

Celebrating 50 years of family fun



**IVGID Annual Budget
Fiscal Year 2018-2019
Adopted May 23, 2018**



OPERATING BUDGET

Fiscal Year 2018-2019



IVGID Board of Trustees

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

Bottom Row: Matthew Dent – Secretary and Tim Callicrate

Steven J. Pinkerton, General Manager

Gerry Eick, Director of Finance

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

Dee Carey, Director of Human Resources

Joe Pomroy, Director of Public Works

Brad Johnson, Director of Asset Management & Engineering

Indra Winqest, Director of Parks and Recreation

Jeremy Breeden, Director of Information Technology

Mike Bandelin, Ski Resort General Manager

Michael McCloskey, Director of Golf

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, 2019 .

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,611,738

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

This budget contains 7 governmental fund types with estimated expenditures of 33,614,704 and
2 proprietary funds with estimated expenses of 14,228,949

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

CERTIFICATION

I Gerald W. Eick
Director of Finance

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

Signed [Signature]

Dated: 5/23/18

APPROVED BY THE GOVERNING BOARD

[Signatures of Governing Board members]

SCHEDULED PUBLIC HEARING:

Date and Time May 23, 2018 at 6 p.m.

Publication Date May 11 and 18, 2018

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2019
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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2018

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May 23, 2018

**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 2018/2019.

The District's budget filing with the Nevada Department of Taxation, Local Government Division is completed on the Form 4404LGF. The form includes prescribed forms, content and terminology. During the deliberation and consideration of the budget, a variety of supporting schedules were used to aid understanding what are the District's service levels and the flow of resources for the fiscal year. The District recognizes that the Form 4404LGF is the adopted budget, and is the basis for compliance as determined for financial results by the State of Nevada, and as compared to the annual 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 community comprised of Incline Village and Crystal Bay, and District Staff. This collaboration occurs through public budget work sessions and agenda items during meetings of the Board of Trustees. District Staff works throughout the year on the details behind the budget process.

Economic and weather conditions can have a substantial effect on what ultimately are 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 budgeting. As a service delivery organization, we reflect the proper magnitude of our operations and our ability to serve. Therefore, we have carefully considered personnel both to be right sized while considering scalable capacities, to reflect what we anticipate delivering to our community. The District's true volume of activity is still subject to the effects of weather, and the discretion users have to participate. Our budgeted efforts are intended to select the data points within the scope of services we feel will be executed under normal operating conditions. We use a broader scale of metrics to help measure and thus manage performance. This also allows 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 2018-19 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 on March 29, as revised. The District budget is based on the allowed tax rate, which went up to .1224 from .1182 for 2017-18. There is no change anticipated to that rate. (Published reports indicate a rate of .1218) Our assessed valuation went up 2.6%. The application of the abatement cap will determine what is really collectible. All of these factors resulted in an increase of revenue by \$74,688 budget to budget (2017-18 \$1,537,050 versus 2018-19 \$1,611,738).

Other tax revenue is comprised of \$1,423,595 for Consolidated Taxes (CTX) as projected by the Nevada Department of Revenue, \$238,000 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 of past collections. The State has requested we use the CTX as projected in the release March 29, as they feel it has a high probability of realization. Overall tax revenue is less than 8% of the District's total resources.

Charges for Services, Facility Fees, Other Revenue and Transfers

Unlike many governments that rely on a majority of revenue from tax sources, the majority of the District's sources are Charges for Services. For the governmental funds this includes charges to users of about \$16,379,000 and Facility Fees to parcel owners for availability of services of about \$6,757,550. The Utility Fund has charges for services of \$11,871,000. Internal charges are about \$4,970,000, which are also in the functional expenses based on their use of these services. Some changes for charges to users for 2018-19 include an emphasis on realization of revenue through dynamic pricing, especially at golf and ski. Dynamic pricing considers both demand and competitive markets factors at the time of the transaction.

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. Since the entire fee is committed to the purpose of each Special Revenue Fund, they flow through those funds, and then are transferred for the nonoperational portions that support capital expenditure or debt service. The District has labeled transfers with this information to aid understanding of both the flow and purpose of these transfers. With the adoption of the budget, the operating transfers for designated Facility Fees are authorized for the fiscal year.

Transfers to cover carryover capital projects from one fiscal year to the next are budgeted, and therefore authorized upon adoption. At the time of adoption of the Final Budget a schedule is prepared outlining capital improvement projects as budgeted and with expected results for 2017-18 and the related carry over amounts for 2018-19. 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 occurred,

but the source for that purchase has been received or reasonably expected. The timing of this determination is complicated by the relationship of the prime purchase period being at the beginning and end of each fiscal period. 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 Capital Projects Funds at the end of 2017-18. The 2018-19 Capital Projects Summary and a separate detailed carryover project report is prepared for adopting the FINAL Budget for the governmental fund types. Capital expenditures for carryover projects are re-budgeted each year only for governmental funds. The Utility Fund 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 Project Summary	\$392,250	\$7,084,971	\$372,900
Carry Over Schedule	<u>43,700</u>	<u>2,346,762</u>	<u>30,000</u>
Schedule A Form 4404LGF	<u>\$435,950</u>	<u>\$9,431,733</u>	<u>\$402,900</u>

Expenditures

The State Form 4404LGF specifies the categories of Salaries & Wages, Employee Benefits and Services and Supplies. Services & Supplies covers all non-personnel and non-capital expenditures. Budgeted personnel costs are affected by cost of living increases which align with bargaining units. 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 2019.

Schedule A-1	Wages	Benefits	Services & Supplies	Capital	Functional Totals
General Fund	\$2,004,019	\$ 969,905	\$1,129,365	\$435,950	\$ 4,539,239
Comm. Serv.	\$6,509,155	\$2,088,462	\$8,332,597	\$ -	\$16,930,214

Other governmental fund schedules have individual expenditure categories presented.

Contingencies and Items of Note

The District is allowed to identify a contingency of up to 3% for each governmental fund. For 2018-19, these are General Fund \$125,000, Community Service Special Revenue Fund \$500,000 and the Beach Special Revenue Fund \$50,000. 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 applied for FEMA reimbursements for 2016-17

winter damage claims. When the amounts are received they will include in the audit.

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 2018-19 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. An estimated refund was charged to the fiscal 2016-17 results. The refund was approved in January 2018. The terms of the repayment may apply to several year's collections. The District has already charged the refunds to operations and it will not affect fiscal 2018-2019.

During fiscal 2018-2019 year, the District may adopt the updated Community Services Master Plan. Neither the operating or capital budgets include any projects contemplated by this plan. We have carried over the project planning amounts to cover completing the plan document. Should any projects needs develop prior to June 30, 2019, 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 actually not be completed until after June 30, 2019. A substantial portion of that project's budget will be carried over to 2018-19.

Governmental Fund Balance

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

	Estimated Fund Balance 6/30/18	Projected Minimum Board Policy	Projected Fund Balance 6/30/19
General Fund	\$ 2,432,349	\$ 182,000	\$2,365,043
Comm. Services SR	\$11,515,351	\$4,232,000	\$8,913,811
Beach Special Rev.	\$ 1,444,497	\$ 481,000	\$1,492,062

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, 2017, an estimated result for the year ending June 30, 2018, along with a presentation of the Tentative and Final budget for the year ending June 30, 2019. The form and content for those three periods utilizes the same accounting principles and methodologies. Comparisons can be made knowing that differences are the consequence of circumstances, not methodology. One major variation year on year relates to the District's ski resort. The fiscal year ending June 30, 2017 was a near all-time record for skier visits and highest ever revenues. The fiscal year ending June 30, 2018 was at first hampered by average snow conditions and then had a miracle March to have results above budget. The budget for the

fiscal year ending June 30, 2019 continues the practice of reflecting a multi-year average to provide a reasonable estimation of resources available for all of Community Services. Another variation is in the level of activity for food and beverage operations. The fiscal year 2016-17 and 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 has been a concessionaire service. The respective revenues and expenditures increase, but the bottom line result has only a slight increase. This also results in increases to FTE's with the addition of staff.

The budget for 2018-19 will be the third year of implementing performance management, which in turn has emphasized asking 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. They profile 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 that result 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 positions.

A transfer was budgeted from the Community Services Special Revenue Fund to the Community Services Capital Project Fund for 2017-18. The proposed transaction could have required \$1,600,000 in expenditures. After substantial deliberation the Parasol Lease Modification has been suspended indefinitely and no further action was taken. Costs of the due diligence were born by the General Fund since much of the possible benefit revolved around the replacement offices for District Administrative Services.

During the fiscal 2017-2018 year the District was the recipient of donations that allowed for the construction of a Bike Pump Track. While this would have qualified for an augmentation, other projects were not completed and allowed the budget thresholds for capital expenditure to absorb this project.

An element of the Internal Services Fund was used to provide self-insured Workers Compensation Coverage from 1992 through June 30, 2013. Since that time the District has and remains in a fully insured plan through the Nevada Public Agency Compensation Trust. The self-insurance retention from that former coverage is held by the Internal Services Fund. The District completed an actuarial study to determine open liability going forward (run out period), and what might be available to be returned to the operating venues. The District made a provision for the year ending June 30, 2016. The District anticipates completing an Absorption and Loss Transfer Agreement effective July 1, 2018 that will remove all liability and risk from the self-insured activity. Over the course of two fiscal years the excess retention will be returned to the operating funds. A transfer of \$800,000 occurs during 2017-2018 from the Internal Services Fund to return excess resources to operating funds. Another transfer of \$300,000 has been budgeted for 2018-19. The Utility Fund, Community Services Special Revenue and Beach Special Revenue Funds receive the transfer.

Budget Measurements

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

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

In addition to the form set prepared and presented for adoption by the Board, the District assembles supporting budget documents. One for operations and one for capital improvement projects and debt service. These documents provide supplemental information based on the financial data, and include references back to the State form. For those supplemental documents 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 contains District-wide Administration and Governance including/ Trustees, General Manager, Finance and Accounting, Information Systems & Technology, Risk Management, Human Resources, Health and Wellness, and Communications.

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

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

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

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

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

The budget items are presented by function and activity or an object level to present the nature of a transaction. Objects for revenue are generally grouped as taxes, charges for services, Facility Fees, and other (which include grants, investments, 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 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. Some Key Rates identify those benefits that can be obtained at each venue. A Punch Card Holder receives the opportunity, at designated venues, to reduce their user fees from the rack rate to the Picture Passholder Rate, as a form of payment. The value of a Punch Card is based on an allocated value assigned each June 1 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, as a reflection of what is carried to support cash flows to operate and to have emergency funds. It can also represent amounts held for future events as is the case for carryover capital improvement projects.

Fund balance is part of the format on the State of Nevada forms. It is required reporting for all governmental fund types. The General Fund, Community Services and Beach Special Revenue, Capital Projects, and Debt Service funds all have the requirement. The District 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). While the District monthly financial statements and online reports utilizes the functional and venue level. The annual audit is performed as the Comprehensive Annual Financial Report which uses generally accepted government accounting principles that call for both fund level and District-wide financial presentations. The Required Supplemental Information and Supplemental Sections of the Comprehensive Annual Financial Report provides a reconciliation of the various formats.

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

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

Utility Rate Study

A Utility Rate Study was presented in January 2018 that planned to provide resources for water and sewer infrastructure improvements along with a five year analysis of operating conditions. Approval for the ordinance changes was completed on April 11, 2018, which results in an increase in rates of 3.2%.

Combined Recreation and Beach Facility Fee

The operating and capital budget plans plus scheduled debt service drive a total combined Facility Fee. For the last eight years, the District has planned to hold the Facility Fee flat to position itself for a point in time of increasing needs for capital expenditures. The mix of uses for the 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 2018-19 that was reduction of \$110 per unit from Ski Debt Service and an increase of \$110 to the Ski Capital Improvements. The Budget Book includes a five year history table with the components of the Facility Fee. They indicate the changing pattern of more for capital expenditure, and less for debt service.

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

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

For the Utility and Internal Services Funds, the State of Nevada forms utilize depreciation as an expense, and only 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.

Appreciation for the Effort and Support of Community and Staff

Thank you to the Department Directors 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 Managers and 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 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	39.4	39.9	41.9
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	179.0	185.1	193.8
Community Support			
TOTAL GENERAL GOVERNMENT	218.4	225.0	235.7
Utilities	34.6	34.6	34.6
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	253.0	259.6	270.3

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,532,912,733	\$ 1,623,315,601	\$ 1,666,387,475
Net Proceeds of Mines	\$ -	\$ -	\$ -
TOTAL ASSESSED VALUE	\$ 1,532,912,733	\$ 1,623,315,601	\$ 1,666,387,475
TAX RATE			
General Fund	0.1183	0.1182	0.1224
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1183	0.1182	0.1224

* 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 2018-2019

	(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	0.1109	1,666,387,475	1,848,024	0.1109	1,848,024	388,085	1,459,939
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
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	0.0115		192,151	0.0115	192,151	40,352	151,799
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0115			0.0115			
M. SUBTOTAL A, C, L	0.1224		2,040,175	0.1224	2,040,175	428,437	1,611,738
N. Debt	0		-	-	-		
O. TOTAL M AND N	0.1224		2,040,175	0.1224	2,040,175	428,437	1,611,738

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for Incline Village General Improvement District

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	2,432,349	1,423,595	1,611,738	0.1224	1,561,600	-	-	7,029,282
Community Services Spec. Revenue	11,515,351	-	-		21,067,974	-	241,875	32,825,200
Beach Special Revenue	1,444,497	-	-		2,321,500	-	13,125	3,779,122
Community Services Capital Projects	1,666,987	-	-		1,694,071	-	6,070,675	9,431,733
Beach Capital Projects	96,572	-	-		-	-	306,328	402,900
Community Services Debt Service	53,094	-	-		-	-	410,500	463,594
Beach Debt Service	4,622	-	-		-	-	7,756	12,378
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	17,213,472	1,423,595	1,611,738		26,645,145	-	7,050,259	53,944,209
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,423,595	1,611,738		XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

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	-	2,004,019	969,905	1,129,365	435,950	-	-	2,365,043	6,904,282
Community Services Special Revenue	R	6,509,155	2,088,462	8,332,597	-	500,000	6,481,175	8,913,811	32,825,200
Beach Special Revenue	R	833,105	209,334	880,537	-	50,000	314,084	1,492,062	3,779,122
Community Services Capital Projects	C	-	-	-	9,431,733	-	-	-	9,431,733
Beach Capital Projects	C	-	-	-	402,900	-	-	-	402,900
Community Services Debt Service	D	-	-	381,401	-	-	-	82,193	463,594
Beach Debt Service	D	-	-	6,241	-	-	-	6,137	12,378
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,346,279	3,267,701	10,730,141	10,270,583	550,000	6,795,259	12,859,246	53,819,209

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.
 FORM 4404LGF

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2019

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	12,157,480	10,647,934	120,000	133,457	45,000	-	1,541,089
Internal Services Fund	I	3,565,819	3,581,015	3,750	-	-	(300,000)	(311,446)
TOTAL		15,723,299	14,228,949	123,750	133,457	45,000	(300,000)	1,229,643

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,462,280	1,532,000	1,611,738	1,611,738
Personal Property Tax	13,737	12,000	12,000	12,000
Subtotal Taxes	1,476,017	1,544,000	1,623,738	1,623,738
Intergovernmental:				
Consolidated Tax (CTX)	1,252,044	1,370,000	1,423,595	1,423,595
LGTA tax	232,786	234,000	238,000	238,000
State Grants	1,440	-	-	-
Subtotal Intergovernmental	1,486,270	1,604,000	1,661,595	1,661,595
Miscellaneous:				
Investment income	51,680	120,000	93,600	138,600
Other	3,198	2,500	3,600	3,600
Central Services Cost Allocation	1,177,200	1,094,000	1,169,000	1,169,400
Subtotal Other	1,232,078	1,216,500	1,266,200	1,311,600
SUBTOTAL REVENUE ALL SOURCES	4,194,365	4,364,500	4,551,533	4,596,933
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,819,986	1,862,249	2,444,349	2,432,349
TOTAL AVAILABLE RESOURCES	6,014,351	6,226,749	6,995,882	7,029,282

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	30,534	30,500	28,215	28,215
Employee Benefits	16,918	16,500	17,839	17,839
Services and Supplies	504,297	450,000	416,064	408,064
Capital Outlay - current	148,435	132,000	392,250	392,250
Capital Outlay - carryover project	-	-	-	43,700
Subtotal General Administration	700,184	629,000	854,368	890,068
General Manager				
Salaries and Wages	235,185	238,000	247,506	247,506
Employee Benefits	85,922	95,000	114,563	114,563
Services and Supplies	26,915	35,000	56,740	56,740
Subtotal General Manager	348,022	368,000	418,809	418,809
Trustees				
Salaries and Wages	99,445	99,400	100,984	100,984
Employee Benefits	28,294	28,000	30,346	30,346
Services and Supplies	40,979	30,000	66,600	74,600
Subtotal Trustees	168,718	157,400	197,930	205,930
Accounting				
Salaries and Wages	608,487	560,000	566,805	566,805
Employee Benefits	265,249	255,000	268,079	268,079
Services and Supplies	59,592	60,000	68,390	68,390
Subtotal Accounting	933,328	875,000	903,274	903,274
Information Services & Technology				
Salaries and Wages	336,450	365,000	468,487	468,487
Employee Benefits	122,687	150,000	220,452	220,452
Services and Supplies	230,363	230,000	323,583	323,583
Subtotal Information Services	689,500	745,000	1,012,522	1,012,522
Risk Management				
Salaries and Wages	78,201	78,000	80,435	80,435
Employee Benefits	40,495	40,000	44,539	44,539
Services and Supplies	9,948	12,000	21,910	21,910
Subtotal Risk Management	128,644	130,000	146,884	146,884
Human Resources				
Salaries and Wages	319,779	365,000	416,216	416,216
Employee Benefits	169,113	182,000	236,294	236,294
Services and Supplies	38,775	52,000	76,573	76,573
Subtotal Human Resources	527,667	599,000	729,083	729,083
Health & Wellness				
Salaries and Wages	12,276	12,000	14,058	14,058
Employee Benefits	5,414	5,000	5,557	5,557
Services and Supplies	5,276	4,000	21,475	21,475
Subtotal Health & Wellness	22,966	21,000	41,090	41,090
Communications				
Salaries and Wages	99,562	99,000	81,313	81,313
Employee Benefits	47,874	46,000	32,236	32,236
Services and Supplies	85,637	125,000	78,030	78,030
Subtotal Communications	233,073	270,000	191,579	191,579
FUNCTION SUBTOTAL	3,752,102	3,794,400	4,495,539	4,539,239

