Manager				
Salaries and Wages	209,090	227,000	230,731	231,225
Employee Benefits	100,530	87,600	97,002	95,780
Services and Supplies	25,471	14,700	13,300	13,300
Subtotal General Manager	335,091	329,300	341,033	340,305
Trustees				
Salaries and Wages	93,125	93,100	95,480	95,975
Employee Benefits	26,249	27,500	28,488	27,987
Services and Supplies	56,655	76,300	117,400	98,800
Subtotal Trustees	176,028	196,900	241,368	222,762
Accounting				
Salaries and Wages	556,042	558,300	565,112	575,087
Employee Benefits	253,588	270,300	278,400	278,154
Services and Supplies	42,711	52,500	70,000	63,000
Capital Outlay	15,000	34,999		
Subtotal Accounting	867,341	916,099	913,512	916,241
Information Services				
Salaries and Wages	394,465	229,500	233,750	244,893
Employee Benefits	183,802	113,400	113,800	126,053
Services and Supplies	177,467	225,600	361,505	357,745
Capital Outlay	29,601	550,000	-	
Subtotal Information Services	785,334	1,118,500	709,055	728,691
Risk Management				
Salaries and Wages	25,962	70,200	63,500	73,237
Employee Benefits	7,919	38,700	35,723	41,732
Services and Supplies	133	23,100	15,600	15,600
Subtotal Risk Management	34,014	132,000	114,823	130,569
Human Resources				
Salaries and Wages	280,108	281,900	298,162	306,241
Employee Benefits	155,466	153,500	175,503	176,991
Services and Supplies	22,460	27,200	41,500	46,100
Subtotal Human Resources	458,034	462,600	515,165	529,332
Health and Wellness				
Salaries and Wages	18,167	22,100	22,852	26,170
Employee Benefits	4,676	5,200	5,401	5,725
Services and Supplies	7,872	6,100	12,900	12,900
Subtotal Health and Wellness	30,715	33,400	41,153	44,795
Community Relations & Communications				
Salaries and Wages	20,616	23,600	99,111	98,340
Employee Benefits	8,477	12,700	48,883	51,452
Services and Supplies	15,222	20,500	38,000	38,000
Subtotal Community Relations	44,315	56,800	185,994	187,792
FUNCTION SUBTOTAL	3,196,368	3,750,299	3,679,017	3,707,300

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
COMMUNITY SERVICES				
<i>Championship Golf</i>				
Salaries and Wages			1,067,913	1,061,511
Employee Benefits			330,448	330,954
Services and Supplies			1,853,461	1,822,261
Subtotal Championship Golf			3,251,822	3,214,726
<i>Mountain Golf</i>				
Salaries and Wages			347,701	346,395
Employee Benefits			101,043	103,303
Services and Supplies			518,288	516,688
Subtotal Mountain Golf			967,032	966,386
<i>Facilities</i>				
Salaries and Wages			105,983	103,082
Employee Benefits			63,300	65,159
Services and Supplies			228,256	267,067
Subtotal Facilities			397,539	435,308
<i>Ski</i>				
Salaries and Wages			2,089,912	2,077,530
Employee Benefits			781,255	780,556
Services and Supplies			2,740,619	2,744,020
Subtotal Ski			5,611,786	5,602,106
<i>Community Programming</i>				
Salaries and Wages			977,582	982,948
Employee Benefits			338,736	360,995
Services and Supplies			876,876	883,876
Subtotal Community Programming			2,193,194	2,227,819
<i>Parks</i>				
Salaries and Wages			285,646	284,328
Employee Benefits			65,371	73,125
Services and Supplies			408,441	415,441
Subtotal Parks			759,458	772,894
<i>Tennis</i>				
Salaries and Wages			144,183	147,427
Employee Benefits			27,929	30,241
Services and Supplies			98,987	95,387
Subtotal Tennis			271,099	273,055
<i>Recreation Administration</i>				
Salaries and Wages			109,440	109,729
Employee Benefits			35,305	46,597
Services and Supplies			100,100	168,900
Subtotal Recreation Administration			244,845	325,226
FUNCTION SUBTOTAL			13,696,775	13,817,520

