



**IVGID Annual Budget
Fiscal Year 2019-2020**

Adopted May 22, 2019



OPERATING BUDGET

Fiscal Year 2019-2020



IVGID Board of Trustees

Top Row: Kendra Wong - Chairman, Philip Horan - Vice Chairman, Peter Morris - Treasurer

Bottom Row: Matthew Dent, Tim Callicrate – Secretary

Senior Team

Steven J. Pinkerton, General Manager

Gerry Eick, Director of Finance

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

Dee Carey, Director of Human Resources

Joe Pomroy, Director of Public Works

Indra Winqest, Director of Parks and Recreation

Mike Bandelin, Ski Resort General Manager

Darren Howard, Director of Golf/Community Services

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

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BUDGET MESSAGE AND BUDGET FORM 4404LGF

State Budget as Adopted and Filed

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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District _____ herewith submits the **FINAL** budget for the fiscal year ending June 30, 2020

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling \$ 1,697,807

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

This budget contains 3 governmental fund types with estimated expenditures of \$ 35,405,569 and 2 proprietary funds with estimated expenses of \$ 14,422,732

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

CERTIFICATION

I Gerald W. EICK

 (Print Name)
 Director of Finance

 (Title)

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

Signed: Gerald W. Eick

Dated: 5/22/19

APPROVED BY THE GOVERNING BOARD

[Signature]

[Signature]

[Signature]

[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time: May 22, 2019 6:00 p.m.

Publication Date: May 10, 2019

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FISCAL YEAR
BUDGET FOR THE YEAR ENDING JUNE 30, 2020 INDEX

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2020

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May 22, 2019

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

I, Gerald W. Eick, Director of Finance for the Incline Village General Improvement District, hereby respectfully submits the **FINAL** budget for the Incline Village General Improvement District for Fiscal Year 2019/2020.

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

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 Incline Village and Crystal Bay community, and District Staff. This collaboration occurs through public budget work sessions and agenda items during meetings of the Board of Trustees. District Staff works throughout the year on the details supporting the budget process.

Economic and weather conditions can have a substantial effect on what ultimately is the District's operating volume. Though the range of possibilities can be wide, we must select a single data point for each department as a fundamental basis for our budgeting. Our District General Manager emphasizes budget fundamentals for customer service, Strategic Planning, and Performance Measurement and Management. While these do not drive to how the form set is assembled, they do influence the process of development and the direction taken for the budget form's content. As a service delivery organization, we reflect the proper magnitude of our operations and our ability to serve. We carefully consider personnel to be right sized, while considering scalable capacities for changes in volume, still reflecting what we anticipate delivering to our community. The District's true volume of activity is still subject to the effects of weather, and the discretion users have to participate. Our budgeted efforts are intended to select the data points, within the scope of services, we feel will be executed under normal operating conditions. We use a broader scale of metrics to help measure and thus manage performance. These points of reference allow for explanation of variances.

Strategic Budget Initiatives

The District's Strategic Plan for 2018 through 2020 was updated by the Board of Trustees on May 9, 2018. The Strategic Plan includes Long Range Principles, Multi-year Objectives and 2019-20 Budget Initiatives. It is available on the District's website – www.yourtahoeplace.com.

Tax Revenue

The District has budgeted for Ad Valorem Tax based on the figures released by the Nevada Department of Taxation in March 2019 and revised April 15. The District budget is based on the allowed 2019-20 tax rate, which went up to .1267 from .1224 for 2018-19. There is no change anticipated to that rate. Our assessed valuation went up 3%. The application of the abatement cap will determine what is really collectible. All of these factors resulted in an increase of revenue by \$86,069 budget to budget (2018-19 \$1,611,738 versus 2019-20 at \$1,697,807).

Other tax revenue is comprised of \$1,490,692 for Consolidated Taxes (CTX) as projected by the Nevada Department of Revenue, \$249,000 from Local Government Tax Act (LGTA) based on historical collections and \$12,000 for Personal Property Tax based on historical collections. Generally, the District sets these levels based on experience. The State has requested we use the CTX as projected in the release March 2019, as they feel it has a high probability of realization. Overall tax revenue is about 8% of the District's total resources.

Charges for Services, Facility Fees, and Other Revenue

Unlike many governments that rely on a majority of revenue from tax sources, the majority of the District's sources are Charges for Services. For the governmental funds this includes charges to users for Community Services of \$15,592,894 and Beach of \$1,488,800, and total Facility Fees to parcel owners for availability of services of about \$6,751,615. The Utility Fund has charges for services of \$12,506,569. Internal charges are about \$4,762,317, which are also in the functional expenses based on departmental use of these services. Some charges to users include an emphasis on realization of revenue through dynamic pricing, especially at the golf courses and our ski resort. Dynamic pricing considers both demand and competitive markets factors at the time of the transaction. Charges can be changed within the same day based on conditions and availability.

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

At the time of adoption of the Final Budget a schedule is prepared outlining capital improvement projects as budgeted, and with expected results for 2018-19, and the related carry over amounts for 2019-20. While the schedule reflects only an estimate, it is prepared with the knowledge that this process is establishing the measure of resources committed to complete the projects in progress that cross fiscal years. The re-budgeting for carryover capital projects is necessary when the expenditure has not been incurred, but the source for that purchase have been received or is reasonably expected as available. The timing of this determination is complicated by the relationship of the prime purchase period is at the beginning and end of each fiscal period. The District feels it has sufficient resources for those projects that will be carried over. A good indicator of that situation is the positive Net Position of the Special

Revenue Funds at the end of the budget period. The 2019-20 Capital Improvement Project Budget and a separate detailed carryover project report is prepared for adopting the FINAL Budget for the governmental fund types. Capital expenditures for carryover projects are re-budgeted each year only for governmental funds. The Utility Fund incorporates its expenditures for new and carry over projects into its cash flow statement. A complete fiscal year report for all capital improvement projects is issued separately after the fiscal year has ended.

	General	Comm. Services	Beach
Capital New Projects Budget	\$485,445	\$7,184,800	\$882,000
Carry Over Projects	<u>201,000</u>	<u>1,701,702</u>	<u>108,050</u>
Schedule A Form 4404LGF	<u>\$686,445</u>	<u>\$8,886,502</u>	<u>\$990,050</u>

Expenditures

The State Form 4404LGF specifies the categories of Salaries & Wages, Employee Benefits, Services and Supplies, Capital Outlay and Debt Service. Services & Supplies covers all non-personnel and non-capital and non-debt service expenditures. Budgeted personnel costs are affected by cost of living increases which align with bargaining units. Hourly wage rates have been planned to compete in the Tahoe Basin for labor that has to compete with the California minimum wage. A bargained 1% increase to the retirement match has also been applied to all full time positions. The District has seen a reduced number of positions receiving health benefits under the Affordable Care Act. We have anticipated a 12% increase in health insurance at January 2020.

Contingencies and Items of Note

The District is allowed to identify a contingency of up to 3% for each governmental fund. For 2019-20, this is \$145,000 for the General Fund. Since experience has shown it unnecessary, no contingency is budgeted for the Community Service Special Revenue Fund or the Beach Special Revenue Fund. The District includes the possibility of a contingency as good financial management. However, there are no known items that have not already been provided for under the budget that could be applied to the contingency. Therefore, its placement in this budget is truly for the unexpected and unanticipated items should they arise. A separate Board action is required to apply the contingency.

The District has been notified that another round of possible Ad Valorem tax refunds to local property owners, through Washoe County, is back before the Court system. No determination can be made for the probability of such a refund being ordered. No provision has been made under the 2019-20 budget. Any ordered refund would presumably be covered by the General Fund Net Position.

The District was notified of a substantial sales tax refund in August 2017 affecting receipts of the CTX. The District's share of the estimated refund was charged to the fiscal 2016-17 results. The refund was approved in January 2018. The terms of the repayment apply to distributions for July 2018 through December 2019.

The District is expected to adopt the updated Community Services Master Plan during the budget year. Neither the operating nor capital budgets include any projects contemplated by this plan. Should any project's needs develop prior to June 30, 2020, they would have to follow the augmentation requirements to become authorized.

During the fiscal year 2016-2017 the District began the process of update and review of the Diamond Peak Master Plan by the Tahoe Regional Planning Agency (TRPA). This is a multi-year process that may not be completed until after June 30, 2020. A substantial portion of that capital project's budget will be carried over to 2019-20.

Governmental Fund Balance

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

	Estimated Fund Balance <u>6/30/19</u>	Projected Minimum by Board <u>Policy</u>	Projected Fund Balance <u>6/30/20</u>
General Fund	\$ 3,093,112	\$ 199,000	\$ 2,304,242
Comm. Services SR	\$13,183,167	\$4,493,000	\$ 9,146,076
Beach Special Rev.	\$ 1,749,171	\$ 526,000	\$ 1,123,442

Comparison across Fiscal Years Presented in Form 4404LGF

A fundamental aspect of the Form 4404LGF is comparison of information across the audited results of the fiscal year ending June 30, 2018, an estimated result for the year ending June 30, 2019, along with a presentation of the Tentative and Final budgets for the year ending June 30, 2020. The form and content for those three periods utilizes the same accounting principles and methodologies. Comparisons can be made knowing that differences are the consequence of circumstances, not methodology.

One major variation year on year relates to the District's use of Capital Projects and Debt Service Funds for the Community Services and Beach activities from July 1, 2015 through June 30, 2019. The objective for using these funds was the expectation for the need to demonstrate the sources and uses of the facility fee for capital expenditure and debt service. Our experience has been expenditures are the most sought after information. This can be demonstrated effectively within the functional expenditure reporting in Special Revenue funds. Therefore the Capital Projects and Debt Service funds will become inactive as of July 1, 2019 and used only in the event the District issues bonds for a specific construction project.

Another variation is in the level of activity for food and beverage operations. The fiscal year 2017-18 saw increased activity. However, the greatest jump for 2018-19 relates to the Beach Fund taking on delivering food and beverage services at the two beaches. For many years, this was a concessionaire service. The respective revenues and expenditures increase, as well as the bottom line results. This also resulted in increases to FTE's with the addition of staff.

A change to food and beverage operations in 2019-20 is that banquets and events will be accounted for and managed year-round as a part of the Championship Golf Course operation.

For 2018-19 the Ski resort had exceptional conditions resulting in \$2,800,000 of extra revenue and about \$450,000 in additional expenses. The resort budgets for an average year.

An activity of the Internal Services Fund provided self-insured Workers Compensation Coverage from 1992 through June 30, 2013. The District is in a fully insured plan through the Nevada Public Agency Compensation Trust. The self-insurance retention from that former coverage was held by the Internal Services Fund. The District completed an Absorption and Loss Transfer Agreement effective July 1, 2018 that removes all liability and risk from the self-insured activity. Over the course of two fiscal years the excess retention was returned to the operating funds. A transfer of \$800,000 occurred during 2017-2018 from the Internal Services Fund to return excess resources to operating funds. Another transfer of \$300,000 was completed in 2018-19. The Utility Fund, Community Services Special Revenue and Beach Special Revenue Funds receive the transfers. Since all self-insurance matters are closed, this function will cease as an Internal Service as of June 30, 2019, and \$174,356 will be transferred to the General Fund.

Utility Rate Study

A Utility Rate Study was presented in January 2019 that planned to provide resources for water and sewer infrastructure improvements along with a five year analysis of operating conditions. Approval for the ordinance changes occurred on April 10, 2019, which results in an increase in rates of 4% effective with the May 2019 billing cycle.

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 nine years, the District held the Facility Fee flat to position itself for a time of increasing needs for capital improvements by allowing debt service to reduce while increasing resources for capital expenditures. The mix of uses for all three components has changed over that timeframe. The Board of Trustees directed a plan to apply the debt service component from matured bond issues to the capital projects component. For 2019-20 this mix has changed from the prior year, while the total remains the same. The District plans its capital expenditure over time and addresses current needs while keeping watch for the next round of projects. The occasional use of fund balance aids in stabilizing the total facility fee while maintaining the care and condition of District capital assets.

Appreciation for the Effort and Support of Community and Staff

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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government	39.9	41.9	42.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	185.1	193.8	199.1
Community Support			
TOTAL GENERAL GOVERNMENT	225	235.7	241.5
Utilities	34.6	34.6	34.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	259.6	270.3	275.7

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,623,315,601	\$ 1,666,387,475	\$ 1,717,224,973
Net Proceeds of Mines	\$ -	\$ -	\$ -
TOTAL ASSESSED VALUE	\$ 1,623,315,601	\$ 1,666,387,475	\$ 1,717,224,973
TAX RATE			
General Fund	0.1182	0.1224	0.1267
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1182	0.1224	0.1267

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

Incline Village General Improvement District

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2019-2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1156	1,717,224,973	1,985,112	0.1156	\$ 1,985,112	\$ 437,000	\$ 1,548,112
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
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	0.0111		190,612	0.01111	\$ 191,384	\$ 41,689	\$ 149,695
I. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.1267		2,175,724	0.1267	\$ 2,176,496	\$ 478,689	\$ 1,697,807
N. Debt							
O. TOTAL M AND N	0.1267		2,175,724	0.1267	\$ 2,176,496	\$ 478,689	\$ 1,697,807

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula.

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

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	\$ 3,093,112	\$ 1,490,692	\$ 1,697,807	0.1267	\$ 1,831,800	\$ -	\$ -	\$ 8,113,411
Community Services Spec. Revenue	\$ 13,183,167	\$ -	\$ -		\$ 22,598,780	\$ -	\$ 561,800	\$ 36,343,747
Beach Special Revenue	\$ 1,749,171	\$ -	\$ -		\$ 2,479,800	\$ -	\$ -	\$ 4,228,971
Community Services Capital Projects	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Beach Capital Projects	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Community Services Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Beach Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	\$ 18,025,450	\$ 1,490,692	\$ 1,697,807		\$ 26,910,380	\$ -	\$ 561,800	\$ 48,686,129
PROPRIETARY FUNDS		\$ -	\$ -					
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	\$ -	\$ -		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	\$ 1,490,692	\$ 1,697,807		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Note: As of July 1, 2019 the Capital Projects and Debt Service Funds are inactive, all revenues and expenditures are reported within the respective Special Revenue Funds.

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Schedule A

FORM 4404LGF

Last Revised 11/30/2018

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	\$ 2,125,940	\$ 1,068,804	\$ 1,221,180	\$ 686,445	\$ 145,000	\$ 561,800	\$ 2,304,242	\$ 8,113,411
Community Services Special Revenue	R	\$ 6,857,057	\$ 2,203,842	\$ 9,250,270	\$ 8,886,502	\$ -	\$ -	\$ 9,146,076	\$ 36,343,747
Beach Special Revenue	R	\$ 932,898	\$ 240,804	\$ 941,777	\$ 990,050	\$ -	\$ -	\$ 1,123,442	\$ 4,228,971
Community Services Capital Projects	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Capital Projects	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services Debt Service	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Debt Service	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		\$ 9,915,895	\$ 3,513,450	\$ 11,413,227	\$ 10,562,997	\$ 145,000	\$ 561,800	\$ 12,573,760	\$ 48,686,129

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

Note: As of July 1, 2019 the Capital Projects and Debt Service Funds are inactive, all revenues and expenditures are reported within the respective Special Revenue Funds.

** Include Debt Service Requirements in this column

Page: 12
Schedule A-1

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for Incline Village General Improvement District

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Utility Fund	E	12,647,969	11,155,217	193,500	111,838	-	-	1,574,414
Internal Services Fund	I	3,155,307	3,155,677	-	-	-	-	(370)
TOTAL		15,803,276	14,310,894	193,500	111,838	-	-	1,574,044

* FUND TYPES: E - Enterprise
 I - Internal Service
 N - Nonexpendable Trust

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,524,623	1,598,000	1,697,807	1,697,807
Personal Property Tax	12,671	12,000	12,000	12,000
Subtotal Taxes	1,537,294	1,610,000	1,709,807	1,709,807
Intergovernmental:				
Consolidated Tax (CTX)	1,388,529	1,441,000	1,490,692	1,490,692
LGTA tax	248,721	244,000	249,000	249,000
State Grants	-	-	-	-
Subtotal Intergovernmental	1,637,250	1,685,000	1,739,692	1,739,692
Miscellaneous:				
Investment income	89,960	150,000	201,000	201,000
Other	2,033	2,600	2,400	2,400
Central Services Cost Allocation	1,094,000	1,169,400	1,367,900	1,367,400
Subtotal Other	1,185,993	1,322,000	1,571,300	1,570,800
SUBTOTAL REVENUE ALL SOURCES	4,360,537	4,617,000	5,020,799	5,020,299
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Sale of capital assets	16	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	16	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers	-	174,326		
TOTAL BEGINNING FUND BALANCE	1,862,249	2,522,786	2,838,162	3,093,112
TOTAL AVAILABLE RESOURCES	6,222,802	7,314,112	7,858,961	8,113,411

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	42,668	28,200	29,160	29,160
Employee Benefits	13,250	17,800	18,896	18,896
Services and Supplies	406,634	434,000	426,799	426,799
Subtotal General Administration	462,552	480,000	474,855	474,855
General Manager				
Salaries and Wages	237,500	247,500	270,144	270,144
Employee Benefits	104,419	114,000	125,205	125,205
Services and Supplies	13,093	50,000	60,940	60,940
Subtotal General Manager	355,012	411,500	456,289	456,289
Trustees				
Salaries and Wages	99,852	100,900	104,340	104,340
Employee Benefits	27,905	24,900	32,480	32,480
Services and Supplies	48,693	50,000	79,600	79,600
Subtotal Trustees	176,450	175,800	216,420	216,420
Accounting				
Salaries and Wages	537,564	566,000	592,315	592,315
Employee Benefits	240,003	268,000	286,686	286,686
Services and Supplies	55,781	68,000	79,296	79,296
Subtotal Accounting	833,348	902,000	958,297	958,297
Information Services & Technology				
Salaries and Wages	368,250	466,100	484,000	484,000
Employee Benefits	145,695	200,000	255,454	255,454
Services and Supplies	306,713	323,000	334,243	334,243
Subtotal Information Services	820,658	989,100	1,073,697	1,073,697
Risk Management				
Salaries and Wages	75,689	80,000	Included in Human Resources	
Employee Benefits	42,005	44,500	effective July 1, 2019	
Services and Supplies	9,338	20,000		
Subtotal Risk Management	127,032	144,500		
Human Resources				
Salaries and Wages	369,565	418,000	532,660	532,660
Employee Benefits	181,497	228,300	307,348	307,348
Services and Supplies	46,813	76,000	134,309	134,309
Subtotal Human Resources	597,875	722,300	974,317	974,317
Health & Wellness				
Salaries and Wages	13,786	14,000	16,983	16,983
Employee Benefits	4,800	5,500	6,918	6,918
Services and Supplies	6,008	20,000	21,475	21,475
Subtotal Health & Wellness	24,594	39,500	45,376	45,376
Communications				
Salaries and Wages	103,766	81,300	96,338	96,338
Employee Benefits	44,267	32,000	35,817	35,817
Services and Supplies	40,649	62,000	84,518	84,518
Subtotal Communications	188,682	175,300	216,673	216,673
Capital Outlay				
General Government	34,361	181,000	566,445	686,445
Information Services & Technology	79,452	-	-	-
Subtotal Capital Outlay	113,813	181,000	566,445	686,445
FUNCTION SUBTOTAL	3,700,016	4,221,000	4,982,369	5,102,369

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government Summary				
Salaries and Wages	1,848,640	2,002,000	2,125,940	2,125,940
Employee Benefits	803,841	935,000	1,068,804	1,068,804
Services and Supplies	933,722	1,103,000	1,221,180	1,221,180
Capital Outlay	113,813	181,000	566,445	686,445
Sch B-10 Function Subtotal	3,700,016	4,221,000	4,982,369	5,102,369
TOTAL EXPENDITURES - ALL FUNCTIONS	3,700,016	4,221,000	4,982,369	5,102,369
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	145,000	145,000
Transfers Out (Schedule T)				
To Comm Serv Spec Rev			561,800	561,800
TOTAL EXPENDITURES AND OTHER USES	-	-	706,800	706,800
ENDING FUND BALANCE:	2,522,786	3,093,112	2,169,792	2,304,242
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	6,222,802	7,314,112	7,858,961	8,113,411

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,765,419	4,130,000	4,516,321	4,516,321
Mountain Golf Course	630,214	700,000	678,573	678,573
Facilities (Chateau & Aspen Grove)	355,696	410,000	420,793	420,793
Ski	9,155,646	11,700,000	9,222,320	9,222,320
Community Programming	1,289,953	1,305,000	1,285,209	1,285,209
Parks	48,910	55,000	62,178	62,178
Tennis	145,197	159,000	156,100	156,100
Recreation Administration	(758,481)	(725,000)	(748,600)	(748,600)
Subtotal Charges for Services	14,632,554	17,734,000	15,592,894	15,592,894
Facility Fee				
Championship Golf Course	795,437	804,000	976,157	976,157
Mountain Golf Course	505,878	517,000	689,052	689,052
Facilities (Chateau & Aspen Grove)	458,325	467,000	524,992	524,992
Ski	220,978	238,000	(336,323)	(336,323)
Community Programming	1,293,131	1,305,000	1,574,976	1,574,976
Parks	957,571	968,000	992,563	992,563
Tennis	163,687	164,000	196,872	196,872
Recreation Administration	1,374,975	1,321,000	1,164,826	1,164,826
Subtotal Facility Fees	5,769,982	5,784,000	5,783,115	5,783,115
Other miscellaneous				
Operating Grants	17,000	17,000	17,000	17,000
Investment income	69,303	69,000	50,000	50,000
Sale of Assets	85,562	-	-	-
Interfund services (green spaces)	74,014	77,000	98,210	98,210
Intergovernmental (IV high school fields)	20,220	18,000	23,400	23,400
Miscellaneous other & Cell Tower Leases	109,462	118,000	110,361	110,361
Capital Grants	-	-	486,000	623,800
Insurance proceeds	-	-	300,000	300,000
Subtotal Other Miscellaneous	375,561	299,000	1,084,971	1,222,771
Subtotal	20,778,097	23,817,000	22,460,980	22,598,780
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	645,000	241,875	561,800	561,800
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,320,141	10,645,469	12,692,482	13,183,167
TOTAL AVAILABLE RESOURCES	31,743,238	34,704,344	35,715,262	36,343,747

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE	FINAL
			APPROVED	APPROVED
Championship Golf Course				
Salaries and Wages	1,450,745	1,495,000	1,592,508	1,592,508
Employee Benefits	378,678	425,000	512,154	512,154
Services and Supplies	2,226,279	2,301,600	2,587,477	2,598,977
Capital Outlay	-	-	613,782	653,200
Subtotal Championship Golf Course	4,055,702	4,221,600	5,305,921	5,356,839
Mountain Golf Course				
Salaries and Wages	327,821	380,000	372,113	372,113
Employee Benefits	88,958	110,000	115,629	115,629
Services and Supplies	555,392	510,800	540,035	540,135
Capital Outlay	-	-	1,541,238	2,420,700
Subtotal Mountain Golf Course	972,171	1,000,800	2,569,015	3,448,577
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	80,096	86,000	89,488	89,488
Employee Benefits	38,460	43,000	47,157	47,157
Services and Supplies	330,241	394,600	412,290	412,390
Capital Outlay	-	-	180,400	180,400
Subtotal Facilities	448,797	523,600	729,335	729,435
Ski				
Salaries and Wages	2,767,963	3,043,000	2,970,495	2,970,495
Employee Benefits	847,817	950,000	985,297	985,297
Services and Supplies	3,408,547	3,762,000	3,662,826	3,609,576
Capital Outlay	-	-	2,482,166	2,770,850
Subtotal Ski	7,024,327	7,755,000	10,100,784	10,336,218
Community Programming (including Rec Center)				
Salaries and Wages	1,093,852	1,112,000	1,164,024	1,164,024
Employee Benefits	319,199	335,000	368,533	368,533
Services and Supplies	819,054	862,300	948,366	942,566
Capital Outlay	-	-	413,700	468,650
Subtotal Community Programming	2,232,105	2,309,300	2,894,623	2,943,773
Parks				
Salaries and Wages	332,157	327,000	345,389	345,389
Employee Benefits	71,527	80,000	85,289	85,289
Services and Supplies	414,614	429,600	459,201	460,601
Capital Outlay	-	-	880,252	1,028,752
Subtotal Parks	818,298	836,600	1,770,131	1,920,031
Tennis				
Salaries and Wages	120,151	139,000	139,281	139,281
Employee Benefits	19,854	27,500	29,131	29,131
Services and Supplies	88,525	99,200	102,011	102,011
Capital Outlay	-	-	793,500	1,363,950
Subtotal Tennis	228,530	265,700	1,063,923	1,634,373
Community Services Administration				
Salaries and Wages	144,815	135,000	183,759	183,759
Employee Benefits	41,518	43,000	60,652	60,652
Services and Supplies	171,165	189,000	199,660	199,660
Capital Outlay	-	-	-	-
Subtotal Comm. Serv. Administration	357,498	367,000	444,071	444,071
Debt Service - G.O. Revenue Supported Bond				
Principal	-	-	355,188	355,188
Interest	-	-	29,166	29,166
Subtotal Debt Service	-	-	384,354	384,354
Subtotal - Comm. Services Expenditures	16,137,428	17,279,600	25,262,157	27,197,671
Transfers Out	4,960,341	4,241,577	-	-
ENDING FUND BALANCE	10,645,469	13,183,167	10,453,105	9,146,076
TOTAL COMMITMENTS & FUND BALANCE	31,743,238	34,704,344	35,715,262	36,343,747

Incline Village General Improvement District

Community Services Special Revenue Fund

Note prior to July 1, 2019 Capital Outlay and Debt Service were reported under separate funds.

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Schedule B-13

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services	1,266,613	1,450,000	1,488,800	1,488,800
Facility Fees	967,414	969,500	968,500	968,500
Investment income	2,288	13,500	22,500	22,500
Sales of capital assets	857	-	-	-
Capital Grants	-	-	150,000	-
Subtotal	2,237,172	2,433,000	2,629,800	2,479,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	35,000	13,125	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,070,237	1,413,091	1,729,521	1,749,171
TOTAL RESOURCES	3,342,409	3,859,216	4,359,321	4,228,971
EXPENDITURES				
Salaries and Wages	748,538	820,000	932,898	932,898
Employee Benefits	182,791	200,000	240,804	240,804
Services and Supplies	688,417	879,600	931,087	935,488
Capital Outlay	-	-	859,600	990,050
Debt Service - G.O. Revenue Supported Bond				
Principal	-	-	5,812	5,812
Interest	-	-	477	477
Subtotal	1,619,746	1,899,600	2,970,678	3,105,529
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Transfers Out (Schedule T)	309,572	210,445	-	-
ENDING FUND BALANCE	1,413,091	1,749,171	1,388,643	1,123,442
TOTAL COMMITMENTS & FUND BALANCE	3,342,409	3,859,216	4,359,321	4,228,971

Incline Village General Improvement District

Beach Special Revenue Fund

Note prior to July 1, 2019 Capital Outlay and Debt Service were reported under separate funds.