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	3,752,102	3,794,400	4,495,539	4,539,239
Judicial				
Public Safety				
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	3,752,102	3,794,400	4,495,539	4,539,239
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	125,000	125,000
Transfers Out (Schedule T)	400,000	-	-	-
TOTAL EXPENDITURES AND OTHER USES	4,152,102	3,794,400	4,620,539	4,664,239
ENDING FUND BALANCE:	1,862,249	2,432,349	2,375,343	2,365,043
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	6,014,351	6,226,749	6,995,882	7,029,282

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 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,542,663	3,735,000	3,992,444	3,992,444
Mountain Golf Course	627,986	670,000	690,926	690,926
Facilities (Chateau & Aspen Grove)	387,701	358,000	406,900	406,900
Ski	11,326,968	9,125,000	8,915,000	8,915,000
Community Programming	1,274,149	1,260,000	1,294,414	1,305,414
Parks	45,430	39,000	67,740	67,740
Tennis	166,577	155,000	159,700	159,700
Recreation Administration	(573,542)	(570,000)	(493,600)	(510,600)
Facility Fee				
Championship Golf Course	679,323	794,818	794,818	804,580
Mountain Golf Course	441,969	508,028	508,028	517,230
Facilities (Chateau & Aspen Grove)	466,523	458,864	458,864	467,970
Ski	605,662	221,238	221,238	238,090
Community Programming	1,284,986	1,294,652	1,294,652	1,305,390
Parks	957,601	958,698	958,698	968,780
Tennis	147,323	163,880	163,880	164,200
Recreation Administration	1,395,765	1,376,592	1,376,592	1,321,810
Other miscellaneous				
Operating Grants	17,000	17,000	17,000	17,000
Investment income	23,608	52,000	30,000	30,000
Sale of Assets	78,264	40,000	-	-
Interfund services (green spaces)	87,711	72,000	77,920	77,920
Intergovernmental (IV high school fields)	22,233	26,000	21,000	21,000
Miscellaneous other	3,244	-	-	-
Miscellaneous - Cell Tower Leases	104,576	104,000	106,480	106,480
Subtotal	23,113,720	20,859,770	21,062,694	21,067,974
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	400,000	645,000	-	241,875
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,854,828	10,320,141	10,794,471	11,515,351
TOTAL AVAILABLE RESOURCES	31,368,548	31,824,911	31,857,165	32,825,200

Incline Village General Improvement District
Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,347,782	1,405,000	1,493,437	1,493,437
Employee Benefits	373,143	395,000	451,909	451,909
Services and Supplies	2,223,847	2,167,000	2,224,613	2,226,413
Subtotal Championship Golf Course	3,944,772	3,967,000	4,169,959	4,171,759
Mountain Golf Course				
Salaries and Wages	370,994	355,000	382,111	382,111
Employee Benefits	101,500	102,000	115,490	115,490
Services and Supplies	529,865	550,000	524,752	522,352
Subtotal Mountain Golf Course	1,002,359	1,007,000	1,022,353	1,019,953
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	87,544	80,000	85,968	85,968
Employee Benefits	45,546	40,000	43,156	43,156
Services and Supplies	365,487	350,000	416,878	418,078
Subtotal Facilities	498,577	470,000	546,002	547,202
Ski				
Salaries and Wages	2,636,401	2,795,000	2,867,877	2,867,877
Employee Benefits	754,107	875,000	978,691	978,691
Services and Supplies	3,420,090	3,405,000	3,500,146	3,507,146
Subtotal Ski	6,810,598	7,075,000	7,346,714	7,353,714
Community Programming (including Rec Center)				
Salaries and Wages	1,053,587	1,080,000	1,083,492	1,092,992
Employee Benefits	318,231	330,000	346,855	347,964
Services and Supplies	854,075	890,000	911,927	909,827
Subtotal Community Programming	2,225,893	2,300,000	2,342,274	2,350,783
Parks				
Salaries and Wages	311,433	325,000	328,315	328,315
Employee Benefits	86,971	80,000	80,461	80,461
Services and Supplies	422,630	422,000	440,157	439,357
Subtotal Parks	821,034	827,000	848,933	848,133
Tennis				
Salaries and Wages	142,399	120,000	136,102	136,102
Employee Benefits	24,178	22,000	27,535	27,535
Services and Supplies	95,792	95,000	100,833	100,033
Subtotal Tennis	262,369	237,000	264,470	263,670
Community Services Administration				
Salaries and Wages	144,286	145,000	122,353	122,353
Employee Benefits	45,185	48,000	43,256	43,256
Services and Supplies	164,886	218,500	211,788	209,391
Subtotal Comm. Serv. Administration	354,357	411,500	377,397	375,000
Subtotal	15,919,959	16,294,500	16,918,102	16,930,214
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	-	-	500,000	500,000
Transfers Out (Schedule T)	5,128,448	4,015,060	6,290,060	6,481,175
ENDING FUND BALANCE	10,320,141	11,515,351	8,149,003	8,913,811
TOTAL COMMITMENTS & FUND BALANCE	31,368,548	31,824,911	31,857,165	32,825,200

Incline Village General Improvement District

Community Services Special Revenue Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services	1,065,015	1,282,000	1,362,500	1,338,500
Facility Fees	775,337	969,500	969,500	969,500
Investment income	6,078	13,000	13,500	13,500
Subtotal	1,846,430	2,264,500	2,345,500	2,321,500
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	1,059,750	1,070,237	1,355,897	1,444,497
TOTAL RESOURCES	2,906,180	3,369,737	3,701,397	3,779,122
EXPENDITURES				
Salaries and Wages	733,265	745,000	833,105	833,105
Employee Benefits	205,191	200,000	209,334	209,334
Services and Supplies	648,803	670,000	874,737	880,537
Subtotal	1,587,259	1,615,000	1,917,176	1,922,976
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	50,000	50,000
Transfers Out (Schedule T)	248,684	310,240	310,240	314,084
ENDING FUND BALANCE	1,070,237	1,444,497	1,423,981	1,492,062
TOTAL COMMITMENTS & FUND BALANCE	2,906,180	3,369,737	3,701,397	3,779,122

Incline Village General Improvement District

Beach Special Revenue Fund

Page 23
Schedule B-14

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Sale of assets	62,952	30,000	-	-
Capital Grants	113,615	192,000	923,000	1,694,071
Subtotal	176,567	222,000	923,000	1,694,071
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	2,619,078	2,704,020	3,605,360	3,612,400
Transfers from operating resources	1,199,830	-	2,275,000	2,458,275
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,061,541	2,423,806	162,864	1,666,987
TOTAL RESOURCES	6,057,016	5,349,826	6,966,224	9,431,733
EXPENDITURES				
Championship Golf - New Projects	737,054	444,688	492,400	492,400
- Carryover Projects	190,958	220,600	-	106,000
Mountain Golf - New Projects	81,481	254,443	150,300	150,300
- Carryover Projects	39,347	143,005	-	255,963
Facilities - New Projects	105,736	68,823	43,000	43,000
- Carryover Projects	55,426	100,000	-	6,500
Ski - New Projects	912,556	1,275,997	4,287,000	4,287,000
- Master Plan	39,759	7,422	600,000	682,600
- Carryover Projects	422,714	425,400	-	822,515
Comm. Programming - New Projects	569,851	71,099	166,500	166,500
- Carryover Projects	4,987	-	-	181,030
Parks - New Projects	139,923	401,206	1,049,200	1,820,271
- Carryover Projects	172,604	122,148	-	104,154
Tennis - New Projects	49,022	5,000	98,000	98,000
- Carryover Projects	-	-	-	50,000
Comm. Services Admin - New Projects	935	101,008	27,500	27,500
- Carryover Projects	110,857	42,000	50,000	138,000
Subtotal	3,633,210	3,682,839	6,963,900	9,431,733
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,423,806	1,666,987	2,324	-
TOTAL COMMITMENTS & FUND BALANCE	6,057,016	5,349,826	6,966,224	9,431,733

Incline Village General Improvement District

Community Services Capital Projects Fund

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)				
Transfers of designated Facility Fees	185,937	302,484	302,484	302,484
Transfers from operating resources	55,000	-	-	3,844
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,379	5,155	85,139	96,572
TOTAL RESOURCES	261,316	307,639	387,623	402,900
EXPENDITURES				
Beach - New Projects	103,377	165,034	372,900	372,900
- Carryover Projects	152,784	46,033	-	30,000
Subtotal	256,161	211,067	372,900	402,900
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,155	96,572	14,723	-
TOTAL COMMITMENTS & FUND BALANCE	261,316	307,639	387,623	402,900

Incline Village General Improvement District

Beach Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	327,639	336,494	344,365	344,365
Interest	52,168	44,696	37,036	37,036
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	379,807	381,190	381,401	381,401
TOTAL RESERVED (MEMO ONLY)				
Type: Medium Term				
Principal	790,000	845,000	-	-
Interest	114,450	59,150	-	-
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	904,450	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	27,394	53,094	81,393	82,193
TOTAL COMMITMENTS & FUND BALANCE	1,311,651	1,338,434	462,794	463,594

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 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	5,361	5,506	5,635	5,635
Interest	854	732	606	606
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,215	6,238	6,241	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	3,104	4,622	6,137	6,137
TOTAL COMMITMENTS & FUND BALANCE	9,319	10,860	12,378	12,378

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 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	11,423,577	11,590,000	11,871,080	11,871,080
Operating Grants	-	-	-	-
Intergovernmental (Tahoe Water Suppliers Assoc)	127,535	145,000	145,000	145,000
Interfund (snow removal & work orders)	262,057	152,000	141,400	141,400
Total Operating Revenue	11,813,169	11,887,000	12,157,480	12,157,480
OPERATING EXPENSE				
Salaries & Wages	2,480,611	2,470,000	2,663,557	2,663,557
Employee Benefits	1,077,836	1,140,000	1,304,284	1,304,284
Services & Supplies	1,922,802	2,030,000	2,103,110	2,103,110
Utilities	806,413	860,000	920,133	920,133
Legal & Audit	74,746	110,000	98,250	98,250
Central Services Cost	324,400	297,000	316,300	308,600
Defensible Space	97,045	100,000	100,000	100,000
Depreciation/Amortization	2,945,922	3,000,000	3,150,000	3,150,000
Total Operating Expense	9,729,775	10,007,000	10,655,634	10,647,934
Operating Income or (Loss)	2,083,394	1,880,000	1,501,846	1,509,546
NONOPERATING REVENUES				
Interest Earned	60,132	110,000	120,000	120,000
Property Taxes				
Subsidies				
Consolidated Tax				
Sales of assets	17,730	40,000	-	-
Capital Grants	425,509	187,000	-	-
Total Nonoperating Revenues	503,371	337,000	120,000	120,000
NONOPERATING EXPENSES				
Interest Expense	154,186	147,373	133,457	133,457
Total Nonoperating Expenses	154,186	147,373	133,457	133,457
Net Income before Operating Transfers	2,432,579	2,069,627	1,488,389	1,496,089
Transfers (Schedule T)				
In	-	120,000	-	45,000
Out				
Net Operating Transfers	-	120,000	-	45,000
CHANGE IN NET POSITION	2,432,579	2,189,627	1,488,389	1,541,089

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE	FINAL
			APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	11,680,821	11,590,000	11,871,080	11,871,080
Receipts from intergovernmental services	-	-	-	-
Receipts from interfund services	262,057	297,000	286,400	286,400
Payments to and for employees	(3,597,179)	(3,610,000)	(3,967,841)	(3,967,841)
Payments to vendors	(3,093,074)	(3,397,000)	(3,537,793)	(3,530,093)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	5,252,625	4,880,000	4,651,846	4,659,546
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	(4,307,522)	(2,171,180)	(4,622,500)	(4,675,674)
Carryover capital projects	-	(4,531,028)	-	(2,298,048)
Proceeds from sale of assets	17,730	40,000	-	-
Payments of capital related debt	(482,230)	(495,761)	(509,678)	(509,678)
Capital contributions	755,561	187,000	-	-
Payment of interest	(160,905)	(147,373)	(133,457)	(133,457)
c. Net cash provided by (or used for) capital and related financing activities	(4,177,366)	(7,118,342)	(5,265,635)	(7,616,857)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(79,021)	-	-	-
Investments purchased	(43,665)	(2,000,000)	(4,000,000)	(2,750,000)
Investments sold or matured	712,985	7,000,000	2,750,000	2,750,000
Investment earnings	51,805	110,000	120,000	120,000
d. Net cash provided by (or used in) investing activities	642,104	5,110,000	(1,130,000)	120,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,717,363	2,991,658	(1,743,789)	(2,792,311)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	78,920	1,796,283	2,161,049	4,787,941
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,796,283	4,787,941	417,260	1,995,630

Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,065,625	1,040,000	1,062,554	1,062,554
Engineering	772,549	785,000	941,100	941,100
Building Services	883,975	930,000	1,054,165	1,054,165
Workers Compensation	392,598	455,000	508,000	508,000
Total Operating Revenue	3,114,747	3,210,000	3,565,819	3,565,819
OPERATING EXPENSE				
Salaries & Wages	1,283,941	1,310,000	1,518,840	1,518,840
Employee Benefits	618,679	625,000	759,670	759,670
Services & Supplies	1,171,654	1,205,000	1,270,645	1,270,645
Utilities	12,411	10,500	10,860	10,860
Legal & Audit	9,095	10,000	9,000	9,000
Depreciation	11,888	12,000	12,000	12,000
Total Operating Expense	3,107,668	3,172,500	3,581,015	3,581,015
Operating Income or (Loss)	7,079	37,500	(15,196)	(15,196)
NONOPERATING REVENUES				
Interest Earned	2,476	3,000	3,750	3,750
Property Taxes				
Subsidies				
Consolidated Tax				
Sales of assets	524	-	-	-
Total Nonoperating Revenues	3,000	3,000	3,750	3,750
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	10,079	40,500	(11,446)	(11,446)
Transfers (Schedule T)				
In				
Out	-	(800,000)	-	(300,000)
Net Operating Transfers	-	(800,000)	-	(300,000)
CHANGE IN NET POSITION	10,079	(759,500)	(11,446)	(311,446)

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	250	-	-	-
Receipts from interfund services provided	3,118,631	3,210,000	3,565,819	3,565,819
Payment to and for employees	(1,895,639)	(1,935,000)	(2,278,510)	(2,278,510)
Payments to vendors	(1,184,831)	(1,225,500)	(1,290,505)	(1,290,505)
a. Net cash provided by (or used for) operating activities	38,411	49,500	(3,196)	(3,196)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers from Work Comp	-	(800,000)	-	(300,000)
b. Net cash provided by (or used for) noncapital financing activities	-	(800,000)	-	(300,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	524	(26,719)	-	-
c. Net cash provided by (or used for) capital and related financing activities	524	(26,719)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(746)	-	-	100,000
Investments Purchased	-	-	-	-
Investments matured or sold	110,418	750,000	-	250,000
Investment earnings	6,952	3,000	3,750	3,750
d. Net cash provided by (or used in) investing activities	116,624	753,000	3,750	353,750
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	155,559	(24,219)	554	50,554
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	450,501	606,060	669,560	581,841
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	606,060	581,841	670,114	632,395

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) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2018	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/19		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
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						\$ 1,818,247.00	\$ 37,036.46	\$ 344,365.00	\$ 381,401.46
2012 Bond - 1.61% Beach Fund	2						\$ 29,753.00	\$ 606.04	\$ 5,635.00	\$ 6,241.04
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 590,633.29	\$ 17,703.45	\$ 110,874.47	\$ 128,577.92
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 755,855.35	\$ 22,599.26	\$ 91,048.60	\$ 113,647.86
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 1,482,763.38	\$ 39,266.74	\$ 168,269.68	\$ 207,536.42
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 2,289,352.11	\$ 53,887.05	\$ 139,484.81	\$ 193,371.86
Total for the Utility Fund							\$ 5,118,604.13	\$ 133,456.50	\$ 509,677.56	\$ 643,134.06
TOTAL ALL DEBT SERVICE							\$ 6,966,604.13	\$ 171,099.00	\$ 859,677.56	\$ 1,030,776.56

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District

Budget Fiscal Year 2018-2019

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
Utility Fund	Internal Services	30	45,000			
SUBTOTAL			45,000			
INTERNAL SERVICE						
				Utility Fund	32	45,000
				Comm. Services Special Rev.	32	241,875
				Beach Special Rev.	32	13,125
SUBTOTAL			-			300,000
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			
TOTAL TRANSFERS			7,095,259			7,095,259

Incline Village General Improvement District

SCHEDULE T - TRANSFER RECONCILIATION

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Schedule T

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 80th Session; February 4, 2019 to June 3, 2019

1. Activity:	<u>Legislative Advocacy</u>	
2. Funding Source:	<u>General Tax revenues of the General Fund</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ <u>24,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>1,200</u>
Total		\$ <u><u>25,200</u></u>

Entity: Incline Village General Improvement District

Budget Year 2018-2019

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2018 - 2019

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: 9

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Karate Instructor		Fiscal Year	1,400	-	Recreation Programming
2	Massage Therapist		Fiscal Year	14,170	-	Recreation Programming
3	Umpires		Fiscal Year	2,715	-	Recreation Programming
4	Easel & Wine Instructor		Fiscal Year	1,600	-	Recreation Programming
5						
6						
7						
8						
9	Eide Bailly, LLP	7/1/2015	6/30/2020	57,000	58,500	Annual Financial Audit
10	Reese Kintz Guinasso	1/1/2017	12/31/2018	60,000	-	Legal Counsel by Retainer
11	Provider To Be Determined	Not issued	Not issued	60,000	120,000	Legal Counsel by Retainer
12	Marcus G. Faust P.C.	2/12/2005	2/28/2019	43,333	-	Federal Legislative Advocate
13	EON Cleaning	10/1/2016	10/31/2019	132,700	44,233	Cleaning Services for District Venues
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 372,918	\$ 222,733	

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SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2018 - 2019

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: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	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.	0	0	Seasonal	2	\$11	District is paid a fee to operate concession
2	Action Water Sports of Incline Village	5/30/2012	9/30/2018	76 mon.	0	0	Seasonal	No staff displaced		District is paid a fee to operate concession
3										
4										
5										
6										
7										
8	Total				0	0		2		

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Attach additional sheets if necessary.