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 (Local Government)
SCHEDULE B - COMMUNITY SERVICES FUND

FUNCTION: COMMUNITY SERVICES

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
COMMUNITY SERVICES				
Championship Golf				
Capital Expenditures new projects			649,650	649,650
Capital Expenditures old projects			128,000	166,905
Subtotal Championship Golf				816,555
Mountain Golf Capital Expenditures new projects				
Capital Expenditures new projects			285,000	285,000
Capital Expenditures old projects			16,510	20,723
Subtotal Mountain Golf				305,723
Facilities Capital Expenditures new projects				
Capital Expenditures new projects			75,000	75,000
Capital Expenditures old projects			-	107,480
Subtotal Facilities				182,480
Ski Capital Expenditures new projects				
Capital Expenditures new projects			1,025,946	1,025,946
Capital Expenditures old projects			418,000	620,394
Subtotal Ski				1,646,340
Community Programming				
Capital Expenditures new projects			82,000	82,000
Capital Expenditures old projects			78,330	108,962
Subtotal Community Programming				190,962
Parks				
Capital Expenditures new projects			1,304,200	1,304,200
Capital Expenditures old projects			10,000	45,475
Subtotal Parks				1,349,675
Tennis				
Capital Expenditures new projects			35,000	35,000
Capital Expenditures old projects			10,000	13,977
Subtotal Tennis				48,977
Recreation Administration				
Capital Expenditures new projects			375,500	275,500
Capital Expenditures old projects			-	-
Subtotal Recreation Administration				275,500
Community Services Total			4,493,136	4,816,212
BEACH				
Capital Expenditures new projects			209,000	203,000
Capital Expenditures old projects			27,920	31,660
Subtotal Beach				234,660
Beach Total			236,920	234,660
FUNCTION SUBTOTAL			4,730,056	5,050,872

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)
SCHEDULE B - COMMUNITY SERVICES FUND

FUNCTION: CAPITAL PROJECTS

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Type: Community Services				
Principal			1,078,783	1,078,783
Interest			204,263	204,263
Fiscal Agent Charges			1,045	1,045
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal			1,284,091	1,284,091
TOTAL RESERVED (MEMO ONLY)				
Type: Beach				
Principal			5,216	5,216
Interest			934	934
Fiscal Agent Charges			50	50
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal			6,200	6,200
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			-	-
TOTAL COMMITMENTS & FUND BALANCE			1,290,291	1,290,291

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales & Fees	10,431,225	10,951,400	11,266,700	11,143,852
Operating Grants	2,893	-		
Total Operating Revenue	10,434,118	10,951,400	11,266,700	11,143,852
OPERATING EXPENSE				
Salaries & Wages	2,121,970	2,185,600	2,414,973	2,445,087
Employee Benefits	1,023,762	1,108,700	1,235,003	1,199,188
Services & Supplies	1,583,212	1,599,300	1,791,653	1,657,842
Utilities	1,042,146	924,100	1,117,600	1,121,700
Legal & Audit	95,829	73,600	99,910	97,000
Central Services Cost	291,000	283,000	300,000	304,400
Fuels Management	100,000	100,000	100,000	100,000
Depreciation/Amortization	2,771,756	2,883,100	2,975,000	2,975,000
Total Operating Expense	9,029,675	9,157,400	10,034,139	9,900,217
Operating Income or (Loss)	1,404,443	1,794,000	1,232,561	1,243,635
NONOPERATING REVENUES				
Interest Earned	61,007	72,200	60,000	60,000
Property Taxes				
Subsidies				
Consolidated Tax				
Gain (Loss) on sale of assets	25,875	3,100		
Capital Grant				228,000
Total Nonoperating Revenues	86,882	75,300	60,000	288,000
NONOPERATING EXPENSES				
Interest Expense	193,123	180,510	167,530	167,532
Amortization of issuance costs				
Investment advisors fees		300	-	-
Extraordinary Expense	30,587			
Total Nonoperating Expenses	223,710	180,810	167,530	167,532
Net Income before Operating Transfers	1,267,615	1,688,490	1,125,031	1,364,103
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	1,267,615	1,688,490	1,125,031	1,364,103