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Schedule B-14

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Sale of assets	1,980	-	-	-
Capital Grants	156,775	1,409,201	-	-
Subtotal	158,755	1,409,201	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	2,700,842	1,682,129	-	-
Transfers from operating resources	950,000	2,229,600	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,423,806	2,327,477	-	-
TOTAL RESOURCES	6,233,403	7,648,407	-	-
EXPENDITURES				
Championship Golf - New Projects	538,138	500,435	-	-
- Carryover Projects	125,983	-	-	-
Mountain Golf - New Projects	312,024	406,975	-	-
- Carryover Projects	90,931	-	-	-
Facilities - New Projects	105,273	35,500	-	-
- Carryover Projects	93,331	-	-	-
Ski - New Projects	1,525,333	4,612,698	-	-
- Master Plan	7,422	-	-	-
- Carryover Projects	281,266	-	-	-
Comm. Programming - New Projects	71,100	271,100	-	-
- Carryover Projects	-	-	-	-
Parks - New Projects	498,206	1,537,869	-	-
- Carryover Projects	103,107	-	-	-
Tennis - New Projects	5,000	135,350	-	-
- Carryover Projects	-	-	-	-
Comm. Services Admin - New Projects	76,926	148,480	-	-
- Carryover Projects	71,886	-	-	-
Subtotal	3,905,926	7,648,407	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	2,327,477	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	6,233,403	7,648,407	-	-

Incline Village General Improvement District

Community Services Capital Projects Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers of designated Facility Fees	301,833	208,810	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,155	85,740	-	-
TOTAL RESOURCES	306,988	294,550	-	-
<u>EXPENDITURES</u>				
Beach - New Projects	159,215	294,550	-	-
- Carryover Projects	62,033	-	-	-
Subtotal	221,248	294,550	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	85,740	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	306,988	294,550	-	-

Incline Village General Improvement District

Beach Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	336,494	344,365	-	-
Interest	44,696	37,036	-	-
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	381,190	381,401	-	-
TOTAL RESERVED (MEMO ONLY)				
Type: Medium Term				
Principal	845,000	-	-	-
Interest	59,150	-	-	-
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	904,150	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	51,553	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,336,893	381,401	-	-

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	5,506	5,635	-	-
Interest	731	606	-	-
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,237	6,241	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	4,606	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	10,843	6,241	-	-

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	11,597,653	12,005,000	12,307,369	12,307,369
Operating Grants	-			
Intergovernmental (Tahoe Water Suppliers Assoc)	150,356	145,000	199,200	199,200
Interfund (snow removal & work orders)	177,548	220,000	141,400	141,400
Total Operating Revenue	11,925,557	12,370,000	12,647,969	12,647,969
OPERATING EXPENSE				
Salaries & Wages	2,505,990	2,665,000	2,799,411	2,799,411
Employee Benefits	1,116,230	1,240,000	1,407,335	1,407,335
Services & Supplies	2,179,628	2,045,000	2,106,672	2,106,672
Utilities	842,777	880,000	929,499	929,499
Legal & Audit/Professional Fees	102,886	92,000	148,600	148,600
Central Services Cost	297,000	308,600	353,000	353,700
Defensible Space	95,229	100,000	100,000	100,000
Depreciation/Amortization	2,973,631	3,150,000	3,310,000	3,310,000
Total Operating Expense	10,113,371	10,480,600	11,154,517	11,155,217
Operating Income or (Loss)	1,812,186	1,889,400	1,493,452	1,492,752
NONOPERATING REVENUES				
Interest Earned	77,280	125,000	193,500	193,500
Property Taxes				
Subsidies				
Consolidated Tax				
Capital Grants	199,934	-	-	-
Sales of capital assets	50,020	5,000	-	-
Total Nonoperating Revenues	327,234	130,000	193,500	193,500
NONOPERATING EXPENSES				
Interest Expense	140,463	133,450	111,838	111,838
Total Nonoperating Expenses	140,463	133,450	111,838	111,838
Net Income before Operating Transfers				
Transfers (Schedule T)				
In	120,000	45,000	-	-
Out				
Net Operating Transfers	120,000	45,000	-	-
CHANGE IN NET POSITION	2,118,957	1,930,950	1,575,114	1,574,414

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	11,635,957	12,005,000	12,307,369	12,307,369
Receipts from intergovernmental services		145,000	199,200	199,200
Receipts from interfund services	177,548	220,000	141,400	141,400
Payments to and for employees	(3,616,146)	(3,905,000)	(4,206,746)	(4,206,746)
Payments to vendors	(3,196,345)	(3,117,000)	(3,284,771)	(3,284,771)
Payments for interfund services		(308,600)	(353,000)	(353,700)
a. Net cash provided by (or used for) operating activities	5,001,014	5,039,400	4,803,452	4,802,752
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer in from Internal Services	120,000	45,000	-	-
b. Net cash provided by (or used for) noncapital financing activities	120,000	45,000	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(7,037,423)	(3,117,814)	(5,698,400)	(5,861,000)
Proceeds from sale of assets	50,020	5,000	-	-
Payments of capital related debt	(495,761)	(509,678)	(523,988)	(523,988)
Capital contributions	72,266	-	-	-
Payment of interest	(147,372)	(133,457)	(119,146)	(119,146)
c. Net cash provided by (or used for) capital and related financing activities	(7,558,270)	(3,755,949)	(6,341,534)	(6,504,134)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(4,322)	-	-	-
Investments purchased	(2,750,000)	(7,500,000)	(6,500,000)	(6,500,000)
Investments sold or matured	6,050,000	4,000,000	6,000,000	6,000,000
Investment earnings	115,650	125,000	193,500	193,500
d. Net cash provided by (or used in) investing activities	3,411,328	(3,375,000)	(306,500)	(306,500)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	974,072	(2,046,549)	(1,844,582)	(2,007,882)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,790,344	6,764,416	4,529,588	4,717,867
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,764,416	4,717,867	2,685,006	2,709,985

___ Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

Page: 27
Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,059,405	1,060,000	1,148,605	1,148,605
Engineering	754,258	780,000	912,000	912,000
Building Services	912,635	1,050,000	1,094,702	1,094,702
Workers Compensation	464,551	510,000	Closed 6/30/19	Closed 6/30/19
Total Operating Revenue	3,190,849	3,400,000	3,155,307	3,155,307
OPERATING EXPENSE				
Salaries & Wages	1,309,713	1,370,000	1,544,270	1,544,270
Employee Benefits	616,674	700,000	799,470	799,470
Services & Supplies	1,102,921	1,288,000	777,857	777,857
Utilities	10,173	11,000	11,520	11,520
Professional Fees	9,600	5,000	9,000	9,000
Depreciation	10,319	10,300	13,560	13,560
Total Operating Expense	3,059,400	3,384,300	3,155,677	3,155,677
Operating Income or (Loss)	131,449	15,700	(370)	(370)
NONOPERATING REVENUES				
Interest Earned	13,571	2,500	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Sales of assets	3,182	-	-	-
Total Nonoperating Revenues	16,753	2,500	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	148,202	18,200	(370)	(370)
Transfers (Schedule T)				
In				
Residual Equity Transfer	-	(174,326)	-	-
Out	(800,000)	(300,000)	-	-
Net Operating Transfers	(800,000)	(474,326)	-	-
CHANGE IN NET POSITION	(651,798)	(456,126)	(370)	(370)

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

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Schedule F-1

FORM 4404LGF

Last Revised 11/30/2018

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	-	-	-	-
Receipts from Interfund services provided	3,190,849	3,400,000	3,155,307	3,155,307
Payment to and for employees	(2,025,871)	(2,070,000)	(2,343,740)	(2,343,740)
Payments to vendors	(1,139,596)	(1,304,000)	(798,377)	(798,377)
Final payments on Work Comp Liabilities	-	(305,746)	-	-
a. Net cash provided by (or used for) operating activities	25,382	(279,746)	13,190	13,190
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers from Work Comp	(800,000)	(300,000)	-	-
Residual Equity Transfer - close Work Comp	-	(174,326)	-	-
b. Net cash provided by (or used for) noncapital financing activities	(800,000)	(474,326)	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(26,719)	-	-	-
Sale of capital assets	3,182	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(23,537)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(1,452)	103,880	-	-
Investments Purchased	-	-	-	-
Investments matured or sold	999,367	-	-	-
Investment earnings	11,992	2,500	-	-
d. Net cash provided by (or used in) investing activities	1,009,907	106,380	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	211,752	(647,692)	13,190	13,190
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	606,060	817,812	170,120	170,120
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	817,812	170,120	183,310	183,310

___ Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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Schedule F-2

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) TERM	(3) ORIGINAL AMOUNT OF ISSUE	(4) ISSUE DATE	(5) FINAL PAYMENT DATE	(6) INTEREST RATE	(7) BEGINNING OUTSTANDING BALANCE 7/1/2019	(8) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 INTEREST PAYABLE	(9) PRINCIPAL PAYABLE	(10) TOTAL	(11) (9)+(10)
COMMUNITY SERVICES & BEACH FUNDS						\$	\$	\$	\$	
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2					\$ 1,473,882	\$ 29,166	\$ 355,188	\$	\$ 384,354
						\$	\$	\$	\$	
2012 Bond - 1.61% Beach Fund	2					\$ 24,118	\$ 477	\$ 5,812	\$	\$ 6,289
						\$	\$	\$	\$	
UTILITY FUND						\$	\$	\$	\$	
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 479,758	\$ 14,190	\$ 114,388	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 664,807	\$ 19,772	\$ 93,876	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 1,314,494	\$ 34,650	\$ 172,886	\$ 207,536
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 2,149,867	\$ 50,534	\$ 142,838	\$ 193,372
Total for the Utility Fund						\$ 4,608,926	\$ 119,146	\$ 523,988	\$	\$ 643,134
						\$	\$	\$	\$	
						\$	\$	\$	\$	
						\$	\$	\$	\$	
TOTAL ALL DEBT SERVICE						\$ 6,106,926	\$ 148,789	\$ 884,988	\$	\$ 1,033,777

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District Budget Fiscal Year 2019-2020

Transfer Schedule for Fiscal Year 2019-2020

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Comm. Services Spec. Rev.		\$ 561,800
SUBTOTAL						\$ 561,800
SPECIAL REVENUE FUNDS						
Community Services	General Fund		\$ 561,800			
SUBTOTAL			\$ 561,800			

Incline Village General Improvement District

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			\$ 561,800			\$ 561,800

Incline Village General Improvement District

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2019 - 2020

Local Government: Incline Village General Improvement District

Contact: Gerald W. Eick

E-mail Address: gwe@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Eide Bailly, LLP	7/1/2015	6/30/2020	58,500	-	Annual Financial Audit
2	Hutchison & Steffen	3/1/2019	2/28/2022	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000	65,000	Federal Legislative Advocate
4	Tri-Strategies Ltd	12/13/2018	6/30/2019	24,000	-	Local Government Legislative Advocate
5	EON Cleaning	10/1/2016	10/31/2019	44,233	-	Cleaning Services for District venues
6	Wells Fargo Banking Services	7/1/2018	6/30/2021	36,000	36,000	Bank account fees before earnings allowance
7	Provider yet TBD	One time contract		50,000	-	Tahoe Water Suppliers' Water Quality Treatment Services Analysis
8	High Sierra Patrol	10/1/2017	9/30/2019	60,000	TBD	Security Services
9	Sierra Office Solutions	4/1/2018	Annual Renewal	27,840	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
10	EXL Media Corporation	7/1/2019	6/30/2020	65,500	TBD	Advertising Media Buyer Services
11	AT&T Ethernet	6/29/2015	12/31/2020	57,120	28,560	Ethernet Provider
12	Xerox	1/1/2018	12/31/2020	12,450	6,225	Contract Support for Admin Copier
13	Sierra Office Solutions	1/1/2018	12/31/2020	4,476	2,238	Contract Support for PW Copier
14	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
15	AT&T High Volume Long Distance	4/1/2019	3/31/2021	3,000	3,000	Long Distance calls
16						
17						
18						
19						
20	Total Proposed Expenditures			715,119	348,023	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2019 - 2020

Local Government: Incline Village General Improvement District

Contact: Gerald W. Eick

E-mail Address: gwe@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	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	Incline Spirits, Inc.	5/11/2011	9/30/2019	101 mo.	\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021		\$ -	\$ -		No Staff displaced		District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 13,870			0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,715			0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,600			0.06		Infrequent schedule
6	Karate Instructor		Fiscal Year		\$ 1,400			0.05		Infrequent schedule
7										
8	Total				\$ 19,585	\$ -		2.7		

Attach additional sheets if necessary.

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STRATEGIC PLAN FOR 2018-2020

Plan Document including Long Range Principles,
Objectives and Budget Initiatives

Adopted May 9, 2018



Strategic Plan

FISCAL YEARS 2018 - 2020



yourtahoepace.com

Board of Trustees



Kendra Wong
CHAIRWOMAN



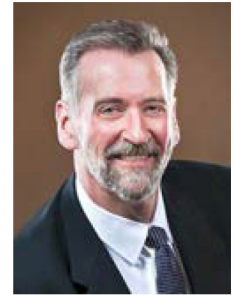
Phil Horan
VICE
CHAIRMAN



Peter Morris
TREASURER



Matthew Dent
SECRETARY



Tim Callicrate
TRUSTEE

Senior Management Team



Brad Johnson
Director of Asset
Management



Jeremy Breeden
Director of Information
Technology



Dee Carey
Director of Human
Resources



Gerry Eick
Director of Finance



Joe Pomroy
Director of Public
Works



Steven Pinkerton
District General
Manager



Susan Herron
District Clerk/
Executive Assistant



Indra Winquest
Director of
Parks and Recreation



Introduction

The Incline Village General Improvement District Strategic Plan provides direction and a planned pursuit of the mission, vision, values, long range principles and objectives and actions of the District from July 1, 2018 to June 30, 2020.

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

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

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

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

The benefits of strategic planning include:

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

Strategic Planning Process


Board of Trustees Policy 1.1.0 states:

The Incline Village General Improvement District recognizes the importance of using some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. While there is not a single best approach to strategic planning, a sound strategic planning process will include the following key steps:

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

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

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



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

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

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

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

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

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

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

The 2015-2017 Strategic Plan was adopted at the September 23, 2015 Board of Trustees Meeting. This 2018-2020 Strategic Plan was adopted at the May 9, 2018 Board of Trustees Meeting.



Statements

IVGID's Vision Statement

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

IVGID's Mission Statement

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

IVGID's Value Statement

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

IVGID's Mantra Statement

One District • One Team

Long Range Principles

LONG RANGE PRINCIPLE #1 Resources and Environment

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

- Promote and protect Lake Tahoe and other sources in the Basin as viable sources of drinking water. Promote responsible use of water as a valuable natural resource.
- Develop, implement and maintain an effective watershed control program in order to satisfy recommendations in watershed sanitary surveys, advocate for the protection of Lake Tahoe as a viable source of drinking water and to satisfy additional state and federal requirements
- Encourage integrated regional strategies for the planning, design, construction and implementation of water system infrastructure for fire suppression

Objectives for 2018-2020

1. Maintain an active watershed management control program and execute the goals of the Tahoe Water Suppliers Association to meet Federal and State requirements for filtration avoidance and other requirements; promulgated by the Surface Water Treatment Rule and its amendments.
2. Enter into available Grant Agreements with the South Tahoe Public Utility District as a member of the Lake Tahoe Community Fire Prevention Partnership. This partnership was formed out of the member agencies of the Tahoe Water Supplier's Association and its purpose is to obtain appropriations from the Federal Government through the United States Forest Service for planning, design, and construction of water system improvements that have a direct relationship to wildland fire suppression.
3. Continue Legislative Advocacy efforts at the Federal Government level to support appropriations for water and wastewater infrastructure improvements that support Principle 1 and Principle 5.
4. Participate in the Tahoe Water for Fire Suppression Partnership. This Partnership will be working with the Regional Fire Districts to submit water system projects for improving fire suppression in the Tahoe Basin.



5. In partnership with the North Lake Tahoe Fire Protection District, protect District lands and the Tahoe Basin watershed by performing defensible space best management practices.

Budgeted Initiatives for 2018-2019

- A. Operate a residential drop-off household hazardous waste and electronic waste facility to reduce the amount of hazardous materials entering the waste stream and landfills and to provide our residents with a convenient local facility. This program will be funded by the Solid Waste Franchise Fee.
- B. Continue membership in the Tahoe Water Suppliers Association and provide the services of Association Director by IVGID staff to execute the goals of the Association for 2018-19 including the completion of the 2018 Annual Watershed Control Program Report,
- C. Submit District Fireflow Enhancement Projects to the Tahoe Water for Fire Suppression Partnership (which the District is a member) for prioritization and ranking. The Tahoe Water for Fire Suppression Partnership submits the priority projects to the USFS for consideration to obtain funding through the Lake Tahoe Restoration Act.
- D. Provide bear box rebates for new homeowners in the service area to contain putrescible waste in a safe manner.



LONG RANGE PRINCIPLE #2

Finance

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


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

Objectives for 2018-2020

1. Utilize Annual and Interim financial reports to build understanding of the different aspects between operations, capital improvement and debt service.
2. Prepare Annual Budgets that demonstrate the balance of allocated resources, with service expectations, and the capability to deliver.
3. Prepare a five year projection of financial results for each audited fund for operations, capital improvement and debt service as a part of budget deliberations.
4. Continue the evolution of appropriate performance measurement to demonstrate quality as well as quantity.

Budgeted Initiatives for 2018-2019

- A. 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's reports.
- B. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process, indebtedness reporting, and the annual audit.
- C. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure, with prioritization for debt service, then capital asset replacement and last operations.
- D. Actively manage planning and financial reporting to inform decision makers to sustain a strong financial base for operations, while increasing net assets, and maintaining care and condition of capital assets and infrastructure.
 1. Prepare standard format and popular reporting presentations of financial position and results of operations to inform users about budget to actual results, capital project status and relevant performance measures.
 2. Utilize the District's Financial Transparency website to provide ready access to a variety of reports and information to support a greater level of detail than standard reports allow.

- 
- 3. Present annual results and planned budgeted activity to the community through extended presentations outside of Board of Trustee meetings.
 - E. Analyze and evaluate the post-2020 effects of proposed changes to Governmental Accounting Standards Board Pronouncements that could require pre-planning or system revisions to be implemented to comply with adoption by the State of Nevada for local units of government.



LONG RANGE PRINCIPLE #3 Workforce

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


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

Objectives for 2018-2020

1. In order to remain competitive use the rotating schedule for evaluating each position to ensure District is competitive with its total compensation and benchmarks.
2. Create a plan for continued employee development at all venues to ensure we are succession planning appropriately for all levels.
3. Identify potential changes of status and retention for year round Diamond Peak Summer Operations.
4. Create new goal setting that encompasses employee engagement participation for measured performance measurement goals and objectives with set increases that correlate directly with goals and engagement measures.

Budgeted Initiatives for 2018-2019

- A. Review budget, number of positions to salary and benefits and conducts surveys to ensure we are doing our best to attract, maintain and retain qualified employees across the District and all statuses.
- B. Cross training for staff retention and continued employment across the District to address retention and growth of all levels of employees.
- C. Understand the potential financial impacts of staffing, hourly wages, increased minimum wage and retention of year round employment changes at current recreational exemption status.



D. Continued communication, implementation and change to increase employee engagement participation that correlates with accountability and meeting set mutual goals for year round employees.



LONG RANGE PRINCIPLE #4 Service

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

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

Objectives for 2018-2020

1. Continue to establish, enhance and evaluate metrics through key performance indicators for each venue.
2. Continue to establish and enhance specific performance indicators to evaluate customer loyalty/satisfaction.
3. Align performance metrics through industry benchmarking.
4. Analyze the net effect of established service levels on the District operations, apply changes as needed, and encourage/reward continuation of appropriate performance.
5. Utilize the annual community survey to evaluate and measure customer service as it relates to existing service level demands.
6. Develop a short and long term strategy to utilize the community services master plan as a service level metric and roadmap for the future.

Budgeted Initiatives for 2018-2019

- A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training.
- B. Establish, communicate and demonstrate service level baselines at each venue. The emphasis is on providing the best customer experience.
- C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.
- D. Seek venue specific community feedback to determine customer satisfaction via a Net Promoter Score



LONG RANGE PRINCIPLE #5

Assets and Infrastructure

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


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

Objectives for 2018-2020

1. Complete environmental and regulatory entitlements for the Diamond Peak Master Plan.
2. Complete the Community Service master plan and set direction on next steps with the community.
3. Complete condition analysis and project scoping for the Effluent Export Project – Phase II and continue to pursue project partnerships and federal funding to reduce District costs.
4. Complete Incline Creek Culvert Rehabilitation at Diamond Peak.
5. Evaluate options, set direction, and begin implementation of the Ski Way Pavement reconstruction.
6. Implement asset management/work order software for Community Service venue operations.

Budgeted Initiatives for 2018-2019

- A. Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Pipeline replacement.
- B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20 years in service.
- C. Complete condition assessment of the Effluent Export Pipeline.
- D. Continue to work through the environmental clearances and regulatory approval process of the Diamond Peak Master Plan.
- E. Complete the Community Service Master Plan.

- 
- F. Complete construction, via the Construction Manager at Risk Method, of the Incline Creek Culvert Rehabilitation at Diamond Peak Project.
 - G. Complete preliminary design for reconstruction of Ski Way and set direction for a final design approach.



LONG RANGE PRINCIPLE #6 Communication

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


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

Objectives for 2018-2020

1. Work with/be a part of the Board's Popular Reporting Committee to ensure communication of (a) existing reports prepared and posted by IVGID to its website; (b) communication of any newly created reports identified and/or created by the Board's Popular Reporting Committee; and (c) be a resource to the Board's Popular Reporting Committee to do research on what other comparable agencies are providing to their public.
2. Post annotated Board of Trustees agendas on IVGID website twenty four hours after each meeting and then follow-up communication via various channels.
3. Create a replacement survey software system and engagement plan.
4. Continue to employ tools to enhance internal communications.
5. Implement best practices for sharing information with the public.

Budgeted Initiatives for 2018-2019

- A. Expand the District's approach to communication decisions for the entire District for sales, marketing and communications. All venues and funds will be served by the Communications Coordinator.
- B. The District will continue to utilize online tools to improve Citizen Request Management and Financial Transparency.
- C. Maintain and enhance IVGID Quarterly content, engagement, and outreach. Include community agency partners' information for a comprehensive communication tool for the entire community.
- D. Community Orientation – complete a community wide process to provide better recognition and utilization of District recreational venues.
- E. Community Services Master Plan – Community engagement, education, and feedback regarding the results of the Master Plan and the community's desires and expectations for recreation and facilities for the next ten to fifteen years.
- F. Customer Services Survey – craft a community wide survey instrument to identify satisfaction with all IVGID provided services and facilities.

- 
- G. Continue to proactively maintain and expand list of parcel owners, facility users, and residents.
 - H. Continue to use Tahoe.com as the Community Event Calendar; work with partnering agencies on event coordination in order to reduce duplication and seek collaboration.
 - I. Host Quarterly Board of Trustees Community Workshops each fiscal year.
 - J. Complete, by 2020, the codification of IVGID's ordinances, policies, procedures, etc. thus to create an easy to work with and update IVGID code.



Implementation

The annual budget document serves as the Action Plan for implementing the 2018-2019 objectives.


Budget Initiatives

The budget initiatives for the Fiscal Year 2018/2019 is described in conjunction with each Long Range Principle.

Review Process

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

- All employees and Board of Trustees members should receive a copy of the plan or electronic access to the Plan and should become a regular part of Staff and Board of Trustees orientation.
- The Strategic Plan becomes the guidepost for the District. When decisions or responses to the community are needed, the Strategic Plan serves as a strong reference point for decision-making and whether or not new issues or responses are of higher importance than what's been established as existing direction.
- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners and community members.
- The District's General Manager will have the responsibility of being the Strategic Plan Manager to ensure successful implementation.
- Regular reporting of the Strategic Plan's progress should occur. Break the Strategic Plan into separate fiscal years and report, one year at a time, as an ongoing annual work plan. Each initiative for the year should include a list of actions that support the goal's completion. Actions are developed prior to each year. Each year's data will be entered on a spreadsheet that lists the Themes, Objectives, Initiatives, supporting actions and associated start and completion dates, as well as the staff person responsible for the Initiative.
- At the end of the year, perform an annual review and documentation of progress on initiatives.

- 
- Provide an update on the Plan's implementation and results on an annual basis.
 - Conduct Staff meetings on a quarterly or semi-annual basis to review the Strategic Plan's progress and results and report on progress to the Board of Trustees.
 - The performance appraisal process should reflect the completion of the Strategic Plan initiatives as an evaluation criterion. Also, performance criteria should be aligned with values of the District such as innovation, teamwork, and accountability.
 - Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)
 - After completion of the first year of the Strategic Plan and baseline results are quantified, targets should be initiated for the measurement system.
 - After each year of the Strategic Plan, the Staff should review the Strategic Plan's process and re-tool any parts of the process that need improvement. This review should include a "just-in-time review" of the following year's Initiatives to determine if priorities have changed. The review of Initiatives should tie into the budget process
 - Staff meetings should regularly include discussion of strategy. Create a visualization process to emphasize the Strategic Plan's importance and the District's commitment to execution. For example, posting charts on office walls of each year's initiatives, with a check-off column, can provide a visual tracking of initiative completion.