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STRATEGIC PLAN FOR 2018-2020

Plan Document including Long Range Principles,
Objectives and Budget Initiatives



Strategic Plan

FISCAL YEARS 2018 - 2020



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Board of Trustees



Kendra Wong
CHAIRWOMAN



Phil Horan
VICE
CHAIRMAN



Peter Morris
TREASURER

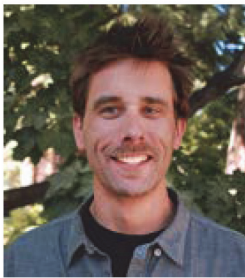


Matthew Dent
SECRETARY



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.

- 
- 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



yourtahoepace.com

OVERALL SUMMARY

Table - Facility Fee Reconciliation by Parcel and Venue Component

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

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

Chart - Total Budgeted Sources by IVGID Fund/Function

Chart - Total Budgeted Uses by IVGID Fund/Function

Chart - Total Budgeted Sources by Object—District Wide

Chart - Total Budgeted Uses by Object—District Wide

Executive Summary based on Form 4404LGF

Budgeted Sources and Uses

FYE June 30, 2019

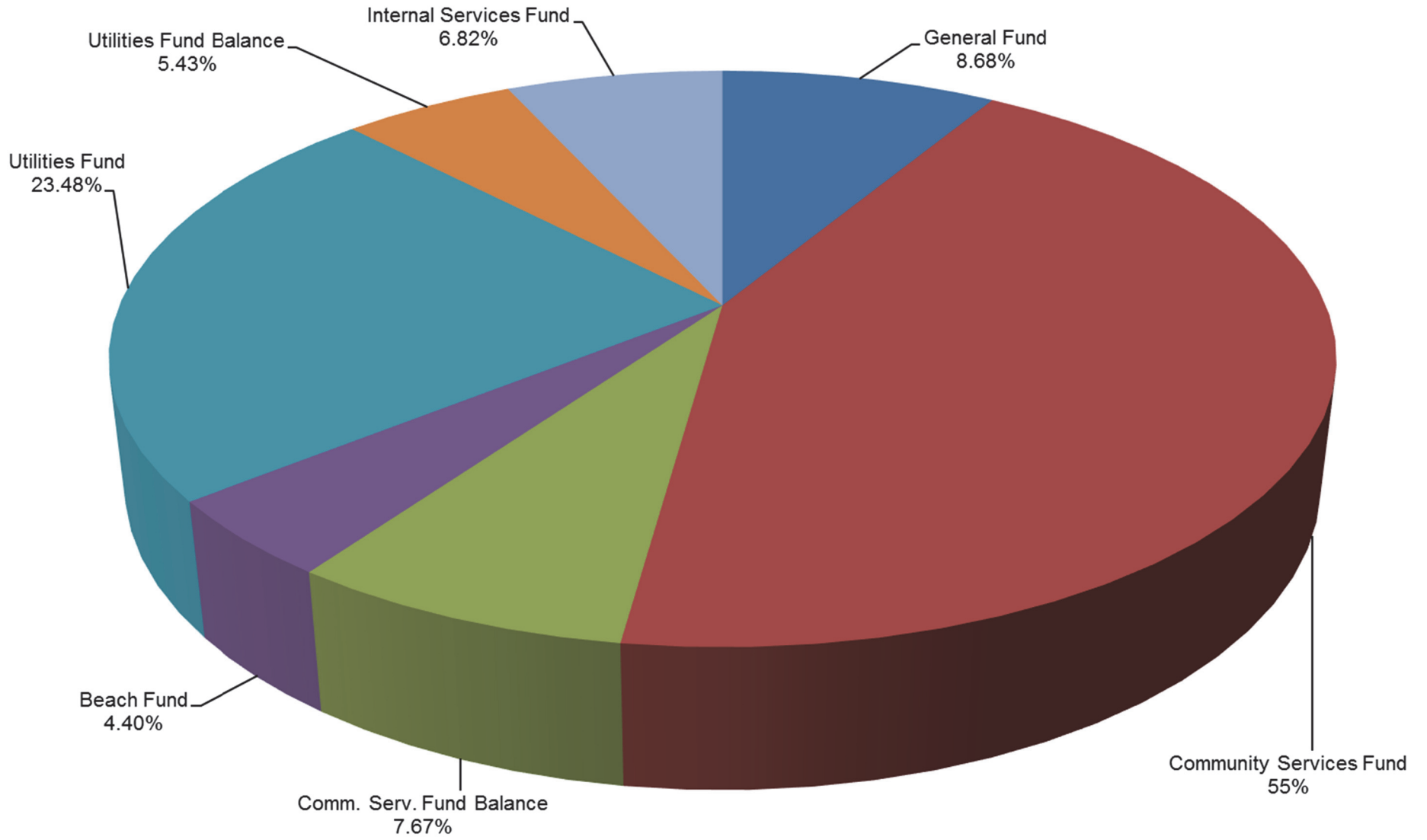
Budgeted

IVGID	General Fund	Community Services	Beach Fund	Total Governmental	Utilities Fund	Internal Services	Total Proprietary	2018-19	2017-18
								All Funds Summary	All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,623,738	\$ -	\$ -	\$ 1,623,738	\$ -	\$ -	\$ -	\$ 1,623,738	\$ 1,537,050
Consolidated Tax	1,661,595	-	-	1,661,595	-	-	-	1,661,595	1,591,510
Charges for Services		15,027,524	1,338,500	16,366,024	11,871,080	-	11,871,080	28,237,104	26,558,546
Recreation Facility Fees		1,765,150	659,260	2,424,410	-	-	-	2,424,410	2,420,970
Intergovernmental		21,000	-	21,000	145,000	-	145,000	166,000	176,129
Interfund	1,169,400	77,920	-	1,247,320	141,400	3,565,819	3,707,219	4,954,539	4,545,300
Grants		17,000	-	17,000	-	-	-	17,000	17,000
Miscellaneous	3,600	106,480	-	110,080	-	-	-	110,080	90,000
Investments	138,600	30,000	13,500	182,100	120,000	3,750	123,750	305,850	191,400
Total Operating Sources	4,596,933	17,045,074	2,011,260	23,653,267	12,277,480	3,569,569	15,847,049	39,500,316	37,127,905
Expenditures by Function:									
General Government									
Operations	4,103,289			4,103,289		3,569,015	3,569,015	7,672,304	7,124,742
Utilities									
Operations					7,497,934		7,497,934	7,497,934	7,253,311
Recreation:									
Championship Golf		4,171,759		4,171,759				4,171,759	3,868,494
Mountain Golf		1,019,953		1,019,953				1,019,953	1,035,767
Facilities		547,202		547,202				547,202	497,074
Ski		7,353,714		7,353,714				7,353,714	6,701,155
Recreation Center		2,350,783		2,350,783				2,350,783	2,314,961
Recreation Admin		375,000		375,000				375,000	428,446
Parks		848,133		848,133				848,133	850,849
Tennis		263,670		263,670				263,670	278,428
Beach		-	1,922,976	1,922,976				1,922,976	1,680,389
Total Operating Expenditures	4,103,289	16,930,214	1,922,976	22,956,479	7,497,934	3,569,015	11,066,949	34,023,428	32,033,616
Net Operating Sources & Uses	\$ 493,644	\$ 114,860	\$ 88,284	\$ 696,788	\$ 4,779,546	\$ 554	\$ 4,780,100	\$ 5,476,888	\$ 5,094,289
Non-Operating Activities:									
Capital Grants	\$ -	\$ 1,694,071	\$ -	\$ 1,694,071	\$ -	\$ -	\$ -	\$ 1,694,071	\$ 3,006,504
Facility Fees - Capital Projects		3,612,400	302,484	3,914,884	-	-	-	3,914,884	3,006,504
Facility Fees - Debt Service		410,500	7,756	418,256	-	-	-	418,256	1,318,796
Work Comp Transfer Retention		241,875	13,125	255,000	45,000	(300,000)	(255,000)	-	-
Current Capital Projects	(392,250)	(7,084,971)	(372,900)	(7,850,121)	(4,675,674)	-	(4,675,674)	(12,525,795)	(8,590,562)
Carry Over Capital Projects	(43,700)	(2,346,762)	(30,000)	(2,420,462)	(2,298,048)	-	(2,298,048)	(4,718,510)	(5,993,000)
Debt Service Payments	-	(381,401)	(6,241)	(387,642)	(643,135)	-	(643,135)	(1,030,777)	(1,934,712)
Net Non-Operating Sources & Uses	\$ (435,950)	\$ (3,854,288)	\$ (85,776)	\$ (4,376,014)	\$ (7,571,857)	\$ (300,000)	\$ (7,871,857)	\$ (12,247,871)	\$ (9,186,470)
Overall Net Sources & Uses	\$ 57,694	\$ (3,739,428)	\$ 2,508	\$ (3,679,226)	\$ (2,792,311)	\$ (299,446)	\$ (3,091,757)	\$ (6,770,983)	\$ (4,092,181)
(Assumes no use of Contingency)		(Includes \$3,785,00 Culvert Project)			(Includes \$1,351,631 for Effluent Pipeline)				

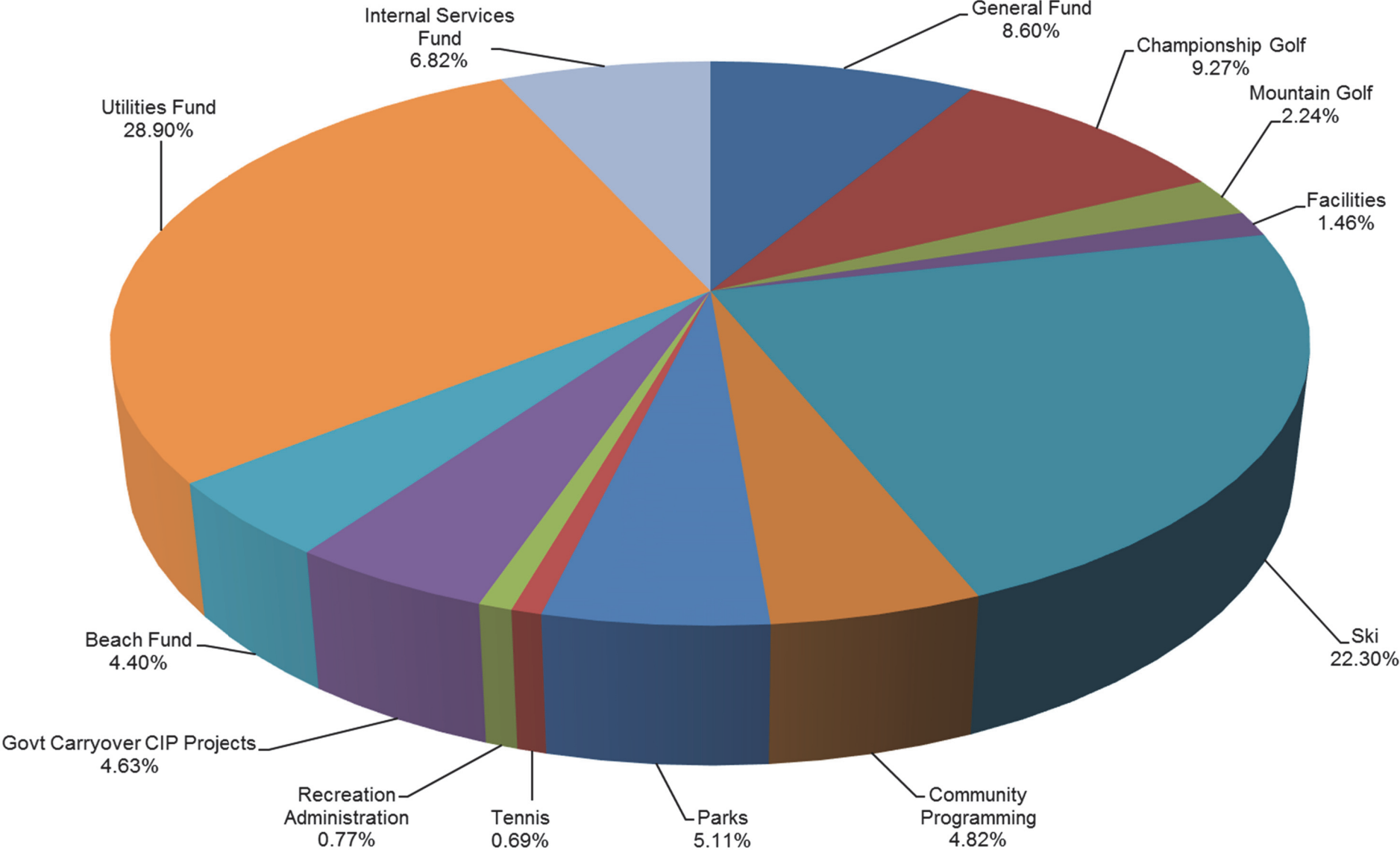
Incline Village General Improvement District Facility Fee Reconciliation by Parcel and Venue Component

	Components per Parcel			Per Parcel Facility Fee	Total 2018-19 Facility Fee	Amount per Venue Component		
	Operating	Capital Projects	Debt Service			Operating	Capital Projects	Debt Service
Recreation Facility Fee charged to 8,210 Parcels								
Golf - Championship	\$ 22	\$ 52	\$ 24	\$ 98	\$ 804,580	\$ 180,620	\$ 426,920	\$ 197,040
Golf - Mountain	40	23	-	63	\$ 517,230	\$ 328,400	\$ 188,830	\$ -
Facilities	18	17	22	57	\$ 467,970	\$ 147,780	\$ 139,570	\$ 180,620
Diamond Peak Ski	(200)	226	3	29	\$ 238,090	\$ (1,642,000)	\$ 1,855,460	\$ 24,630
Youth & Family Programming	25	-	-	25	\$ 205,250	\$ 205,250	\$ -	\$ -
Senior Programming	21	-	-	21	\$ 172,410	\$ 172,410	\$ -	\$ -
Recreation Center	81	32	-	113	\$ 927,730	\$ 665,010	\$ 262,720	\$ -
Comm. Services Administration	108	53	-	161	\$ 1,321,810	\$ 886,680	\$ 435,130	\$ -
Parks	86	32	-	118	\$ 968,780	\$ 706,060	\$ 262,720	\$ -
Tennis	14	5	1	20	\$ 164,200	\$ 114,940	\$ 41,050	\$ 8,210
Recreation Allocation	<u>\$ 215</u>	<u>\$ 440</u>	<u>\$ 50</u>	<u>\$ 705</u>	<u>\$ 5,788,050</u>	<u>\$ 1,765,150</u>	<u>\$ 3,612,400</u>	<u>\$ 410,500</u>
Beach Facility Fee charged to 7,756 Parcels								
Beach Allocation	<u>\$ 85</u>	<u>\$ 39</u>	<u>\$ 1</u>	<u>\$ 125</u>	<u>\$ 969,500</u>	<u>\$ 659,260</u>	<u>\$ 302,484</u>	<u>\$ 7,756</u>
Previous Fiscal Years								
	Operating	Capital Projects	Debt Service	Total Fee				
Recreation Facility Fee Allocation:								
	2017-18	\$ 215	\$ 330	\$ 160	\$ 705	(2008 Ski Bond matured 6/2018)		
	2016-17	\$ 250	\$ 320	\$ 160	\$ 730			
	2015-16	\$ 266	\$ 308	\$ 156	\$ 730			
	2014-15	\$ 211	\$ 303	\$ 216	\$ 730	(2004 Rec Bond matured 10/2014)		
(Operating \$190 + \$49 Reserves)	2013-14	\$ 239	\$ 277	\$ 214	\$ 730			
(Operating \$183 + \$75 Reserves)	2012-13	\$ 258	\$ 199	\$ 273	\$ 730	(2003 Rec Bond matured 3/2013)		
Beach Facility Fee Allocation:								
	2017-18	\$ 85	\$ 39	\$ 1	\$ 125			
	2016-17	\$ 75	\$ 24	\$ 1	\$ 100			
	2015-16	\$ 75	\$ 24	\$ 1	\$ 100			
	2014-15	\$ 65	\$ -	\$ 35	\$ 100	(2004 Rec Bond matured 10/2014)		
	2013-14	\$ 63	\$ -	\$ 37	\$ 100			
	2012-13	\$ 66	\$ 17	\$ 17	\$ 100	(2003 Rec Bond matured 3/2013)		