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: UTILITY

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from customers & users	10,347,990	10,951,400	11,266,700	11,143,852
Receipts from operating grants	2,893	-	-	-
Payments to suppliers	(2,484,332)	(2,797,000)	(3,209,163)	(2,976,542)
Payments to employees	(3,066,981)	(3,294,300)	(3,649,976)	(3,644,275)
Payments for interfund services used	(739,036)	(283,000)	(300,000)	(304,400)
a. Net cash provided by (or used for) operating activities	4,060,534	4,577,100	4,107,561	4,218,635
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Transfers to (from) Other Funds	(594,001)			
Due to and Due From			300,000	-
b. Net cash provided by (or used for) noncapital financing activities	(594,001)	-	300,000	-
C. CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(3,059,460)	(3,000,000)	(4,573,387)	(4,573,387)
Proceeds from sale of assets	25,875	3,100	-	-
Proceeds from capital debt				
Payments of capital debt	(443,833)	(456,276)	(469,071)	(469,072)
Bond issue costs incurred				
Capital contributions	395,647	330,100	160,000	228,000
Interest expense	(199,301)	(180,510)	(167,530)	(167,532)
Extraordinary Expense	30,587			
c. Net cash provided by (or used for) capital and related financing activities	(3,250,485)	(3,303,586)	(5,049,988)	(4,981,991)
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Long-term investments purchased	(8,015,250)	(1,000,000)		
Restricted investments released	(234)			
Long-term investments sold	7,815,250			
Investment earnings	54,249	72,200		60,000
Investment advisors fees		(300)		
Other deposits				
d. Net cash provided by (or used in) investing activities	(145,985)	(928,100)	-	60,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	70,063	345,414	(642,427)	(703,356)
CASH AND CASH EQUIVALENTS AT 7/1/20xx	418,025	488,088	761,602	833,502
CASH AND CASH EQUIVALENTS AT 6/30/20xx	488,088	833,502	119,175	130,146

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: UTILITY

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Form 20
11/20/2014

FORM 4404LGF Last Revised 01-21-15

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Sales and Fees	975	3,000	3,000	3,000
Interfund Services	2,279,321	2,423,700	2,764,282	2,799,287
Total Operating Revenue	2,280,296	2,426,700	2,767,282	2,802,287
OPERATING EXPENSE				
Salaries & Wages	904,236	963,000	1,241,714	1,239,841
Employee Benefits	446,969	505,100	641,739	612,151
Services & Supplies	893,991	915,900	880,085	921,968
Utilities	7,298	8,200	7,107	6,980
Legal & Audit	4,668	5,200	9,000	9,000
Depreciation/Amortization	9,950	10,200	10,200	10,200
Total Operating Expense	2,267,112	2,407,600	2,789,845	2,800,140
Operating Income or (Loss)	13,184	19,100	(22,563)	2,147
NONOPERATING REVENUES				
Interest Earned	24,251	25,400	25,400	25,400
Property Taxes				
Subsidies				
Consolidated Tax				
Gain (Loss) on sale of assets				
Total Nonoperating Revenues	24,251	25,400	25,400	25,400
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	37,436	44,500	2,837	27,547
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	37,436	44,500	2,837	27,547