Reassessment

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

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

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



Incline Village General Improvement District

893 Southwood Boulevard

Incline Village, Nevada 89451

Telephone Number: 775-832-1100

Questions: info@ivgid.org



yourtahoeplace.com

OVERALL SUMMARY

District Overall Proposed Sources and Uses by Object

Fund and Function Budgeted Sources and Uses

Reconciliation of Sources and Uses to Form 4404LGF

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT					
DISTRICT OVERALL					
PROPOSED SOURCES AND USES BY OBJECT					
FOR THE FISCAL YEAR ENDING JUNE 30, 2020					
			Estimated	Approved	Proposed
	Actual	Actual	Actual	Budget	Budget
	FYE - 17	FYE - 18	FYE- 19	FYE - 19	FYE - 20
Sources:					
Ad Valorem Property Tax	\$ 1,476,017	\$ 1,533,905	\$ 1,610,000	\$ 1,611,738	\$ 1,697,807
Consolidated Taxes	1,486,270	1,649,920	1,685,000	1,673,595	1,751,692
Charges for Services	29,290,524	27,643,676	30,334,000	28,365,904	29,588,263
Facility Fee - Operations	2,626,949	2,451,609	2,423,790	2,424,410	2,709,330
Facility Fee - Capital	2,805,015	3,002,675	3,912,000	3,914,884	3,624,387
Facility Fee - Debt Service	1,317,287	1,317,238	417,750	418,256	417,898
Investment income	143,974	252,402	360,000	305,850	467,000
Miscellaneous Revenues	174,249	242,424	120,600	110,080	112,761
Intergovernmental	166,768	37,220	35,000	38,000	40,400
Interfund	3,464,515	3,442,411	3,697,000	3,801,339	3,394,917
Central Services	1,177,200	1,094,000	1,169,400	1,169,400	1,367,400
Capital Grants & Insurance	539,124	356,709	1,400,000	1,694,071	923,800
Use of Fund Balance	1,199,830	950,000	3,884,735	6,770,984	7,027,765
Total Sources	45,867,722	43,974,189	51,049,275	52,298,511	53,123,420
Uses:					
Salaries & Wages	12,412,162	12,730,481	13,381,000	13,528,676	14,259,576
Employee Benefits	4,432,533	4,525,545	5,088,500	5,331,655	5,720,255
Total Personnel	16,844,695	17,256,026	18,469,500	18,860,331	19,979,831
Professional Services	490,860	403,464	390,000	454,000	513,000
Services & Supplies	7,921,516	7,957,119	8,176,000	8,457,932	8,671,369
Insurance	941,737	925,881	1,132,000	1,131,495	665,980
Utilities	1,973,880	2,249,442	2,292,400	2,333,376	2,388,308
Cost of Goods Sold	1,446,544	1,452,803	1,573,000	1,416,895	1,653,375
Central Services	1,177,200	1,094,000	1,169,400	1,169,400	1,367,400
Defensible Space	194,091	190,457	200,000	200,000	200,000
Total Services & Supplies	14,145,828	14,273,166	14,932,800	15,163,098	15,459,432
General Fund Cap. Exp.	148,435	113,813	350,000	435,950	686,445
Int. Serv. Cap. Exp.	-	26,719	-	-	-
Utility Fund Cap. Exp.	4,307,522	7,037,423	5,275,000	6,973,722	5,861,400
Comm. Services Cap. Exp.	3,633,210	3,905,926	8,141,000	9,431,733	8,886,502
Beach Cap. Exp.	256,161	221,248	323,000	402,900	990,050
Utility Debt Service	643,135	643,133	643,135	643,135	643,134
Comm. Serv. Debt Service	1,284,257	1,285,340	381,401	381,401	384,354
Beach Debt Service	6,215	6,237	6,241	6,241	6,289
Total Uses	41,269,458	44,769,031	48,522,077	52,298,511	52,897,437
Net Sources (Uses)	\$ 4,598,264	\$ (794,842)	\$ 2,527,198	\$ -	\$ 225,983

IVGID Executive Summary based on Form 4404LGF					Fund and Function		Budgeted Sources and Uses		
FYE June 30, 2020							Budgeted		
IVGID	General	Community	Beach	Total	Utilities	Internal	Total	2019-20	2018-19
	Fund	Services	Fund	Governmental	Fund	Services	Proprietary	All Funds	All Funds
								Summary	Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,697,807	\$ -	\$ -	\$ 1,697,807	\$ -	\$ -	\$ -	\$ 1,697,807	\$ 1,623,738
Consolidated Tax	1,751,692			1,751,692			-	1,751,692	1,661,595
Charges for Services		15,592,894	1,488,800	17,081,694	12,506,569		12,506,569	29,588,263	28,237,104
Recreation Facility Fees		2,050,750	658,580	2,709,330			-	2,709,330	2,424,410
Intergovernmental & Grants		40,400		40,400			-	40,400	183,000
Interfund	1,367,400	98,210		1,465,610	141,400	3,155,307	3,296,707	4,762,317	4,954,539
Miscellaneous	2,400	110,361		112,761			-	112,761	110,080
Investments	201,000	50,000	22,500	273,500	193,500		193,500	467,000	305,850
Total Operating Sources	5,020,299	17,942,615	2,169,880	25,132,794	12,841,469	3,155,307	15,996,776	41,129,570	39,500,316
Expenditures by Function:									
General Government									
Operations	4,415,924			4,415,924		3,142,117	3,142,117	7,558,041	7,672,304
Utilities									
Operations				-	7,845,217		7,845,217	7,845,217	7,497,934
Recreation:									
Championship Golf		4,703,639		4,703,639			-	4,703,639	4,171,759
Mountain Golf		1,027,877		1,027,877			-	1,027,877	1,019,953
Facilities		549,035		549,035			-	549,035	547,202
Ski		7,565,368		7,565,368			-	7,565,368	7,353,714
Recreation Center		2,475,123		2,475,123			-	2,475,123	2,350,783
Recreation Admin		444,071		444,071			-	444,071	375,000
Parks		891,279		891,279			-	891,279	848,133
Tennis		270,423		270,423			-	270,423	263,670
Beach			2,109,190	2,109,190			-	2,109,190	1,922,976
Total Operating Expenditures	4,415,924	17,926,815	2,109,190	24,451,929	7,845,217	3,142,117	10,987,334	35,439,263	34,023,428
Net Operating Sources & Uses	\$ 604,375	\$ 15,800	\$ 60,690	\$ 680,865	\$ 4,996,252	\$ 13,190	\$ 5,009,442	\$ 5,690,307	\$ 5,476,888
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ 923,800	\$ -	\$ 923,800	\$ -	\$ -	\$ -	\$ 923,800	\$ 1,694,071
Facility Fees - Capital Projects		3,322,215	302,172	3,624,387				3,624,387	3,914,884
Facility Fees - Debt Service		410,150	7,748	417,898				417,898	418,256
Use of Fund Balance for Projects	201,000	4,640,487	687,878	5,529,365	1,498,400		1,498,400	7,027,765	6,770,983
Capital Project Expenditures	(686,445)	(8,886,502)	(990,050)	(10,562,997)	(5,861,400)		(5,861,400)	(16,424,397)	(17,244,305)
Debt Service Payments		(384,354)	(6,289)	(390,643)	(643,134)		(643,134)	(1,033,777)	(1,030,777)
Net Non-Operating Sources & Uses	(485,445)	25,796	1,459	(458,190)	(5,006,134)	-	(5,006,134)	(5,464,324)	(5,476,888)
Overall Net Sources & Uses	\$ 118,930	\$ 41,596	\$ 62,149	\$ 222,675	\$ (9,882)	\$ 13,190	\$ 3,308	\$ 225,983	\$ -

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT					
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF					
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2020					
	General	Community			Internal
	Fund	Services	Beach	Utilities	Services
Net Sources & Uses	\$ 118,930	\$ 41,596	\$ 62,149	\$ (9,882)	\$ 13,190
Deduct Fund Balance for Capital	(201,000)	(4,640,487)	(687,878)	(1,498,400)	-
Interfund Transfer	(561,800)	561,800	-	-	-
Budgeted Contingency	(145,000)				
Add back Capital Expend.				5,861,400	-
Add back Debt Service				643,134	-
Deduct Depreciation				(3,310,000)	(13,560)
Deduct Interest expense				(111,838)	
Net change per Budget Form	(788,870)	(4,037,091)	(625,729)	<u>\$ 1,574,414</u>	<u>\$ (370)</u>
Fund Balance, Beginning	3,093,112	13,183,167	1,749,171		
Fund Balance, Ending	<u>\$ 2,304,242</u>	<u>\$ 9,146,076</u>	<u>\$ 1,123,442</u>		
	Form 4404LGF Sch. A-1			Form 4404LGF Sch. F-1	
	Form 4404LGF - Final - May 22, 2019				

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VENUE DASHBOARDS – Performance Measures

Administration Team

Community Services Department:

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

Internal Services:

Fleet

Buildings Maintenance

Public Works and Engineering

Administration Team

**Administration Team
Fiscal Year 2019/2020 Performance Measures**

Overview

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

Efficiency

Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Public Records Request received/completed	93	213		150	150
Comprehensive Annual Financial Report Filed	On Time	On Time	State Law	On Time	On Time
Accounting entries processed	26,885	27,580		<25,000	<25,000
District Human Resources staff versus industry standards of 1.22 per 100 employees	5 (903 employees)	5 (967 employees)	10.33	6 (900 employees)	6 (950 employees)
Employee Retention (all full time year round employees)	98%	98.25%		92%	92%
Turnaround time (in hours) for processing new hires	71	37.75	40-43	32	32

Effectiveness

Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Board minutes approved as submitted	100% (22 sets)	100% (20 sets)	90%	95% (22 sets)	95% (22 sets)
General Fund – Administration Costs to Fund Total	10.7%	10.06%	20%	10%	10%
District Orientation and Customer Service trainings conducted	103	90		110	100

**Administration Team
Fiscal Year 2019/2020 Performance Measures**

Community Value

Performance Description	2016/17 Value	2017/18 Value	2018/19 Target	2019/20 Target
Notary Public services performed at no charge to our community members	29	34	20	20
Support of Washoe County by providing marriage license issuance services which are no longer provided in Incline Village/Crystal Bay	197	199	175	175
District most recent Bond Rating	Aa1	Aa1	Aa1	A1
Hosting of homeowner associations and other community agency meetings seven (7) days a week at the Administration Building Boardroom	100	56	40	40
Attendance at various job fairs and school assistance of "How To" regarding applications and hiring	24	22	10	15

Community Services Department

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

**Community Services Department: Beaches, Parks and Recreation
Fiscal Year 2019/2020 Performance Measures**

Overview

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

A note to reader – the column labeled “Industry Standard” below is the 2018 National Recreation and Parks Association Field Report (communities less than 20,000 population) and Club Industry:

Efficiency

Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Operational Cost recovery percentage to total cost on programs/services (Recreation, Parks, Tennis) * does not include Capital/Depreciation	48.5%	50.5%	29%	51%	51%
Number of visits per full time equivalent – Parks and/or Recreation, Tennis	12,763	12,934	-	12,800	13,000
Number of visits per full time equivalent - Beaches	8,772	9,425	-	9,000	9200

Effectiveness

Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Recreation Center Memberships	1,910	1,996	-	1,925	1950
Percent Recreation Center member retention	81%	86%	70%-80%	85%	85%
Number of Community Programs and/or Events	112	115	-	115	113
Tennis Center Memberships	98	107	-	110	110
Percent Tennis Center member retention	88%	84%	65%-75%	85%	90%

**Community Services Department: Beaches, Parks and Recreation
Fiscal Year 2019/2020 Performance Measures**

Effectiveness (continued)

Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Acres of park/beach land per 1,000 residents	14.5	14.5	10.59	14.5	14.5

Community Value

Performance Description	2016/17 Value	2017/18 Value	2018/19 Target	2019/20 Target
Percentage (%) of participants surveyed/Net Promoter Score				
- Recreation	23%/93	Not completed	20%/90	20%/90
- Tennis Center	27%/87	Not completed	20%/90	20%/90
Discounts to Community (compared to market rate)	\$273,000	\$304,000	\$304,000	\$325,000

**Community Services Department: Diamond Peak Ski Resort
Fiscal Year 2019/2020 Performance Measures**

Overview

Incline Village General Improvement District (IVGID) Diamond Peak Ski Resort is a winter season operation providing value pricing to skiers and riders with additional preferred pricing for residents. A typical winter season runs from December to April, serving over 100,000 visitors. There is over 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding and views of Lake Tahoe. Diamond Peak operates a ski and snowboard school, child ski center, rental and repair shop at the resort, a rental and sport shop located in the Hyatt Regency and six Food and Beverage outlets.

A note to the reader – under Efficiency and Effectiveness, the “Industry Standards” column is from the National Ski Area Association Key Economic Analysis 2017/2018 Season of resorts within our region of similar size.

Efficiency					
Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Season Length in calendar days	131	123	107	123	123
Lesson revenue per skier/rider visit	\$12.38	\$11.69	\$7.50	\$14.54	\$15.12
Net Revenue per skier visit	\$32.34	\$18.16	\$6.12	\$18.57	\$15.16
Expense per skier visit	\$39.43	\$58.13	\$71.77	\$66.85	\$69.13
Direct labor per skier visit	\$20.38	\$31.59	\$24.00	\$34.97	\$35.78
Average operating margin	43.90%	28.30%	26.2%	21.16%	26%
Effectiveness					
Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Total skier visits	160,613	120,847	78,640	110,000	110,000
Winter Risk - Operational Activities Assessment	96%	97%	NA	100%	100%
Percent of users who would highly recommend us to friends and family (Net Promoter Score)	61%	60%	NA	60%	62%
Community Value					
Performance Description	2016/17 Value	2017/18 Value	Industry standards	2018/19 Target	2019/20 Target
Percentage of Diamond Peak Ski Resort season pass holders who are residents	57%	60%	NA	60%	55%
Number of IVGID Picture pass holder lift tickets sold	13,406	7,374	NA	6,000	6,000
Number of season pass holder/community events per year	75	88	NA	88	88
Discounts to community (compared to market rate)	\$550,871	\$403,084	NA	\$410,400	\$601,900
Percent discount of resident ticket against rack rate	66%	68%	NA	72%	72%

**Community Services Department: Event Facilities and Food and Beverage Divisions
Fiscal Year 2019/2020 Performance Measures**

Overview

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

Efficiency

Performance Description	Industry Standards	2017/18 Value	2018/19 Target	2019/2020 Target
% of venue occupancy (Saturdays with F&B)	76%	n/a	73%	75%
Chateau (Saturdays with F&B)	89%	n/a	63%	60%
Aspen Grove (Saturdays with F&B)		n/a	50%	50%
Food (cost of goods sold) %	29.20%	25-35% average*	30%	30%

Effectiveness

Performance Description	Industry Standards	2017/18 Value	2018/19 Target	2019/2020 Target
Ski - Total sales/customer (check average)	\$13.42	\$7.38**	\$14.69	\$14.75
Golf - Total sales/customer (Grille check Average)	\$24.67	\$22.31	\$27.08	\$27.00
Golf - Banquet sales per customer (Average)	\$38.28	n/a	\$41.11	\$42.00
Number of events held/ number of events (weddings, banquets, etc.) held with food and beverage sales	550/450		547/311	500/300
Number of meals provided to Skiers	74,405	35,000	85,943	n/a ski closed
Number of banquet meals provided	16,568	15,085	20,085	18,000
Net Promoter Score	78%	Exceeded Benchmark	90%	85%

Community Value

Performance Description	Industry Standards	2017/18 Value	2018/19 Target	2019/2020 Target
Number of events that are not weddings	335	80	437	400
Average percentage of non-wedding events to total events held	73%	40%	67%	70%
Number of golf club meals by banquets	4,182	3,270	3,957	3,900
Number of meals provided by The Grille	6,015	n/a	17,546	17,000

*Club Industry Key Performance Indicators for 2011

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

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

n/a = Not available

**Community Services Department: The Golf Courses at Incline Village
Fiscal Year 2019/2020 Performance Measures**

Overview

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

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

Efficiency

Performance Description	2017 Season	2018 Season	Industry Benchmarks	2019 Target	2020 Target
Total golf round utilization (season open to season close) based on a total number of rounds played	48%	55%	N/A	51.5%	51.5%
Total Golf rounds played at the Championship Golf Course	20,146	22,331	18,000-24,000*	22,600	22,600
Total Golf rounds played at the Mountain Golf Course	13,574	16,940	20,500-26,500*	16,950	16,950
Total revenue per round at the Championship Golf Course	\$171.46	\$177.88	N/A	\$173.02	\$172.82
Total revenue per round at the Mountain Golf Course	\$45.48	\$59.95	N/A	\$55.51	\$55.74
Total golf club round Utilization	86%	80%	N/A	87%	85%
Total lost days due to weather	21	5	N/A	N/A	N/A
Tournament rounds	2,971	2,497	N/A	3,150	3,000

**Global Golf Advisors 2012 Facilities Assessment*



**Community Services Department: The Golf Courses at Incline Village
Fiscal Year 2019/2020 Performance Measures**

Effectiveness

Performance Description	2017 Season	2018 Season	Industry Benchmarks	2019 Target	2020 Target
Accumulated depreciation to depreciable asset costs	52.72%	50.87%	N/A	N/A	Under 55%
Course conditioning rating – Championship Golf Course*	4.3/5	4.5/5	Exceeded	4.7/5	4.5/5
Course conditioning rating - Mountain Golf Course*	4.6/5	4.0/5	Exceeded	4.5/5	4.5/5
Percent of users who would highly recommend us to Friends and Family (Net Promoter Score 94)	78%	99.8%	Exceeded	85%	85%

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

Community Value

Performance Description	2017 Season	2018 Season	2019 Target	2020 Target
Percentage of golf rounds played by residents	55%	66%	54%	54%
Number of golf rounds played by residents and their guests	22,383	14,789	20,000	20,000
Number of golf club and community events per year	107	115	145	156
Discounts to community (compared to market rate)	\$1,269,603	\$830,915.84	\$1,220,733	\$1,104,400



Internal Services

Fleet

Buildings Maintenance

**Internal Services: Fleet Division
Fiscal Year 2019/2020 Performance Measures**

Overview

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

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

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

Efficiency

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

IVGID Vehicle Equivalency Units (VEU) and Labor Matrix

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

**Internal Services: Fleet Division
Fiscal Year 2019/2020 Performance Measures**

Effectiveness

Performance Description (Work Orders)	2016/2017 Value	2017/2018 Value	2018/19 Target	2019/20 Target
Preventative Maintenance	3,136	3,311	3,500	3,500
Corrective Maintenance	2,176	2,124	2,400	2,400
Projects & Fabrication	206	119	300	150
Other	911	1,176	1,100	1,200
Total Repair Activities	6,429	6,730	7,300	7,250

Performance Description	2016/2017 Value	2017/2018 Value	Industry Standard Low	Industry Standard High	2019/20 Target
Preventative to Corrective Maintenance Ratio	62.91%	65.74%	40%	70%	65%

Performance Description	2016/2017 Value	2017/2018 Value	2018/19 Target	2019/20 Target
In-Shop Repairs	6,136	5,887	6,800	6525
Field Repairs	371	907	350	725
Outside Vendor Repairs	41	39	50	45
Operator Training Hours	47.2	28.1	80	35
Mechanic Training Hours	57.8	155.7	60	200
Vehicle Accidents	86	126	70	130
Pieces of Equipment	613	616	616	620
Staffing				
Full Time Equivalents	7	7	7	7

Community Value

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

**Internal Services: Fleet Division
Fiscal Year 2019/2020 Performance Measures**

The following is a list of outside vendors' labor rates in the Reno and Sacramento area for services and tasks the Fleet Division routinely handles in-house. The District's proposed 2019 /2020, Fleet-billing rate is \$87.50 per hour.

Heavy Equipment Repair: \$110 per hour in shop, \$120 per hour field service plus \$7.75 per mile for travel

Standby Generator Repair: \$120 per hour plus \$7.75 per mile for travel

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

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

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

Light Trucks and Vehicles Repair: \$116 per hour

Welding/Fabrication Service: \$110 per hour

Internal Services: Buildings Maintenance Division Fiscal Year 2019/2020 Performance Measures

Overview

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

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

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

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. International Facility Management Association standards suggest a staffing level of 8.8. Currently, the Buildings Maintenance Division has six full time staff members. The department consists of one Superintendent, one Assistant Superintendent, and two Buildings Maintenance Technician III (Electrical, and Mechanical/Plumbing), one Buildings Maintenance Technician II (painting and finish work) and a Buildings Maintenance Technician I position with a general maintenance skill set focused on completion of preventative maintenance tasks and supporting the technical specialty work of the Buildings Maintenance Technician II and III.

Efficiency

Staffing	2016/2017 Value	Industry Standard	2017/2018 Value	2018/2019 Target	2019/2020 Target
Full Time Positions	5	8.8	5	6	6

**Internal Services: Buildings Maintenance Division
Fiscal Year 2019/2020 Performance Measures**

Performance Description	2016/2017 Value	2017/2018 Value	2018/2019 Target	2019/2020 Target
Total Hours Worked	7,901	10,173	12,480	12,480
Billed Productive Hours	5,998	7,883	9,769	9,994
Productive Percentage (Industry Standard: 75%)	75.91%	78%	78%	80%

Effectiveness

Performance Description	2016/2017 Value	2017/2018 Value	2018/2019 Target	2019/2020 Target
Total Work Orders Completed	1,245	1,180	1200	1200
Preventative Maintenance Work Orders Scheduled	155	160	170	170
Preventative Maintenance Work Orders Completed	74	88	148	170
Percent of Preventative Maintenance Work Orders Completed	47%	55%	87%	100%

Community Value

The Buildings Maintenance Division is staffed with professional tradesmen Monday through Sunday 6:00 a.m. until 4:30 p.m. but is also available 24 hours/seven days a week on a call in basis. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant man power, or is more cost effective or time efficient to do the job out-of-house. These types of repairs usually consist of larger construction projects, remodels, painting projects, or equipment repairs/installs that require specialty expertise or extensive time. By outsourcing projects, it allows Staff time to respond to immediate District concerns or on-going preventative maintenance tasks with the goal of minimizing facility problems or downtime. The Building Maintenance Division's goal is

**Internal Services: Buildings Maintenance Division
Fiscal Year 2019/2020 Performance Measures**

to never have a Facility closure due to unplanned equipment failures.

The District's proposed 2019 /2020, Buildings Maintenance Division billing rate is \$68 per hour.

These hourly rates were taken from CIP projects and scheduled work outsourced to a contractor completing various work for the District.

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

Public Works and Engineering

Public Works Department and Engineering

Fiscal Year 2019/2020 Performance Measures

The Incline Village General Improvement District Public Works Department provides water and sewer services to Incline Village and Crystal Bay, Engineering services for all District Capital Projects, Fleet Maintenance for Public Works, Community Services and Administration and management of the Solid Waste Franchise.

All Public Works staff takes responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our highly skilled staff, well maintained infrastructure, excellent customer service and our secure financial position. This includes all divisions in Public Works from Fleet to Engineering to Office Management to the staff repairing watermains and treating wastewater. The following sections highlight the individual Divisions in Public Works.

The Engineering Division manages the Capital Improvement Program (CIP) projects for the management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also provides procurement assistance for goods and services and performs small construction projects conducted under operating. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; 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. Fleet also conducts Federal required trainings and Department operational training including proper use of snowblowers and how to operate the passenger trams.

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources. The Waste Not program is located at Public Works. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not operates the residential household hazardous and electronic waste drop-off site at Public Works.

The Compliance division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact water and sewer. Compliance also performs field inspections of water and sewer installations, grease interceptor inspections for compliance with regulations, and cross connection control (backflow) testing and repairs. The Division reports to the Engineering Manager.

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations. The District has a comprehensive preventative maintenance program as part of its asset management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Public Works Department and Engineering

Fiscal Year 2019/2020 Performance Measures

Water System

UV & Ozone Water Treatment Plant able to treat up to 8.5 million gallons daily
 100 Miles of Water Mains between 4" to 24"
 756 IVGID Fire Hydrants and 105 Private Fire Hydrants
 2,031 Gate Valves
 13 Water Tanks with 7 Million Gallons of Storage
 14 Water Pumping Stations with 26 Pressure Zones
 Service connections to over 4,300 Water Meters

Sewer System

105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6" to 24"
 1,926 Sewer Manholes
 19 Sewer Pump Stations
 A wastewater treatment plant able to treat up to 2.1 million gallons daily
 20 Miles of Effluent Pipeline to Carson Valley
 A 900 acre wetland site located in the Carson Valley for effluent water

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.

Water and Sewer Service Measures

The District reads approximately 4,450 meters and prepares utility bills monthly for the following customer statistics. Water and sewer production and employee count is also provided.

<u>Measure</u>	<u>2017-18 Actual</u>	<u>2018-19 Budget</u>	<u>2019-20 Planned</u>
Water Users	8,070	8,106	8105
Sewer Users	7,979	8,014	8016
Water Accounts Billed	4,251	4,270	4269
Sewer Accounts Billed	4,160	4,178	4180
Water Production (million gallons)	1,000	900	900
Sewer Production (million gallons)	400	400	380
Positions	34.6	34.6	34.4
FTE's	31.2	32.2	32.2

Public Works Department and Engineering

Fiscal Year 2019/2020 Performance Measures

Water and Sewer Items of Note for Fiscal Year 2019-20 Budget

The proposed utility rate increase is to raise water rates by 4.0% and sewer rates by 4.0% for a total utility rate increase of 4.0%. In 2018-19, total water and sewer revenues for Public Works are budgeted to be \$11.85 million and are proposed to be \$12.29 million in 2019-20 under this rate study. This is an increase in revenues of \$440,000 from increased commodity sales, additional users and from the rate increase. Public Works has proposed in the personnel budget to eliminate the Waste Not Intern position and hire a full time position focused on Waste Not programs and sustainability for Public Works.

Efficiency

Performance Description	Performance Measurement	IVGID Measurement 2019-20
Customer Service Accounts	AWWA Median	District Value
Billing Accuracy Rate-Errors per 10,000 bills	8.1	4
Water Total O&M Cost (\$/account)	\$361	\$275
Wastewater Total O&M Cost (\$/account)	\$344	\$385

Effectiveness

Performance Description	Performance Measurement	IVGID Measurement 2019-20
Unplanned Disruption of Water Service	AWWA Median Per 1000 Customers	District Value Per 1000 customers
< 4 Hours	1.06	1.0
From 4 to 12 Hours	0.48	0.25
> 12 Hours	0.00	0.00
Technical Service Complaints	AWWA Median	District Value
Water Technical Service Complaint per 1000 accounts	6.0	3.0
Wastewater Technical Service Complaint per 1000 accounts	10.6	3.0

Public Works Department and Engineering
Fiscal Year 2019/2020 Performance Measures

Community Value

Performance Description	Performance Measurement	IVGID Measurement 2019-20
Customer Service Complaints	AWWA Median	District Value
Water Customer Service Complaint per 1000 accounts	1.0	0.5
Wastewater Customer Service Complaint per 1000 accounts	0.5	0.5
Residential Monthly Bill	Lake Tahoe Agency Average (6 Agencies)	District Value
Average Monthly Residential Water and Sewer Bill (72,000 gallons/yr)	\$129.99	\$107.79

Engineering Service Measures

The Engineering Division major capital projects in construction scheduled for Fiscal Year 2019-2020 include the Aeration System Improvements Project at Water Resource Recovery Facility; the donor funded Incline Park Facility Renovations Project; electrical and pumping improvements at Sewer Pump Station #1; Mountain Clubhouse Fire Rebuild and Rehabilitation; Tennis Center Renovation and Water Reservoir Safety Improvements, Electrical Improvements at WPS 2-1.

The Engineering Division 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 Ski Way Rehabilitation Project, regulatory acceptance of the Diamond Peak Master Plan, and the second phase of the Effluent Export Pipeline Replacement Project.

The Engineering Division seeks to bill 80% of time for its full time staff to Capital Projects.

<u>Measure</u>	<u>2017-18 Actual</u>	<u>2018-19 Budget</u>	<u>2019-20 Planned</u>
Total Hours Worked	6240	8320	8320
Billed Productive Hours	5206	6656	6656
Percentage Billed Hours	83%	80%	80%
Positions	4	5	5
FTE's	4.1	4.95	4.95

The Engineering Division is currently organized with an Engineering Manager who supervises a Principal Engineer, Senior Engineer, Engineering Technician and a budgeted, but only occasionally filled, Engineering Intern (0.3 FTE). The Public Works Contracts Administrator (0.65 FTE) also support the Engineering Division.

CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Planning Process

2019-20 Capital Improvement Project Budget

Carry Over Schedule of 2018-19 Capital Improvement Projects

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

CAPITAL IMPROVEMENT PLANNING PROCESS

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

ASSETS and INFRASTRUCTURE

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

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

Methods for meeting those needs occurs through Condition Assessments and Maintenance Plans, District Capital Plans, Potential New Acquisition Plans and their review, and regulatory outlooks, or other indications.

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

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

The MYCP processes identifies a funding source as fund balance, charges for services/user fees, the Recreation Facility Fee, the Beach Facility Fee, lease or debt issuance or grant funding and sets the budget for each capital improvement project budget from the first year of the MYCP. Ongoing projects, budgeted in previous capital plans, and identified as carry over projects, are not repeated in the current MYCP. Carry over projects are presented in a separate schedule. The Governmental Fund projects are re-budgeted as an expenditure. Carry over projects for the Utility Fund are subject to different budgeting under State guidelines as affecting cash flow. The Utility Fund separates current projects and a multi-year item for the Effluent Pipeline Project which will require many years in the design and eventual construction.

Capital Planning Process

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

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

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

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

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

December – complete submission or updates of capital data sheets

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

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

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

May - adopt the Fiscal 1 Year Capital Improvement Project Budget

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

Project Criteria

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

Defined

Planned

Justified

Scheduled

Funding Identified

Designed or Specified

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

Major Projects:

New Initiatives

Existing Facilities

Capital Improvement

New Initiatives

Existing Facilities

Capital Maintenance

Rolling Stock

Equipment & Software

Prioritization Criteria includes:

Priority One:

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

Priority Two:

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

Priority Three:

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

Priority Four:

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

Project Administration and Reporting

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

The Fiscal Year Capital Improvement Project Budget amount of a project may need to be changed from time to time. Under Policy 13.1.0, section 3.8.7.0 Trustees approve change orders exceeding 10% of the contract or \$50,000 whichever is the greater, while the General Manager can approve change orders under those amounts.

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

The 2019-20 Operating Budget document includes a single line item for projects in each activity under the General Fund, Community Services, and the Beach Special Revenue Funds. Projects for the Utility Fund are reported on the cash flow statement in the State Budget Form (Current \$4,363,000 and Carry Over \$1,498,400). The Utility Fund Effluent Pipeline Project is a Long-Term Carry Over for year beyond 2019-2020. The 5-Year Capital Project Summary and Carry Over Schedules have been provided in the same format as used to support adoption of the District Indebtedness Report.