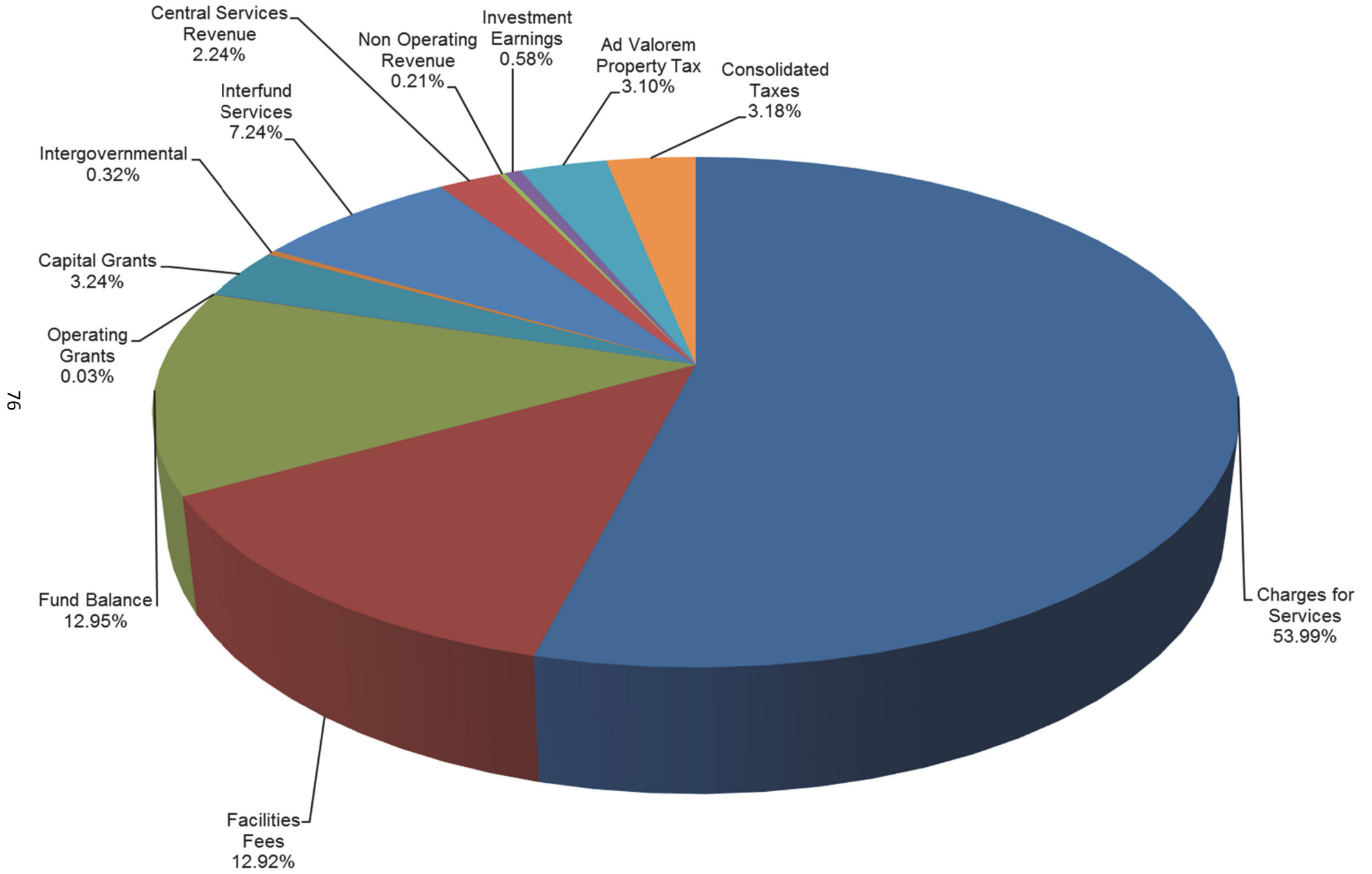
2018-2019 - Total Sources by IVGID Fund/Function



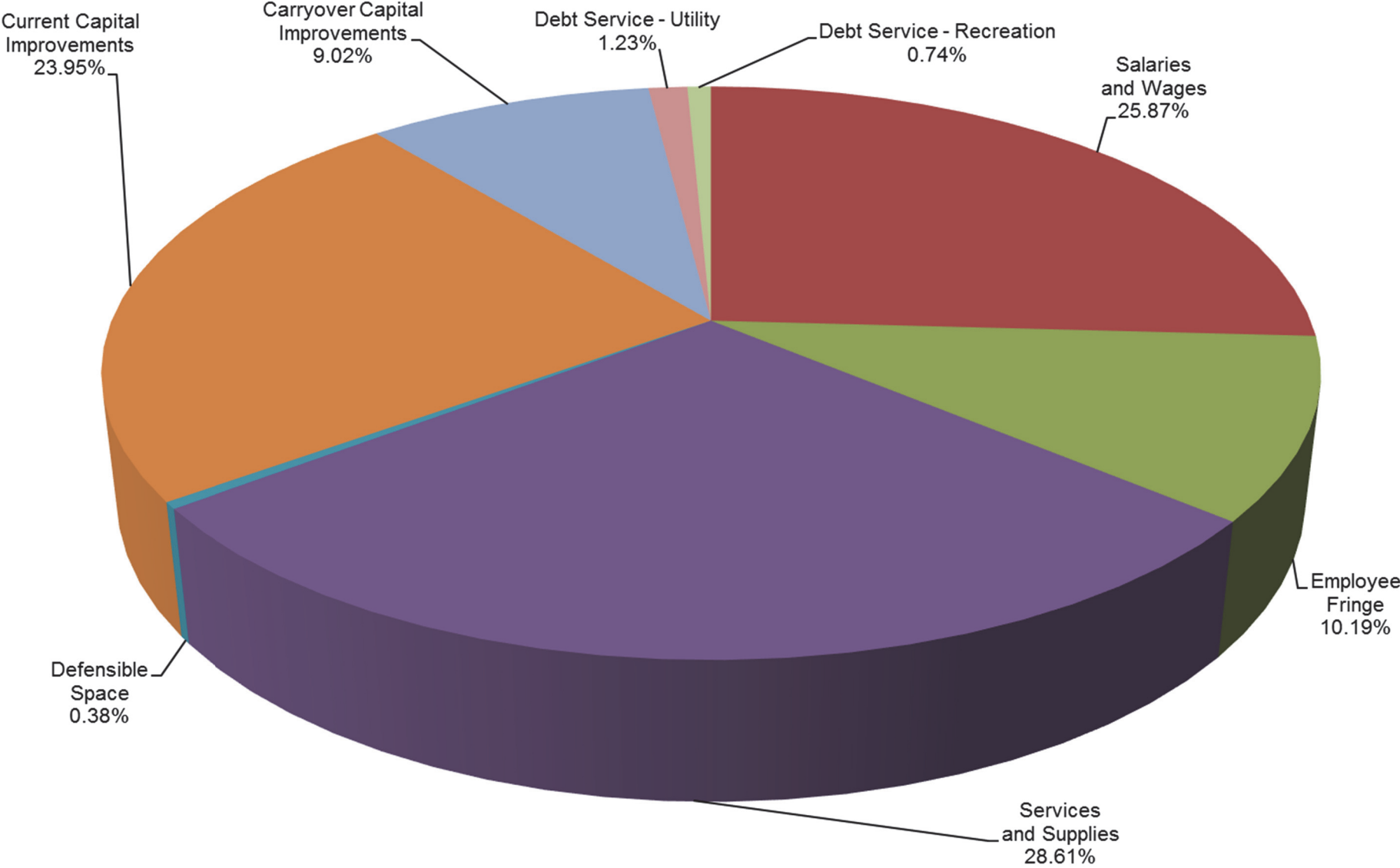
2018-2019 - Total Uses by IVGID Fund/Function



2018-2019 - Total Sources by Object - District Wide



2018-2019 - Total Uses by Object - District Wide



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VENUE DASHBOARDS – Performance Measures

Administration Team

Community Services Department:

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

Internal Services:

Fleet

Engineering

Buildings Maintenance

Public Works

Administration Team

Administration Team

Fiscal Year 2018/2019 Performance Measures

Overview

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

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target	2018/19 Target
Public Records Request received/completed		93		150	150
Comprehensive Annual Financial Report Filed	On Time	On Time	State Law	On Time	On Time
Accounting entries processed	30,870	26,062		25,000+	<25,000
District Human Resources staff versus industry standards of 1.22 per 100 employees	5 (843 employees)	5 (903 employees)	10.33	5 (900 employees)	6 (900 employees)
Employee Retention (all full time year round employees)	92.3%	98%		92%	92%
Turnaround time (in hours) for processing new hires	32	71	40-43	32	32

Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Target	2018/19 Target
Board minutes approved as submitted	90% (26 sets – 3 amendments)	100% (22 sets)	90%	95% (22 sets)	95% (22 sets)
General Fund – Administration Costs to Fund Total	10.09%	10.7%	20%	10%	10%
District Orientation and Customer Service trainings conducted	110	103		110	110

Administration Team

Fiscal Year 2018/2019 Performance Measures

Community Value

Performance Description	2015/16 Value	2016/17 Value	2017/18 Target	2018/19 Target
Notary Public services performed at no charge to our community members	28	29	19	20
Support of Washoe County by providing marriage license issuance services which are no longer provided in Incline Village/Crystal Bay	197	197	175	175
District most recent Bond Rating	Aa1	Aa1	Aa1	Aa1
Hosting of homeowner associations and other community agency meetings seven (7) days a week at the Administration Building Boardroom	32	100	40	40
Attendance at various job fairs and school assistance of "How To" regarding applications and hiring	9	24	10	10

Community Services Department

Beaches, Parks and Recreation

Diamond Peak Ski Resort

Event Facilities and Food & Beverage Divisions

The Golf Courses at Incline Village

**Community Services Department: Beaches, Parks and Recreation
Fiscal Year 2018/2019 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 2017 National Recreation and Parks Association Field Report (communities less than 20,000 population) and Club Industry: Key Performance Indicators 2011.

Efficiency

Performance Description	2016/17 Value	Industry standards	2017/18 Value	2018/19 Target	Report #2 10/01/2018 to 12/31/2018
Operational Cost recovery percentage to total cost on programs/services (Recreation, Parks, Tennis) * does not include Capital/Depreciation	48.5%	29%	50.5%	51%	52%
Number of visits per full time equivalent – Parks and/or Recreation, Tennis	12,763	-	12,934	12,800	TBD
Number of visits per full time equivalent - Beaches	8,772	-	9425	9000	TBD

Effectiveness

Performance Description	2016/17 Value	Industry standards	2017/18 Value	2018/19 Target	Report #2 10/01/2018 to 12/31/2018
Recreation Center Memberships	1,910	-	1,996	1,925	1948
Percent Recreation Center member retention	81%	70%-80%	86%	85%	87%
Number of Community Programs and/or Events	112	-	115	115	62
Tennis Center Memberships	98	-	107	110	104
Percent Tennis Center member retention	88%	65%-75%	84%	85%	86%
Acres of park/beach land per 1,000 residents	14.5	10.59	14.5	14.5	14.5

**Community Services Department: Beaches, Parks and Recreation
Fiscal Year 2018/2019 Performance Measures**

Community Value

Performance Description	2016/17 Value	2017/18 Value	2018/19 Target	Report #2 10/01/2018 to 12/31/2018
Percentage (%) of participants surveyed/Net Promoter Score				
- Recreation	23%/93	Not Completed	20%/90	TBD
- Tennis Center	27%/87	Not Completed	20%/90	TBD
Discounts to Community (compared to market rate)	\$273,000	\$304,000	\$304,000	TBD

Community Services Department: Diamond Peak Ski Resort

Fiscal Year 2018/2019 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 2016/2017 Season of resorts within our region of similar size.

Efficiency

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets	2018/19 Target
Season Length in calendar days	137	131	122	123	123
Lesson revenue per skier/rider visit	\$11.16	\$12.38	\$8.12	\$11.53	\$14.54
Net revenue per skier/rider visit	\$26.91	\$32.34	\$2.16	\$24.62	\$18.57
Expense per skier visit	\$38.70	\$39.43	\$84.59	\$62.54	\$66.85
Direct labor per skier visit	\$19.65	\$20.38	\$24.00	\$32.45	\$34.97
Average operating margin	44%	43.90%	2.5%	28.30%	21.74%

Effectiveness

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets	2018/19 Target
Total skier visits	166,382	160,613	108,586	110,000	110,000
Skier/Rider safety – incidents per 1,000 skiers	2.7	2.7	2.8	2.7	2.7
Percent of users who would highly recommend us to friends and family (Net Promoter Score)	59%	61%	NA	60%	60%

Community Value

Performance Description	2015/16 Value	2016/17 Value	Industry standards	2017/18 Targets	2018/19 Target
Percentage of Diamond Peak Ski Resort season pass holders who are residents	63%	57%	NA	60%	60%
Number of IVGID Picture pass holder lift tickets sold	11,796	13,406	NA	6,000	6,000
Number of season pass holder/community events per year	84	75	NA	88	88
Discounts to community (compared to market rate)	\$475,983	\$550,871	NA	\$390,000	\$410,400
Percent discount of resident ticket against rack rate	61%	66%	NA	68%	68%

Community Services Department: Event Facilities and Food and Beverage Divisions

Fiscal Year 2018/2019 Performance Measures

Overview

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

Efficiency

Performance Description	2016/2017 Value	Industry standards	2017/18 Target	2018/19 Target
% of venue occupancy (Saturdays)	76%	n/a	79%	75%
Chateau	89%	n/a	73%	75%
Aspen Grove		n/a	85%	75%
Food (cost of goods sold) %	29.2%	25-35% average*	30%	30%

Effectiveness

Performance Description	2016/2017 Value	Industry standards	2017/18 Target	2018/19 Target
Ski - Total sales/customer (check average)	\$13.42	\$7.38**	\$7.50	\$14.75
Golf - Total sales/customer (check Average)	\$24.67	\$22.31	\$13.50	\$24.75
Golf - Banquet sales per customer (Average)	\$38.28	n/a	\$38.28	\$40
Number of events held/ number of events (weddings, banquets, etc.) held with food and beverage sales	550/450		500/300	500/300
Number of meals provided to Skiers	74,405	35,000	35,000	35,000
Number of banquet meals provided	16,568	15,085	18,000	18,000
Net Promoter Score	90%	90%	90%	90%

Community Services Department: Event Facilities and Food and Beverage Divisions

Fiscal Year 2018/2019 Performance Measures

Community Value

Performance Description	2016/2017 Value	Industry standards	2017/18 Target	2018/19 Target
Number of community events	335	80	330	380
Average percentage of community events to total events held	73%	40%	70%	81%
Number of golf club meals by banquets	4,182	3,270	3,500	3,600
Number of meals provided by The Grille	6,015	n/a	6,000	6,000

**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 2018/2019 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	2016 Season	2017 Season	Industry Benchmarks	2018 Target	2019 Target
Total golf round utilization (season open to season close) based on a total number of rounds played	50.5%	48%	N/A	51.5%	51.5%
Total Golf rounds played at the Championship Golf Course	21,889	20,146	18,000-24,000*	22,600	22,600
Total Golf rounds played at the Mountain Golf Course	16,205	13,574	20,500-26,500*	16,225	16,500
Total revenue per round at the Championship Golf Course	\$170.97	\$171.46	N/A	\$173.02	\$172.82
Total revenue per round at the Mountain Golf Course	\$45.44	\$45.48	N/A	\$43.51	\$44.74
Total golf club round utilization	86%	80%	N/A	87%	85%
Total lost days due to weather	21	57	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 2018/2019 Performance Measures

Effectiveness

Performance Description	2016 Season	2017 Season	Industry Benchmarks	2018 Target	2019 Target
Accumulated depreciation to depreciable asset costs	52.56%	52.72%	N/A	N/A	N/A
Course conditioning rating – Championship Golf Course**	4.7/5	4.3/5	Exceeded	4.7/5	4.5/5
Course conditioning rating - Mountain Golf Course**	4.4/5	4.6/5	Exceeded	4.5/5	4.5/5
Percent of users who would highly recommend us to Friends and Family (Net Promoter Score 94)	82%	78%	Exceeded	85%	85%

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

Community Value

Performance Description	2016 Season	2017 Season	2018 Target	2019 Target
Percentage of golf rounds played by residents	53%	55%	53%	54%
Number of golf rounds played by residents and their guests	24,394	22,383	24,750	23,950
Number of golf club and community events per year	112	107	115***	N/A
Discounts to community (compared to market rate)	\$1,458,736	\$1,269,603	\$1,288,133	\$1,220,733

*** Estimate based on scheduled calendar events for 2018

Internal Services

Fleet

Engineering

Buildings Maintenance

Internal Services: Fleet Division

Fiscal Year 2018/2019 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 2018/2019 Performance Measures

Effectiveness

Performance Description (Work Orders)	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
Preventative Maintenance	2,200	3,136	4,000	3,500
Corrective Maintenance	3,800	2,176	2,400	2,400
Projects & Fabrication	300	206	300	300
Other	1,100	911	1,100	1,100
Total Repair Activities	7,400	6,429	7,800	7,300

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	Industry Standard Low	Industry Standard High	2018/19 Target
Preventative to Corrective Maintenance Ratio	57.9%	62.91%	65%	40%	70%	65%

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
In-Shop Repairs	6,500	6,136	6,800	6,800
Field Repairs	400	371	300	350
Outside Vendor Repairs	22	41	30	50
Operator Training Hours	80	47.2	60	80
Mechanic Training Hours	60	57.8	50	60
Vehicle Accidents	70	86	60	70
Pieces of Equipment	607	613	616	616
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 2018/2019 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 2018/2019 Fleet billing rate is \$81 per hour.

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

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

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

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

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

Light Trucks and Vehicles Repair: \$116 per hour

Welding/Fabrication Service: \$90 per hour

Internal Services: Engineering Division

Fiscal Year 2018/2019 Performance Measures

Overview

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

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

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

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

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

Efficiency

Currently, the Engineering Division has a total of three, full time, licensed Professional Engineers (Director of Engineering & Asset Management, Principal Engineer, and Senior Engineer) on staff and receives non-full time support from the Public Works Contract Administrator, an occasionally filled Engineering Intern, and the Director of Public Works. Proposed for 2018/2019 is the addition of an unlicensed Engineering Technician to provide project management and field inspection support.

Staffing	Actual 2015/2016	Budget 2016/2017	Planned 2017/2018	Report #2 07/01/2017 to 12/31/17	2018/19 Target
Full Time Engineers	3	3	3	3	4

Performance Description	2015/2016 Value	2016/2017 Value	Planned 2017/2018	Report #2 07/01/2017 to 12/31/17	2018/2019 Target
Total Hours Worked	6,240	6,240	6,240	3,120	8,320
Billed Productive Hours	5,429	5,499	5,429	2,485	7,238
Productive Percentage (Industry Standard: 80%)	88.6%	88.6%	87%	79.7%	87%

Internal Services: Engineering Division

Fiscal Year 2018/2019 Performance Measures

Efficiency (continued)

Performance Description	2015/2016 Value	2016/2017 Value	Planned 2017/2018	2018/2019 Target
Total CIP Projects	98	102	114	107
Total CIP Budget	\$8,578,683	\$9,605,900	\$8,710,462	\$12,525,795
CIP Budget to Engineer Ratio (Industry Standard: \$2M - \$2.5M/Engineer)	\$2,859,561	\$3,201,966	\$2,903,487	\$3,131,449

Effectiveness

Performance Description	2015/2016 Value	2016/2017 Value	Planned 2017/2018	2018/2019 Target
CIP Budget Carryover From Previous Fiscal Year	\$10,636,853	\$13,423,644	\$6,152,000	\$11,828,850
CIP Budget	\$8,578,683	\$9,605,900	\$8,710,462	\$12,525,795
CIP Budget Complete	\$5,811,217	\$7,294,668	\$10,048,687*	TBD
CIP Budget Carryover	\$13,423,644	\$6,152,000	\$11,828,850**	TBD

* estimated

** includes Effluent Export Pipeline Long Term Carryover

Community Value

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

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

Engineer Classification	Proposed 2018/2019 Internal Rate	Equivalent Consultant Rate (Low)	Equivalent Consultant Rate (High)
Director	\$167.28	\$160	\$260
Principal	\$126.65	\$125	\$242
Senior	\$104.96	\$115	\$216
Engineering Technician	\$75.36	\$85	\$154

Internal Services: Buildings Maintenance Division

Fiscal Year 2018/2019 Performance Measures

Overview

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

The Buildings Maintenance Division is responsible for the planning and delivery of 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.