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: INTERNAL SERVICES

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	975	3,000	3,000	3,000
Receipts from interfund services provided	2,279,321	2,423,700	2,764,282	2,799,287
Payments to suppliers	(773,034)	(929,300)	(896,192)	(937,948)
Payments to employees	(1,388,699)	(1,468,100)	(1,883,453)	(1,851,992)
Payments for interfund services used	(33,829)			
a. Net cash provided by (or used for) operating activities	84,734	29,300	(12,363)	12,347
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to (from) Other Funds	(107,733)			
b. Net cash provided by (or used for) noncapital financing activities	(107,733)	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of assets				
Acquisition of capital assets		(21,532)		
c. Net cash provided by (or used for) capital and related financing activities	-	(21,532)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Other deposits				
Long-term investments purchased				
Investment earnings	24,251	25,400	25,400	25,400
Long-term investments sold				
Restricted investments released	22,825			
d. Net cash provided by (or used in) investing activities	47,076	25,400	25,400	25,400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	24,077	33,168	13,037	37,747
CASH AND CASH EQUIVALENTS AT 7/1/20xx	12,135	36,212	64,912	69,380
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	36,212	69,380	77,949	107,127

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: INTERNAL SERVICES

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales & Fees	10,991,126	10,616,500		
Recreation Facility Fee	6,024,564	5,971,500		
Operating Grants/Intergovernmental Revenue	106,238	29,400		
Parcel Owner Discounts	(529,896)	(628,500)		
Interfund Services	66,704	72,700		
Total Operating Revenue	16,658,736	16,061,600	-	
OPERATING EXPENSE				
Salaries & Wages	4,730,680	4,803,900		
Employee Benefits	1,390,542	1,515,500		
Cost of Goods Sold	945,313	851,200		
Services & Supplies	3,719,197	3,535,900		
Utilities	1,109,464	1,111,600		
Legal & Audit	41,138	82,100		
Central Services Cost	705,996	745,000		
Fuels Management	100,000	100,000		
Depreciation/Amortization	2,293,786	2,299,400		
Total Operating Expense	15,036,116	15,044,600	-	
Operating Income or (Loss)	1,622,620	1,017,000	-	
NONOPERATING REVENUES				
Interest Earned	31,908	44,300		
Property Taxes				
Subsidies				
Consolidated Tax				
Non Operating Leases	108,325	107,000		
Gain on sale of assets	52,573	35,700		
Coverage Sales				
Total Nonoperating Revenues	192,806	187,000	-	
NONOPERATING EXPENSES				
Interest Expense	289,773	244,400		
Amortization of issuance costs	(49,395)			
Investment advisors				
Fiscal Agent		1,079		
Total Nonoperating Expenses	240,378	245,479		
Net Income before Operating Transfers	1,575,048	958,521	-	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	
NET INCOME	1,575,048	958,521	-	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: COMMUNITY SERVICES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers & users	16,567,371	15,959,500		
Receipts from interfund services provided	66,704	72,700		
Receipts from operating grants	147,767	29,400		
Cell Tower Lease Income collected	108,325	107,000		
Payments to Suppliers	(5,266,187)	(5,680,800)		
Payments to employees	(6,087,762)	(6,319,400)		
Payments for interfund services used	(1,291,021)	(745,000)		
a. Net cash provided by (or used for) operating activities	4,245,197	3,423,400	-	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers (To)/From General Fund				
Transfers to (from) Other Funds	(262,873)			
Due to and Due From		2,934,744		
b. Net cash provided by (or used for) noncapital financing activities	(262,873)	2,934,744	-	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(2,266,640)	(2,632,000)		
Residual Equity Transfer				(5,294,138)
Proceeds from sale of assets	56,004	35,700		
Proceeds of capital debt issued				
Payments of capital debt	(1,460,782)	(1,513,397)		
Bond issue costs incurred				
Interest expense	(298,149)	(244,400)		
Capital contributions	(407)			
Fiscal Agent		(1,079)		
c. Net cash provided by (or used for) capital and related financing activities	(3,969,974)	(4,355,176)	-	(5,294,138)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Other deposits				
Long-term investments purchased	(3,108,437)	(88,300)		
Restricted investments released	929			
Long-term investments sold	3,122,292	3,196,737		
Investment earnings	25,736	44,300		
Investment advisors fees				
d. Net cash provided by (or used in) investing activities	40,520	3,152,737	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	52,870	5,155,705	-	(5,294,138)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	85,563	138,433	-	5,294,138
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	138,433	5,294,138	-	-