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

Reconciling the Operating Budget including the Year 1 CIP Budget, Carry over Projects:

	General	Comm. Services	Beach	Utility	Total
Capital New Projects Budget	\$485,445	\$7,184,800	\$882,000	\$4,363,000	\$12,915,245
Carry Over Projects	<u>201,000</u>	<u>1,701,702</u>	<u>108,050</u>	<u>1,498,400</u>	<u>3,509,152</u>
Form 4404LGF	<u>\$686,445</u>	<u>\$8,886,502</u>	<u>\$990,050</u>	<u>\$5,861,400</u>	<u>\$16,424,397</u>

Projects by Activity for Community Services:

Championship Golf	\$ 653,200
Mountain Golf	2,420,700
Facilities	180,400
Ski	2,770,850
Recreation Center	468,650
Parks	1,028,752
Tennis	<u>1,363,950</u>
Total	<u>\$8,886,502</u>

Carry Over Projects:

Budgeted for completion in 2019-2020	\$3,509,152
Effluent Pipeline Project planned after 2020	<u>2,251,918</u>
Total	<u>\$5,761,070</u>



2019/2020 Capital Improvement Project Budget - As of 5.22.19

Department	Project Number	Project Title	Project Manager	2020	
General Fund					
Accounting/ Information Systems	1213CE1101	IT Master Plan - IT Security Devices	Director of IT	15,000	
	1213CE1701	District Communication Radios	Network Administrator	6,000	
	1213CO1505	IT Infrastructure	Director of IT	132,800	
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top	IT Technician	95,000	
	1213CO1802	Microsoft Exchange Server	Director of IT	28,600	
	1213CO1803	Microsoft Office Licenses	Director of IT	9,045	
	1213CO1804	Windows Server Operating System	Director of IT	14,000	
	Total			300,445	
General	1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	
	1315CO1801	Human Resource Management and Payroll Processing Software	Director of Human Resources	180,000	
	Total			185,000	
Total General Fund				485,445	
Utilities					
Public Works Shared	2097BD1802	Household Hazardous Waste Building Improvements	Principal Engineer	15,000	
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	60,000	
	2097HV1754	1996 Peterbilt Dump Truck #299	Fleet Superintendent	75,000	
	2097LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent	9,000	
	2097LE1724	2015 Sander/Spreader #710	Fleet Superintendent	20,000	
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	45,000	
	2097LV1746	2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	Fleet Superintendent	48,000	
	2097LV1747	2008 Chevrolet Service Truck #609 Meter Truck	Fleet Superintendent	36,000	
	Total			308,000	
	Water	2299DI1102	Water Pumping Station Improvements	Principal Engineer	45,000
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	20,000
2299DI1204		Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	
2299DI1401		Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	50,000	
2299DI1701		Water Reservoir Safety and Security Improvements	Engineering Manager	10,000	
2299DI1707		Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	Engineering Manager	200,000	
2299WS1704		Watermain Replacement - Martis Peak Road	Senior Engineer	50,000	
Total				460,000	
Sewer		2524SS1010	Effluent Export Project - Phase II	Engineering Manager	2,000,000
	2599BD1105	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	10,000	
	2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	15,000	
	2599DI1703	Sewer Pump Station #1 Improvements	Principal Engineer	250,000	
	2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	100,000	
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	10,000	
	2599SS1203	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	10,000	
	2599SS1707	WRRF Aeration System Improvements	Engineering Manager	1,200,000	
	Total			3,595,000	
	Total Utilities				4,363,000
Community Services					
Championship Golf	3141BD1706	Venue Signage Enhancement	Director of Golf	40,000	
	3141FF1903	Championship Golf Course Bear Boxes	Grounds Superintendent	7,000	
	3141GC1103	Irrigation Improvements	Grounds Superintendent	30,000	
	3141GC1501	Maintenance Building Drainage, Washpad and Pavement improvements	Principal Engineer	30,000	
	3141GC1802	Championship Course Greens and Surrounds	Grounds Superintendent	15,000	
	3141GC1803	Championship Course Tees	Grounds Superintendent	15,000	



2019/2020 Capital Improvement Project Budget - As of 5.22.19

Department	Project Number	Project Title	Project Manager	2020
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	17,500
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	Senior Engineer	60,000
	3142LE1733	2005 Carryall Club Car #564	Fleet Superintendent	11,000
	3142LE1734	2005 Carryall Club Car #565	Fleet Superintendent	11,000
	3142LE1735	2005 Carryall Club Car #566	Fleet Superintendent	11,000
	3142LE1736	2005 Carryall Club Car #567	Fleet Superintendent	11,000
	3142LE1760	Replacement of 2010 John Deere 8500 #641	Fleet Superintendent	92,000
	3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses	31,000
	3153FF1204	Champ Grille Kitchen Equipment	Food and Beverage Director	46,200
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	5,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	27,000
	3197LE1740	2005 John Deere Pro Gator #569	Fleet Superintendent	34,500
	3197LE1741	2015 Greens Roller #715	Fleet Superintendent	17,000
	3197LE1742	2014 Vibratory Greens Roller #696	Fleet Superintendent	17,000
	3197LE1746	2004 John Deere 4410 Tractor #548	Fleet Superintendent	40,000
	3197ME1710	Maintenance Shop Crane and Equipment Lift	Fleet Superintendent	30,000
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	Director of Golf	10,000
	Total			608,200
Mountain Golf	3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	Principal Engineer	60,000
	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	43,000
	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	39,000
	3241GC1802	Mountain Course Clubhouse and Maintenance Building Water Service Line Replacement	Senior Engineer	65,000
	3241LI1704	Mountain Golf Course Cart Path Retaining Walls	Senior Engineer	17,500
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf	288,000
	3241ME1804	Mountain Golf Fuel Storage Facility	Fleet Superintendent	200,000
	3242LE1725	2005 Carryall Club Car #568	Fleet Superintendent	11,000
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	22,500
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	Senior Engineer	40,000
	3299BD1702	Replace Roof - Mountain Golf Clubhouse	Buildings Superintendent	25,000
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	41,500
	3299BD1902	Mountain Clubhouse Improvements Project	Engineering Manager	1,464,000
	Total			2,316,500
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	62,000
	3350BD1804	Replace Hallway Tile at Chateau	Buildings Superintendent	65,000
	3350BD1805	Repair and Refinish Wood Walls Upstairs at Chateau	Buildings Superintendent	10,000
	3350FF1204	Catering Kitchen Equipment	Food and Beverage Director	18,900
	3351LI1807	Replacement Sod at Aspen Grove	Sales and Events Coordinator	18,000
	Total			173,900
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	25,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	38,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Ski Resort General Manager	250,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	30,000
	3463HE1727	Replacement of 2008 Grooming vehicle # 628	Fleet Superintendent	390,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	75,200



2019/2020 Capital Improvement Project Budget - As of 5.22.19

Department	Project Number	Project Title	Project Manager	2020
	3464HE1902	Replace Snowmaking Air Compressor Microprocessor Control Units	Mountain Operations Manager	100,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	15,500
	3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent	18,000
	3464ME1907	Diesel Exhaust Fluid Storage/Dispenser	Fleet Superintendent	20,000
	3464SI1002	Fan Guns Purchase and Refurbishment	Mountain Operations Manager	130,000
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	200,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	55,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	225,000
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	43,000
	3499BD1904	Ski Rental Shop Doors	Assistant Buildings Superintendent	13,000
	3499BD1905	HVAC Control Changeout	Assistant Buildings Superintendent	21,000
	3499CE1909	Ecommerce / Middleware Software	IT Analyst	202,000
	3499FF1607	Skier Services Building Customer Service Counter	Principal Engineer	12,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	10,000
	Total			1,872,700
Parks	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000
	4378BD1705	Rosewood Creek Foot Bridges	Parks Superintendent	8,000
	4378BD1901	Village Green Restroom drainage improvements	Senior Engineer	25,000
	4378DI1702	Incline Park Backflow Device Replacement	Engineering Manager	32,000
	4378LE1724	2005 Shattertine Aerifier	Fleet Superintendent	8,100
	4378LE1730	2008 JD Pro-Gator #623	Fleet Superintendent	35,000
	4378LE1739	2013 Ball Field Groomer #681	Fleet Superintendent	17,100
	4378LE1740	2013 Ball Field Mower / Toro 3500D Groundsmaster #682	Fleet Superintendent	35,400
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000
	4378LI1504	Incline Creek Restoration Project - Upstream of SR-28 (Net of Grants)	Principal Engineer	163,200
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	7,500
	4378LV1736	2003 1-Ton Service Truck #520	Fleet Superintendent	43,000
	Total			444,300
Tennis	4588BD1604	Tennis Center Renovation	Engineering Manager	1,285,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	23,500
	4588RS1501	Resurface Tennis Courts 1 and 2	Director of Parks and Recreation	47,000
	Total			1,355,500
Recreation Center	4884BD1601	Recreation Center Natatorium Mezzanine Safety Enhancements	Buildings Superintendent	90,000
	4884BD1703	Replace Walkway Bollard Lights	Buildings Superintendent	55,000
	4884CE1903	External Surveillance Security Cameras for Recreation Center	Director of Parks and Recreation	15,000
	4884FF1502	Repair Deck Stairs and Powder Coat All Patio Deck Railings	Buildings Superintendent	20,000
	4884LI1102	Pavement Maintenance, Recreation Center Area	Senior Engineer	57,500
	4885BD1606	Pool Facility Deck/Floor Re-coat	Recreation Center Manager	34,000
	4886LE0001	Fitness Equipment	Recreation Center Manager	44,200
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500
	4899BD1801	Paver install Front Walkway at Recreation Center	Buildings Superintendent	82,500



2019/2020 Capital Improvement Project Budget - As of 5.22.19

Department	Project Number	Project Title	Project Manager	2020
	Total			413,700
		Total Community Services		7,184,800
Beaches				
Beaches	3970BD2601	Burnt Cedar Swimming and Toddler Pool Improvements	Engineering Manager	800,000
	3972BD1301	Pavement Maintenance, Ski Beach	Senior Engineer	11,000
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000
	3972BD1707	Burnt Cedar Dumpster enclosure	Senior Engineer	10,000
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	6,000
	Total			882,000
Total				12,915,245

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT	TOTAL	BUDGET	Expended	BUDGET
FUND	DESCRIPTION	PROJECT #	2018-2019	Est. 5/10/19	2019-2020	Carry Over
General	A.V. Building Immediate Term Maintenance	1099BD1704	\$ 43,700	\$ 41,837	\$ -	-
	Administration Fire Panel Replacement	1099BD1803	18,000	18,000	-	-
	Digital Records Management System	1099CO1802	75,000	-	75,000	-
	Replace Carpeting 893 Southwood Admin Building	1099FF1503	51,500	-	-	-
	Pavement Maintenance - Administration Building	1099LI1705	5,000	5,000	-	-
	Check Writer Printer Replacement	1212OE1601	6,000	-	6,000	-
	IT Master Plan - IT Security Devices	1213CE1101	15,000	15,000	-	-
	District Communication Radios	1213CE1701	6,000	7,350	-	-
	District Wide PC, Laptops, Peripheral Eq. and Desk Top Printers	1213CO1703	82,750	80,000	-	-
	Email Security Gateway	1213CO1801	13,000	13,174	-	-
	Human Resource Management and Payroll Processing Software	1315CO1801	120,000	-	120,000	-
	Total General Fund		\$ 435,950	\$ 180,361	\$ 201,000	
Beach	Burnt Cedar Food & Beverage Customer Improvements	3939BD1803	\$ 10,000	\$ 1,350	\$ 8,650	-
	Burnt Cedar Swimming and Toddler Pool Resurface and Mech. Improv.	3970BD2601	75,000	75,000	-	-
	Pavement Maintenance, Ski Beach	3972BD1301	33,500	33,500	-	-
	Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	55,000	-	-
	Beach Furnishings	3972FF1704	58,400	38,400	20,000	-
	Pavement Maintenance, Incline Beach	3972LI1201	26,500	26,500	-	-
	Pavement Maintenance, Burnt Cedar Beach	3972LI1202	72,500	22,500	50,000	-
	Kayak and Paddle Board Rack Enhancements	3972LI1801	30,000	30,000	-	-
	Fall protection for Beach Venues	3999BD1802	12,000	11,700	-	-
	Incline Beach Facility Study	3973LI1302	30,000	600	29,400	-
	Total Beach Fund		\$ 402,900	\$ 294,550	\$ 108,050	
Internal Services		Total Internal Services Fund	\$ -	\$ -	\$ -	

As of May 10, 2019

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT	TOTAL	BUDGET	
FUND	DESCRIPTION	PROJECT #	BUDGET 2018-2019	Expended Est. 5/10/19	Carry Over 2019-2020
Combined All Community Services			\$ 9,431,733	\$ 7,648,407	\$ 1,701,702
Championship Golf	Demolition of #10 Starter Shack	3141BD1703	\$ 10,000	\$ 10,389	\$ -
	Venue Signage Enhancement	3141BD1706	20,000	-	20,000
	Champ Golf Exterior Icemaker Replacement	3141FF1804	7,500	7,500	-
	Irrigation Improvements	3141GC1103	25,000	25,000	-
	Championship Course Greens, Tees and Bunkers	3141GC1202	62,000	37,000	25,000
	Champ Course #17 Tee Rebuild	3141GC1704	15,000	16,001	-
	Championship Course Greens and Surrounds	3141GC1802	15,000	15,000	-
	Championship Course Tees	3141GC1803	13,000	13,000	-
	Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	25,000	25,000	-
	Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	55,000	55,000	-
	Champ Grille Kitchen Equipment	3153FF1204	39,000	-	-
	1999 Ty-Crop Spreader #429	3142LE1720	36,400	32,777	-
	2007 Club Car Carryall Ball Picker #600	3142LE1740	25,000	23,451	-
	2011 Toro Greensmaster 1000 #652	3142LE1753	14,500	14,400	-
	2011 Toro Greensmaster 1000 #653	3142LE1754	14,500	14,400	-
	2011 Toro Greensmaster 1000 #654	3142LE1755	14,500	14,400	-
	2011 Toro Greensmaster 1000 #655	3142LE1756	14,500	14,400	-
	2011 Toro Greensmaster 1000 #656	3142LE1757	14,500	14,400	-
	2011 Toro Greensmaster 1000 #657	3142LE1758	14,500	14,400	-
	Toro Greensmaster 1600	3142LE1861	10,000	9,859	-
	1989 Lely Fertilizer Spreader #365	3197LE1720	7,000	6,445	-
	2004 John Deere Pro Gator #546	3197LE1738	34,000	31,111	-
	2000 John Deere 5310 Tractor #464	3197LE1743	47,000	42,665	-
	Replace Blade Grinding Equipment	3197LE1748	25,000	24,375	-
	2011 Toro Tri-Plex 3250D Mower #664	3197LE1753	40,500	39,062	-
	Championship Maintenance Building Roof - Unbudgeted	3199BD1901	-	400	-
Total Championship Golf			\$ 598,400	\$ 500,435	\$ 45,000

As of May 10, 2019

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT	TOTAL	BUDGET	BUDGET
FUND	DESCRIPTION	PROJECT #	BUDGET 2018-2019	Expended Est. 5/10/19	Carry Over 2019-2020
Mountain Golf	Mountain Course Greens, Tees and Bunkers	3241GC1101	\$ 23,000	\$ 23,000	\$ -
	Mountain Golf Course Cart Path Retaining Walls	3241LI1704	19,668	19,600	-
	ADA Access to On-course Restrooms	3241BD1402	95,000	95,000	-
	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	71,395	71,395	-
	Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000	6,000	-
	Pavement Maintenance of Cart Paths - Mountain Golf Course	3242LI1205	45,000	45,000	-
	Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800	-	27,800
	Replace Carpet in Mountain Golf Clubhouse	3299BD1801	24,000	-	-
	Mountain Golf Roll Up Shop Doors	3299BD1803	12,000	12,000	-
	Repair Roof - Mountain Golf Club House	3299BD1702	82,400	6,000	76,400
	Mountain Clubhouse Fire Repairs - Unbudgeted	3299BD1902	-	120,000	-
	Mountain Golf Cart Barn Concrete Floor - Unbudgeted	3299BD1903	-	8,980	-
	Total Mountain Golf		\$ 406,263	\$ 406,975	\$ 104,200
Facilities	Replace Air Walls Chateau	3350BD1704	\$ 7,500	\$ -	\$ -
	Replace Carpet in Chateau Grill	3350BD1803	12,000	12,000	-
	Paint Both Food & Beverage Kitchens and Storage Areas	3350BD1806	12,000	12,000	-
	Enclose Chateau Exterior Storage Area	3350FF1601	6,500	-	6,500
	Aspen Grove - Replace Carpet	3351BD1501	11,500	11,500	-
		Total Chateau and Aspen Grove		\$ 49,500	\$ 35,500

As of May 10, 2019

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT	TOTAL	BUDGET	BUDGET
FUND	DESCRIPTION	PROJECT #	2018-2019	Expended Est. 5/10/19	Carry Over 2019-2020
Ski	Replacement of Main and Snowflake Lodge Kitchen Equipment	3453FF1707	\$ 33,000	\$ 35,242	\$ -
	Vehicle Shop/Snowmaking Pumphouse Roof	3464BD1302	20,000	20,000	-
	Fuel Management Program	3464CO1701	41,885	43,310	-
	Ski Resort Snowmobile Fleet Replacement	3464LE1601	15,000	14,082	-
	Diamond Peak Base Facilities Maintenance and Improvements	3464LI1501	70,000	73,010	-
	2008 Yamaha Rhino (ATV) #639	3464LV1733	22,000	14,795	-
	Fan Guns Purchase and Refurbishment	3464SI1002	27,750	19,800	-
	Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	31,500	31,500	-
	Upgrade Popular Snowmaking Power Alignment	3464SI1708	37,080	12,864	24,000
	Replace Ski Rental Equipment	3468RE0002	135,000	-	135,000
	Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	85,000	85,000	-
	Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	50,000	50,000	-
	Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	40,000	23,450	16,550
	Ski Fleet Fire Panel Replacement	3499BD1801	25,000	25,000	-
	Snowflake Lodge Facilities Maintenance and Improvements	3499BD1803	27,000	27,000	-
	Storage Building Replacement Design Evaluation (Funded by Grants)	3499BD1804	40,000	-	40,000
	Skier Services Building Customer Service Counter	3499FF1607	19,700	19,700	-
	Final costs on prior year lift improvements		-	4,923	-
	Incline Creek Culvert Rehabilitation at Diamond Peak	3499LI1101	4,389,600	4,113,022	-
	Ski Area Master Plan Implementation - Phase 1a and 1b	3653BD1501	682,600	-	682,600
	Total Diamond Peak		\$ 5,792,115	\$ 4,612,698	\$ 898,150
Recreation	Replace Walkway Bollard Lights	4884BD1703	\$ 56,500	\$ 1,550	\$ 54,950
	Replace Condensing Unit 2 and 4	4884BD1901	89,430	71,680	-
	Resurface Recreation Center Patio Deck	4884FF1501	36,600	36,600	-
	Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	88,500	88,500	-
	Pavement Maintenance, Recreation Center Area	4884LI1102	12,500	12,500	-
	Fitness Equipment	4886LE0001	43,500	40,000	-
	Paint Interior of Recreation Center	4899BD1305	20,500	20,270	-
	Total Recreation Center		\$ 347,530	\$ 271,100	\$ 54,950

As of May 10, 2019

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT		TOTAL		BUDGET
FUND	DESCRIPTION	PROJECT #	BUDGET 2018-2019	Expended Est. 5/10/19	Carry Over 2019-2020	
Comm. Serv. Admin.	Fall protection for District Venues	4999BD1803	\$ 27,500	\$ 10,480	\$ -	
	Parks and Recreation Master Plan Update	4999RS1603	138,000	138,000	-	
	Total Community Services Administration		\$ 165,500	\$ 148,480	\$ -	
Parks	Dumpster Enclosure - Incline Park	4378BD1701	\$ 7,500	\$ -	\$ -	
	Incline Park Fencing Refurbishment	4378BD1707	18,000	-	18,000	
	Skate Park Enhancement Study	4378BD1711	5,000	5,000	-	
	Incline Park Backflow Device Replacement	4378DI1702	18,802	-	18,800	
	1996 Lely Fertilizer Spreader #498	4378LE1723	12,000	6,791	-	
	2007 John Deere Pro Gator #604	4378LE1729	34,000	31,111	-	
	2007 Toro 3500D Rotary Mower #605	4378LE1743	33,700	32,761	-	
	Pavement Maintenance, East & West End Parks	4378LI1207	15,000	15,000	-	
	Pavement Maintenance, Village Green Parking	4378LI1303	5,000	5,000	-	
	Pavement Maintenance, Preston Field	4378LI1403	5,000	5,000	-	
	Restoration Project - Upstream of SR-28 (funded by grants)	4378LI1504	186,000	7,200	178,800	
	Restoration Project - Upstream of SR28	4378LI1504B	37,000	305	36,000	
	Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	5,000	-	
	Pump Track Demonstration (funded by grants)	4378LI1604	300,000	-	300,000	
	Pump Track Demonstration	4378LI1604	17,852	-	17,852	
	Incline Park Improvements - Unbudgeted	4378BC1801	-	14,000	-	
	Pavement Maintenance - Incline Park	4378LI1802	1,500	1,500	-	
Incline Park Facility Renovations (funded by grants)	4378LI1803	1,208,071	1,409,201	-		
Bocce Courts at Recreation Center Property Design	4378LI1804	15,000	-	15,000		
	Total Parks		\$ 1,924,425	\$ 1,537,869	\$ 584,452	
Tennis	Tennis Center Renovation	4588BD1604	\$ 50,000	\$ 41,550	\$ 8,450	
	Pavement Maintenance, Tennis Facility	4588LI1201	5,000	5,000	-	
	Resurface Tennis Courts 3 thru 7	4588RS1402	75,000	75,000	-	
	Tennis Center Pickle Ball Court Conversion	4588RS1801	18,000	13,800	-	
	Total Tennis		\$ 148,000	\$ 135,350	\$ 8,450	

As of May 10, 2019

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT	TOTAL	BUDGET	BUDGET
FUND	DESCRIPTION	PROJECT #	2018-2019	Expended Est. 5/10/19	Carry Over 2019-2020
Utility Fund	Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	\$ 60,000	\$ 24,000	\$ -
	Public Works Office Space Reconfiguration	2097FF1602	61,500	61,830	-
	2010 International Vector Truck #638	2097HV1732	430,000	419,594	-
	Pavement Maintenance, Utility Facilities	2097LI1401	12,500	12,500	-
	2009 Chevrolet Mid Size Pick-up #630 Compliance Dept.	2097LV1733	30,000	29,452	-
	WRRF Crew Quarters	2097SS1708	218,994	211,166	-
	Water Pumping Station Improvements	2299DI1102	115,000	115,000	-
	Replace Commercial Water Meters, Vaults and Lids	2299DI1103	40,000	22,443	-
	Water Reservoir Coatings and Site Improvements	2299DI1204	40,000	34,776	-
	Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	245,497	245,000	-
	Water Reservoir Safety and Security Improvements	2299DI1701	418,600	32,000	386,600
	Water Pump Station 2-1 Improvements	2299DI1702	800,000	8,200	791,800
	Leak Study R2-1 14 inch Steel	2299WS1801	65,000	65,000	-
	Watermain Replacement - Alder Avenue	2299WS1802	50,000	18,000	-
	Effluent Export Line - Phase II - 2018-2019 budget	2524SS1010	2,000,000	-	2,000,000
	Effluent Line - Phase II - use from carryover (\$294,631 + \$1,057,000)	2524SS1010	1,351,631	1,099,713	251,918
	Treatment Plant Fire Panel Replacement	2599BD1802	65,000	65,000	-
	Sewer Pumping Station Improvements	2599DI1104	55,000	59,140	-
	Sewer Pump Station #1 Improvements	2599DI1703	255,000	35,000	220,000
	Sewer Pump Station #11 Replacement	2599DI1705	125,000	125,000	-
	Water Resource Recovery Facility Improvements	2599SS1102	145,000	145,000	-
	Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000	100,000	-
	Replace & Reline Sewer Mains, Manholes and Appertenances	2599SS1203	80,000	80,000	-
	WRRF Biosolids Bins	2599SS1702	60,000	60,000	-
	WRRF Aeration System Improvements	2599SS1707	150,000	50,000	100,000
	Total Utility Fund			\$ 6,973,722	\$ 3,117,814
District Total			\$ 17,244,305	\$ 11,241,132	\$ 5,761,070

As of May 10, 2019

DEBT SERVICE

Debt Service – by Bond Issue – by Fund

Outstanding Bonds

Incline Village General Improvement District
Debt Service - by Bond Issue - by Fund and Function
Budget Year Ending June 30, 2020

	Utilities		Community Services		Beach	
	Principal	Interest	Principal	Interest	Principal	Interest
Utility Bonds						
State Revolving Fund						
2002 C32-0204	\$114,388	\$14,190				
2004 IVGID-1	\$93,876	\$19,772				
2006 CS32-0404	\$172,886	\$34,650				
2012 DW-1201	\$142,838	\$50,534				
Recreation Bonds						
2012 Recreation Facilities and Refunding						
98.39% Community Services						
Championship Golf			\$169,417	\$13,912		
Chateau			\$161,656	\$13,274		
Aspen Grove			\$72	\$6		
Diamond Peak			\$18,050	\$1,482		
Recreation Center			\$2,058	\$169		
Parks			\$2,744	\$225		
Tennis			\$1,191	\$98		
1.61% Beach					\$5,812	\$477
Budget Totals	<u>\$523,988</u>	<u>\$119,146</u>	<u>\$355,188</u>	<u>\$29,166</u>	<u>\$5,812</u>	<u>\$477</u>

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

Incline Village General Improvement District
Outstanding Bonds

The District has bonds outstanding to support both utility and recreation operations. The following breakdown shows how each supports the functions of those operations.

Recreation:

2012 Recreation Facilities and Recreation Refunding Bond of 2012 Matures 3/1/2023 Balance June 30, 2019 \$1,498,000

Allocated 46.93% Championship Golf Course Improvements, 44.78% Chateau improvements, 5% ski resort projects, .2% Aspen Grove, .76% Parks, .33% Tennis and .57% Recreation for a total allocation for Community Services of 98.39%. Another 1.61% was for Beach projects.

Utility:

Contracts with the State of Nevada Revolving Fund:

Sewer:

2002 C32-0204 Matures 1/1/2023 Balance June 30, 2019 \$ 479,758

2006 CS32-0404 Matures 9/1/2026 Balance June 30, 2019 \$1,314,494

Water:

2004 IVGID-1 Matures 7/1/2025 Balance June 30, 2019 \$ 664,807

2012 DW-1201 Matures 3/16/2032 Balance June 30, 2019 \$2,149,867

FUND BALANCE

Operating Budget – Fund Balance Projected

Incline Village General Improvement District
Operating Budget – Fund Balance Projected
as of June 30, 2020

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, 2020.

General Fund – 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.

About one third of its revenue is from taxes which are received in 4 payments a year. The first payment is received in September and therefore the 25% used by the other operating funds might be more appropriate were it not for the guidance set at 4% in the Nevada Revised Statute. If the target was one quarter's expenses, as is used in other funds; the target would exceed one million dollars.

Between 2012 and 2014, the District was affected by a legal action against Washoe County, from a citizens group that challenged the method of assessing valuation that affected Ad Valorem Taxes. The claim resulted in a refund to taxpayers which affected the District by about \$1,000,000. That same group has a case pending before the Courts based on a claim on another set of years. The outcome of the case cannot be determined.

There is an ongoing discussion for the eventual replacement of the District's Administration Building. The General Fund presumably would take a lead in financing and benefitting from this project when it occurs.