Efficiency

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. International Facility Management Association standards suggest a staffing level of 8.8. Currently, the Buildings Maintenance Division has a total of five full time staff members consisting of one Superintendent, one Assistant Superintendent, and three Buildings Maintenance Technician IIIs (Finish Carpentry, Electrical, and Mechanical/Plumbing). Proposed for 2018/2019 is the addition of a Buildings Maintenance Technician II 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 IIIs.

Staffing	2015/2016 Value	2016/2017 Value	Industry Standard	2017/2018 Target	2018/19 Target
Full Time Positions	5	5	8.8	5	6

Internal Services: Buildings Maintenance Division

Fiscal Year 2017/2018 Performance Measures

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
Total Hours Worked	7,029	7,901	10,400	12,480
Billed Productive Hours	5,265	5,998	7,940	9,769
Productive Percentage (Industry Standard: 75%)	74.90%	75.91%	76.34%	78.28%

Effectiveness

Performance Description	2015/2016 Value	2016/2017 Value	2017/2018 Target	2018/19 Target
Total Work Orders Completed	1,467	1,245	1,300	1,300
Work Orders Completed by Contractor	302	286	260	260
Percent of Work Orders Completed by Contractor	21%	23%	20%	20%
Preventative Maintenance Work Orders Scheduled	181	155	160	160
Preventative Maintenance Work Orders Completed	51	74	88	140
Percent of Preventative Maintenance Work Orders Completed	28%	47%	55%	87%

Internal Services: Buildings Maintenance Division

Fiscal Year 2017/2018 Performance Measures

Community Value

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

The following is a list of outside contractor labor rates (per hour) for services and tasks the Building Maintenance Division routinely handles in-house. The District’s proposed 2018/2019 Buildings Maintenance Division billing rate is \$68 per hour.

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

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

Performance Description	Hours 2018/2019 Target	Work Completed at IVGID Rate	Contractor Rate
Electrical	1,300	\$88,400	\$123,500
Plumbing	700	\$47,600	\$63,000
General Construction	600	\$40,800	\$63,000
HVAC	600	\$40,800	\$69,000
Painting	40	\$2,720	\$3,400

Public Works

Public Works Department

Fiscal Year 2018/2019 Performance Measures

Overview

The Incline Village General Improvement District Public Works Department provides water and sewer services, as well as management of the solid waste contract, to the residential and commercial users located within Incline Village and Crystal Bay. The Public Works Department 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.

	Water	Sewer
Approximate Users	8,106	8,014
Equivalent Dwelling Units (EDU)	9,037	8,544
Accounts Billed	4,270	4,178
Gallons Processed	900 million	400 million

Efficiency

Performance Description	Performance Measurement	IVGID Measurement 2018-19
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	\$255
Wastewater Total O&M Cost (\$/account)	\$344	\$360

Effectiveness

Performance Description	Performance Measurement	IVGID Measurement 2018-19
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

Fiscal Year 2017/2018 Performance Measures

Community Value

Performance Description	Performance Measurement	IVGID Measurement 2018-19
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)	\$125.42	\$103.68

CAPITAL IMPROVEMENT PROJECTS

Capital Budget Overview as it relates to Operating Budget

2018-19 Capital Project Summary

Carry Over Schedule of 2017-18 Capital Improvement Projects

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

CAPITAL IMPROVEMENT PLAN REVIEW

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 (1 year, 5 year and 20 year), Potential New Acquisition Plans and their review, and Regulatory Outlooks or other indications.

The District's capital improvement plan is the culmination of input from throughout the District by Venue Managers, Senior Team, and public input 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 the service levels. As each Operating Budget is developed, the associated 1 Year CIP and 5 Year Capital Project Summary is developed and reviewed with the Board of Trustees. The emphasis on the first three years allows District staff to highlight those projects that are soon to be executed or are in some phase of pre-design, design or acquisition.

The financial aspects of budgeting for the Capital Improvement Projects is also guided by Long Range Principle Number Two; Finance: ***"The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management."*** As an integral part of identifying and meeting needs, the funding of these projects is identified. The Senior Team, in cooperation with the Department Managers puts together a Multi-Year Capital Plan (MYCP) that addresses capital infrastructure, operational equipment, and rolling stock and other requests over the next 20 years. The current fiscal year Capital Improvement Plan Budget is established from projects listed in Year 1, while the 5 Year 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 for General Fund, Community Services and the Beach are presented in a separate schedule. Carry over projects for the Utility Fund are subject to different budgeting under State guidelines. They are separated into 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 Asset Management 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, at the budget hearing required by the Nevada Revised Statutes (NRS). This action only approves one year of expenditures. Throughout the year the Director of Asset Management and the Director of Finance monitor the progress of the capital project data sheets both approved and proposed, which allows more accurate cost analysis on each project. Project managers meet quarterly with the General Manager to discuss the status of their CIP. This provides monitoring to facilitate the preparation and submittal for requests for the upcoming MYCP. Requests at a minimum, consider the 5 Year 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 intergenerational equity among users and payers, while also making the funding process more predictable from a planning perspective.

The process follows a similar path each year, this includes meeting with each venue to evaluate and prioritize departmental requests within the funding level provided by the Finance Department. Once all the departments have met, information is shared with the Board of Trustees during budget work sessions. The MYCP will go through several iterations before the 5 Year 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 2018-19 Operating Budget document includes a line item for the current year projects and a line for carry over projects in the General Fund and Community Services Capital Project Fund and the Beach Capital Project Fund. Current year and carry over projects for the Utility Fund are reported in separate lines on the cash flow statement in the State Budget Form. The Utility Fund Effluent Pipeline Project is a Long-Term Carry over for year beyond 2018-2019. 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, Five-Year Capital Plan, Long Term Carryover Project and the Indebtedness Report as of June 30, 2017.

	2018-19 Budget		CIP	Long-term	Indebtedness
	Year 1 of CIP	Carry Over	Years 2-5	Carryover	Report
General Fund	\$ 392,250	\$ 43,700	\$ 1,172,850	\$ -	\$ 1,608,800
Utility Fund	\$4,675,674	\$2,346,762	\$16,538,120	\$7,404,972	\$30,965,528
Internal Service	\$ -	\$ -	\$ 98,700	\$ -	\$ 98,700
Community Service	\$7,084,971	\$2,215,000	\$20,872,767	\$ -	\$30,172,738
Beach	\$ 372,900	\$ 30,000	\$ 1,260,160	\$ -	\$ 1,663,060

2018/2019 - Capital Project Summary

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

Division	Project Number	Project Title	2018 - 2019	Project Type	Number of Projects
General Fund					
Accounting/Information Systems	1212OE1601	Check Writer Printer Replacement - 893 Southwood Administration Building	6,000	G	1
	1213CE1101	IT Master Plan - IT Security Devices	15,000	G	1
	1213CE1701	District Communication Radios	6,000	G	1
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	82,750	G	1
	1213CO1801	Email Security Gateway	13,000	G	1
	Total		122,750		5
General Government	1099BD1803	Administration Fire Panel Replacement	18,000	E	1
	1099CO1802	Digital Records Management System	75,000	G	1
	1099FF1503	Replace Carpeting 893 Southwood Admin Building	51,500	E	1
	1099LI1705	Pavement Maintenance - Administration Building	5,000	E	1
	1315CO1801	Human Resource Management and Payroll Processing Software	120,000	G	1
	Total		269,500		5
		Total General Fund	392,250		10
Utilities					
Public Works Shared	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	E	1
	2097HV1732	2010 International Vector Truck #638	430,000	F	1
	2097LI1401	Pavement Maintenance, Utility Facilities	12,500	E	1
	2097LV1733	2009 Chevrolet Mid Size Pick-up #630 Compliance Dept.	30,000	F	1
	2097SS1708	WRRF Crew Quarters	153,174	D	1
	Total		685,674		5
Water	2299DI1102	Water Pumping Station Improvements	115,000	E	1
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000	E	1
	2299DI1204	Water Reservoir Coatings and Site Improvements	40,000	E	1
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	100,000	E	1
	2299DI1701	Water Reservoir Safety and Security Improvements	200,000	D	1
	2299DI1702	Water Pump Station 2-1 Improvements	700,000	D	1
	2299WS1801	Leak Study R2-1 14inch Steel	65,000	D	1
	2299WS1802	Watermain Replacement - Alder Avenue	50,000	D	1
	Total		1,310,000		8

2018/2019 - Capital Project Summary

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

Division	Project Number	Project Title	2018 - 2019	Project Type	Number of Projects
Sewer	2524SS1010	Effluent Export Line - Phase II	2,000,000	B	1
	2599BD1802	Treatment Plant Fire Panel Replacement	65,000	E	1
	2599DI1104	Sewer Pumping Station Improvements	55,000	E	1
	2599DI1703	Sewer Pump Station #1 Improvements	100,000	D	1
	2599SS1102	Water Resource Recovery Facility Improvements	120,000	E	1
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000	E	1
	2599SS1203	Replace & Reline Sewer Mains, Manholes and Appurtenances	80,000	E	1
	2599SS1702	WRRF Biosolids Bins	60,000	F	1
	2599SS1707	WRRF Aeration System Improvements	100,000	D	1
		Total		2,680,000	
		Total Utilities	4,675,674		22
Community Services					
Championship Golf	3141BD1703	Demolition of #10 Starter Shack	10,000	D	1
	3141BD1706	Venue Signage Enhancement	20,000	C	1
	3141FF1804	Champ Golf Exterior Icemaker Replacement	7,500	G	1
	3141GC1103	Irrigation Improvements	25,000	E	1
	3141GC1202	Championship Course Bunkers	10,000	E	1
	3141GC1802	Championship Course Greens and Surrounds	15,000	E	1
	3141GC1803	Championship Course Tees	13,000	E	1
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	25,000	E	1
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	55,000	E	1
	3142LE1720	1999 Ty-Crop Spreader #429	36,400	F	1
	3142LE1740	2007 Club Car Carryall Ball Picker #600	25,000	F	1
	3142LE1753	2011 Toro Greensmaster 1000 #652	14,500	F	1
	3142LE1754	2011 Toro Greensmaster 1000 #653	14,500	F	1
	3142LE1755	2011 Toro Greensmaster 1000 #654	14,500	F	1
	3142LE1756	2011 Toro Greensmaster 1000 #655	14,500	F	1
	3142LE1757	2011 Toro Greensmaster 1000 #656	14,500	F	1
	3142LE1758	2011 Toro Greensmaster 1000 #657	14,500	F	1
	3142LE1861	Toro Greensmaster 1600	10,000	E	1
	3197LE1720	1989 Lely Fertilizer Spreader #365	7,000	F	1
	3197LE1738	2004 John Deere Pro Gator #546	34,000	F	1
	3197LE1743	2000 John Deere 5310 Tractor #464	47,000	F	1
	3197LE1748	Replace Blade Grinding Equipment	25,000	G	1
	3197LE1753	2011 Toro Tri-Plex 3250D Mower #664	40,500	F	1
	Total		492,400		23

2018/2019 - Capital Project Summary

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

Division	Project Number	Project Title	2018 - 2019	Project Type	Number of Projects	
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	23,000	E	1	
	3241LI1704	Mountain Golf Course Cart Path Retaining Walls	12,500	E	1	
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	6,000	E	1	
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	45,000	E	1	
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	27,800	E	1	
	3299BD1801	Replace Carpet in Mountain Golf Clubhouse	24,000	E	1	
	3299BD1803	Mountain Golf Roll Up Shop Doors	12,000	E	1	
		Total		150,300		7
Facilities	3350BD1704	Replace Air Walls Chateau	7,500	E	1	
	3350BD1803	Replace Carpet in Chateau Grill	12,000	E	1	
	3350BD1806	Paint Both Food & Beverage Kitchens and Storage Areas	12,000	E	1	
	3351BD1501	Aspen Grove - Replace Carpet	11,500	E	1	
		Total		43,000		4
Ski	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	33,000	G	1	
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	15,000	F	1	
	3464LI1501	Diamond Peak Base Facilities Maintenance and Improvements	70,000	D	1	
	3464LV1733	2008 Yamaha Rhino (ATV) #639	22,000	F	1	
	3468RE0002	Replace Ski Rental Equipment	135,000	G	1	
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	85,000	E	1	
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	50,000	B	1	
	3499BD1801	Ski Fleet Fire Panel Replacement	25,000	E	1	
	3499BD1803	Snowflake Lodge Facilities Maintenance and Improvements	27,000	E	1	
	3499BD1804	Storage Building Replacement Design Evaluation (Net of Grants)	40,000	D	1	
	3499LI1101	Incline Creek Culvert Rehabilitation at Diamond Peak	3,785,000	B	1	
		Total		4,287,000		11
	Parks	4378LE1723	1996 Lely Fertilizer Spreader #498	12,000	F	1
4378LE1729		2007 John Deere Pro Gator #604	34,000	F	1	
4378LE1743		2007 Toro 3500D Rotary Mower #605	33,700	F	1	
4378LI1207		Pavement Maintenance, East & West End Parks	15,000	E	1	
4378LI1303		Pavement Maintenance, Village Green Parking	5,000	E	1	
4378LI1403		Pavement Maintenance, Preston Field	5,000	E	1	
4378LI1504		Incline Creek Restoration - Upstream of SR-28 (Net of Grants)	186,000	D	1	
4378LI1602		Pavement Maintenance, Overflow Parking Lot	5,000	E	1	
4378LI1604		Pump Track (Net of Grants)	300,000	C	1	
4378LI1802		Pavement Maintenance - Incline Park	1,500	E	1	
4378LI1803		Incline Park Facility Renovations (Net of Grants)	1,208,071	D	1	
4378LI1804		Bocce Courts at Recreation Center Property Design	15,000	C	1	
		Total		1,820,271		12
Tennis		4588LI1201	Pavement Maintenance, Tennis Facility	5,000	E	1
	4588RS1402	Resurface Tennis Courts 3 thru 7	75,000	E	1	
	4588RS1801	Tennis Center Pickle Ball Court Conversion	18,000	C	1	
		Total		98,000		3

2018/2019 - Capital Project Summary

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

Division	Project Number	Project Title	2018 - 2019	Project Type	Number of Projects
Recreation Center	4884BD1901	Replace Condensing Unit 2 and 4	50,000	E	1
	4884FF1502	Repair Deck Stairs and Powder Coat All Patio Deck Railings	40,000	E	1
	4884LI1102	Pavement Maintenance, Recreation Center Area	12,500	E	1
	4886LE0001	Fitness Equipment	43,500	G	1
	4899BD1305	Paint Interior of Recreation Center	20,500	E	1
	Total		166,500		5
Community Services Shared	4999BD1803	Fall protection for District Venues	27,500	D	1
	Total		27,500		1
Beaches	Total Community Services		7,084,971		66
	3939BD1803	Burnt Cedar Food & Beverage Customer Improvements	10,000	D	1
	3970BD2601	Burnt Cedar Swimming and Toddler Pool Resurface and Mechanical Improvements	75,000	D	1
	3972BD1301	Pavement Maintenance, Ski Beach	33,500	E	1
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000	D	1
	3972FF1704	Beach Furnishings	58,400	G	1
	3972LI1201	Pavement Maintenance, Incline Beach	26,500	E	1
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	72,500	E	1
	3972LI1801	Kayak and Paddle Board Rack Enhancements	30,000	D	1
	3999BD1802	Fall protection for Beach Venues	12,000	D	1
	Total		372,900		9
	Total		12,525,795		107

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over
General	IT Master Plan - Firewall/Remote Access	1213CE1101	\$ 10,000	\$ -	\$ -
	District Communication Radios	1213CE1701	6,000	5,850	-
	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	87,900	70,000	-
	IS&T Second Vehicle	1213LV1702	11,000	11,000	-
	A.V. Building Immediate Term Maintenance	1099BD1704	54,000	10,300	43,700
	Pavement Maintenance - Administration Building	1099LI1705	10,000	10,000	-
	Admin Printer Copier Replacement (Open Early - Budgeted 18-19 \$31,000)	1099OE1401	-	24,073	-
	Accounting System Upgrade (Project cancelled, replaced with new scope)	1212CO1503	100,000	-	-
	Total		\$ 278,900	\$ 131,223	\$ 43,700
Beach	Pavement Maintenance, Ski Beach	3972BD1301	\$ 38,850	\$ 38,850	\$ -
	Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	77,000	77,000	-
	Beach Furnishings	3972FF1704	13,500	13,000	-
	Pavement Maintenance, Incline Beach	3972LI1201	4,000	4,000	-
	Pavement Maintenance, Burnt Cedar Beach	3972LI1202	12,500	12,500	-
	Kayak Rack Enhancements	3972LI1801	17,225	17,000	-
	Incline Beach Facility Study	3973LI1302	169,425	13,458	30,000
	UV & Pump for Burnt Cedar Pool - Unbudgeted	3999RS1811	-	17,935	-
	Beaches Point of Sale System - Unbudgeted	3973CO1812	-	5,100	-
	Summer Pool Cover - Unbudgeted	3985FF1813	-	6,355	-
	Burnt Cedar Beach Freezer - unbudgeted	3974FF1101	-	5,869	-
	Total		\$ 332,500	\$ 211,067	\$ 30,000
Internal Services	Replacement Shop Tools and Equipment	5190ME1201	\$ 25,000	\$ 21,719	-
	Replace 2001 Service Truck 4X4 (3/4-ton) #473	5394LV1721	5,000	5,000	-
Total		\$ 30,000	\$ 26,719	\$ -	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over
Community Services All Departments Total			\$ 6,216,962	\$ 3,682,839	\$ 2,346,762
separate department details follow:					
Championship Golf	Fuel Management Program	3141CO1701	\$ 30,000	\$ 30,000	\$ -
	Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	3141BD1502	-	8,104	-
	Irrigation Improvements	3141GC1103	19,000	27,475	-
	Champ Course #17 Tee Rebuild	3141GC1704	25,000	10,000	15,000
	Pavement Maintenance of Parking Lots - Champ. Course & Chateau	3141LI1201	37,500	37,500	-
	Pavement Maintenance of Cart Paths	3141LI1202	85,600	88,806	-
	Championship Course Drainage Enhancement	3141LI1705	7,500	7,982	-
	Driving Range Nets	3143GC1201	4,000	-	-
	Champ Grille Kitchen Equipment	3153FF1204	39,000	-	39,000
	The Grille Bar Equipment and Furniture	3153FF1205	9,000	9,854	-
	Grille Furniture	3153FF1801	32,000	32,000	-
	Championship Course Greens, Tees and Bunkers	3141GC1202	87,000	34,000	52,000
	2002 Toro Hydroject 3000 #514	3197AT710	29,950	-	-
	1996 Toro Aerator #413	3197LE1721	26,000	24,581	-
	2011 John Deere HD300 Spray Rig #662	3197LE1722	63,000	54,234	-
	1999 Toro Rake-O-Vac #442	3197LE1723	35,000	31,405	-
	2010 JD 1500 Arecore Aerator #640	3197LE1735	33,000	32,447	-
	2004 John Deere Pro Gator #545	3197LE1737	35,000	30,698	-
	2004 John Deere Pro Gator #547	3197LE1739	35,000	29,120	-
	2002 John Deere 4400 Tractor #513	3197LE1744	42,000	45,862	-
	2002 John Deere 4400 Tractor #517	3197LE1745	54,100	49,500	-
	Toro Rake-O-Vac	3197LE1750	35,000	31,405	-
	Core Processor	3197LE1751	27,000	24,523	-
	2010 Deep Tine Aerator #671	3197LE1752	35,000	25,792	-
	Total		\$ 825,650	\$ 665,288	\$ 106,000