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: COMMUNITY SERVICES

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PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales & Fees	1,104,246	986,600		
Beach Facility Fee	780,716	774,300		
Parcel Owner Discounts	(71,625)	(62,800)		
Total Operating Revenue	1,813,336	1,698,100	-	
OPERATING EXPENSE				
Salaries & Wages	545,995	622,900		
Employee Benefits	144,600	116,100		
Cost of Goods Sold				
Services & Supplies	374,682	374,400		
Utilities	85,763	88,900		
Legal & Audit	3,247	5,700		
Central Services Cost	72,000	73,000		
Depreciation/Amortization	137,493	173,700		
Total Operating Expense	1,363,779	1,454,700	-	
Operating Income or (Loss)	449,558	243,400	-	
NONOPERATING REVENUES				
Interest Earned	2,988	8,000		
Property Taxes				
Subsidies				
Consolidated Tax				
Gain on sale of assets	1,104			
Total Nonoperating Revenues	4,092	8,000	-	
NONOPERATING EXPENSES				
Interest Expense	11,811	3,209		
Amortization of issuance costs	135			
Fiscal Agent		108		
Total Nonoperating Expenses	11,946	3,317	-	
Net Income before Operating Transfers	441,704	248,083	-	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	
NET INCOME	441,704	248,083	-	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: BEACH ENTERPRISE

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers & users	1,813,856	1,698,100		
Payments to suppliers	(273,891)	(469,000)		
Payments to employees	(681,106)	(739,000)		
Payments for interfund services used	(181,438)	(73,000)		
a. Net cash provided by (or used for) operating activities	677,421	417,100	-	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to General Fund				
Transfers to (from) Other Funds	(483,958)			
Due to and Due From		816,806		
b. Net cash provided by (or used for) noncapital financing activities	(483,958)	816,806	-	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(167,375)	(429,000)		
Residual Equity Transfer				(1,302,486)
Proceeds from sale of assets	1,104			
Payment of debt issuance costs				
Payments of capital debt	(263,218)	(270,602)		
Bond issue costs incurred				
Interest expense	(13,974)	(3,209)		
Fiscal Agent				
Non-operating income (expense)				
c. Net cash provided by (or used for) capital and related financing activities	(443,463)	(702,811)	-	(1,302,486)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Long-term investments purchased	(675,000)	(816,100)		
Long-term investments sold	925,000	1,491,100		
Investment earnings	3,395	8,000		
Other deposits				
d. Net cash provided by (or used in) investing activities	253,395	683,000	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,395	1,214,095		(1,302,486)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	84,996	88,391	-	1,302,486
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	88,391	1,302,486	-	-

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: BEACH ENTERPRISE

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2015	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
UTILITY FUND										
2004 SI Revolving Loan	4	10	\$1,687,402	4/1/2005	6/1/2025	3.09	\$1,012,873	\$30,581	\$83,067	\$113,648
2006 State Revolving Fund	4	20	\$3,000,000	8/1/2006	9/1/2026	2.73	\$1,961,089	\$52,390	\$155,146	\$207,536
2002 State Revolving Fund	4	20	\$1,720,380	11/1/2012	7/1/2022	3.14	\$903,241	\$27,606	\$100,970	\$128,578
2012 DW Contract 1201	4	20	\$3,000,000	3/16/2012	1/1/2032	2.39	\$2,688,462	\$63,483	\$129,889	\$193,372
Total for Utility Fund			\$9,407,782				\$6,565,665	\$174,062	\$469,072	\$643,134
COMMUNITY SERVICES & BEACH ENTERPRISE FUNDS										
2012 Recreation Refunding 2012	1	10	\$3,475,000	7/18/2012	9/1/2022	2.25	\$2,847,000	\$60,413	\$324,000	\$384,413
2008 Medium Term	5	10	\$7,000,000	6/1/2008	6/1/2018	3.5 to 7.0	2,395,000	\$144,850	\$760,000	\$904,850
Total for Community Services Fund and Beach Fund **			\$7,000,000				\$5,242,000	\$205,263	\$1,084,000	\$1,289,263
TOTAL ALL DEBT SERVICE			\$16,407,782				\$11,807,665	\$379,325	\$1,553,072	\$1,932,397