Utility Fund – each utility rate study includes ongoing accumulating resources for a capital project to replace a portion of the Effluent Pipeline. The major portion of the Effluent Pipeline Project is in the pre-design phase and would not likely start construction until after 2020. The rate study contemplates generating appropriate operating and capital replacement flows of resources. It also acknowledges having this commitment.

Community Services – The primary need for fund balance in Community Services is to support cash flow to meet operating obligations as they occur. This balance is also includes resources to help finance future major capital initiatives, to minimize year to year changes to the total Facility Fee.

Beach Fund – this operation is very weather dependent. Its season can be the traditional summer or extended by abnormal winter conditions. Regardless, a major portion of the revenue comes from the Facility Fee which is received in 4 payments during the year. Fund balance allows the Beach Fund to maintain a cash flow to meet its obligations as they occur. However, a portion of the fund balance could provide resources for an eventual building replacement at Incline Beach and the pool at Burnt Cedar Beach. The full scope and amount of these projects are not determined.

Internal Services – serve other District funds with charges as cost for Fleet, Buildings Maintenance, and Engineering. The flow of charges and cost generally balance each month and certainly over the course of a year. There is no Board Policy for a minimum fund Balance. In 2017 and 2018 the Workers Compensation Self Insured retention was reduced and as of June 30, 2019 the fund is closed.

Based on information reported in Form 4404LGF, excluding the use of Contingency, fund balance as estimated and projected:

	Estimated Fund Balance 6/30/19	Projected Minimum Board Policy	Projected Fund Balance 6/30/20
General Fund	\$ 3,093,112	\$ 199,000	\$2,304,242
Comm. Services SR	\$13,183,167	\$4,493,000	\$9,146,076
Beach Special Rev.	\$ 1,749,171	\$ 526,000	\$1,123,442
Additional estimates:			
Utility – Unrestricted	\$11,545,000	\$1,961,000	\$10,045,000
Internal Serv. – Unrestr.	\$ 153,400	N/A	\$ 166,600

CENTRAL SERVICES COST ALLOCATION

Incline Village General Improvement District
 Central Services Cost Allocation Plan
 For the Fiscal Year Ending June 30, 2020

	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	23.8 8.63%	34.2 12.41%	43.9 15.92%	11.6 4.21%	2.5 0.92%	78.5 28.48%	25.0 9.07%	7.1 2.58%	2.5 0.90%	2.5 0.89%	25.5 9.25%	18.6 6.75%	275.7 100%	
Budgeted Wages by Fund Allocation	\$ 2,125,940 14.91%	\$ 2,799,411 19.63%	\$ 1,592,508 11.17%	\$ 372,113 2.61%	\$ 89,488 0.63%	\$ 2,970,495 20.83%	\$ 1,164,024 8.16%	\$ 345,389 2.42%	\$ 139,281 0.98%	\$ 183,759 1.29%	\$ 932,898 6.54%	\$ 1,544,270 10.83%	\$ 14,259,576 100%	
Budgeted Benefits by Fund Allocation	\$ 1,068,804 18.68%	\$ 1,407,335 24.60%	\$ 512,154 8.95%	\$ 115,629 2.02%	\$ 47,157 0.82%	\$ 985,297 17.22%	\$ 368,533 6.44%	\$ 85,289 1.49%	\$ 29,131 0.51%	\$ 60,652 1.06%	\$ 240,804 4.21%	\$ 799,470 13.98%	\$ 5,720,255 100%	
Budgeted Services & Supplies by Fund Allocation	\$ 1,221,180 8.67%	\$ 3,284,771 23.31%	\$ 2,362,177 16.76%	\$ 486,135 3.45%	\$ 386,890 2.75%	\$ 3,221,476 22.86%	\$ 818,566 5.81%	\$ 418,301 2.97%	\$ 89,311 0.63%	\$ 179,860 1.28%	\$ 824,987 5.85%	\$ 798,377 5.67%	\$ 14,092,031 100%	
Budgeted Accounting - Invest. Int.	<table border="1"> <tr> <td>\$ 757,297</td> </tr> </table>													\$ 757,297
\$ 757,297														
Percentage of Costs Allocated	80%													
Allocation based on Services & Supplies	52,500	141,217	101,554	20,900	16,633	138,496	35,191	17,983	3,840	7,732	35,467	34,323	\$ 605,838	
Blended Allocation	14%	19%	12%	3%	1%	22%	8%	2%	1%	1%	7%	11%		
Budgeted Human Resources	<table border="1"> <tr> <td>\$ 974,317</td> </tr> </table>													\$ 974,317
\$ 974,317														
HR + 20% Accounting	<table border="1"> <tr> <td>\$ 1,125,776</td> </tr> </table>													\$ 1,125,776
\$ 1,125,776														
Based on Wages, Benefits & FTE	158,460	212,548	135,265	33,168	8,906	249,667	88,840	24,349	8,952	12,157	75,059	118,405	\$ 1,125,776	
Central Services Cost Allocation	\$ 363,688	\$ 353,765	\$ 236,819	\$ 54,068	\$ 25,539	\$ 388,163	\$ 124,031	\$ 42,333	\$ 12,792	\$ 19,889	\$ 110,527		\$ 1,731,614	
Annual Billing for Adopted Budget		\$ 353,700	\$ 236,800	\$ 54,000	\$ 25,500	\$ 388,100	\$ 124,000	\$ 42,300	\$ 12,700	\$ 19,800	\$ 110,500		\$ 1,367,400	

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Gerald W. Eick, Director of Finance



PERSONNEL

2019-2020 Personnel Highlights

Full Time Equivalent Personnel Summary

Authorized Positions:

Year-Round Personnel

Part-Time, Temporary and Seasonal Personnel

Salary Ranges

2019-2020 PERSONNEL HIGHLIGHTS

The employees of the District continue to be our most important and valued asset. Investing and valuing our employees is investing in the future of the District. Each employee pledges their commitment to providing excellent customer service to the District's parcel owners and users of our services. We continue to provide competitive wages and benefits as the District is committed to provide a workplace environment that allows our employees to work together and excel.

The District's Value Statement focuses on this commitment:

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

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

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

Our culture shift with Gung Ho! over the last five years has been successful to date with a variety of new initiatives that have been implemented. So far, we have seen success as our employees are working together, talking about our core values, and aligning themselves with the District's purpose, values and goals. The shift of the culture change is a slow one since the emphasis is on frontline, not top-down, decision making, responsibility, and celebrating, no matter how small, workforce successes. We are starting to see success with culture shift in improving employee morale and productivity, reducing employee turnover, and reinvigorating a sense of purpose throughout our entire District Staff. The three central principles around Gung Ho! are doing worthwhile work, putting your workers in control of achieving their goals, and cheering each other on. The Customer Care Council (C2) composed of select individuals who have been identified as up and coming leaders within the organization have been working hard on improvements for employees. They have developed deeper trainings, team building, rewards and exercises focused around our values. We are currently on our second round of individuals asked to sit on the C2 to gain new perspective as they work on new goals. It is fun to see this Gung Ho! culture take on a new evolution of positive management.

The District continues to use the Gallup 12 Employee Engagement program to measure and track engagement. Gallup is a global analytics and advice firm that provides insight and benchmarking data on employee engagement. We were fortunate enough to upgrade our Gallup 12 services to the more robust Gallup Access platform at no additional cost to the District.

Gallup Access provides for a more customizable product allowing us to look at our engagement at different points in time throughout the year. In addition, we can now customize questions for specific areas of concern within departments or for managers. Historically our survey data was measured against the entire Gallup database of customers. We now can measure our data against industry, location and size. This level of granularity within our District will allow us to make more informed decisions and create successful initiatives for improvement. Each year the Gallup survey will be launched within each department at IVGID, Full-Time Year-Round staff, summer seasonal and winter seasonal. Where appropriate we will also launch specialized short surveys, through Gallup, called Pulse Surveys. A Pulse Survey is completely customizable and allows us to ask short pointed questions to help us with the end goal of improved employee engagement.

We continue to work on improving employee engagement, which is bringing communication that basic workplace needs are met, employees have a chance to contribute to the District, experience a sense of belonging, and enjoy opportunities to learn and grow. The Gallup 12 survey research proves that when employees are engaged, they exert additional effort on the job, going above and beyond what their role typically requires. Engaged employees are more productive, profitable, and customer focused. The Human Resources Department in conjunction with the venues, work to ensure we have well defined roles, employees have the ability to make strong contributions, and are actively connected to the District as a whole.

We continue to hold fun semi-annual "All Employee" meetings bringing employees from all venues together to share information, ask questions, and recognize longevity milestones. We had another successful holiday lunch with over 180 employees in attendance. This past year, the theme was "Winter Hawaiian Holiday". This year, we had fun candy bar scramble and the top ten people who answered correctly in the shortest amount of time won the chance to win a prize from our PLANKO game. This seemed to be a big hit. We also had the C2 present a big check to show to date the rewards and recognition for our seasonal employees. Again, this year at the holiday party, we distributed thanks to all of our active employees in the form of a \$10 in IVGID bucks as a small thank you for their service and an IVGID color-changing cup. Our beta testing for electronic distribution through RTP and Vermont for IVGID bucks from the previous year did not work so well. However, we have colorful vouchers for each employee that were personally distributed to each venue. At our summer picnic BBQ, "Show us your Best Patriotic Spirit", the Senior and Field Management Teams cooked and served Staff, along with a couple of Trustees. We recognized employees on their participation in Safety Week with rewards being handed out. We also had a variety of games for employees to play and music to listen too; it was a great time had by all.

Our revamp of the HERO (Hardworking Employee Recognition Opportunity) retention program was rolled out and tweaks were made and it is running smoothly. Employees are feeling the positive recognition for their time working with IVGID. The C2 also made changes to the Gift of the Goose Recognition and the Economic Bonus. The Goose Recognition rewards employees who exhibit and emulate the District's Values: Teamwork, Integrity, Service, Responsibility, and Excellence. The Economic Bonus rewards employees who have saved the District money by reducing expenses/capital expenditures. The team worked very hard on the changes to offer a fair and variety of rewards. IVGID appreciates the value our returning employees bring to its facilities, parks programs and community venues.

Human Resources, along with the Senior Team, worked to revamp the current Annual Performance Reviews and create/integrate the Accountability Matrix into the process. The intent of this initiative is to create linkage between individual goals, their department goals and their manager.

The diversity of departments throughout IVGID can be a challenge. Many departments work and support other departments throughout the District. This can lead to confusion of workload prioritizations, teamwork and a supportive environment. The Matrix allows managers and leaders from other departments to have clear communication between venues on how their staff is functioning throughout the District. In addition, any issue that formally is added to the Matrix will directly affect the employee in questions overall Performance Review Score.

The Matrix is a visibility tool into how staff perform and interact with other departments within the District and open the lines of communication.

The Human Resources department has also organized Quarterly Management Trainings. These are hosted by a variety of speakers based on input of needs of employees and management. Topics to date have been: Hiring Steps & Tools, Procurement & Project Delivery, Accounting Processes and Authorizations, Gung Ho Refresher, Payroll FAQ, FMLA, IT In's and Outs, and Safety and Incident Procedures. Each training created lots of dialogue and each presentation has been posted on the intranet for manager reference. The Safety and Incident procedures has been recorded and uploaded as well.

We have launched a Learning Management System (LMS), called TORCH, through our Safety committee, which allows for a hands-on, interactive way for employees to learn. It has proven to be more economical for both time and money than conventional trainings. Using a Learning Management System allows users to track not only learning courses, but also offline instructor led training and on the job training and virtual seminars. TORCH allows tracking for compliance based training and includes a variety of standard reports for administrative needs. This is the 2nd generation of the LMS and much more user friendly and intuitive than the previous platform. Torch has been rolled out throughout the District in its previous version and we are in process of training managers and supervisors on how to assign trainings to their employee group. We have been provided this service through the District's membership in POOL/PACT.

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

Specific Matters for the 2019-20 Fiscal Year

Changes in benefited positions for this fiscal year include:

*Re-classify/Title Changes

- Reclassify – Assistant Mechanic to Salary Grade G5
- Reclassify – Waste Not Sustainability Intern to Public Works Technician FTYR Salary Grade G21
- Reclassify - Resource Conservationist to Salary Grade G29
- Reclassify - CDL Driver from PT to Part Time Year Round Benefitted
- Reclassify – Parks & Recreation Clerk II from PTYRB to FTYR
- Reclassify – Assistant Slope Maintenance Manager to Salary Grade 24
- Reclassify – Engineering Manager to Salary Grade 41
- Reclassify – District Merchandiser from 10 Seasonal Manager to FTYR
- Reclassify – Executive Chef to Salary Grade 25
- Reclassify – Director of Golf/Community Services to Salary Grade 36
- Reclassify – Head Golf Professional to Salary Grade 24
- Reclassify – Ski Patrol Director from 6 month seasonal manager to 7 month seasonal manager
- Title Change – Parks & Recreation Administrative Assistant to Parks & Recreation Coordinator – Operations
- Title Change – Parks & Recreation Supervisor – Programs to Parks & Recreation Supervisor – Marketing, Administration & Community Programming
- New Seasonal Manager position – Recreation Manager – Beaches 7 month seasonal manager
- New Seasonal Manager position – Assistant Ski Patrol Director 5 month seasonal manager position
- Position Re-instated – Parks & Recreation Superintendent - Position only no headcount for funds
- Eliminate - Brush Crew Supervisor position
- Eliminate – Director of Community Services Position

- Created full-time year round position:
 - Assistant General Manager – Salary Grade 42
 - Revenue Safe Clerk Lead Salary Grade TBD

- Changes in Salary Ranges, Wages and Benefits for this fiscal year:
 - Year round employees in benefitted positions will receive an increase to their base rate of pay based on performance. COLA is determined on CPI-W all items for March 2019. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.

- A variety of seasonal employees throughout the District will receive an increase to their minimum rate of pay to \$13.00 per hour to remain competitive with California's increasing minimum wage.
- Goal and Accountability Driven Evaluations have been implemented.
- We continue to evaluate salary ranges for their competitiveness within the competitive market, including union positions, for all year round positions. All of these relationships are evaluated and contribute to the decisions about Staff growth, working within classification, and the relationship in the competitive market to meet the long range principle for our workforce. Internal equity is also evaluated and is important to the District.
- Another great benefit renewal is for medical and dental benefits with a 4.8 percent increase for health for 2019. This was 7 percent lower than budgeted. We attribute this to the District having excellent claims experience. Our Health & Wellness initiatives help with receiving low claims experience and equals a healthier workforce.
- Deferred Compensation match increase from 3 percent to 4 percent for non-supervisory and non-union FTYR employees.
- Deferred Compensation match increase from 4 percent to 5 percent for Supervisory and Superintendent union employees.
- Deferred Compensation match increase from 3 percent to 4 percent for the Superintendent union employee.
- The Superintendent Union unit contract expires June 30, 2020.
- The Non-Supervisory Union Unit expires June 30, 2020.
- The Supervisory Union Unit expires June 30, 2020.
- Long term seasonal employees were offered medical insurance as required by the Federal Affordable Health Care Act. This was a slight increase from the previous year of twenty-two offerings. District Staff continues to monitor employee's hours for fluctuations in the number of employees that would qualify in our next fiscal year. Human Resources continue to monitor the long term perspectives of the seasonal and variable hour employees to ensure that the District continues to be in compliance with the Federal Affordable Health Care Act and the Employer Shared Responsibilities.

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 accountable to a high level of service and training.
- District Wide Customer Care Card, at all venues, so all employees will have a tool to support being able to build a stronger level of Customer Service. This Customer Care Card works for all venues and can be distributed whether they are off or on the clock.
- Employee personal engagement and managers tapping into the human interaction side of management not just skills.
- Continuing to work with our current HRMIS provider on their new HR and Payroll systems for the future. We are also researching other agencies on their HR/Payroll systems for us to reach the best possible functioning system for the District. This process and decision are not to be taken lightly so the Human Resources and payroll departments need to continue to evaluate the efficiency and effectiveness.
- Culture and employee engagement change.
- State law passing Medical and Recreational Marijuana and communicating business as usual. The District will keep its zero tolerance due to the fact we receive Federal funding and to continue receiving funds we must keep the zero tolerance.

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

Incline Village General Improvement District				
2019-2020 Budget				
Full-Time Equivalent (FTE) Personnel Summary Community Services and Beach				
	2017-2018	2018-2019	2019-2020	Change +/-
	Budget	Budget	Budget	Budget to Budget
Activity:				
	Total FTE	Total FTE	Total FTE	
Golf - Championship	39	41.2	36.0	-5.2
Golf - Mountain	10.9	11.3	11.6	0.3
Facilities	1.4	1.4	2.5	1.1
Ski	70.9	74.4	86.4	12.0
Recreation	25.6	25.1	29.3	4.2
Parks	9.3	9.7	6.1	-3.6
Tennis	2	1.5	2.5	1.0
Other Recreation	3.2	3.2	2.5	-0.7
Subtotal Community Svc	162.5	168	176.9	
Beach	22.6	25.9	22.2	-3.7
General Fund	23.3	23.3	23.8	0.5
Engineering	4.1	5.1	5.1	0.0
Fleet	7	7	7.0	0.0
Buildings	5.5	6.5	6.5	0.0
Utilities	34.6	34.6	34.2	-0.4
	74.6	76.5	76.6	
Total	259.6	270.3	275.7	5.5
Supplemental Breakdowns for informational purposes only.				
Marketing	3.1	3.2	3.3	
Food and Beverage	24.8	26.6	26.3	

**AUTHORIZED POSITIONS
2019-2020 Budget
FTYR, MSYR, PTYR(B)**

Salary Range				
Grade	Department	Position	FLSA Class	
Administrative Services:				
Executive Office:				
Contract		General Manager	Exempt	
42		Assistant General Manager	Exempt	
32		Executive Assistant/District Clerk	Exempt	
18		Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt	
Administration:				
36		Director of Human Resources	Exempt	
28		Sr. Human Resources Analyst/Risk Management	Exempt	
25		Human Resources Analysts	Exempt	
18		Receptionist/Sr. Administrative Clerk	Non-Exempt	
40		Director of Finance	Exempt	
32		Controller	Exempt	
27		Senior Accountant	Exempt	
25		Accountant	Exempt	
22		Payroll Coordinator	Exempt	
18		Accounts Payable Technician	Non-Exempt	
16		Administrative Technician	Non-Exempt	
25		Safety Specialist	Exempt	
29		Communications Coordinator	Exempt	
Information Technology:				
36		Director of Information Systems and Technology	Exempt	
28		Senior IT Analyst	Exempt	
26		IT Network Administrator	Exempt	
24		Software Specialist	Exempt	
22		IT Technician	Non-Exempt	
20		Webmaster	Non-Exempt	
Public Works:				
Administration:				
44		Director of Public Works	Exempt	
32		Public Works Administration Manager	Exempt	
24		Public Works Contracts Administrator I	Non-Exempt	
25		Public Works Contracts Administrator II	Non-Exempt	
G3		Customer Service Representative I	Non-Exempt	
G4		Customer Service Representative II	Non-Exempt	

**AUTHORIZED POSITIONS
2019-2020 Budget
FTYR, MSYR, PTYR(B)**

Salary Range				
Grade	Department	Position		FLSA Class
N/A		Customer Service Clerk (PTYR-B)		Non-Exempt
G7		Meter Technician I		Non-Exempt
G8		Meter Technician II		Non-Exempt
29		Resource Conservationist		Exempt
21		Public Works Program Coordinator I		Non-Exempt
23		Public Works Program Coordinator II		Non-Exempt
21		Public Works Technician		Non-Exempt
N/A		Solid Waste Enforcement & Regulatory Compliance Tech PTYRB		Non-Exempt
N/A		District Public Works Driver PTYRB		Non-Exempt
	Engineering:			
41		Engineering Manager		Exempt
38		Principal Engineer		Exempt
36		Senior Engineer		Exempt
29		Engineering Technician		Exempt
	Fleet Maintenance:			
32		Fleet Superintendent		Exempt
G8		Mechanic I		Non-Exempt
G9		Mechanic II		Non-Exempt
G10		Lead Mechanic III (Golf)		Non-Exempt
G10		Lead Mechanic III (Public Works)		Non-Exempt
G10		Lead Mechanic III (Ski)		Non-Exempt
G5		Assistant Mechanic		Non-Exempt
	Building Maintenance:			
29		Buildings Superintendent		Exempt
26		Buildings Assistant Superintendent		Exempt
G5		Buildings Maintenance I		Non-Exempt
G6		Buildings Maintenance II		Non-Exempt
G7		Buildings Maintenance III - Electrical		Non-Exempt
G7		Buildings Maintenance III - Finish Carpenter		Non-Exempt
G7		Buildings Maintenance III - Mechanical Technician		Non-Exempt
	Utilities:			
36		Utilities Superintendent		Exempt
32		Utilities Maintenance Specialist		Exempt
G9		Utilities Asset Management Technician		Non-Exempt
	Compliance:			
30		Compliance Supervisor/Chief Inspector		Exempt
G10		Senior Inspector		Non-Exempt
G9		Inspector II		Non-Exempt
G8		Inspector I		Non-Exempt

**AUTHORIZED POSITIONS
2019-2020 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department	Position	FLSA Class
	Pipeline:		
31		Collection/Distribution Supervisor	Exempt
G11		Collection/Distribution Operator III Assistant Supervisor	Non-Exempt
G6		Collection/Distribution Operator Trainee	Non-Exempt
G8		Collection/Distribution Operator I	Non-Exempt
G9		Collection/Distribution Operator II	Non-Exempt
G10		Collection/Distribution Operator III	Non-Exempt
	Water/Wastewater:		
31		Water/Wastewater Supervisor	Exempt
31		Chief Chemist	Exempt
G8		Laboratory Analyst I	Non-Exempt
		Laboratory Analyst II	Non-Exempt
G6		Water/Wastewater Operator Trainee	Non-Exempt
G8		Water/Wastewater Operator I	Non-Exempt
G9		Water/Wastewater Operator II	Non-Exempt
G10		Water/Wastewater Operator III	Non-Exempt
G11		Assistant Water/Wastewater Operator III Supervisor(Water)	Non-Exempt
G11		Assistant Water/Wastewater Operator III Supervisor (WW)	Non-Exempt
G11		Sr. Electrician/Instrumentation Technician	Non-Exempt
G9		Electrician/Instrumentation Technician I/II	Non-Exempt
G6		Building Maintenance II	Non-Exempt
	Community Services:		
	Golf:		
36		Director of Golf Operations/Community Services	Exempt
24		Head Golf Professional Championship Course	Exempt
8 Mo SM		Head Golf Professional Mountain Course	Exempt
20		District Merchandiser	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
16		Revenue Safe Clerk	Non-Exempt
33		Grounds Superintendent Golf Courses	Exempt
23		Assistant Superintendent Mountain Course	Exempt
30		Maintenance Crew Foreman	Exempt
24		Assistant Superintendent Championship Golf	Exempt
	Facilities:		
24		Sales & Event Coordinator	Exempt
20		Event Coordinator	Exempt
	Recreation/Beach:		

**AUTHORIZED POSITIONS
2019-2020 Budget
FTYR, MSYR, PTYR(B)**

Salary Range				
Grade	Department	Position	FLSA Class	
36		Director of Parks & Recreation	Exempt	
32		Superintendent of Parks & Recreation	Exempt	
28		Park Superintendent	Exempt	
25		Parks & Recreation Manager - Operations	Exempt	
24		Parks and Rec Center Manager	Exempt	
24		Recreation Manager - Fitness, Health & Wellness	Exempt	
7 Mo SM		Recreation Manager - Beaches	Exempt	
22		Recreation Supervisor - Aquatics	Exempt	
22		Recreation Supervisor - Mkting, Admin & Community Progra	Exempt	
22		Recreation Supervisor - Senior Programs	Exempt	
22		Recreation Supervisor - Sports	Exempt	
N/A		Recreation Coordinator - Programs (PTYR-B)	Non-Exempt	
18		Senior Parks & Recreation Clerk	Exempt	
16		Parks & Recreation Clerk II	Non-Exempt	
17		Aquatics Maintenance Specialist	Non-Exempt	
N/A		Aquatics Assistant (PTYR-B)	Non-Exempt	
20		Parks Supervisor	Exempt	
18		Parks Crew Supervisor	Exempt	
G6		Buildings Maintenance II	Non-Exempt	
18		Parks & Rec Admin. Coodinator - Operations	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 Maintenance Technician	Non-Exempt	
24		Assistant Lift Manager	Exempt	
24		Assistant Slope Maintenance Manager	Exempt	
18		Receptionist/Sr. Administrative Clerk (Ski)	Non-Exempt	
7 Mo SM		Ski Patrol Director	Exempt	
5 Mo SM		Assistant Ski Patrol Director	Exempt	
24		Revenue Office Manager	Exempt	
20		Assistant Revenue Office Manager	Exempt	
SM		Director of Skier Services	Exempt	
26		Base Operations Manager	Exempt	
7 Mo SM		Rental Shop Manager	Exempt	
7 Mo SM		Child Ski Center Manager	Exempt	
Marketing:				
27		Marketing Manager	Exempt	
24		Sales Manager	Exempt	
19		Marketing Coordinator	Exempt	
Food & Beverage				
25		Executive Chef	Exempt	