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19	
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over	
Mountain Golf	ADA Access to On-course Restrooms	3241BD1402	\$ 95,000	\$ -	95,000	
	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	79,250	7,855	71,395	
	Fuel Management Program	3241CO1701	30,000	30,000	-	
	Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101	38,000	29,287	-	
	Irrigation Improvements	3241GC1404	5,000	-	-	
	Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	16,000	16,000	-	
	Pavement Maintenance of Cart Paths - Mountain Golf Course	3242LI1205	77,800	79,668	-	
	Mountain Golf Course Cart Path Retaining Walls	3241LI1704	11,000	3,832	7,168	
	Repair Roof - Mountain Golf Club House	3299BD1702	82,400	-	82,400	
	Mountain Golf Course Backflow Device Replacement	3299DI1703	17,500	17,500	-	
	Fuel System Refurbishment - Unbudgeted	3299BD1801	-	21,892	-	
	Gas Golf Cart Fleet - (Budgeted for new lease, purchased existing fleet)	3244LV1810	-	48,731	-	
	2007 Buffalo Turbin Debris Blower #601	3242LE1720	8,000	7,224	-	
	2011 Toro 3500D Mower #663	3242LE1727	34,000	32,350	-	
	2007 Toro Tri-Plex 3250D Mower #598	3242LE1730	56,000	57,280	-	
	2008 Toro Tri-Plex Mower #614	3242LE1732	47,500	45,829	-	
		Total		\$ 597,450	\$ 397,448	\$ 255,963
	Facilities	Chateau Projector Screens	3350AE1802	\$ 9,000	\$ 8,956	\$ -
		Paint Interior of Chateau	3350BD1505	27,100	26,115	-
		Magnetic Fire Door Closures	3350BD1705	18,450	16,612	-
Catering Kitchen Equipment		3350FF1204	15,000	12,854	-	
Enclose Chateau Exterior Storage Area		3350FF1601	6,500	-	6,500	
Chateau Lobby Furniture		3350FF1801	13,500	8,873	-	
Aspen Grove - Replace Siding		3351BD1502	22,500	22,500	-	
Aspen Grove Facility Improvements		3351BD1703	60,000	60,000	-	
Replace Banquet Serviceware		3352FF1104	55,000	10,000	-	
Banquet Tables		3352FF1704	31,900	2,913	-	
		Total		\$ 258,950	\$ 168,823	\$ 6,500

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19	
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over	
Ski	Replace Main Lodge / Snowflake Lodge Dining Furniture and Fixtures	3453FF1706	\$ 68,000	\$ 68,000	\$ -	
	Lakeview Ski Lift Maintenance and Improvements	3462HE1702	115,000	-	-	
	Redfox & Ridge Lift Restraining Bar Upgrade	3462LE1608	23,500	29,458	-	
	Loader Tire Chains (1-Set)	3463HE1722	10,000	8,975	-	
	Replace 2006 Pisten Bully 300 Snowcat #595	3463HE1726	390,000	389,500	-	
	Vehicle Shop/Snowmaking Pumphouse Roof	3464BD1302	158,122	47,175	20,000	
	Fuel Management Program	3464CO1701	75,000	33,115	41,885	
	Ski Resort Snowmobile Fleet Replacement	3464LE1601	12,500	13,901	-	
	Fan Guns Purchase and Refurbishment	3464SI1002	100,000	72,250	27,750	
	Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	50,000	18,500	31,500	
	Upgrade Popular Snowmaking Power Alignment	3464SI1708	37,500	420	37,080	
	Snow Gun Mounting Pedestals	3464SI1713	9,000	3,000	-	
	Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	94,500	94,500	-	
	Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	40,000	-	40,000	
	Skier Services Building Customer Service Counter	3499FF1607	19,700	-	19,700	
	Incline Creek Culvert Rehabilitation at Diamond Peak	3499LI1101	1,520,300	915,000	604,600	
	Ski Area Master Plan Implementation - Phase 1a and 1b (Entitlements)	3653BD1501	690,000	7,422	682,600	
	Replace Ski Rental Equipment	3468RE0002	-	(595)	-	
	Replace Staff Uniforms	3499OE1205	-	(244)	-	
	Lift Rescue Glider - unbudgeted	3464FF1703	-	8,442	-	
		Total		\$ 3,413,122	\$ 1,708,819	\$ 1,505,115
	Recreation	Replace Walkway Bollard Lights	4884BD1703	\$ 56,500	\$ -	\$ 56,500
		Recreation Center Natatorium Mezzanine Safety Enhancements	4884BD1601	40,000	-	-
Replace Condensing Unit 2 and 4		4884BD1901	39,430	-	39,430	
Resurface Recreation Center Patio Deck		4884FF1501	36,600	-	36,600	
Repair Deck Stairs and Powder Coat All Patio Deck Railings		4884FF1502	48,500	-	48,500	
Pavement Maintenance, Recreation Center Area		4884LI1102	17,500	16,000	-	
Fitness Equipment		4886LE0001	42,600	29,884	-	
2012 Chevy Compact SUV #665		4899LV1723	26,000	25,215	-	
	Total		\$ 307,130	\$ 71,099	\$ 181,030	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over
Comm. Serv. Admin	Community Services Work Order Software	4999CO1801	\$ 30,000	\$ 28,000	\$ -
	ADA Van	4999LV1802	65,000	47,008	-
	Upgrade Sign Shop Equipment	4999OE1701	28,000	26,000	-
	Parks and Recreation Master Plan Update	4999RS1603	180,000	42,000	138,000
	Total		\$ 303,000	\$ 143,008	\$ 138,000
Parks	Resurface and Coat Preston Park Floors	4378BD1604	\$ 15,500	\$ -	\$ -
	Aspen Grove Flatscape and Retaining Wall	4378BD1605	55,000	28,310	-
	Dumpster Enclosure - Incline Park	4378BD1701	7,500	-	7,500
	Incline Park Backflow Device Replacement	4378DI1702	20,000	1,198	18,802
	Incline Park Fencing Refurbishment	4378BD1707	18,000	-	18,000
	Skate Park Enhancement Study	4378BD1711	5,000	-	5,000
	Village Green Backflow Device Replacement	4378DI1703	16,000	16,000	-
	Pavement Maintenance, East & West End Parks	4378LI1207	12,500	12,500	-
	Pavement Maintenance, Village Green Parking	4378LI1303	22,500	22,500	-
	Pavement Maintenance, Preston Field	4378LI1403	53,000	53,000	-
	Pavement Maintenance, Overflow Parking Lot	4378LI1602	31,000	31,000	-
	Restoration Project - Upstream of SR28	4378LI1504B	52,500	15,455	37,000
	Pump Track budgeted design	4378LI1604	48,000	30,148	17,852
	Pump Track Granted Construction	4378LI1604	-	136,649	-
	2005 John Deere Pro Gator #572	4378LE1728	32,500	32,878	-
	Aerator	4378LE1745	10,000	9,191	-
	2008 Suzuki ATV #617	4378LV1726	15,000	18,278	-
	2000 Flatbed 4X4 (1/2 ton) #356	4378LV1733	31,000	38,926	-
	Incline & Third Creek Restoration - Phase V prior cost recovery	4378LI1504B	-	(10,042)	-
	Incline Park Improvements - unbudgeted and Granted Design	4378BD1801	-	87,363	-
Total		\$ 445,000	\$ 523,354	\$ 104,154	
Tennis	Tennis Center Renovation	4588BD1604	\$ 50,000	\$ -	\$ 50,000
	Pavement Maintenance, Tennis Facility	4588LI1201	5,000	5,000	-
	Replace Tennis Center Ice Maker	4588ME1702	11,660	-	-
Total		\$ 66,660	\$ 5,000	\$ 50,000	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over
Utility	Public Works Equipment Storage Building	2097BD1301	\$ 1,246,500		
	Fueling Facility Upgrade	2097BD1502	667,000		
	Pavement Maintenance, Utility Facilities	2097LI1401	462,700		
	Combined Contracted Project		2,376,200	\$ 2,376,200	\$ -
	Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,600	53,748	-
	Public Works Office Space Reconfiguration	2097FF1602	61,500	-	61,500
	Loader Tire Chains (2-Sets)	2097HE1725	20,000	17,950	-
	2008 Trackless Snowblower #619	2097HE1731	152,000	154,000	-
	2004 9' Western Snow Plow #542A	2097LE1723	6,200	-	-
	2012 Snowplow #669B	2097LE1727	6,600	6,684	-
	2001 Caterpillar 430D Backhoe #496	2097LE1728	125,000	123,781	-
	One Ton Service Truck with Lift Gate	2097LV1703	43,000	41,504	-
	2008 Chevrolet 1/2-Ton Pick-up #611	2097LV1737	28,000	27,799	-
	2008 Chevrolet Service Truck #612	2097LV1748	41,800	38,953	-
	WRRF Crew Quarters	2097SS1708	75,000	9,180	65,820
	Replace Public Works Front Security Gate - unbudgeted	2097BD1702	-	1,000	-
	PW Administration Printer (Lease budgeted, purchased outright)	2097OE1701	-	10,450	-
	Water Pumping Station Improvements	2299DI1102	30,000	40,869	-
	Replace Commercial Water Meters, Vaults, Lids	2299DI1103	20,000	23,278	-
	Water Reservoir Coatings and Site Improvements	2299DI1204	30,000	30,000	-
	Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	198,000	38,589	145,497
	Reservoir Safety Improvements	2299DI1701	218,600	-	218,600
	Water Pump Station 2-1 Improvements	2299DI1702	100,000	-	100,000
	Watermain Replacement - Sawmill, Pine Cone, and Selby Roads	2299WS1703	1,122,000	216,260	-
	early opening of project in 2017 spent \$839,532	2299WS1703	-	-	-
	WWTP Operations Space Reconfiguration	2523FF1602	168,500	168,000	-
	*** Effluent Export Line - Pond Lining	2524SS1010	1,000,000	705,369	294,631
	Building Upgrades Water Resource Recovery Facility	2599BD1105	25,000	23,610	-

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Carry Over Schedule - Capital Improvement Projects for 2018-2019 Budget

FUND	DESCRIPTION	PROJECT #	2017-18	Estimated	2018-19
			TOTAL BUDGET	Expended 5/11/18	Budget Carry Over
Utility continued	Sewer Pumping Station Improvements	2599DI1104	355,100	100,696	-
	Sewer Pump Station #1 Improvements	2599DI1703	155,000	-	155,000
	Sewer Pump Station #8 Improvements	2599DI1704	500,000	676,233	-
	Sewer Pump Station #11 Replacement	2599DI1705	125,000	-	125,000
	Upper Pond Improvements	2599LI1801	415,000	493,855	-
	Water Resource Recovery Facility Improvements	2599SS1102	106,000	28,173	25,000
	Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000	64,799	-
	Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	110,000	92,351	-
	WRRF Aeration System Improvements	2599SS1707	50,000	-	50,000
	2007 Trackless Flail Mower #602	2523LE1720	35,000	22,400	-
	2001 Jet-Away line Cleaner #508	2425HE1724	60,000	44,929	-
	WRRF Blower Replacement - added	2523SS1701	-	115,421	-
	Aeration basin and wetwell structure evaluation - added	2599SS1301	-	1,099	-
Total			\$ 8,004,100	\$ 5,747,180	\$ 1,241,048

Reconciliation of Long Term Effluent Pipeline Carryover considering multi-year issues:

	Available	Spent	Carry Over
*** Effluent Export Line - Pond Lining (multi-year project)	2524SS1010 \$ 1,000,000	\$ 705,369	\$ 294,631
Carry Over to periods after 2017-18	2524SS1010 \$ 9,417,000		
Phase II line repair completed in 2017-18 contract after budget adoption	2524SS1010	\$ 955,028	
Phase II continuing design and testing to be incurred in 2018-19	2524SS1010		\$1,057,000
Phase II Carry Over for eventual construction beyond 2018-19	2524SS1010		7,404,972

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, 2019

	Utilities		Community Services		Beach	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Utility Bonds						
State Revolving Fund						
2002 C32-0204	\$110,874	\$17,703				
2004 IVGID-1	\$91,049	\$22,599				
2006 CS32-0404	\$168,270	\$39,267				
2012 DW-1201	\$139,485	\$53,887				
Recreation Bonds						
2012 Recreation Facilities and Refunding						
98.39% Community Services (based on use of proceeds)						
Championship Golf			\$164,255	\$17,666		
Chateau			\$156,730	\$16,856		
Aspen Grove			\$70	\$7		
Diamond Peak			\$17,500	\$1,882		
Recreation Center			\$1,995	\$215		
Parks			\$2,660	\$286		
Tennis			\$1,155	\$124		
1.61% Beach (based on use of proceeds)					\$5,635	\$606
Budget Totals	<u>\$509,678</u>	<u>\$133,456</u>	<u>\$344,365</u>	<u>\$37,036</u>	<u>\$5,635</u>	<u>\$606</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
 Operating Budget – Outstanding Bonds
 as of June 30, 2019

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, 2018 \$ 479,759
2006 CS32-0404	Matures 9/1/2026	Balance June 30, 2018 \$1,314,493

Water:

2004 IVGID-1	Matures 7/1/2025	Balance June 30, 2018 \$ 664,806
2012 DW-1201	Matures 3/16/2032	Balance June 30, 2018 \$2,149,867

FUND BALANCE

Operating Budget – Fund Balance Projected

Incline Village General Improvement District
Operating Budget – Fund Balance Projected
as of June 30, 2019

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, 2019.

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 2019. The rate study contemplates generating appropriate operating and capital replacement flows of resources. It also acknowledges having a reserve.

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. The full scope and amount of the project is not determined.

Internal Services – serve other District funds with charges as cost for Fleet, Buildings Maintenance, Engineering, and Workers Compensation. The flow of charges and cost generally balance each month and certainly over the course of a year. Only Workers Compensation has a significant balance in order to meet advanced payments for coverage. There is no Board Policy for a minimum fund Balance. In 2017 and 2018 the Workers Compensation Self Insured retention was removed and the resources were returned to the operating funds.

Policy for a minimum fund Balance. In 2017 and 2018 the Workers Compensation Self Insured retention was removed and the resources were returned to the operating funds.

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

	Estimated Fund Balance 6/30/18	Projected Minimum Board Policy	Projected Fund Balance 6/30/19
General Fund	\$ 2,432,349	\$ 182,000	\$2,490,043
Comm. Services SR	\$11,515,351	\$4,232,000	\$9,413,811
Beach Special Rev.	\$ 1,444,497	\$ 481,000	\$1,542,062

Additional estimates:

Utility – Unrestricted	\$10,527,868	\$1,875,000	\$7,735,557
Internal Serv. – Unrestr.	\$ 503,668	N/A	\$ 192,222

CENTRAL SERVICES COST ALLOCATION

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

For the Fiscal Year Ending June 30, 2019

	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	23.38 8.78%	34.39 12.92%	38.49 14.46%	11.235 4.22%	1.41 0.53%	72.976 27.41%	25.01 9.40%	9.49 3.57%	2.26 0.85%	3.19 1.20%	25.86 9.71%	18.5 6.95%	266.191 100%
Budgeted Wages by Fund Allocation	\$ 2,004,019 14.81%	\$ 2,663,937 19.69%	\$ 1,493,437 11.04%	\$ 382,111 2.82%	\$ 85,968 0.64%	\$ 2,867,877 21.20%	\$ 1,092,992 8.08%	\$ 328,315 2.43%	\$ 136,102 1.01%	\$ 122,353 0.90%	\$ 833,105 6.16%	\$ 1,518,840 11.23%	\$ 13,529,056 100%
Budgeted Benefits by Fund Allocation	\$ 969,905 18.19%	\$ 1,304,385 24.46%	\$ 451,909 8.48%	\$ 115,490 2.17%	\$ 43,156 0.81%	\$ 978,691 18.36%	\$ 347,964 6.53%	\$ 80,461 1.51%	\$ 27,535 0.52%	\$ 43,256 0.81%	\$ 209,334 3.93%	\$ 759,670 14.25%	\$ 5,331,756 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,129,365 8.07%	\$ 3,221,493 23.02%	\$ 2,037,513 14.56%	\$ 474,552 3.39%	\$ 395,078 2.82%	\$ 3,171,646 22.66%	\$ 804,127 5.75%	\$ 399,857 2.86%	\$ 89,233 0.64%	\$ 193,188 1.38%	\$ 787,937 5.63%	\$ 1,290,505 9.22%	\$ 13,994,494 100%
Budgeted Accounting - Invest. Int.	\$ 764,674												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	49,368	140,821	89,065	20,744	17,270	138,642	35,151	17,479	3,901	8,445	34,443	56,412	\$ 611,739
Blended Allocation	14%	19%	11%	3%	1%	22%	8%	3%	1%	1%	7%	11%	
Budgeted Human Resources HR + 20% Accounting	\$ 729,083												
Based on Wages, Benefits & FTE	122,856	167,802	99,886	27,081	5,805	196,892	70,563	22,053	6,972	8,567	58,210	95,330	\$ 882,018
Central Services Cost Allocation	\$ 323,965	\$ 308,622	\$ 188,951	\$ 47,825	\$ 23,075	\$ 335,534	\$ 105,714	\$ 39,532	\$ 10,873	\$ 17,012	\$ 92,653		\$ 1,493,757
Annual Billing for Adopted Budget		\$ 308,600	\$ 188,900	\$ 47,800	\$ 23,000	\$ 335,500	\$ 105,700	\$ 39,500	\$ 10,800	\$ 17,000	\$ 92,600		\$ 1,169,400

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

Personnel Highlights

Full Time Equivalent Personnel Summary

Authorized Positions

Full Time Year-Round Personnel

Part-Time, Temporary and Seasonal Personnel

Salary Ranges

2018-2019 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.