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2015-2016

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

(Local Government)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2015 - 2016

Local Government: Incline Village General Improvement District

Contact: Gerry Eick

E-mail Address: GWE@ivgid.org

Daytime Telephone: 775-832-1100

Total Number of Existing Contracts: 18

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1	Brimm's A Catering Company	12/1/2010	4/30/2017	\$ -	\$ -	Food and Beverage Services at Snowflake Lodge
2	Brimm's A Catering Company	5/8/2015	9/30/2017	\$ 4,410	\$ -	Food and Beverage Services at Burnt Cedar Beach and Incline Beach - service cost reimbursement
3	Incline Spirits Inc.	5/11/2011	9/30/2017	\$ -	\$ -	Food and Beverage Services at Burnt Cedar Beach and Incline Beach
4	Averill Consulting Group, LLC	Not yet executed		\$ 102,000	\$ -	T transition consulting
5	Reese Kinz Guinasso	Not yet executed		\$ 180,000		Legal Counsel for fiscal year
6	High Sierra Patrol	7/1/2015	6/30/2017	\$ 57,663	\$ 57,663	Security Patrol Services
7	CalFirst National Bank	7/1/2015	6/30/2016	\$ 55,886	\$ 55,886	Operating Lease Championship Golf Cars
8	CalFirst National Bank	7/1/2015	6/30/2016	\$ 38,176	\$ 38,176	Operating Lease Mountain Golf Cars
9	Janitorial Services, vendor TBD	Not yet executed		\$ 57,600	\$ 57,600	Cleaning Services for District venues
10	Data West	10/30/2013	open	\$ 16,800	\$ 16,800	Utility billing services
11	Sierra Office Solutions	Open		\$ 14,112		Copier and Printer Maintenance Contract
12	AT&T	Not yet executed		\$ 42,840	\$ 57,120	Fiber Ethernet Service
13	Harris Computers	Not yet executed		\$ 42,000		Software Maintenance Agreements
14	7 Star Service	Not yet executed		\$ 50,000		Customer service Training
15	Burgarello Alarm	7/1/2015	6/30/2016	\$ 16,595		Alarm Monitoring Services
16	Eide Bailly, LLP	7/1/2012	6/30/2016	\$ 47,000		Audit Services
17	More Than Talk	Not yet executed		\$ 10,000		Culture Training
18	Incline Vacation Rentals, Inc.	1/26/2015	5/31/2016	\$ 10,175		On Call Condo Lease
19						
20	Total Proposed Expenditures			\$ 745,257	\$ 283,245	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2015 - 2016

Local Government: Incline Village General Improvement District

Contact: Gerry Eick

E-mail Address: GWE@ivgid.org

Daytime Telephone: 775-832-1100

Total Number of Privatization Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	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.	5/11/2011	9/30/2015	4 yrs 5 mo	\$ -	\$ -	Seasonal	2.55	8.86	Efficiencies of operation They pay us to operate (Beach Fund)
2	The Brimm's Group, Inc.	12/1/2010	4/30/2017	6 yrs 5 mo	\$ -	\$ -	Seasonal	0.375	10.10	Efficiencies of operation They pay us to operate (Community Services Fund)
3	Incline Spirits Inc.	5/11/2011	9/30/2017	6 yrs 5 mo	\$ -	\$ -	Seasonal	0.526	8.25	Efficiencies of operation They pay us to operate (Community Services Fund)
4										
5										
6										
7										
8	Total				\$ -	\$ -		3.451		

Attach additional sheets if necessary.