**AUTHORIZED POSITIONS
2019-2020 Budget
FTYR, MSYR, PTYR(B)**

Salary Range				
Grade	Department	Position	FLSA Class	
21		Assistant F&B Manager	Exempt	
21		Sous Chef	Exempt	
21		Banquet Chef	Non-Exempt	
	Other Recreation			
28		Community Services Budget Analyst	Exempt	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Admin Svc	General	Acct	Administrative Technician	PT
Admin Svc	General	Acct	Special Projects - UNR Intern	PT
Admin Svc	General	Acct	Purchasing Agent	PT
Admin Svc	General	Admin	Admin Assistant	PT
Admin Svc	General	Admin	Exec Secretary	PT
Admin Svc	General	Info Tech	Telecommunications Tech.	PT
Admin Svc	General	HR	Senior Admin Clerk	PTYR-B
Admin Svc	General	HR	Temporary Help	PT
Admin Svc	General	HR	Health and Wellness Program Asst.	PT
Admin Svc	General	HR	Fitness Instructor	PT
Public Works	Utility	Admin	Purchasing Agent	PT
Public Works	Utility	Admin	Executive Assistant	PTYR
Public Works	Utility	Admin	Admin Assistant	PTYR
Public Works	Utility	Admin	Customer Service Clerk	PT
Public Works	Utility	P. L./Solid Waste	Wastenot Sustainability Intern	PT
Public Works	Utility	Solid Waste	Solid Waste Enforcement Technicia	PT
Public Works	Utility	Plant	Laboratory Analyst	PTYR
Public Works	Utility	Plant	Wetlands Hunting Coordinator	PT
Public Works	Utility	Plant	Temporary Help	PT
Public Works	Utility	Plant	Driver	PT
Community Svc	Golf	Champ Opns	Head Golf Pro/Championship	SM
Community Svc	Golf	Champ Opns	Golf Tournament Sales	S
Community Svc	Golf	Champ Opns	Golf Shop Staff/Lead Golf Shop Staf	S
Community Svc	Golf	Champ Opns	Assistant Golf Professional	S
Community Svc	Golf	Champ Opns	Buyer-Receiving Clerk	S
Community Svc	Golf	Champ Opns	Merchandise Manager	10 SM
Community Svc	Golf	Champ Opns	Cart S	PT
Community Svc	Golf	Champ Opns	Carts	PT
Community Svc	Golf	Champ Opns	Dir of Instructors	SM
Community Svc	Golf	Champ Opns	Teaching Professional	S
Community Svc	Golf	Champ Opns	Starter/Ranger	S
Community Svc	Golf	Champ Opns	Starter/Ranger	S
Community Svc	Golf	Champ Opns	1st Assistant Championship	SM
Community Svc	Golf	Champ Opns	Marchandise Manager	SM
Community Svc	Golf	Champ Opns	Golf Course Merchandiser	SM
Community Svc	Golf	Champ Opns	Merchandise Sales Staff	S
Community Svc	Golf	Champ Opns	Outside Services Staff	S
Community Svc	Golf	Champ Opns	Outside Services Supervisor	SM
Community Svc	Golf	Champ Opns	Cart Supervisor	S
Community Svc	Golf	Champ Opns	Range Attendant	PT
Community Svc	Golf	Champ Opns	Range Picker	PT
Community Svc	Golf	Champ Opns	Starter	S
Community Svc	Golf	Champ Opns	Starter	S
Community Svc	Golf	Champ Opns	Tournament Coordinator	SM
Community Svc	Golf	Champ Opns	Asst Golf Pro/Tourn. Coordinator	SM
Community Svc	Golf	Champ Opns	Special Projects	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Golf	Mtn Opns	Cart Supervisor	S
Community Svc	Golf	Mtn Opns	Head Golf Professional/Mountain	SM
Community Svc	Golf	Mtn Opns	Assitant Golf Pro. (Golf Shop)	S
Community Svc	Golf	Mtn Opns	Starter/Ranger	S
Community Svc	Golf	Mtn Opns	Merchandise Manager	SM
Community Svc	Golf	Mtn Opns	Golf Course Merchandiser	SM
Community Svc	Golf	Mtn Opns	Lead/Golf Shop Staff	S
Community Svc	Golf	Mtn Opns	Ambassador	S
Community Svc	Golf	Mtn Opns	1st Assistant Mountain	S
Community Svc	Golf	Mtn Opns	Outside Services Staff	S
Community Svc	Golf	Mtn Opns	Outside Services Supervisor	S
Community Svc	Golf	Mtn Opns	Marshall	PT
Community Svc	Golf	Mtn Opns	Starter/Ranger	S
Community Svc	Golf	Mtn Opns	Starter	PT
Community Svc	Golf	Champ Maint	Clerical	PT
Community Svc	Golf	Champ Maint	Maintenance Grounds Worker	S
Community Svc	Golf	Champ Maint	Irrigation Technician	S
Community Svc	Golf	Champ Maint	Horticulturalist	S
Community Svc	Golf	Champ Maint	Maintenance Grounds Worker	S
Community Svc	Golf	Champ Maint	Maintenance Grounds Worker	S
Community Svc	Golf	Champ Maint	Maintenance Crew Foreman	0
Community Svc	Golf	Champ Maint	Project Manager	PT
Community Svc	Golf	Champ Maint	Grounds Personnel	S
Community Svc	Golf	Mtn Maint	Maintenance Crew Foreman	10 SM
Community Svc	Golf	Mtn Maint	Clerical	PT
Community Svc	Golf	Mtn Maint	Irrigation Tech	S
Community Svc	Golf	Mtn Maint	Maintenance Grounds Worker	S
Community Svc	Golf	Mtn Maint	Horticulturalist	S
Community Svc	Golf	Mtn Maint	Maintenance Grounds Worker	S
Community Svc	Golf	Mtn Maint	Grounds Maintenance	S
Community Svc	Golf	Mtn Maint	Intern	S
Community Svc	Golf	Food & Bev Ch	Delivery Person	S
Community Svc	Golf	Food & Bev Ch	Snack Bar Attendant	S
Community Svc	Golf	Food & Bev Ch	Snack Bar Cook 1	PT
Community Svc	Golf	Food & Bev Ch	Busser	S
Community Svc	Golf	Food & Bev Ch	Dishwasher	S
Community Svc	Golf	Food & Bev Ch	Lead Cashier	S
Community Svc	Golf	Food & Bev Ch	Bartender	S
Community Svc	Golf	Food & Bev Ch	On Duty Supervisor	S
Community Svc	Golf	Food & Bev Ch	Backup Chef	PT
Community Svc	Golf	Food & Bev Ch	Prep Cook	S
Community Svc	Golf	Food & Bev Ch	Bar Cart Attendant	S
Community Svc	Golf	Food & Bev Ch	Cook	S
Community Svc	Golf	Food & Bev Ch	Cook	S
Community Svc	Golf	Food & Bev Ch	Lead Grille Supervisor	S
Community Svc	Golf	Food & Bev Ch	Lead Grill Server	S
Community Svc	Golf	Food & Bev Ch	Server	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Golf	Food & Bev Ch	Banquet Captain	OC
Community Svc	Golf	Food & Bev Ch	Banquet Bar Captain	OC
Community Svc	Golf	Food & Bev Ch	Banquet Server	OC
Community Svc	Golf	Food & Bev Ch	Banquet Dishwasher	OC
Community Svc	Golf	Food & Bev Ch	Banquet Bartender	OC
Community Svc	Golf	Food & Bev Ch	Banquet Prep Cook	OC
Community Svc	Golf	Food & Bev Ch	Banquet Cook	OC
Community Svc	Golf	Food & Bev Ch	Chateau Receptionist/Clerk	S
Community Svc	Golf	Food & Bev Ch	Facilities Operations Assistant	PTYR-B
Community Svc	Golf	Food & Bev Ch	Facilities Operations Assistant	S
Community Svc	Golf	Food & Bev Mt	Delivery Person	S
Community Svc	Golf	Food & Bev Mt	Backup Chef	PT
Community Svc	Golf	Food & Bev Mt	Dishwasher	S
Community Svc	Golf	Food & Bev Mt	Snack Bar Attendant/Cook	S
Community Svc	Golf	Food & Bev Mt	Cook	S
Community Svc	Golf	Food & Bev Mt	Cashier	S
Community Svc	Golf	Food & Bev Mt	Lead Cook	PT
Community Svc	Golf	Food & Bev Mt	Asst Chef	SM
Community Svc	Golf	Food & Bev Mt	Bar Cart Attendant	S
Community Svc	Golf	Food & Bev Mt	Cook	PT
Community Svc	Golf	Food & Bev Mt	Admin Asst	PT
Community Svc	Golf	Hyatt Shop	Hyatt Shop Staff	S
Community Svc	Golf	Hyatt Shop	Lead Hyatt Shop Staff	S
Community Svc	Golf	G&A Champ	Admin Assistant	SM
Community Svc	Golf	G&A Champ	Clerical	PT
Community Svc	Golf	G&A Champ	Officer Supervisor	SM
Community Svc	Golf	G&A Champ	Office Assistant	S
Community Svc	Golf	G&A Champ	Chateau Receptionist/Clerk	S
Community Svc	Golf	G&A Champ	Advertising Manager	S
Community Svc	Golf	G&A Mtn	Admin Assistant	SM
Community Svc	Golf	G&A Mtn	Clerical	PT
Community Svc	Golf	G&A Ch/Mtn	Revenue Office Clerk	S
Community Svc	Golf	G&A Ch/Mtn	Safe Room Clerk	S
Community Svc	Golf	G&A Mtn	Office Assistant	S
Community Svc	Golf	G&A Mtn	Receptionist	S
Community Svc	Facilities	Food & Bev	Event Supervisor	PT
Community Svc	Facilities	Food & Bev	Banquet Dishwasher	OC
Community Svc	Facilities	Food & Bev	Banquet Bartender	OC
Community Svc	Facilities	Food & Bev	Banquet Cook	OC
Community Svc	Facilities	Food & Bev	Banquet Prep Cook	OC
Community Svc	Facilities	Food & Bev	Banquet Chef	SM
Community Svc	Facilities	Food & Bev	Banquet Captain	OC
Community Svc	Facilities	Food & Bev	Banquet Busser	OC
Community Svc	Facilities	Food & Bev	Banquet Server	OC

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Parks	Parks	Irrigation Tech	S
Community Svc	Parks	Parks	On Call Help	S
Community Svc	Parks	Parks	Asst Parks Supervisor	SM
Community Svc	Parks	Parks	Skate Park Attendant	S
Community Svc	Parks	Parks	Crew Supervisor	SM
Community Svc	Parks	Parks	Grounds Maintenance Wk III	S
Community Svc	Parks	Parks	Grounds Maintenance Wk II	S
Community Svc	Parks	Parks	Grounds Maintenance Wk I	S
Community Svc	Parks	Parks	Maintenance Worker	
Community Svc	Parks	Parks	Senior Maintenance Worker	
Community Svc	Parks	Parks	Grounds Maintenance Wk III	SM
Community Svc	Ski	Tickets	Cashier	S
Community Svc	Ski	Tickets	Lead Cashier	S
Community Svc	Ski	Tickets	Cashier	S
Community Svc	Ski	Tickets	Mountain Host	S
Community Svc	Ski	Tickets	Ticket Office Supervisor	S
Community Svc	Ski	Tickets	Equipment Coord	S
Community Svc	Ski	Tickets	Safe Room Auditor	S
Community Svc	Ski	Tickets	Revenue Office Clerk	S
Community Svc	Ski	Tickets	Mt. Host	S
Community Svc	Ski	Tickets	Auditor	S
Community Svc	Ski	Tickets	Line Control	S
Community Svc	Ski	Tickets	Ski Check	S
Community Svc	Ski	Lifts	Lift Operator/Ticket Checker	S
Community Svc	Ski	Lifts	Lift Supervisor	S
Community Svc	Ski	Lifts	Lift Mechanic	S
Community Svc	Ski	Lifts	Lift Maintenance Laborer	S
Community Svc	Ski	Lifts	Dispatcher	S
Community Svc	Ski	Lifts	Lead Lift Operator	S
Community Svc	Ski	Slope Mainten	Crew Boss Snowmaking/Grooming	S
Community Svc	Ski	Slope Mainten	Snowmaking Crew Leader	S
Community Svc	Ski	Slope Mainten	Grooming Crew Leader	S
Community Svc	Ski	Slope Mainten	Groomer/Snowmaker	S
Community Svc	Ski	Slope Mainten	Snowmaker	S
Community Svc	Ski	Slope Mainten	Groomer	S
Community Svc	Ski	Slope Mainten	Sr. Groomer	S
Community Svc	Ski	Slope Mainten	Winch Cat Operator	S
Community Svc	Ski	Slope Mainten	Pumps & Compressor Operator	S
Community Svc	Ski	Slope Mainten	Special Projects	S
Community Svc	Ski	Slope Mainten	Brush Crew Worker	S
Community Svc	Ski	Slope Mainten	Terrain Park Attendant	S
Community Svc	Ski	Slope Mainten	Summer Trail Worker	S
Community Svc	Ski	Ski Patrol	Patrol Director(Tfrd to FTYR)	MSYR
Community Svc	Ski	Ski Patrol	Dispatcher	S
Community Svc	Ski	Ski Patrol	Mt Capt	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Ski	Ski Patrol	Mountain Capt	S
Community Svc	Ski	Ski Patrol	Ski Patroller	S
Community Svc	Ski	Ski Patrol	Ski Patroller	S
Community Svc	Ski	Ski Patrol	Ski Patroller	S
Community Svc	Ski	Ski Patrol	Ski Patroller	S
Community Svc	Ski	Ski School	Director of Skier Services	SM
Community Svc	Ski	Ski School	Asst. Ski/Snowboard Director	S
Community Svc	Ski	Ski School	Ski/Snowboard Supervisor	S
Community Svc	Ski	Ski School	Ski/Snowboard Instructor	S
Community Svc	Ski	Ski School	Instructor	PT
Community Svc	Ski	Ski School	Instructor	PT
Community Svc	Ski	Ski School	Instructor	PT
Community Svc	Ski	Ski School	Instructor	PT
Community Svc	Ski	Ski School	Instructor	PT
Community Svc	Ski	Child Ski	Child Ski Center Director	SM
Community Svc	Ski	Child Ski	Child Ski Center Manager	SM
Community Svc	Ski	Child Ski	Supervisor	S
Community Svc	Ski	Child Ski	CSC Trainer	S
Community Svc	Ski	Child Ski	Indoor Manager	PTYR
Community Svc	Ski	Child Ski	CSC Lead Guest Services	S
Community Svc	Ski	Child Ski	Supervisor/Trainer	S
Community Svc	Ski	Child Ski	CSC Guest Services	S
Community Svc	Ski	Child Ski	CSC Instructor	S
Community Svc	Ski	Child Ski	CSC Instructor	S
Community Svc	Ski	Child Ski	CSC Instructor	S
Community Svc	Ski	Child Ski	CSC Supervisor	S
Community Svc	Ski	Child Ski	Weekend/Holiday	PT
Community Svc	Ski	Child Ski	Junior CSC Instructor	S
Community Svc	Ski	Child Ski	Rental Technician	S
Community Svc	Ski	Child Ski	Mountain Host	PT
Community Svc	Ski	Child Ski	Weekend Rentals	PT
Community Svc	Ski	Child Ski	Instructor/Rentals	PT
Community Svc	Ski	Comp Svc	Coach	PT
Community Svc	Ski	Comp Svc	Ski/Snowboard Instructor	S
Community Svc	Ski	Comp Svc	Race Supervisor	S
Community Svc	Ski	Rental/Rpr	Rental Shop Manager	SM
Community Svc	Ski	Rental/Rpr	Asst. Rental Shop Manager	S
Community Svc	Ski	Rental/Rpr	Rental Technician	S
Community Svc	Ski	Rental/Rpr	Rental Technician/Cashier	S
Community Svc	Ski	Rental/Rpr	Lead Rental Technician	S
Community Svc	Ski	Rental/Rpr	Rental Attendant	S
Community Svc	Ski	Rental/Rpr	Ski Tech	S
Community Svc	Ski	Rental/Rpr	Ski Tech	S
Community Svc	Ski	Rental/Rpr	Ski Tech	S
Community Svc	Ski	Rental/Rpr	Ski Tech	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Ski	Property Op	Base Ops Manager	SM
Community Svc	Ski	Property Op	Base Operations Supervisor	S
Community Svc	Ski	Property Op	Maintenance Property Operations	S
Community Svc	Ski	Property Op	Special Projects	S
Community Svc	Ski	Parking/Trans	Lead Driver	S
Community Svc	Ski	Parking/Trans	Head Shuttle Driver	S
Community Svc	Ski	Parking/Trans	Shuttle/Tram Driver	S
Community Svc	Ski	Parking/Trans	Tram Driver	S
Community Svc	Ski	Parking/Trans	Special Projects	S
Community Svc	Ski	Parking/Trans	Parking Attendant	S
Community Svc	Ski	Parking/Trans	Parking Attendant	S
Community Svc	Ski	Parking/Trans	Parking Attendant	S
Community Svc	Ski	Parking/Trans	Parking Attendant	PT
Community Svc	Ski	F&B	Cashier	S
Community Svc	Ski	F&B	Asst Chef	PT
Community Svc	Ski	F&B	Admin Assistant	PT
Community Svc	Ski	F&B	Bartender	S
Community Svc	Ski	F&B	Cashier	S
Community Svc	Ski	F&B	Cook	S
Community Svc	Ski	F&B	Backup Chef	S
Community Svc	Ski	F&B	Lead Cashier	S
Community Svc	Ski	F&B	Prep Cook	S
Community Svc	Ski	F&B	Dishwasher	S
Community Svc	Ski	F&B	Busser	S
Community Svc	Ski	F&B	Banquet Captain	OC
Community Svc	Ski	F&B	Banquet Bartender	OC
Community Svc	Ski	F&B	Banquet Bar Captain	OC
Community Svc	Ski	F&B	Banquet Server	OC
Community Svc	Ski	F&B	Banquet Cook	OC
Community Svc	Ski	F&B	Banquet Prep Cook	OC
Community Svc	Ski	F&B	Banquet Dishwasher	OC
Community Svc	Ski	F&B	Snack Bar Attendant	S
Community Svc	Ski	F&B	Facilities Operations Assistant	PTYR-B
Community Svc	Ski	F&B	Facilities Operations Assistant	S
Community Svc	Ski	F&B	Chateau Receptionist	PT
Community Svc	Ski	F&B	Snowflake Supervisor	S
Community Svc	Ski	F&B	Snowflake F&B Cashier	S
Community Svc	Ski	F&B	Snowflake Cook	S
Community Svc	Ski	F&B	Snowflake Busser	S
Community Svc	Ski	Hyatt Shop	Hyatt Shop Staff	S
Community Svc	Ski	Hyatt Shop	Lead Hyatt Shop Staff	S
Community Svc	Ski	General Admin	Mountain Host-Lead	PT
Community Svc	Ski	General Admin	Receptionist/Snow Reporter	S
Community Svc	Ski	General Admin	CSC Director (Summer Recruiting)	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Parks	Parks	Irrigation Tech	S
Community Svc	Parks	Parks	Parks & Recreation Clerk	PT
Community Svc	Parks	Parks	Asst Parks & Recreation Clerk	PT
Community Svc	Parks	Parks	Parks Admin Assistant	PT
Community Svc	Parks	Parks	Parks Crew Supervisor	SM
Community Svc	Parks	Parks	Grounds Maintenance Worker	S
Community Svc	Parks	Parks	Grounds Maintenance Worker	S
Community Svc	Parks	Parks	Grounds Maintenance Worker	S
Community Svc	Parks	Parks	Maintenance Worker	S
Community Svc	Parks	Parks	Senior Maintenance Worker	S
Community Svc	Parks	Parks	Grounds Maintenance Wk III	SM
Community Svc	Recreation	Tennis	Director of Tennis	SM
Community Svc	Recreation	Tennis	Head Tennis Pro	S
Community Svc	Recreation	Tennis	Tennis Pro *(Non Teaching Hours)	S
Community Svc	Recreation	Tennis	Tennis Host	S
Community Svc	Recreation	Tennis	Tennis Court Washer	S
Community Svc	Recreation	Tennis	Senior Tennis Host	S
Community Svc	Recreation	Tennis	Parks & Recreation Clerk	PT
Community Svc	Recreation	Tennis	Asst Parks & Recreation Clerk	PT
Community Svc	Recreation	Programs	Parks & Recreation Clerk	PT
Community Svc	Recreation	Programs	Bus Driver Recreation	PT
Community Svc	Recreation	Programs	Asst. Parks & Recreation Clerk	PT
Community Svc	Recreation	Programs	Daycamp Coord	PT
Community Svc	Recreation	Programs	Recreation Assistant	PTYR
Community Svc	Recreation	Programs	Daycamp Coord	PT
Community Svc	Recreation	Programs	Daycamp Junior Leader	S
Community Svc	Recreation	Programs	Fitness Instructor	PT
Community Svc	Recreation	Programs	Recreation Leader	PT
Community Svc	Recreation	Programs	Sr. Recreation Leader	PT
Community Svc	Recreation	Programs	Senior Recreation Leader	PT
Community Svc	Recreation	Programs	Recreation Program Coordinator	PT
Community Svc	Recreation	Programs	Senior Fitness Instructor	PT
Community Svc	Recreation	Sports	Youth Sports Official	PT
Community Svc	Recreation	Sports	Sports Official	PT
Community Svc	Recreation	Sports	Parks & Recreation Clerk	PT
Community Svc	Recreation	Sports	Asst. Parks & Recreation Clerk	PT
Community Svc	Recreation	Sports	Sport Site Leader (Tour)	PT
Community Svc	Recreation	Sports	Sport Site Leader (W)	PT
Community Svc	Recreation	Sports	Sports Site Leader (S)	PT
Community Svc	Recreation	Sports	Scorekeeper (W)	PT
Community Svc	Recreation	Sports	Sports Specialist II	PT
Community Svc	Recreation	Sports	Sports Specialist I	PT
Community Svc	Recreation	Sports	Sports Scorekeeper (S)	PT
Community Svc	Recreation	Sports	Sports Site Leader (Tourn)	PT
Community Svc	Recreation	Sports	Recreation Assistant	PTYR
Community Svc	Recreation	Sports	Sports Scorekeeper (Tourn)	PT
Community Svc	Recreation	Sports	Sports Site Supervisor	PT

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Ski	Marketing	Marketing Assistant	S
Community Svc	Ski	Marketing	Receptionist/Snow Reporter	S
Community Svc	Ski	Marketing	Receptionist	PT
Community Svc	Ski	Cross Cnty	Cross Country Mgr	SM
Community Svc	Ski	Cross Cnty	Asst Lodge Manager	S
Community Svc	Ski	Cross Cnty	Lead Cashier	S
Community Svc	Ski	Cross Cnty	Rental Counter Staff	PT
Community Svc	Ski	Cross Cnty	Cashier	PT
Community Svc	Ski	Cross Cnty	Instructor I	PT
Community Svc	Ski	Cross Cnty	Instructor II	PT
Community Svc	Ski	Cross Cnty	Instructor III	PT
Community Svc	Ski	Cross Cnty	Lead Groomer	PT
Community Svc	Ski	Cross Cnty	Groomer	PT
Community Svc	Ski	Cross Cnty	Parking Lot Attendant	PT
Community Svc	Ski	Cross Cnty	Ski Patrol/Maint	PT
Community Svc	Recreation	Beach	Beach Host Manager	SM
Community Svc	Recreation	Beach	Lead Beach Host	S
Community Svc	Recreation	Beach	Beach Host	S
Community Svc	Recreation	Beach	Beach Host	S
Community Svc	Recreation	Beach	Beach Host	S
Community Svc	Recreation	Beach	Senior Beach Host	S
Community Svc	Recreation	Beach	Aquacise Inst	PT
Community Svc	Recreation	Beach	Lead Lifeguard	S
Community Svc	Recreation	Beach	Swim Instructor	S
Community Svc	Recreation	Beach	Lifeguard	S
Community Svc	Recreation	Beach	Parking/Boat Ramp Attend.	S
Community Svc	Recreation	Beach	Lifeguard II	S
Community Svc	Recreation	Beach	Lifeguard II	S
Community Svc	Recreation	Beach	Lifeguard III	S
Community Svc	Recreation	Beach	Lifeguard III	S
Community Svc	Recreation	Beach	Aquatic Asst.	PTYR
Community Svc	Recreation	Beach	Aquatic Clerk	S
Community Svc	Recreation	Beach	Senior Lifeguard	S
Community Svc	Recreation	Beach F & B	Cook	S
Community Svc	Recreation	Beach F & B	Cook	PT
Community Svc	Recreation	Beach F & B	Cashier II	PT
Community Svc	Recreation	Beach F & B	Cashier	PT
Community Svc	Recreation	Beach F & B	Delivery Person	PT
Community Svc	Recreation	Beach F & B	Admin Asst/Cost Control	PT
Community Svc	Recreation	Beach F & B	BBQ Cook II	PT
Community Svc	Recreation	Beach F & B	BBQ Cashier	PT
Community Svc	Recreation	Beach F & B	Beach Attendant	PT
Community Svc	Recreation	Beach F & B	F&B Beach Supervisor	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Parks	Parks	Irrigation Tech	S
Community Svc	Parks	Parks	Parks & Recreation Clerk	PT
Community Svc	Parks	Parks	Asst Parks & Recreation Clerk	PT
Community Svc	Parks	Parks	Parks Admin Assistant	PT
Community Svc	Parks	Parks	Parks Crew Supervisor	SM
Community Svc	Parks	Parks	Grounds Maintenance Worker	S
Community Svc	Parks	Parks	Grounds Maintenance Worker	S
Community Svc	Parks	Parks	Grounds Maintenance Worker	S
Community Svc	Parks	Parks	Maintenance Worker	S
Community Svc	Parks	Parks	Senior Maintenance Worker	S
Community Svc	Parks	Parks	Grounds Maintenance Wk III	SM
Community Svc	Recreation	Tennis	Director of Tennis	SM
Community Svc	Recreation	Tennis	Head Tennis Pro	S
Community Svc	Recreation	Tennis	Tennis Pro *(Non Teaching Hours)	S
Community Svc	Recreation	Tennis	Tennis Host	S
Community Svc	Recreation	Tennis	Tennis Court Washer	S
Community Svc	Recreation	Tennis	Senior Tennis Host	S
Community Svc	Recreation	Tennis	Parks & Recreation Clerk	PT
Community Svc	Recreation	Tennis	Asst Parks & Recreation Clerk	PT
Community Svc	Recreation	Programs	Parks & Recreation Clerk	PT
Community Svc	Recreation	Programs	Bus Driver Recreation	PT
Community Svc	Recreation	Programs	Asst. Parks & Recreation Clerk	PT
Community Svc	Recreation	Programs	Daycamp Coord	PT
Community Svc	Recreation	Programs	Recreation Assistant	PTYR
Community Svc	Recreation	Programs	Daycamp Coord	PT
Community Svc	Recreation	Programs	Daycamp Junior Leader	S
Community Svc	Recreation	Programs	Fitness Instructor	PT
Community Svc	Recreation	Programs	Recreation Leader	PT
Community Svc	Recreation	Programs	Sr. Recreation Leader	PT
Community Svc	Recreation	Programs	Senior Recreation Leader	PT
Community Svc	Recreation	Programs	Recreation Program Coordinator	PT
Community Svc	Recreation	Programs	Senior Fitness Instructor	PT
Community Svc	Recreation	Sports	Youth Sports Official	PT
Community Svc	Recreation	Sports	Sports Official	PT
Community Svc	Recreation	Sports	Parks & Recreation Clerk	PT
Community Svc	Recreation	Sports	Asst. Parks & Recreation Clerk	PT
Community Svc	Recreation	Sports	Sport Site Leader (Tour)	PT
Community Svc	Recreation	Sports	Sport Site Leader (W)	PT
Community Svc	Recreation	Sports	Sports Site Leader (S)	PT
Community Svc	Recreation	Sports	Scorekeeper (W)	PT
Community Svc	Recreation	Sports	Sports Specialist II	PT
Community Svc	Recreation	Sports	Sports Specialist I	PT
Community Svc	Recreation	Sports	Sports Scorekeeper (S)	PT
Community Svc	Recreation	Sports	Sports Site Leader (Tourn)	PT
Community Svc	Recreation	Sports	Recreation Assistant	PTYR
Community Svc	Recreation	Sports	Sports Scorekeeper (Tourn)	PT
Community Svc	Recreation	Sports	Sports Site Supervisor	PT

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Recreation	Admin	Parks & Recreation Clerk	PTYR-B
Community Svc	Recreation	Admin	Parks & Recreation Host	PT
Community Svc	Recreation	Admin	Parks & Recreation Host	S
Community Svc	Recreation	Admin	Audit Parcel Files	PT
Community Svc	Recreation	Admin	Safe Room Clerk	S
Community Svc	Recreation	Admin	Daily Sales Clerk (W)	PT
Community Svc	Recreation	Rec Ctr	Revenue Office Clerk	PT
Community Svc	Recreation	Rec Ctr	Parks & Recreation Clerk	PT
Community Svc	Recreation	Rec Ctr	Asst. Parks & Recreation Clerk	PT
Community Svc	Recreation	Rec Ctr	Aquacise Instructor	PT
Community Svc	Recreation	Rec Ctr	Aquatics Assistant	PTYR-B
Community Svc	Recreation	Rec Ctr	Aqua Fitness Assistant	PT
Community Svc	Recreation	Rec Ctr	Arthritis Aquacise Inst.	PT
Community Svc	Recreation	Rec Ctr	Aquatics Maint. Specialist	
Community Svc	Recreation	Rec Ctr	Aquatics Maint. Specialist	PT
Community Svc	Recreation	Rec Ctr	Child Care Leader	PT
Community Svc	Recreation	Rec Ctr	Child Care Leader I	PT
Community Svc	Recreation	Rec Ctr	Fitness Attendant	PT
Community Svc	Recreation	Rec Ctr	Fitness Attendant	PT
Community Svc	Recreation	Rec Ctr	Fitness Instructor	PT
Community Svc	Recreation	Rec Ctr	Child Care Coord	PTYR
Community Svc	Recreation	Rec Ctr	Fitness Instructor	PT
Community Svc	Recreation	Rec Ctr	Fitness Instructor	PT
Community Svc	Recreation	Rec Ctr	Fitness Instructor	PT
Community Svc	Recreation	Rec Ctr	Daily Sales Clerk	PT
Community Svc	Recreation	Rec Ctr	Senior Fitness Instructor	PT
Community Svc	Recreation	Rec Ctr	Fitness Instructor (S)	PT
Community Svc	Recreation	Rec Ctr	Lifeguard	PTYR
Community Svc	Recreation	Rec Ctr	Lifeguard	PT
Community Svc	Recreation	Rec Ctr	Fitness Trainer I	PT
Community Svc	Recreation	Rec Ctr	Fitness Trainer II	PT
Community Svc	Recreation	Rec Ctr	Lifeguard lessons/events	PT
Community Svc	Recreation	Rec Ctr	Personal Trainer	PT
Community Svc	Recreation	Rec Ctr	Parks & Recreation Host	PT
Community Svc	Recreation	Rec Ctr	Recreation Host	PT
Community Svc	Recreation	Rec Ctr	Recreation Host	PT
Community Svc	Recreation	Rec Ctr	Recreation Host	PT
Community Svc	Recreation	Rec Ctr	Recreation Host	PT
Community Svc	Recreation	Rec Ctr	Recreation Host	PT
Community Svc	Recreation	Rec Ctr	Senior Recreation Host	PTYR-B
Community Svc	Recreation	Rec Ctr	Senior Child Care Leader	PT
Community Svc	Recreation	Rec Ctr	Private Swim Instructor	PT
Community Svc	Recreation	Rec Ctr	Rec Ctr Maintenance	PTYR
Community Svc	Recreation	Rec Ctr	Senior Host	PTYR
Community Svc	Recreation	Rec Ctr	Recreation Host Weekends	PTYR
Community Svc	Recreation	Rec Ctr	Swim Coach	PT
Community Svc	Recreation	Rec Ctr	Swim Instructor	PT
Community Svc	Recreation	Rec Ctr	Swim Instructor	PT