We are in the fourth year of our culture training, Gung Ho!. So far, we have seen success as our employees are working together, talking about our core values, and aligning themselves with the District's purpose, values and goals. The shift of the culture change is a slow one since the emphasis is on frontline, not top-down, decision making, responsibility, and celebrating, no matter how small, workforce successes. We are hopeful this culture shift will improve employee morale and productivity, reduce employee turnover, and reinvigorate a sense of purpose throughout our entire District Staff. The three central principles around Gung Ho! are doing worthwhile work, putting your workers in control of achieving their goals, and cheering each other on. The customer care council (C2) composed of select individuals who have been identified as up and coming leaders within the organization who are developing deeper trainings, team buildings, rewards and exercises focused around our values have been working hard on improvements for employees. It is fun to see this Gung Ho! culture take on a new evolution of positive management. To continue to enhance our culture shift, we also asked our employees to participate in a 12 question employee engagement survey, by the gold standard organization, Gallup. This survey is to serve as an opportunity for staff to share their true opinions of the District and how it is performing internally. This measurement tool has allowed our Director of Human Resources to work individually with all venues within the District from the baseline and create improvement initiatives to work towards during the upcoming year. This has been a revealing process exposing areas of improvement in communication, engagement and solutions to problems. We just completed our second Gallup 12 which will include seasonal staff as well. This once again reinforces our emphasis is on frontline staff is an integral part of our employee engagement. The Gallup survey will be sent out multiple times a year to catch our seasonal staff. This will allow us to measure our improvement initiatives for success going forward.

We have worked this last year on the goal of 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, to ensure we have well defined roles, employees have the ability to make strong contributions, and are actively connected to the District as a whole.

We continue to hold fun semi-annual "All Employee" meetings bringing employees from all venues together to share information, ask questions, and recognize longevity milestones. We had another successful holiday lunch with over 150 employees in attendance. This past year, the theme was wear your best flannel. This worked well with Diamond Peak's uniform! This year, we had fun candy bar scramble and the top 10 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. Again, this year at the holiday party, we distributed thanks to all of our active employees in the form of a \$10 IVGID bucks as a small thank you for their service. We asked this group to be our beta tester for electronic distribution through RTP and Vermont. At our summer picnic BBQ, Hawaiian fun in the sun, the Senior and Field Management Teams cooked and served Staff, along with a couple of Trustees. We also had a variety of games for employees to play and music to listen too; it was a great time had by all. We also had great participation from staff in our recruiting video that shows what a great place IVGID is to work.

We made great progress in the revamping a new employee recognition program since this has not been addressed in over 10 years. Our C2, Care Counsel Management gathered feedback came to the Senior Team with the idea and new recognition plan was created. The new program is HERO (Hardworking Employee Recognition Opportunity). The team worked very hard on the changes to offer a fair and variety of rewards. The new program is still designed to value the District's non-benefited returning employees who work for the District for one or two of the seasons or in a year round position, such as Recreation Center employees and in multiple positions at one venue! Employees are rewarded for the hours that they work for us through longevity incentive pay. IVGID appreciates the value our returning employees bring to its facilities, parks programs and community venues.

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 2018-19 Fiscal Year:

Changes in benefited positions for this fiscal year include:

*Re-classify/Title Changes

- Reclassify – Diamond Peak Reception/Sr. Admin Clerk Grade 16-Grade 18
- Reclassify – Diamond Peak Rental Shop Manager from 6 month seasonal manager to 7 month seasonal manager
- Reclassify - Lift Electrician/Mechanic to Assistant Lift Manager Grade 24
- Reclassify - Parks Crew Supervisory from 10 month seasonal manager to FTYR

- Reclassify – Mountain Course Superintendent from Salary Grade 30 10 month seasonal manager to Grade 23 FTYR
- Reclassify – Championship Head Golf Professional from 7 month seasonal manager to FTYR
- Mountain Head Professional from FTYR to 8 month seasonal manager

- Created full-time year round position:
 - HR Analyst – Salary Grade 25
 - Engineering Technician – Salary Grade 29
 - Parks & Recreation Manager Operations – Grade 25
 - Assistant Superintendent Champ Golf – Salary Grade 24

- 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 2018. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - Year round employees in non-benefitted positions are budgeted to remain competitive in the market for base rate of pay. The District continues to survey the comparable markets of our different venues to monitor competitive compensation levels.
 - Seasonal employees throughout the District will receive an increase to their minimum rate of pay to \$10.50 per hour to remain competitive with California's increasing minimum wage.
 - We continue to evaluate salary ranges for their competitiveness within the competitive market, including union positions, for all year round positions. All of these relationships are evaluated and contribute to the decisions about Staff growth, working within classification, and the relationship in the competitive market to meet the long range principle for our workforce. Internal equity is also evaluated and is important to the District.
 - Another great benefit renewal is for medical, dental and vision benefits with a 0% increase for health for 2018. We went out to bid and received rates from 6 different agencies. This was 12% 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 2% to 3% for non-supervisory and non-union FTYR employees.
 - Deferred Compensation match increase from 3% to 4% for Supervisory and Superintendent union employees.
 - The Superintendent unit negotiations has been renewed for a three year contract expiring June 30, 2020.
 - The Non-Supervisory Unit has been renewed for a three year contract expiring June 30, 2020.
 - The Supervisory unit has been renewed for a two year period expiring 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 fluxuations in the number of employees that would qualify in our next fiscal year. Human Resources continues to monitor the long term perspectives of the seasonal and variable hour employees to ensure that the District continues to be in compliance with the Federal Affordable Health Care Act and the Employer Shared Responsibilities.

Challenges and opportunities for this fiscal year include:

- Continuing to provide the high level of customer service excellence that our residents and customers have to come to expect while holding staffing to a new higher minimum 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 on 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 HR 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 Equivalents (FTE) Budget on Budget Changes for the current and prior two budget plans, a list of position Classifications, FTYR Authorized Positions, Part-time, Temporary and Seasonal Positions, and adjusted Salary Grade Ranges.

**Incline Village General Improvement District
2018-2019 Budget**

**Full-Time Equivalent (FTE) Personnel Summary
July 1, 2018**

130

	2016-2017 Budget				2017-2018 Budget				2018-2019 Budget				Changes (+/-) 2017-2018 Budget vs. 2018-2019 Budget			
	SMS/PT/PTYR				SMS/PT/PTYR				SMS/PT/PTYR				SMS/PT/PTYR			
	No. Positions	FTE	FTYR - FTE	Total FTE	No. Positions	FTE	FTYR - FTE	Total FTE	No. Positions	FTE	FTYR - FTE	Total FTE	No. Positions	FTE	FTYR - FTE	Total FTE
Golf - Championship	88.0	30.5	8.5	39.0	86.0	29.8	9.2	39.0	91.8	31.9	9.4	41.2	5.8	2.1	0.1	2.2
Golf - Mountain	28.9	7.9	2.5	10.4	27.8	8.6	2.4	10.9	31.0	9.3	2.0	11.3	3.2	0.7	-0.3	0.4
Facilities	0.3	0.1	1.2	1.4	0.3	0.1	1.3	1.4	0.3	0.2	1.2	1.4	0.0	0.1	0.0	0.0
Ski Recreation	273.5	50.6	15.2	65.8	281.5	54.4	16.4	70.9	285.7	57.7	16.7	74.4	4.2	3.3	0.3	3.5
Parks	74.1	16.9	8.4	25.2	74.1	17.1	8.6	25.6	72.8	16.0	9.2	25.1	-1.4	-1.1	0.6	-0.5
Tennis	16.9	7.9	1.8	9.6	17.4	7.8	1.5	9.3	18.7	7.9	1.8	9.7	1.2	0.0	0.3	0.3
Other Recreation	10.0	1.9	0.1	2.1	10.0	1.9	0.1	2.0	9.2	1.4	0.1	1.5	-0.8	-0.5	0.0	-0.5
Other Recreation	4.8	1.8	1.3	3.1	4.8	1.8	1.4	3.2	4.8	1.8	1.4	3.2	0.0	0.0	0.0	0.0
Subtotal Community Svc	496.5	117.7	39.0	156.7	502.0	121.6	40.9	162.5	514.3	126.2	41.7	168.0	12.3	4.6	0.9	5.5
Beach	99.0	18.4	3.9	22.3	97.4	18.7	3.9	22.6	109.5	21.2	4.6	25.9	12.1	2.6	0.7	3.3
General Fund	1.0	0.5	22.7	23.2	4.0	1.5	21.8	23.3	4.0	1.1	22.2	23.3	0.0	0.0	0.0	0.0
Engineering	1.0	0.3	3.8	4.1	1.0	0.3	3.8	4.1	1.0	0.3	4.8	5.1	0.0	0.0	1.0	1.0
Fleet	0.0	0.0	7.0	7.0	0.0	0.0	7.0	7.0	0.0	0.0	7.0	7.0	0.0	0.0	0.0	0.0
Buildings	1.0	0.5	5.0	5.5	1.0	0.5	5.0	5.5	1.0	0.5	6.0	6.5	0.0	0.0	1.0	1.0
Utilities	5.0	3.3	31.2	34.5	5.0	3.4	31.2	34.6	4.0	2.4	32.2	34.6	-1.0	-1.0	1.0	0.0
Subtotal	8.0	4.6	69.7	74.3	11.0	5.7	68.8	74.6	10.0	4.7	71.8	76.5	-1.0	-1.0	3.0	2.0
District-wide Total	603.5	140.7	112.6	253.3	610.4	146.0	113.7	259.6	633.8	151.7	118.6	270.3	23.4	6.2	4.5	10.7
Supplemental Breakdowns for informational purposes only.																
Marketing	2.0	0.3	2.8	3.2	2.0	0.3	2.8	3.1	1.0	0.1	3.1	3.2	-1.0	-0.2	0.3	0.1
C. S. Food and Beverage	77.4	19.2	2.4	21.7	82.3	21.3	3.5	24.8	88.3	23.1	3.5	26.6	6.0	1.8	0.0	1.8
Beach Food and Beverage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0	3.3	0.0	3.3	14.0	3.3	0.0	3.3

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

*Footnote: Differences in details versus totals are due to rounding.

**AUTHORIZED POSITIONS
2018-2019 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department	Position	FLSA Class
Administrative Services:			
Executive Office:			
Contract		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

**AUTHORIZED POSITIONS
2018-2019 Budget
FTYR, MSYR, PTYR(B)**

Salary Range			
Grade	Department	Position	FLSA Class
Public Works:			
Administration:			
44		Director of Public Works	Exempt
32		Public Works Administration Manager	Exempt
24		Public Works Contracts Administrator I	Non-Exempt
25		Public Works Contracts Administrator II	Non-Exempt
G3		Customer Service Representative I	Non-Exempt
G4		Customer Service Representative II	Non-Exempt
N/A		Customer Service Clerk (PTYR-B)	Non-Exempt
G7		Meter Technician I	Non-Exempt
G8		Meter Technician II	Non-Exempt
27		Resource Conservationist	Exempt
21		Public Works Program Coordinator I	Non-Exempt
23		Public Works Program Coordinator II	Non-Exempt
G8		Solid Waste Enforcement & Regulatory Compliance Tech	Non-Exempt
Engineering:			
44		Director of Engineering & Asset Management	Exempt
38		Principal Engineer	Exempt
36		Senior Engineer	Exempt
29		Engineering Technician	Non-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
G3		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

AUTHORIZED POSITIONS
2018-2019 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
Public Works:			
Compliance:			
30		Compliance Supervisor/Chief Inspector	Exempt
G10		Senior Inspector	Non-Exempt
G9		Inspector II	Non-Exempt
G8		Inspector I	Non-Exempt
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	Non-Exempt
G6		Building Maintenance II	Non-Exempt
Community Services:			
Golf:			
30		Director of Golf Operations	Exempt
20		Head Golf Professional Championship Course	Exempt
8 Mo SM		Head Golf Professional Mountain Course	Exempt
10 mo SM		Golf Course Merchandiser	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
33		Grounds Superintendent Golf Courses	Exempt
23		Assistant Superintendent Mountain Course	Exempt
30		Maintenance Crew Foreman	Exempt
24		Assistant Superintendent Championship Golf	Exempt
(MY2)		Hyatt Sport Shop Manager	Exempt
Facilities:			
24		Event Manager	Exempt
20		Event Coordinator	Exempt

AUTHORIZED POSITIONS
2018-2019 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
Community Services:			
Recreation/Beach:			
36		Director of Parks & Recreation	Exempt
32		Assistant Director 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
22		Recreation Supervisor - Aquatics	Exempt
22		Recreation Supervisor - Programs	Exempt
22		Recreation Supervisor - Senior Programs	Exempt
22		Recreation Supervisor - Sports	Exempt
N/A		Recreation Coordinator - Programs (PTYR-B)	Non-Exempt
18		Senior Parks & Recreation Clerk	Exempt
N/A		Parks & Recreation Clerk (PTYR-B)	Non-Exempt
17		Aquatics Maintenance Specialist	Non-Exempt
N/A		Aquatics Assistant (PTYR-B)	Non-Exempt
20		Parks Supervisor	Exempt
18		Parks Crew Supervisor	Exempt
G6		Buildings Maintenance II	Non-Exempt
18		Parks & Rec Admin. Specialist	Non-Exempt
Ski:			
37		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
21		Lift Maintenance Technician	Non-Exempt
24		Assistant Lift Manager	Exempt
20		Assistant Slope Maintenance Manager	Exempt
18		Receptionist/Sr. Administrative Clerk (Ski)	Non-Exempt
(MY2)		Ski Patrol Director	Exempt
(MY2)		Brush Crew Supervisor	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
(MY2)		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			
24		Executive Chef	Exempt
21		Assistant F&B Manager	Exempt
21		Sous Chef	Exempt
21		Banquet Chef	Non-Exempt
Other Recreation			
38		Director of Community Services	Exempt
28		Community Services Budget Analyst	Exempt

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

Fund/Sub-fund	Dept	Div	16-17	17-18	18-19	Position
CS - Champ Golf	Golf	Admin	0.2	0.2	0.0	Director of Community Services
CS - Champ Golf	Golf	Admin	0.0	0.1	0.3	Budget & Reporting Analyst - Community Services
CS - Champ Golf	Golf	Admin	0.2	0.2	0.0	Community Services Analyst
CS - Champ Golf	Golf	Admin	0.0	0.0	0.1	Recreation Manager - Operations
CS - Champ Golf	Golf	Admin	0.9	0.9	0.9	Director of Golf Operations
CS - Champ Golf	Golf	Admin	0.0	0.0	0.9	Head Golf Pro/Championship
CS - Champ Golf	Golf	Admin	0.4	0.4	0.0	Head Golf Pro/Mountain
CS - Champ Golf	Golf	Admin	0.7	0.7	0.7	Golf Course Merchandiser (10 Mo.)
CS - Champ Golf	Golf	Admin	0.4	0.4	0.4	Revenue Office Manager
CS - Champ Golf	Golf	Admin	0.4	0.4	0.4	Assistant Revenue Office Manager
CS - Champ Golf	Golf	Operations	0.3	0.3	0.0	Hyatt Sport Shop Manager
CS - Champ Golf	Golf	F&B	0.5	0.5	0.5	Executive Chef
CS - Champ Golf	Golf	F&B	0.0	0.5	0.5	Food & Beverage Assistant Manager
CS - Champ Golf	Golf	F&B	0.5	0.5	0.5	Sous Chef
CS - Champ Golf	Golf	F&B	0.4	0.5	0.5	Banquet Chef
CS - Champ Golf	Golf	F&B	0.8	0.0	0.0	Sales and Event Coordinator
CS - Champ Golf	Golf	F&B	0.0	0.8	0.8	Event Coordinator
CS - Champ Golf	Golf	Maint	0.8	0.8	0.8	Grounds Superintendent Golf Courses
CS - Champ Golf	Golf	Maint	0.0	0.0	1.0	Assistant Superintendent Champ
CS - Champ Golf	Golf	Maint	2.0	2.0	1.0	Maintenance Crew Foreman
CS - Champ Golf	Golf	Mkt	0.1	0.1	0.1	Marketing Manager
CS - Champ Golf	Golf	Mkt	0.1	0.1	0.1	Sales Manager
CS - Champ Golf	Golf	Mkt	0.0	0.0	0.1	Marketing Coordinator
Subtotal Golf - Championship			8.5	9.2	9.4	
CS - Mtn. Golf	Golf	Admin	0.0	0.0	0.0	Director of Community Services
CS - Mtn. Golf	Golf	Admin	0.0	0.0	0.1	Budget & Reporting Analyst - Community Services
CS - Mtn. Golf	Golf	Admin	0.1	0.0	0.0	Community Services Analyst
CS - Mtn. Golf	Golf	Admin	0.0	0.0	0.0	Recreation Manager - Operations
CS - Mtn. Golf	Golf	Admin	0.1	0.1	0.1	Director of Golf Operations
CS - Mtn. Golf	Golf	Admin	0.0	0.0	0.1	Head Golf Pro/Championship
CS - Mtn. Golf	Golf	Admin	0.6	0.6	0.0	Head Golf Pro/Mountain
CS - Mtn. Golf	Golf	Admin	0.2	0.2	0.2	Golf Course Merchandiser (10 Mo.)
CS - Mtn. Golf	Golf	Admin	0.1	0.1	0.1	Revenue Office Manager
CS - Mtn. Golf	Golf	Admin	0.1	0.1	0.1	Assistant Revenue Office Manager
CS - Mtn. Golf	Golf	F&B	0.0	0.0	0.0	Executive Chef
CS - Mtn. Golf	Golf	F&B	0.0	0.0	0.0	Sous Chef
CS - Mtn. Golf	Golf	Maint	0.2	0.2	0.2	Grounds Superintendent Golf Courses
CS - Mtn. Golf	Golf	Maint	0.0	0.0	1.0	Mountain Course Assistant Superintendent
CS - Mtn. Golf	Golf	Maint	1.0	0.8	0.0	Mountain Course Superintendent (10 Mo.)
CS - Mtn. Golf	Golf	Mkt	0.0	0.1	0.1	Marketing Manager
CS - Mtn. Golf	Golf	Mkt	0.0	0.0	0.1	Marketing Coordinator
Subtotal Golf - Mountain			2.5	2.4	2.0	
Comm. Serv.	Facilities	Chateau	0.1	0.1	0.0	Director of Community Services
Comm. Serv.	Facilities	Chateau	0.0	0.0	0.0	Budget & Reporting Analyst - Community Services
Comm. Serv.	Facilities	Chateau	0.1	0.0	0.0	Community Services Analyst
Comm. Serv.	Facilities	Chateau	1.0	1.0	1.0	Sales and Event Coordinator
Comm. Serv.	Facilities	Mkt	0.1	0.1	0.1	Marketing Manager
Comm. Serv.	Facilities	Mkt	0.1	0.1	0.1	Sales Manager
Comm. Serv.	Facilities	Mkt	0.0	0.0	0.1	Marketing Coordinator
Subtotal Facilities			1.2	1.3	1.2	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