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Community Svc	Recreation	Rec Ctr	Swim Lesson Coordinator	PT
Community Svc	Recreation	Rec Ctr	Fitness Facility Rover	PT
Community Svc	Other Rec	Admin	Parks & Recreation Host	PTYR-B
Community Svc	Other Rec	Admin	Parks & Recreation Clerk	PT
Community Svc	Other Rec	Admin	Asst. Parks & Recreation Clerk	PT
Community Svc	Other Rec	Admin	Parks & Recreation Host	PT
Community Svc	Other Rec	Admin	Parks & Recreation Host	PT
Beach	Recreation	Beach	Beach Host Manager	SM
Beach	Recreation	Beach	Parks & Recreation Host	PTYR-B
Beach	Recreation	Beach	Parks & Recreation Host	PT
Beach	Recreation	Beach	Safe Room Clerk	S
Beach	Recreation	Beach	Revenue Office Clerk	S
Beach	Recreation	Beach	Lead Beach Host	S
Beach	Recreation	Beach	Parks & Recreation Clerk	S
Beach	Recreation	Beach	Beach Host	S
Beach	Recreation	Beach	Asst. Parks & Rec Clerk	S
Beach	Recreation	Beach	Senior Beach Host	S
Beach	Recreation	Beach	Aquacise Inst	PT
Beach	Recreation	Beach	Aquatics Assistant	PTYR-B
Beach	Recreation	Beach	Aquatics Maint. Specialist	PT
Beach	Recreation	Beach	Lead Lifeguard	S
Beach	Recreation	Beach	Swim Instructor	S
Beach	Recreation	Beach	Lifeguard	S
Beach	Recreation	Beach	Aquatics Beach Supervisor	S
Beach	Recreation	Beach	Swim Lesson Coordinator	PT
Beach	Recreation	Beach	Parking/Boat Ramp Attend.	S
Beach	Recreation	Beach	Beach Ambassador	S
Beach	Recreation	Beach	Bus Driver Recreation	S
Beach	Recreation	Beach	Lifeguard III	S
Beach	Recreation	Beach	Lifeguard III	S
Beach	Recreation	Beach	Aquatic Asst.	PTYR
Beach	Recreation	Beach	Aquatic Clerk	S
Beach	Recreation	Beach	Senior Lifeguard	S
Beach	Recreation	Beach F & B	Beach Supervisor	S
Beach	Recreation	Beach F & B	Cashier	S
Beach	Recreation	Beach F & B	Cook	S
Beach	Recreation	Beach F & B	Cashier	PT
Beach	Recreation	Beach F & B	Delivery Person	PT
Beach	Recreation	Beach F & B	Admin Asst/Cost Control	PT
Beach	Recreation	Beach F & B	BBQ Cook II	PT
Beach	Recreation	Beach F & B	BBQ Cashier	PT
Beach	Recreation	Beach F & B	Beach Attendant	PT
Beach	Recreation	Beach F & B	Food & Beverage Beach Supervisor	S
Beach	Parks	Parks	Irrigation Tech	S
Beach	Parks	Parks	Maintenance Worker (On Call)	S
Beach	Parks	Parks	Parks & Recreation Clerk	S

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2019-2020 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL**

AREA	DEPT	DIV	POSITION	TYPE
Beach	Parks	Parks	Asst. Parks & Rec Clerk	S
Beach	Parks	Parks	Parks Crew Supervisor	SM
Beach	Parks	Parks	Grounds Maintenance Worker	S
Beach	Parks	Parks	Grounds Maintenance Worker	S
Beach	Parks	Parks	Parks Admin Assistant	PT
Beach	Parks	Parks	Maintenance Worker	S
Beach	Parks	Parks	Senior Maintenance Worker	S
Beach	Parks	Parks	Grounds Maintenance Wk III	SM
Public Works	Internal Svc	Fleet	Mechanic	S
Public Works	Internal Svc	Engineering	Intern/Clerk	S
Public Works	Internal Svc	Engineering	Intern	PT
Public Works	Internal Svc	Engineering	Executive Assistant	PTYR
Public Works	Internal Svc	Engineering	Nat'l Resource Spect	PT
Public Works	Internal Svc	Buildings	Sign Maker	PT
Public Works	Internal Svc	Buildings	Buildings Maintenance Wk I	S

Legend

PT - Part-Time
 PTYR - Part-Time Year Round
 PTYR-B - Part-Time Year Round Benefited

 SM - Seasonal Management
 S - Seasonal
 OC - On Call

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Standard Salary Ranges
Effective July 1, 2019

*Top of Ranges Increased 1.8%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$18.38	\$22.05	\$25.73	\$1,470	\$1,764	\$2,058	\$38,225	\$45,870	\$53,515
17	\$19.30	\$23.16	\$27.01	\$1,544	\$1,852	\$2,161	\$40,136	\$48,163	\$56,190
18	\$20.26	\$24.31	\$28.37	\$1,621	\$1,945	\$2,269	\$42,143	\$50,571	\$59,000
19	\$21.27	\$25.53	\$29.78	\$1,702	\$2,042	\$2,383	\$44,250	\$53,100	\$61,950
20	\$22.34	\$26.81	\$31.27	\$1,787	\$2,144	\$2,502	\$46,462	\$55,755	\$65,047
21	\$23.45	\$28.15	\$32.84	\$1,876	\$2,252	\$2,627	\$48,786	\$58,543	\$68,300
22	\$24.63	\$29.55	\$34.48	\$1,970	\$2,364	\$2,758	\$51,225	\$61,470	\$71,715
23	\$25.86	\$31.03	\$36.20	\$2,069	\$2,482	\$2,896	\$53,786	\$64,543	\$75,301
24	\$27.15	\$32.58	\$38.01	\$2,172	\$2,607	\$3,041	\$56,475	\$67,770	\$79,066
25	\$28.51	\$34.21	\$39.91	\$2,281	\$2,737	\$3,193	\$59,299	\$71,159	\$83,019
26	\$29.93	\$35.92	\$41.91	\$2,395	\$2,874	\$3,353	\$62,264	\$74,717	\$87,170
27	\$31.43	\$37.72	\$44.00	\$2,515	\$3,017	\$3,520	\$65,377	\$78,453	\$91,528
28	\$33.00	\$39.60	\$46.20	\$2,640	\$3,168	\$3,696	\$68,646	\$82,375	\$96,105
29	\$34.65	\$41.58	\$48.51	\$2,772	\$3,327	\$3,881	\$72,078	\$86,494	\$100,910
30	\$36.39	\$43.66	\$50.94	\$2,911	\$3,493	\$4,075	\$75,682	\$90,819	\$105,955
31	\$38.21	\$45.85	\$53.49	\$3,056	\$3,668	\$4,279	\$79,467	\$95,360	\$111,253
32	\$40.12	\$48.14	\$56.16	\$3,209	\$3,851	\$4,493	\$83,440	\$100,128	\$116,816
33	\$42.12	\$50.55	\$58.97	\$3,370	\$4,044	\$4,718	\$87,612	\$105,134	\$122,657
34	\$44.23	\$53.07	\$61.92	\$3,538	\$4,246	\$4,953	\$91,992	\$110,391	\$128,789
35	\$46.44	\$55.73	\$65.01	\$3,715	\$4,458	\$5,201	\$96,592	\$115,910	\$135,229
36	\$48.76	\$58.51	\$68.26	\$3,901	\$4,681	\$5,461	\$101,422	\$121,706	\$141,990
37	\$51.20	\$61.44	\$71.68	\$4,096	\$4,915	\$5,734	\$106,493	\$127,791	\$149,090
38	\$53.76	\$64.51	\$75.26	\$4,301	\$5,161	\$6,021	\$111,817	\$134,181	\$156,544
39	\$56.45	\$67.74	\$79.02	\$4,516	\$5,419	\$6,322	\$117,408	\$140,890	\$164,372
40	\$59.27	\$71.12	\$82.98	\$4,741	\$5,690	\$6,638	\$123,279	\$147,934	\$172,590
41	\$62.23	\$74.68	\$87.12	\$4,979	\$5,974	\$6,970	\$129,443	\$155,331	\$181,220
42	\$65.34	\$78.41	\$91.48	\$5,227	\$6,273	\$7,318	\$135,915	\$163,098	\$190,281
43	\$68.61	\$82.33	\$96.06	\$5,489	\$6,587	\$7,684	\$142,710	\$171,253	\$199,795
44	\$72.04	\$86.45	\$100.86	\$5,763	\$6,916	\$8,069	\$149,846	\$179,815	\$209,784
45	\$75.64	\$90.77	\$105.90	\$6,051	\$7,262	\$8,472	\$157,338	\$188,806	\$220,274

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 Union Salary Ranges
 Effective July 1, 2019**

Uncertified Scale

*Top of Ranges Increased 1.8%
 from previous year.
 Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$19.61	\$23.53	\$27.46	\$1,569	\$1,883	\$2,197	\$40,792	\$48,951	\$57,109
G4	\$20.61	\$24.74	\$28.86	\$1,649	\$1,979	\$2,309	\$42,875	\$51,450	\$60,025
G5	\$21.64	\$25.97	\$30.30	\$1,731	\$2,077	\$2,424	\$45,012	\$54,014	\$63,016
G6	\$22.39	\$26.87	\$31.34	\$1,791	\$2,149	\$2,508	\$46,568	\$55,882	\$65,195
G7	\$24.85	\$29.82	\$34.79	\$1,988	\$2,386	\$2,783	\$51,691	\$62,029	\$72,367
G8	\$27.24	\$32.69	\$38.13	\$2,179	\$2,615	\$3,051	\$56,655	\$67,986	\$79,317
G9	\$29.72	\$35.66	\$41.60	\$2,377	\$2,853	\$3,328	\$61,811	\$74,174	\$86,536
G10	\$32.13	\$38.56	\$44.99	\$2,571	\$3,085	\$3,599	\$66,837	\$80,204	\$93,571
G11	\$34.57	\$41.48	\$48.39	\$2,765	\$3,318	\$3,871	\$71,898	\$86,278	\$100,657
G12	\$37.02	\$44.42	\$51.82	\$2,961	\$3,554	\$4,146	\$76,997	\$92,397	\$107,796

Note: Each Grade has been set at amount relative to the Position assigned to that Grade.

LEGEND TO IVGID'S ACCOUNT STRUCTURE

LEGEND TO IVGID'S ACCOUNT STRUCTURE

As announced by the District General Manager Steve Pinkerton, at the September 26, 2017 Board meeting, this document is the "Legend to our Account Structure". This document is a useful tool to our Board of Trustees, Staff, and our public. This legend includes four elements – Fund, Department, Division, and Object. This legend will be especially helpful in understanding the coding on our Weekly Payment of Bills located on our website. Below is the account breakdown:

SAMPLE ENTRY

	FUND	DEPARTMENT	DIVISION	OBJECT
ACCOUNT	410	51	900	7840
	FLEET	FLEET	MAINT	TELEPHONE

We hope that you find this document helpful and if you have any constructive feedback, please send it to info@ivgid.org.

This document has been updated effective July 1, 2019.

July 1, 2019

FUND				
Code	Description	Fund Type	Fund Class	NOTES
100	General	Governmental	General	
200	Utilities	Proprietary	Enterprise	
320	Golf	Governmental	Special Revenue CS	
330	Facilities	Governmental	Special Revenue CS	
340	Ski	Governmental	Special Revenue CS	
350	Recreation Programs	Governmental	Special Revenue CS	
360	Community Services Administration	Governmental	Special Revenue CS	
370	Parks	Governmental	Special Revenue CS	
380	Tennis	Governmental	Special Revenue CS	
390	Beach	Governmental	Special Revenue B	
410	Fleet	Proprietary	Internal Service	
420	Engineering	Proprietary	Internal Service	
430	Building	Proprietary	Internal Service	
450	Workers Compensation	Proprietary	Internal Service	
520	Golf	Governmental	Capital Projects	Combined with 320 eff 7/1/19
530	Facilities	Governmental	Capital Projects	Combined with 330 eff 7/1/19
540	Ski	Governmental	Capital Projects	Combined with 340 eff 7/1/19
550	Recreation Programs	Governmental	Capital Projects	Combined with 350 eff 7/1/19
560	Other Recreation	Governmental	Capital Projects	Combined with 360 eff 7/1/19
570	Parks	Governmental	Capital Projects	Combined with 370 eff 7/1/19
580	Tennis	Governmental	Capital Projects	Combined with 380 eff 7/1/19
590	Beach	Governmental	Capital Projects	Combined with 390 eff 7/1/19
620	Golf	Governmental	Debt Service	Combined with 320 eff 7/1/19
630	Facilities	Governmental	Debt Service	Combined with 330 eff 7/1/19
640	Ski	Governmental	Debt Service	Combined with 340 eff 7/1/19
650	Recreation Programs	Governmental	Debt Service	Combined with 350 eff 7/1/19
660	Other Recreation	Governmental	Debt Service	Combined with 360 eff 7/1/19
670	Parks	Governmental	Debt Service	Combined with 370 eff 7/1/19
680	Tennis	Governmental	Debt Service	Combined with 380 eff 7/1/19
690	Beach	Governmental	Debt Service	Combined with 390 eff 7/1/19
925	Cash Pool	Governmental	Government Activities	
950	Payroll Clearing	Governmental	Government Activities	
975	Non-Depreciable Fixed Assets	Governmental	Government Activities	
980	Long Term Debt	Governmental	Government Activities	
990	Capital Assets	Governmental	Government Activities	

DEPARTMENT	
Code	Description
00	Unclassified
10	General Government
11	Executive
12	Financial Administration
13	Personnel Administration
14	Community Relations
22	Water
25	Sewer
27	Solid Waste
28	TWSA
31	Championship Course
32	Mountain Course
33	Facilities
34	Diamond Peak Ski Resort
36	Snowflake Lodge
38	Incline Beach F&B
39	Beaches
43	Parks
45	Tennis
46	Programs
48	Recreation Center
49	Community Services Administration
52	Engineering
53	Buildings
54	Sign Shop
55	Workers Comp

DIVISION		DIVISION	
Code	Description	Code	Description
000	Unclassified	650	Ski Patrol
010	Revenue Collection	660	Ski & Snow Board School
100	General Manager	670	Child Ski Center
110	Trustees	680	Rental & Repair shop
120	Accounting	690	Property, Parking & Transportation
130	Information Services	710	Beach Hosts
140	Risk Management	730	I.Beach Food
150	Human Resources	740	BC Beach Food
160	Health & Wellness	750	BC Beach Bar
170	Community Relations	760	I.Beach Bar
200	Service Revenue	770	Hermit Beach
210	Supply	780	Parks Services
220	Pumping	810	Programs Youth & Family
230	Treatment	811	Youth & Family Sports
240	Transmission	820	Seniors
380	Solid Waste	830	Programs Adult
400	Course Services	831	Adult Sports
410	Course Operations	840	Rec Center Operations
420	Course Maintenance	850	Aquatics
430	Driving Range	860	Fitness
440	Golf Carts	870	Compliance Services
450	Equipment Repair	880	Tennis Services
490	Brushing Crew	890	Kid's Zone
500	Chateau	900	Equipment Maintenance
510	Aspen Grove	910	Golf Equipment Maintenance
520	F&B Events	920	Ski Equipment Maintenance
530	Food & Beverage	930	Engineering Operations
600	Skiing Services	940	Building Maintenance
610	Ticket Office	950	Sign Shop
620	Lift Operations	960	Hyatt Shop
630	Slope Maintenance	970	Shared Expenses
640	Mountain Operations	980	Marketing

OBJECT	
Account No	Description
0110	Operating Checking
0111	RTP Check
0112	RTP Visa MC Discover
0113	RTP AMEX
0115	Payroll Checking
0120	HRA Checking
0125	WC Checking
0130	FSA Checking
0135	Held by Others
0140	Petty Cash
0145	ATM
0150	Short Term Investments
0155	LGIP
0160	Money Market
0165	Certificate of Deposits
0205	Accounts Receivable
0209	POS AR Clearing
0210	Customers
0211	POS AR Credits
0212	Room Charges Receivable
0215	Employees
0220	AR POS Internal
0230	Miscellaneous
0235	Allowance for Uncollectibles
0240	Accrued from Concessionaire
0245	Due from Pay Pal
0250	Rev Earned & Unbilled
0260	Rebates Receivable
0290	Pending Credit Card Adjustment
0305	Taxes Receivable
0310	Tax Receivable State
0320	Tax Receivable County
0405	Grants Receivable Header DNU
0410	Grants Rec. Federal
0415	Grants Rec. State
0420	Grant Rec. County
0425	Grants Rec. Other
0455	Interest receivable
0460	Investments
0470	Due from Other Governments
0505	Prepaid Expenses
0510	Insurance
0515	Deposits
0520	Other
0605	Due from Other Funds
0610	DF/General Fund 100
0615	DF/Utility Fund 200
0620	DF/Community Services
0625	DF/Golf 320 Operating
0626	DF/Golf 520 Capital
0627	DF/Golf 620 Debt
0630	DF/Facilities 330 Operating
0631	DF/Facilities 530 Capital
0632	DF/Facilities 630 Debt
0635	DF/Ski 340 Operating
0636	DF/Ski 540 Capital

OBJECT	
Account No	Description
0637	DF/Ski 640 Debt
0640	DF/Recreation 350 Operating
0641	DF/Recreation 550 Capital
0642	DF/Recreation 650 Debt
0645	DF/Recreation Admin 360
0646	DF/Recreation Admin 560 Capital
0647	DF/Recreation Admin 660 Debt
0650	DF/Parks 370
0651	DF/Parks 570 Capital
0652	DF/Parks 670 Debt
0655	DF/Tennis 380
0656	DF/Tennis 580 Capital
0657	DF/Tennis 680 Debt
0660	DF/Beach 390
0661	DF/Beach 590 Capital
0662	DF/Beach 690 Debt
0665	DF/Fleet 410
0670	DF/Engineering 420
0675	DF/Buildings 430
0680	DF/Work Comp 450
0685	DF/Cash Pool 925
0690	DF/Payroll Clearing 950
0695	DF General Fixed Assets 990
0705	Inventory Header DNU
0710	Pro Shop Inventory
0712	Hyatt Inventory
0715	Repair Parts Inventory
0720	Food & Beverage Inventory
0721	Beer Inventory
0722	Wine Inventory
0723	Liquor Inventory
0724	Prepackaged Inventory
0725	Fuel Inventory
0730	Utility Warehouse Inventory
0735	Clearing Accounts Inventory
0805	Restricted Deposits
0810	TRPA
0815	State
0855	RETIRED Bond Issue Costs DNU
0865	RETIRED Bond Issue Costs Amortization DNU
0870	Bond Discount at Issuance
0875	Accum Amort Bond Discount
0905	Long Term Investments
0910	Government Instruments
0915	INVESTMENTS DNU
0920	Mark to Market Adjustment at Year End
1005	Capital Assets Header DNU
1010	Water System Land
1015	Water Rights
1020	Water CIP
1030	Building & Structures
1035	Service Distribution Infrastructure
1040	Service Equipment
1045	Office Equipment
1050	Vehicles
1110	Sewer System Land

OBJECT	
Account No	Description
1120	Sewer CIP
1130	Building & Structures
1135	Service Distribution Infrastructure
1140	Service Equipment
1145	Office Equipment
1150	Vehicles
1210	Recreation Land
1220	Recreation CIP
1230	Building & Structures
1232	Golf Course Improvements
1234	Slope & Mountain Improvements
1236	Fields and Park Improvements
1240	Service Equipment
1245	Office Equipment
1250	Vehicles
1910	General Land
1920	General CIP
1930	Building & Structures
1936	Land Improvements
1938	IT & Communications Equipment
1940	Service Equipment
1945	Office Equipment
1950	Vehicles
1990	Accumulated Depreciation
2005	Accounts Payable
2010	Retainage Payable
2020	Accrued Exp Not Invoiced
2040	Accrued to Concessionaire
2110	Pooled Cash Fund 100
2120	Pooled Cash Fund 200
2132	Pooled Cash Fund 320
2133	Pooled Cash Fund 330
2134	Pooled Cash Fund 340
2135	Pooled Cash Fund 350
2136	Pooled Cash Fund 360
2137	Pooled Cash Fund 370
2138	Pooled Cash Fund 380
2139	Pooled Cash Fund 390
2141	Pooled Cash Fund 410
2142	Pooled Cash Fund 420
2143	Pooled Cash Fund 430
2145	Pooled Cash Fund 450
2152	Pooled Cash Fund 520
2153	Pooled Cash Fund 530
2154	Pooled Cash Fund 540
2155	Pooled Cash Fund 550
2156	Pooled Cash Fund 560
2157	Pooled Cash Fund 570
2158	Pooled Cash Fund 580
2159	Pooled Cash Fund 590
2162	Pooled Cash Fund 620
2163	Pooled Cash Fund 630
2164	Pooled Cash Fund 640
2165	Pooled Cash Fund 650
2166	Pooled Cash Fund 660
2167	Pooled Cash Fund 670

OBJECT	
Account No	Description
2168	Pooled Cash Fund 680
2169	Pooled Cash Fund 690
2195	Pooled Cash Fund 950
2205	Taxes
2210	Federal
2215	State
2220	Unemployment
2305	Current Benefit Payments
2310	401a TransAmerica
2311	401a Strategic Retirement
2312	Union Pension
2315	Deferred Comp 457 TransAmerica
2316	Deferred Comp 457 Strategic Retirement
2320	Health Ins
2325	Dental Ins
2330	Vision Ins
2335	Life Ins
2340	Disability Ins
2345	Am Fam Life Assur Co
2350	HRA
2355	FSA
2360	Tips Payable
2365	IVGID Bucks
2368	Sunshine Fund
2370	Other Liabilities
2375	Union Dues
2380	Accrued Work Comp Premiums
2385	Accrued Sick Leave Retire Ben
2390	Garnishments
2395	Sick Leave Retiree Payable
2396	Sick Leave Retiree Payable
2400	Accrued Exp Not Invoiced
2425	Payroll Accrual
2426	Split Accr Earnings
2427	Split Accr Other Earnings
2428	Split Accr Leave
2429	Split Accr Fringes
2450	Vacation Accrual
2460	Comp Time Accrual
2470	Banked Holiday Accrual
2505	Accrued Interest
2555	Due to Other Governments
2605	Due to Other Funds
2610	DT/General Fund 100
2615	DT/Utility Fund 200
2620	DT/Community Services
2625	DT/Golf 320
2626	Split Accr Earnings DNU
2627	Split Accr Other Earnings DNU
2628	Split Accr Leave DNU
2629	Split Accr Fringes DNU
2630	DT/Facilities Food & Bev 330
2631	DT/Facilities 530 Capital
2632	DT/Facilities 630 Debt
2635	DT/Ski 340
2636	DT/Ski 540 Capital

OBJECT	
Account No	Description
2637	DT/Ski 640 Debt
2640	DT/Recreation 350
2641	DT/Recreation 550 Capital
2642	DT/Recreation 650 Debt
2645	DT/Recreation Admin 360
2646	DT/Recreation Admin 560 Capital
2647	DT/Recreation Admin 660 Debt
2650	DT/Parks 370
2651	DT/Parks 570 Capital
2652	DT/Parks 670 Debt
2655	DT/Tennis 380
2656	DT/Tennis 580 Capital
2657	DT/Tennis 680 Debt
2660	DT/Beach 390
2661	DT/Beach 590 Capital
2662	DT/Beach 690 Debt
2665	DT/Fleet 410
2670	DT/Engineering 420
2675	DT/Buildings 430
2680	DT/Work Comp 450
2685	DT/Cash Pool 925
2690	DT/Payroll Clearing 950
2695	DT General Fixed Assets 990
2710	NV Sales Tax Liability
2801	Def Rev External Restriction
2802	Deferred Inflow - Taxes & Fees
2803	Def Rev Coverage Sales
2805	Deferred Revenue
2807	Deferred Rev - Vouchers
2810	Deposits
2815	Unearned Revenue
2820	DR POS Internal
2825	DR POS CLASS
2830	Miscellaneous
2835	IVGID Gift Certificate Liab.
2837	DR Golf Prize & Awards
2840	Unearned Pass Revenue
2845	Unearned Voucher Revenue
2850	Costco Gift Card Liab.
2851	COSTCO Contra Allowance
2852	Diamond Peak Bucks Liability
2855	Refundable Deposits
2860	Customers
2861	RTP Deferred Revenue Snowsports
2862	RTP Deferred Revenue Rentals
2863	RTP Deferred Revenue Retail
2865	Other Funds Held
2870	RTP Reservation Deposits
2871	Held for Vets Club
2872	Held for Vets Video
2873	Held for Holiday Giving
2876	Held for Youth Council
2882	Deferred Grant Federal
2884	Deferred Grant ARRA
2886	Deferred Grant State
2890	Actuarial Work Comp Liab

OBJECT	
Account No	Description
2905	Bonds
2920	Non-current
2925	Bonds Issued
2935	Bonds Paid
2940	Bond Premium at Issuance
2945	Accum Amort of Bond Premium
3000	Fund Balance
3100	Nonspendable
3136	Pooled Cash Fund 360
3200	Restricted
3300	Committed
3400	Assigned
3500	Unassigned
3550	Contributed Capital
3599	Net Assets
3600	Capital Assets , Net of Debt
3700	Restricted
3800	Unrestricted
3980	Encumbrance
3990	Budgetary Control
4005	Charges for Services Header DNU
4020	water
4021	water base
4022	Water Consumption
4023	Tier 1
4024	Tier 2
4026	Inspection/Plan Fees
4027	Fire Protection
4028	Other Water
4029	Water Connection
4032	Capital Improvement Retro
4033	Capital Improvement Monthly
4036	Back Flow Tests
4038	Misc. - Water Rights
4039	Administrative Fees
4040	Sewer
4041	Sewer Base
4042	Sewer Excess Consumption
4046	Inspection/Plan Fees
4048	Other Sewer
4049	Sewer Connection
4050	Effluent Disposal Sales
4052	Capital Improvement Retro
4053	Capital Improvement Monthly
4060	Trash & Recycling
4061	Recycled Material Sales
4070	Defensible Space Charges
4075	Work Order Charges Labor
4076	Work Order Chgs Eq & Materials
4080	Snow Removal Fees
4085	Hunting Fees
4090	Franchise Fee
4100	Interfund Revenue Transfers
4200	Passes
4205	Admissions & Fees
4210	Program Registration

OBJECT	
Account No	Description
4215	Rental Income
4220	Concessions
4225	Sponsorships
4240	Parcel Owner Allowances
4250	Inter-District Program Allowances
4255	Scholarship Allowances
4260	Guest Allowances
4270	Charitable Allowances
4280	Employee Allowances
4285	Promotional Allowances
4287	COSTCO Allowance
4290	Yield Management Allowances
4295	Punch Cards Utilized
4300	Interfund Services Operations
4350	Interfund Services CIP
4375	Interfund Central Services Revenue
4400	Sales of Goods & Services Header DNU
4405	Merchandise Sales
4409	Allocated to others
4410	Personal Services
4411	Personal Services Contract
4415	Repairs for customers
4417	Service & User Fees
4420	Food Sales
4424	Beer Sales
4428	Wine Sales
4432	Liquor Sales
4436	Prepackaged
4490	Facility Fees
4500	Other Operating Grants
4503	Operating Contributions
4505	Operating Grants - Federal
4510	Operating Grants - State
4515	Operating Grants - County
4520	Fines & Penalties
4525	Licenses & Permits
4530	Intergovernmental
4600	Taxes Header DNU
4620	General Property Tax
4630	Personal Property Tax
4640	General Sales & Use Tax
4660	Other Taxes
4700	Other Resources Header DNU
4705	Non-Operating Lease Income
4710	Investment Earnings
4715	Other Interest Income
4720	Contributions
4725	Capital Grants
4730	Sales of Capital Assets
4732	Proceeds covering cost of assets sold
4735	Sales of Intangibles
4740	Accrued interest paid by other funds
4745	Deferred Inflow Outflow Realized
4790	Debt Proceeds
4800	Interfund Transfers Header DNU
4820	Transfer In

OBJECT	
Account No	Description
4840	Transfer Out
4860	Other Transfers
4880	Funded Cap Resource - Consumed
5010	Regular Earnings
5012	Hourly
5013	Other Earnings
5015	Accrued Salary
5016	Accrued Hourly
5017	Accrued OT
5020	Other Earnings
5025	Vacation Earned
5028	Wages applied to CIP Project
5030	Leave
5040	Pre-tax deductions
5050	Taxes
5055	Taxes applied to CIP Project
5060	Non-sheltered Deductions
5100	Retirement Fringe Benefits
5200	Medical Fringe Benefits
5250	Dental Fringe Benefits
5300	Vision Fringe Benefits
5400	Life Ins Fringe Benefits
5500	Disability Fringe Benefits
5600	Unemployment fringe Benefits
5650	Fringes applied to CIP Project
5700	Work comp Fringe Benefits
5995	WAGES DAILY ESTIMATE
6010	Legal
6020	Audit
6030	Professional Consultants
7010	Advertising - Paid
7020	Advertising - Trade
7110	Allowances & Discounts
7120	Employee Discounts
7130	Charity Discounts
7140	Parcel Owner Discounts
7150	District Program Discounts
7160	Customer Service Discounts
7170	Empowerment Service Discounts
7180	Event Prizes Issued
7200	Banking Fees & Processing
7210	Community Relations
7300	Communications & computer small equipment
7310	Computer License & Fees
7320	Computer Supplies
7330	Contractual Services
7335	Discounts Earned
7340	Dues & Subscriptions
7345	Employee Assistance Program
7350	Employee Recruitment & Retention
7405	Office Supplies
7410	Operating Supplies
7415	Operating
7420	Fuel
7425	Chemical
7428	Lab

OBJECT	
Account No	Description
7430	Uniforms
7433	Safety
7435	Small Equipment
7440	Tools
7450	Permits & Fees
7455	Over & (Short)
7460	Postage
7470	Printing & Publishing
7475	Program Supplies
7480	Rental & Lease
7490	Repair Parts
7505	Repairs & Maintenance
7510	R&M General
7515	R&M Preventative
7520	R&M Corrective
7525	Snow Removal
7530	Janitorial
7540	FLEET Maintenance Services
7550	BLDGS Maintenance Services
7560	Defensible Space Costs
7605	Security
7650	Small Power Equipment
7670	Suspended Items
7680	Training & Education
7685	Travel & Conferences
7690	Vehicle License & Registration
7695	Work Comp claims
7705	Insurance
7710	General Liability Insurance
7715	Casualty
7720	Work Comp Purchased Coverage
7725	Excess Liability Coverage
7810	Electricity
7815	Heating
7820	Water & Sewer
7825	Trash
7830	Internet
7835	Cable TV
7840	Telephone
7905	Cost of Goods Sold Header DNU
7907	Parts Purchased for Inventory
7920	Food
7924	Beer
7928	Wine
7932	Liquor
7936	Prepackaged
7940	Merchandise for resale
7945	Freight on Inventory Purchases
7950	Personal Services Contracts
7980	Central Services Cost Allocation
7990	Interfund Expense Transfers
8005	Depreciation
8105	Capital Expenditure
8110	Fuels Management
8120	Capital Improvements
8130	Capitalization Offset

OBJECT	
Account No	Description
8140	Capital Carryforward
8150	Capital Grant Expensed
8160	Capital Grant Exp net of Revenue
8205	Debt Service
8210	Principal
8215	Principal Payment Offset
8220	Interest
8230	Amort Bond Disc/Prem/Issuance Costs
8240	Fiscal Agent Fees
8510	Contra 4732 Proceeds covering assets sold
8520	Contra to Accrued interest paid by other fund
8530	Contra 4745 Deferred Inflow Outflow Realized
8700	Extraordinary Items
8800	Interfund Transfers
8820	Transfer In
8840	Transfer Out
8860	Other Transfers
8905	Funded Cap Res - Established
9000	Other Financing USES Header DNU
9120	Capital Improvements
9130	Capitalization Offset
9150	Capital Grant Expensed
9160	Capital Grant Expensed net of revenue
9210	Principal Payments
9220	Interest Payments
9230	Bond Issuance Costs
9240	Fiscal Agent Fees
9505	Gallons Processed
9510	Rounds - Residents
9520	Rounds - Guest
9530	Rounds- All Other
9540	Event Count
9550	Transaction Count
9560	Visits
9565	Pass Transactions
9570	Touches
9660	FTE
9670	Hours Paid
9680	No. of Positions
9700	Extra Ordinary Expense
9970	Hours Paid
9990	METRICS CONTRA REVENUE

GLOSSARY OF TERMS

The District's accounting contains acronyms and terminology that are unique to public finance and budgeting. To assist the reader understanding of these terms:

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

- **Bureau of Land Management** – US Government agency which is responsible for carrying out a variety of programs for the management and conservation, of resources on 256 million surface acres, as well as 700 million acres of subsurface mineral estate.
- **Capital Budget** - A single year plan for acquisition or construction of fixed assets, like infrastructure, facilities and equipment.
- **Capital Carryover** - Capital budget projects not spent in the previous fiscal year(s) that will be spent in a future fiscal year.
- **Capital Grants** - Grants from a specified source in support of a specified capital improvement project.
- **Capital Expenditure** - Spending to acquire or upgrade physical assets such as systems, buildings and equipment and machinery. By District policy these assets have a useful life beyond 3 years. Also called capital spending or capital expense.
- **Capital Improvement Plan (CIP)** - A five-year plan outlining expenditures related to long-term outlays for property, plant and equipment. All capital expenditures are made within the parameters of the District's rolling Capital Improvement Plan. They are also part of the longer-term Multi Year Capital Plan for planning purposes.
- **Capital Improvement Plan/Project Reports** – Periodic reports on the status of expected spending versus actual as of a reporting date.
- **Capital Improvements** - Acquisition of assets having a cost over \$5000 and a useful life greater than 2 years.
- **Capital Outlay** - Spending to acquire or upgrade fixed assets in the General Fund.
- **Capital Project Committee (CPC)** - The committee that reviews capital projects before they are included in the CIP or capital budget.
- **Capital Project Fund** – A governmental fund type use to report the flow of resources for capital expenditures including current year and carryover projects.
- **Cash Flow** - A measure of activity based on inflow and outflow of cash. Activity equals cash receipts minus cash payments over a given period of time; or equivalently, based on measured operations adjusted for depreciation, depletion, and amortization, and other non-cash transactions.
- **Central Services Cost Allocation** - The amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund under Board Policy.
- **Charges for Services** – Revenues that are based on exchange transactions from providing goods and services and privileges directly between customers and the District.
- **Communications** - Transmission of messages or information including social media, telephone, and other electronic means.
- **Community Relations** - Costs to promote the District and local events.
- **Consumer Price Index (CPI)** - An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. The CPI is published monthly. It is also called cost-of-living index. The District references the Bureau of Labor Statistics CPI-W.
- **Contractual Services** - Purchased services from providers, other than employees.

- **Contribution** - Funds given to the District for capital or operating expenses from other governmental agencies and other sources.
- **Contingency** – Under State of Nevada Form 4404LGF, a governmental fund can provide up to 3% of Total Expenditures for use on items subject to subsequent advance approval of the governing body.
- **Cost of Goods Sold** - Direct costs of item or service purchased for resale.
- **Customer Service Training** - An internal training program specifically designed to keep the focus on providing excellent service to our customers.
- **CTX Tax** - Consolidated Nevada and other government sales tax.
- **Debt Coverage Ratio** - This is determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments.
- **Debt Proceeds** - Gross receipts from issuance of Debt.
- **Debt Service** - The payment of principal and interest on borrowed funds such as bonds.
- **Debt Service Fund** – A governmental fund type use to report the flow of resources for the payment of principal and interest on bonds.
- **Depreciation** - A non-cash expense that reduces the value of an asset as a result of its utilization. Most assets lose their value over time based on use and must be replaced once the end of their useful life is reached. There are several accounting methods that are used in order to recognize an asset's depreciation over the period of its useful life. The District uses the straightline and units of production methods. Depreciation expense lowers reported earnings, but does not affect cash flow.
- **Depreciation Add back** - Offsetting entry for expenses not requiring the further use of resources.
- **District** - Incline Village General Improvement District (IVGID) - the governing entity that is the subject of the budget process.
- **Dues & Subscriptions** - Memberships to trade and professional groups for individual staff and for periodicals and trade journals.
- **Dwelling Unit** – Definition under Washoe County Code relating to type of structure that qualifies for facility fee charges.
- **EDU** - Equivalent Dwelling Unit, for example a single family home is one EDU.
- **EPA** - Environmental Protection Agency.
- **Employee Benefits** - Amounts not included as salary or wages, for such items as group insurance, retirement, payroll taxes, unemployment, and workers compensation.
- **Enterprise Fund** - Accounts for the revenue earned, expense incurred and net income for business-type functions. The Utility Fund is an Enterprise Fund.
- **Employee Relations & Retention** - Staff awards and events and retention incentives.
- **Exchange Transaction** – Where the government and the party to a transaction exchange cash and good or services of essentially the same value.
- **Expense** – Use of assets, generally to acquire services or products in support of the operations of the entity.

- **Expenditures** – Use of assets in the form of expenses paid, payment of liabilities or acquisition of long term assets.
- **Fines** - Fees issued with citations for violation of District Ordinances.
- **Fiscal Agent** - Costs associated with professional debt service management
- **Fixed Assets** - A long-term, tangible asset held for operating purposes and not expected to be converted to cash in the current or upcoming fiscal year, such as plant, infrastructure, equipment and real estate.
- **Food & Beverage Sales** - Sale of food and beverage to consumers.
- **Fuels Management** - Purchase of service work to create or maintain defensible space on District Property, also known as **Defensible Space**.
- **Full Time Equivalent (FTE)** - A term used to quantify labor force. Each FTE equals a standard 2,080 hours of work per year.
- **Full Time Year Round (FTYR)** - An employee that is budgeted for 2,080 hours a year and receives the total benefit package of the District.
- **Fund** - Fiscal accounting with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein. Revenue and expenditures become the flow of transactions. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An example is the General Fund.
- **Funded Capital Resources** - As per District Policy, are amounts earned and retained in prior periods for use to acquire specific capital improvements.
- **Fund Balance, Equity or Net Position** – The residual difference between assets and other inflows and liabilities and other outflows, (generally referred to as Fund Balance) for budget purposes.
- **FY** - Fiscal Year of District - July 1 through June 30.
- **Generally Accepted Accounting Principles (GAAP)** - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information as established by the Financial Accounting Standards Board.
- **GFOA** - Government Finance Officers Association.
- **Governmental Fund** - Accounts for all transactions not recorded in other fund types. The General Fund is a Governmental Fund.
- **GASB** – Governmental Accounting Standards Board is the authoritative body that establishes rules, conventions, standards, and procedures for reporting financial information for government.
- **Grant** - Funds given to the District for capital or operating expenses from other agencies. The District receives operating grants from the State of Nevada and Washoe County, and capital grants from the Federal Government through the Army Corps of Engineers and the State of Nevada.
- **HERO** – Hardworking Employee Recognition Opportunity shows appreciation for non-benefited employees for longevity incentive and specific actions.
- **HR** - Human Resources Department.
- **HRIS** - Human Resource Information System. A software solution for the data entry, data tracking, and data information needs of the Human Resources, payroll, management, and accounting functions related to HR. Also known as **HRMS** Human Resource Management System.

- **Insurance** - General liability, property, fidelity and excess limits coverage.
- **Interco Fees** - Internal fees charged to various areas of the District. The fees designed to capture the actual cost of doing business and reimburse the Internal Services Fund for services provided to District operations
- **Interest Expense** - Payment of periodic interest amounts due.
- **Interfund Transfers** - Board authorized transfers between the District's Funds.
- **Intergovernmental Operating Grants** - Grants from specified forms of government in support of a specified operating purpose.
- **Internal Services Fund** - Accounts for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. Fleet, Engineering, Buildings Maintenance and Workers Compensation are part of the Internal Services Fund.
- **Investment Earnings** - Interest income, changes in market value and results from sales of investments.
- **IS&T** - Information Systems & Technology Department.
- **IVGID** - Incline Village General Improvement District (a.k.a. the District).
- **LGIP** - Local Government Investment Pool.
- **LGTA** - Local Government Tax Act of 1991 and 1993.
- **Legal** - Costs of legal services.
- **Long Range Principle** – Adopted by the Board of Trustees, they represent governing elements incorporating the District's Vision, Mission and Value Statements. They are the backbone of the District's Strategic Plan.
- **Long Term 2 Enhanced Surface Water Treatment Rule** - The purpose of the LT2 rule is to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water. The rule will supplement existing regulations by targeting additional Cryptosporidium treatment requirements to higher risk systems. This rule also contains provisions to reduce risks from uncovered finished water reservoirs and to ensure that systems maintain microbial protection when they take steps to decrease the formation of disinfection byproducts that result from chemical water treatment.
- **LT2 Rule** - Long Term 2 Enhanced Surface Water Treatment Rule (SWTR) (LT2 2006). The purpose of the LT2 2006 rule is to build on the SWTR of 1989 and to reduce illness linked with the contaminant Cryptosporidium and other disease-causing microorganisms in drinking water.
- **Mantra** - "One District ~ One Team"
- **Merchandise Sales** - Sale of clothing and equipment.
- **Modified Accrual Accounting** - Governmental accounting method. Revenue is recognized when it becomes available (for use) and measurable. Expenditures are typically recognized in the period in which the liability is incurred except for: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. The District follows the modified accrual method for the General Fund, Special Revenue, Capital Projects and Debt Service Funds.

- **Moody's Investors Services** - An independent rating service that performs evaluation of creditworthiness.
- **Multi Seasonal Year Round (MSYR)** - Year-round employees that move with the season and receive the District's specific benefit packages.
- **Multi Year Capital Plan (MYCP)** - This is the capital plan covering up to twenty years of planned replacements and planned projects.
- **Net Promoter Score (NPS)** - The percentage of customers who are promoters of the entity or brand, minus the percentage who are detractors.
- **Nevada Revised Statutes (NRS)** - The current codified laws of the State of Nevada. The NRS is a compilation of all cumulative legislation passed by the Nevada Legislature during its Legislative Sessions.
- **Non-exchange transactions** – where the provider and receiver of resources do not directly exchange equal value from the other party at a point in time.
- **North Lake Tahoe Fire Protection District (NLTFPD)** - is responsible for providing both emergency and non-emergency responses to the citizens of Incline Village/Crystal Bay, Nevada.
- **North Lake Tahoe Resort Association (NLTRA)** - Official Visitors and Convention Bureau and Central Reservations Center for North Lake Tahoe.
- **Objective** - An unambiguous statement of the District's intentions, expressed in measurable terms usually with an implied or explicit timeframe.
- **Operating Budget** - A plan that outlines the anticipated revenues, sources, expenditures and uses arising in the normal course of District activities.
- **Operating Expense** - An expense arising in the normal course of running an activity.
- **Ordinance** - An action approved by the Board of Trustees that has the effect of law.
- **Other Consultants** - Professional services from non-employees.
- **Other Taxes** - LGTA is the Local Government Tax Act set by law which by a calculation established in the NRS allows "other taxes" income.
- **Passes & Admissions** - User fees paid to gain access to or use of facilities.
- **Part Time Year Round (PTYR)** - An employee that is budgeted for an average of 24 hours per week that may receive a portion of District benefit package.
- **Performance Management** – Process used by the District to affect results in accordance with a planned outcome or level of activity.
- **Performance Measure** - Indicates how much or how well the District is doing. They track the District's progress toward achieving its objectives.
- **PERS** - Public Employees' Retirement System of Nevada.
- **Personal Property Tax** – regulated by NRS 361 it is assessed on business equipment as specified in an annual report.
- **Personal Services** - Fees paid for contract service staff.
- **Picture Pass Holder (PPH)** – Synonymous with District parcel owners who hold a defined privilege as established under District Ordinance 7.

- **Point of Sale (POS) software system** - Software system that captures daily transactions uploaded to the financial system. These systems can also retain customer information and profiles.
- **Policy** - A fundamental statement or position established by the Board of Trustees to set the context for decision making or actions.
- **Postage** - Stamps and metered postage.
- **Practice** – A fundamental statement of defining terms and methodologies established by the Board of Trustees to set the process for implementing a Policy.
- **Principal** - Repayment of principal from past borrowing.
- **Printing & Publishing** - Costs associated with printing and binding publications.
- **Proceeds from sale of capital assets** - Proceeds for the sales of District assets generally taken out of service.
- **Program Registrations** - User fees paid for events and activities.
- **Proprietary Fund** - In Governmental accounting, a fund having profit and loss aspects. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.
- **Punch Card** – An alternative form of payment for services in lieu of having a Picture Pass, as established under District Ordinance 7.
- **Punch Cards Utilized** – An accounting measure of the value of Punch Card payments charged to the identified venue or fund when used as a form of payment for services, as established under District Ordinance 7.
- **Recreation Facility Fee** - An annual fee assessed to eligible parcels within the Incline Village and Crystal Bay boundaries for the availability of use of the recreational facilities. Synonymous with NRS 318 references to Standby Charge and Availability Fee.
- **Recreation Roll** - The number of parcels that can be assessed the Recreation Facility Fee and the Beach Facility Fee. The Roll is approved by the Board of Trustees and filed with Washoe County for collection under their regular tax calendar as an assessment.
- **Recruitment** - Costs incurred to obtain employees new to their position.
- **Reno-Sparks Convention and Visitors Authority (RSCVA)** - Acts as a marketing organization for the Washoe County to promote convention and tourism business.
- **Rent Income** - Amounts collected for rental of District facilities and equipment.
- **Rental & Lease** - Payments for use of assets for a specified period.
- **Repairs & Maintenance** – Preventative, corrective and general procedures, including costs of labor and supplies, for buildings, grounds and equipment to be available for use in operations
- **Resolution** - an action by the Board of Trustees to manage, control and supervise the affairs of the District.
- **Revenue** - The increase in assets of government funds that do not increase a liability or are the recovery of expenditure. This revenue is generally obtained from taxes, fees and charges for services.
- **Section 595 Federal Funds** - Federal funds that the District has secured with the help of a Legislative Advocate for the effluent export pipeline. These funds are made available pursuant to Section 595 of the Water Resources Development Act of 1999, Public Law 106-53, as amended (section 595).

- **Self-Insured Retention (SIR)** - The deductible amount of insurance the District must provide before insurance attaches.
- **Service Fees** - User fee paid for units of service received.
- **Services and Supplies** – A financial caption used for aggregating all expense categories not individually listed. As used on the State of Nevada budget form 4404LGF, it covers all non-personnel related expenditures and debt service.
- **Sierra Nevada College (SNC)** - A four year liberal arts college located in Incline Village, NV.
- **Special Revenue Fund** – A governmental fund type to account for activities that receive revenues for a specified purpose and any unused portion is retained for that specified purpose. Our Community Services and Beach utilize special revenue accounting.
- **Sources** - All in-flows of resources such as revenue, bond proceeds, transfers or other internal allocations.
- **Southern Nevada Public Land Management Act (SNPLMA)** - It allows the Bureau of Land Management to sell public land within a specific boundary around Las Vegas, Nevada.
- **State of Nevada Department of Taxation (DOT)** - the government division where the tentative and final budgets are filed. They also provide monitoring of compliance with other laws and State regulations and the District’s annual audit report and the Indebtedness Report.
- **Strategic Plan** – A two-year plan developed and adopted by the District Board of Trustees to provide direction and a planned pursuit of the mission, vision, long range principles, objectives, and actions for the District.
- **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** – (SWTR) 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 microbe levels.
- **Tahoe Center for Environmental Sciences (TCES)** - A collaborative partnership between University of California, Davis and Sierra Nevada College (SNC), to create a world-class environmental science and education center at Lake Tahoe.
- **Tahoe Water Suppliers Association (TWSA)** - is a regional partnership of Nevada and California Water Suppliers serving the Lake Tahoe region.
- **Training & Education** - Costs of classes and certifications.
- **Travel & Conferences** - Costs to attend meetings and events for vendors, trade associations and for education.
- **Uses** - All outflows of resources such as expenditures for operations, asset acquisition, debt service, transfers, or other internal allocations.

- **Utilities** - Electricity, natural gas, water, sewer, trash, cable TV, internet, Ethernet and all forms of telephone.
- **Wages and Salaries** - Paid to full time, part time permanent and temporary employees.
- **Washoe County District 4B Funds** - A residential construction tax that provides funds to build public parks in Washoe County.

Terminology for Fiscal Year End Capital Improvement Plan/Project Reporting

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

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

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

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

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

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

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

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

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

IVGID Frequently Asked Budget Questions

Budget Measurements

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

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

In addition to the State of Nevada form set prepared and presented for adoption by the Board, the District assembles a Budget Book with supporting documents. This book includes sections for operations, capital improvement projects, and debt service. These documents provide supplemental information based on the financial data, and include references back to the State form. Supplemental documents for the Utility and Internal Services Funds present the sources and uses format. All governmental fund types, present sources and uses. The Budget Book includes dashboards, which present attributes about select functions and venues, to inform users on the specific information and needs. The District has also much of this information available in electronic format through its website www.yourtahoeplace.com and a special platform at Opengov.com. The Budget Book is assembled after final adoption in May and released prior to the start of the fiscal year.

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

General Fund – a governmental fund type that provides District-wide Administration and Governance. It includes General Administration, Trustees, General Manager, Finance and Accounting, Information Systems & Technology, Human Resources (combined with Risk Management), Health and Wellness, and Communications.

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

Community Services – a governmental fund type in the form of a Special Revenue Fund for the operations, capital expenditure and debt service accounting for the Championship and Mountain golf courses, the Chateau and Aspen Grove facilities, Diamond Peak Ski Resort, Recreation Center, Community Programming, Tennis, and Parks. It also provides central administration of parcel owner recreation privileges and the overall parks and recreation operations.

Beach – a governmental fund types in the form of a Special Revenue Fund for the operations capital expenditure and debt service accounting for Hermit, Ski, Incline and Burnt Cedar Beaches.

Internal Services – a Proprietary Fund type that contains the operations for Fleet, Engineering, and Buildings Maintenance that provides their services to the other District funds. The operating funds pay for these services. They are charged out at cost to be as efficient and effective as possible.

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

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

How are the revenue sources determined for IVGID?

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

What is an Example of Performance Management and Measurement?

The budgets since 2015 have implemented performance management. This requires managers to pick a single data point for the budget, while planning for scalable service delivery, depending on customer demand. The District feels it is necessary to use this approach to support plans for personnel. An example is the ski resort which profiles service delivery each day based on low, medium and high visit counts. While the instances of a high volume ski visits have been very consistent, the highest end of counts have backed off a little. However we've seen more medium days. This results in the same total visits for a season. Scalable staffing is budgeted, but with the recognition that the high days occur regardless, the need to budget for more medium volume days has added hours but not necessarily positions.

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

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

What does Fund Balance represent and why is it presented?

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

Fund Balance can also represent amounts held for future events as is the case for carryover capital improvement projects.

Fund balance is part of the format on the State of Nevada forms. It is required reporting for all governmental fund types. The General Fund, Community Services and Beach Special Revenue funds all have the requirement. The District reports a balance for Utilities and Internal Services in its own Budget Book.

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 supplemental Budget Book and monthly financial statements for individual operating departments and venues. All of these are based on the same set of accounting records. The State form utilizes a high degree of aggregation for the State of Nevada requirements (the Fund level). The District monthly financial statements and online reports utilizes the functional and venue level. The annual audit produces the Comprehensive Annual Financial Report which uses generally accepted government accounting principles that call for both fund level and District-wide financial presentations. The Required Supplemental Information and Supplemental Sections of the Comprehensive Annual Financial Report provides a reconciliation of the various formats.

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

It is best to identify user objectives when selecting a report. The budget document is focused on the next fiscal year. The District has past budgets, the most recent year's monthly financial statements, and annual audits posted on its Financial Transparency web page at www.yourtahoeplace.org. The District web site can also direct readers to OpenGov which has detailed level budget and actual accounting across venues as well as objects. OpenGov provides the public with access to the greatest detail available.

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

The focus of the budget process is to assure a balance in the flow of resources. Therefore, schedules use a format of sources and uses. The District's monthly financial reporting follows this same format. The State of Nevada budget forms for governmental fund types follow a similar format, however, their placement of transfers and the notation of a contingency expenditure can cause differences. The District separates the Facility Fee by component and displays them directly under their functional use in its budget deliberations and in the monthly financial statements. The State forms have the entire amount under the Special Revenue funds. The functional expenditures section does distinguish operating, capital outlay and debt service separately.

For the Utility and Internal Services Funds, the State of Nevada forms utilize depreciation as an expense, and only reports 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 Budget Book document gives these balances to identify a trend and available resources for future periods.

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

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Attn: Susan Herron

Jody Mudgett says:

That (s)he is a legal clerk of the
Tahoe Daily Tribune,
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2 time(s) commencing on **05/10/2019**,
and ending on **05/17/2019**, all days inclusive.

Signed: 

Date: 05/17/2019 State of Nevada, Carson City

This is an Original Electronic Affidavit.

Price: \$ 128.54

NOTICE OF PUBLIC HEARING ON BUDGET
Fiscal Year 2019/2020

Notice is hereby given that a public hearing will
be held on the budget of the Incline Village
General Improvement District on Wednesday,
May 22, 2019, at 6:00 p.m. in the Chateau at
955 Fairway Boulevard, Incline Village, Nevada.

The budget has been prepared in such detail and
on the appropriate forms as prescribed by the
Nevada Department of Taxation. Copies of said
budget are on file for public inspection at the
offices of the Incline Village General
Improvement District at 893 Southwood
Boulevard, Incline Village, Nevada.

Dated: April 8, 2019

/s/ Tim Callicrate
Secretary

Pub: May 10, 17, 2019

Ad#0000420229



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

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www.YourTahoePlace.com