Fund/Sub-fund	Dept	Div	16-17	17-18	18-19	Position
Community Svc	Ski	Admin	0.2	0.2	0.0	Director of Community Services
Community Svc	Ski	Admin	0.0	0.1	0.2	Budget & Reporting Analyst - Community Services
Community Svc	Ski	Admin	0.2	0.2	0.0	Community Services Analyst
Community Svc	Ski	Admin	1.0	1.0	1.0	Ski Resort General Manager
Community Svc	Ski	Admin	1.0	1.0	1.0	Receptionist/Administrative Clerk
Community Svc	Ski	Lifts	1.0	1.0	1.0	Lift Manager
Community Svc	Ski	Lifts	0.0	0.0	1.0	Assistant Lift Manager
Community Svc	Ski	Lifts	0.0	0.0	1.0	Lift Maintenance Technician
Community Svc	Ski	Lifts	1.0	1.0	0.0	Lift Electrician/Mechanic
Community Svc	Ski	Lifts	1.0	1.0	0.0	Lift Supervisor/Mechanic
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Assistant Slope Maintenance Manager
Community Svc	Ski	Mtn. Op	1.0	1.0	1.0	Mountain Operations Manager
Community Svc	Ski	Mtn. Op	0.5	1.0	1.0	Base Operations Manager
Community Svc	Ski	Mtn. Op	0.5	0.5	0.5	Ski Patrol Director
Community Svc	Ski	Mtn. Op	0.5	0.5	0.5	Brush Crew Supervisor
Community Svc	Ski	Ski School	0.7	0.7	1.0	Director of Skier Services
Community Svc	Ski	Tickets	0.5	0.5	0.5	Assistant Revenue Office Manager
Community Svc	Ski	Tickets	0.5	0.5	0.5	Revenue Office Manager
Community Svc	Ski	F&B	0.5	0.5	0.5	Executive Chef
Community Svc	Ski	F&B	0.0	0.5	0.5	Food & Beverage Assistant Manager
Community Svc	Ski	F&B	0.5	0.5	0.5	Sous Chef
Community Svc	Ski	F&B	0.4	0.5	0.5	Banquet Chef
Community Svc	Ski	F&B	0.3	0.0	0.0	Sales and Event Coordinator
Community Svc	Ski	F&B	0.0	0.3	0.3	Event Coordinator
Community Svc	Ski	Mkt	0.7	0.7	0.7	Marketing Manager
Community Svc	Ski	Mkt	0.5	0.5	0.7	Marketing Coordinator
Community Svc	Ski	Mkt	0.9	0.9	0.9	Sales Manager
Subtotal Ski			15.2	16.4	16.7	
Community Svc	Rec	Admin	0.2	0.2	0.0	Director of Community Services
Community Svc	Rec	Admin	0.0	0.2	0.1	Budget & Reporting Analyst - Community Services
Community Svc	Rec	Admin	0.2	0.2	0.0	Community Services Analyst
Community Svc	Rec	Admin	0.5	0.5	0.5	Director of Parks & Recreation
Community Svc	Rec	Admin	0.8	0.8	0.8	Senior Parks & Recreation Clerk
Community Svc	Rec	Admin	0.9	0.9	0.9	Parks and Recreation Center Manager
Community Svc	Rec	Admin	0.0	0.0	0.5	Recreation Manager - Operations
Community Svc	Rec	Parks	0.5	0.5	0.5	Park Superintendent
Community Svc	Rec	Parks	0.5	0.5	0.5	Parks Supervisor
Community Svc	Rec	Parks	0.3	0.0	0.5	Parks Crew Supervisor
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Programs)
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Sports)
Community Svc	Rec	Progms/Rec Ctr	1.0	1.0	1.0	Recreation Supervisor (Senior Programs)
Community Svc	Rec	Progms/Rec Ctr	0.5	0.5	0.5	Recreation Supervisor (Aquatics)
Community Svc	Rec	Progms/Rec Ctr	0.8	0.8	0.9	Recreation Manager (Fitness, Health & Wellness)
Community Svc	Rec	Recreation Center	1.0	1.0	1.0	Buildings Maintenance II
Community Svc	Rec	Recreation Center	0.5	0.5	0.5	Aquatics Maint Specialist
Community Svc	Rec	Recreation Center	0.0	0.0	0.5	Aquatics Assistant
Community Svc	Rec	Mkt	0.0	0.0	0.0	Marketing Manager
Community Svc	Rec	Mkt	0.0	0.0	0.0	Marketing Coordinator
Subtotal Combined Recreation, Parks & Tennis			10.3	10.2	11.1	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

Fund/Sub-fund	Dept	Div	16-17	17-18	18-19	Position
Comm. Serv.	Other Rec	Admin	0.1	0.1	0.0	Director of Community Services
Comm. Serv.	Other Rec	Admin	0.0	0.1	0.1	Budget & Reporting Analyst - Community Services
Comm. Serv.	Other Rec	Admin	0.1	0.1	0.0	Community Services Analyst
Comm. Serv.	Other Rec	Admin	0.2	0.2	0.2	Director of Parks & Recreation
Comm. Serv.	Other Rec	Admin	0.1	0.1	0.1	Parks and Rec Center Manager
Comm. Serv.	Other Rec	Admin	0.1	0.1	0.1	Parks & Rec. Admin Specialist
Comm. Serv.	Other Rec	Admin	0.0	0.0	0.2	Recreation Manager - Operations
Comm. Serv.	Other Rec	Admin	0.8	0.8	0.8	Senior Parks & Recreation Clerk
Subtotal Other Recreation			1.3	1.4	1.4	
Total Community Services Fund			39.0	40.9	41.7	
Beach	Beach	Beach	0.3	0.3	0.0	Director of Community Services
Beach	Beach	Beach	0.0	0.3	0.1	Budget & Reporting Analyst - Community Services
Beach	Beach	Beach	0.3	0.3	0.0	Community Services Analyst
Beach	Beach	Beach	0.4	0.4	0.4	Director of Parks & Recreation
Beach	Beach	Beach	0.4	0.4	0.4	Senior Parks & Recreation Clerk
Beach	Beach	Beach	0.3	0.3	0.3	Parks & Rec. Admin Specialist
Beach	Beach	Beach	0.0	0.0	0.2	Recreation Manager - Operations
Beach	Beach	Beach	0.6	0.6	0.6	Recreation Supervisor (Aquatics)
Beach	Beach	Beach	0.5	0.5	0.5	Aquatics Maint Specialist
Beach	Beach	Beach	0.0	0.0	0.5	Aquatics Assistant
Beach	Beach	Parks	0.5	0.5	0.6	Parks Superintendent
Beach	Beach	Parks	0.5	0.5	0.6	Parks Supervisor
Beach	Beach	Parks	0.2	0.0	0.6	Parks Crew Supervisor
Total Beach Fund			3.9	3.9	4.6	
General	Admin	Administration	1.0	1.0	1.0	General Manager
General	Admin	Administration	1.0	1.0	1.0	Executive Assistant
General	Admin	Administration	2.0	2.0	2.0	Receptionist/Sr. Administrative Clerk (Admin/HR)
General	Admin	Administration	0.0	0.0	0.0	Budget & Reporting Analyst - Community Services
General	Admin	Accounting	1.0	1.0	1.0	Director of Finance
General	Admin	Accounting	1.0	1.0	1.0	Controller
General	Admin	Accounting	1.0	0.0	0.0	Budget & Reporting Analyst
General	Admin	Accounting	2.0	2.0	2.0	Accountant
General	Admin	Accounting	1.0	1.0	1.0	Payroll Coordinator
General	Admin	Accounting	1.0	1.0	1.0	Accounts Payable Technician
General	Admin	Accounting	1.0	0.0	0.0	Administrative Technician
General	Admin	Human Resources	1.0	1.0	1.0	Director of Human Resources
General	Admin	Human Resources	1.0	1.0	1.0	Sr. Human Resource Analyst/Risk Management
General	Admin	Info Sys & Technology	0.0	1.0	1.0	Information Systems and Technology Director
General	Admin	Info Sys & Technology	1.0	0.0	0.0	Information Technology Manager
General	Admin	Info Sys & Technology	1.0	0.0	0.0	Senior Information Systems & Technology Analyst
General	Admin	Info Sys & Technology	0.0	1.0	1.0	Principle Database Administrator
General	Admin	Info Sys & Technology	0.0	1.0	1.0	IS & Technology Software Support Specialist
General	Admin	Info Sys & Technology	1.0	1.0	1.0	IS & Technology Network Administrator
General	Admin	Info Sys & Technology	1.0	1.0	1.0	Information Systems & Technology Technician
General	Admin	Info Sys & Technology	1.0	1.0	1.0	Information Systems & Technology Webmaster
General	Admin	Risk Management	1.0	1.0	1.0	Safety Specialist
General	Admin	Community Relations	1.0	1.0	1.0	Communications Coordinator
General	Admin	Community Relations	0.1	0.1	0.1	Marketing Manager
General	Admin	Community Relations	0.5	0.5	0.1	Marketing Coordinator
Total General Fund			22.8	21.8	22.2	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

Fund/Sub-fund	Dept	Div	16-17	17-18	18-19	Position
Engineering	Eng	Eng	0.2	0.2	0.2	Director of Public Works
Engineering	Eng	Eng	1.0	1.0	1.0	Director of Engineer & Asset Management
Engineering	Eng	Eng	1.0	1.0	1.0	Senior Engineer
Engineering	Eng	Eng	1.0	1.0	1.0	Principal Engineer
Engineering	Eng	Eng	0.7	0.7	0.7	Public Works Contracts Administrator
Engineering	Eng	Eng	0.0	0.0	1.0	Engineering Technician
Subtotal Engineering			3.8	3.8	4.8	
Fleet	Fleet	Fleet	1.0	1.0	1.0	Fleet Superintendent
Fleet	Fleet	Fleet	2.0	2.0	2.0	Mechanic II Certified
Fleet	Fleet	Fleet	3.0	3.0	3.0	Mechanic II
Fleet	Fleet	Fleet	1.0	1.0	1.0	Assistant Mechanic
			7.0	7.0	7.0	
Bldg. Maint.	Bldg. Mt.	Buildings	1.0	1.0	1.0	Buildings Superintendent
Bldg. Maint.	Bldg. Mt.	Buildings	1.0	1.0	1.0	Buildings Assistant Superintendent
Bldg. Maint.	Bldg. Mt.	Buildings	1.0	1.0	1.0	Buildings Maintenance III
Bldg. Maint.	Bldg. Mt.	Buildings	1.0	1.0	1.0	Buildings Maintenance III-Electrical
Bldg. Maint.	Bldg. Mt.	Buildings	1.0	1.0	1.0	Buildings Maintenance III-Carpenter
Bldg. Maint.	Bldg. Mt.	Buildings	0.0	0.0	1.0	Buildings Maintenance II
			5.0	5.0	6.0	
Public Works	Util	All	1.0	1.0	1.0	Utilities Superintendent
Public Works	Util	All	1.0	1.0	1.0	Utilities Maintenance Specialist
Public Works	Util	All	0.0	0.0	0.0	Budget & Reporting Analyst - Community Services
Public Works	Util	G&A	1.0	1.0	1.0	Customer Service Representative
Public Works	Util	G&A	0.9	0.9	0.9	Director of Public Works
Public Works	Util	G&A	0.4	0.4	0.4	Public Works Contracts Administrator
Public Works	Util	G&A	1.0	1.0	1.0	Utilities Asset Management Technician
Public Works	Util	G&A	1.0	1.0	1.0	Public Works Administration Manager
Public Works	Util	G&A	1.0	1.0	1.0	Meter Reader
Public Works	Util	Pipeline	1.0	1.0	1.0	Compliance Supervisor/Chief Inspector
Public Works	Util	Pipeline	1.0	0.0	0.0	Inspector I - Certified
Public Works	Util	Pipeline	1.0	2.0	2.0	Inspector II
Public Works	Util	Pipeline	6.0	6.0	6.0	Collection/Distribution Operator (I or II)
Public Works	Util	Pipeline	1.0	1.0	1.0	Collection/Distribution Operator III
Public Works	Util	Pipeline	1.0	1.0	1.0	Collection/Distribution Supervisor
Public Works	Util	Plant	1.0	1.0	1.0	Chief Chemist
Public Works	Util	Plant	1.0	1.0	1.0	Sr. Electrician/Instrumentation Technician
Public Works	Util	Plant	1.0	1.0	1.0	Electrician/Instrument Technician
Public Works	Util	Plant	1.0	1.0	1.0	Laboratory Analyst I
Public Works	Util	Plant	1.0	0.0	0.0	Water/Wastewater Operator III/Chemist
Public Works	Util	Plant	5.0	5.0	5.0	Water/Wastewater Operator (I or II)
Public Works	Util	Plant	0.0	1.0	1.0	Water/Wastewater Operator III
Public Works	Util	Plant	1.0	1.0	1.0	Water/Wastewater Supervisor
Public Works	Util	Trash	1.0	1.0	1.0	Public Works Program Coordinator
Public Works	Util	Trash	1.0	1.0	1.0	Resource Conservationist
Public Works	Util	Trash	0.0	0.0	1.0	Solid Waste Enforcement/Regulatory Comp. Tech.
Total Utility Fund			31.2	31.2	32.2	
District-wide Total			112.7	113.7	118.5	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			16-17	17-18	18-19				
Community Svc	Golf	Champ Opns	6	6	6	Golf Shop Staff/Lead Golf Shop Staf	S	30	24
Community Svc	Golf	Champ Opns	1	1	1	Teaching Professional	S	5	24
Community Svc	Golf	Champ Opns	8	8	8	Starter/Ranger	S	21	24
Community Svc	Golf	Champ Opns	1	1	1	1st Assistant Championship	SM	40	30
Community Svc	Golf	Champ Opns	3	3	3	Merchandise Sales Staff	S	30	26
Community Svc	Golf	Champ Opns	7	7	7	Outside Services Staff	S	25	26
Community Svc	Golf	Champ Opns	1	1	1	Outside Services Supervisor	SM	36	26
Subtotal Championship Operations			29.0	28.0	27.0				
Community Svc	Golf	Champ Maint	19	19	19	Maintenance Grounds Worker	S	40	24
Community Svc	Golf	Champ Maint	1	1	1	Irrigation Technician	S	40	35
Community Svc	Golf	Champ Maint	0	0	1	Horticulturalist	S	16	26
Subtotal Champ Maintenance			20	20	21				
Community Svc	Golf	Food & Bev Ch	3	3	3	Snack Bar Attendant	S	20	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Dishwasher	S	19	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Bartender	S	29	26
Community Svc	Golf	Food & Bev Ch	1	1	2	Prep Cook	S	25	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Bar Cart Attendant	S	29	26
Community Svc	Golf	Food & Bev Ch	4	4	8	Cook	S	28	26
Community Svc	Golf	Food & Bev Ch	2	0	0	Lead Grille Supervisor	S	0	0
Community Svc	Golf	Food & Bev Ch	3	3	3	Server	S	35	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Banquet Captain	OC	20	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Banquet Bar Captain	OC	10	26
Community Svc	Golf	Food & Bev Ch	6	6	5	Banquet Server	OC	26	26
Community Svc	Golf	Food & Bev Ch	2	2	2	Banquet Dishwasher	OC	15	26
Community Svc	Golf	Food & Bev Ch	1	1	1	Banquet Bartender	OC	4	26
Community Svc	Golf	Food & Bev Ch	0	0	1	Banquet Prep Cook	OC	8	26
Community Svc	Golf	Food & Bev Ch	1	2	2	Banquet Cook	OC	34	26
Community Svc	Golf	Food & Bev Ch	0.3	0.3	0.2	Chateau Receptionist/Clerk	S	28	52
Community Svc	Golf	Food & Bev Ch	0.5	0.5	0.5	Facilities Operations Assistant	PTYR-B	24	52
Community Svc	Golf	Food & Bev Ch	1.0	1.0	2.0	Facilities Operations Assistant	S	24	26
Subtotal Food & Bev Champ			34.8	33.8	39.7				
Community Svc	Golf	Hyatt Shop	2	2	2	Hyatt Shop Staff	S	36	26
Subtotal Hyatt Shop			2	2	2				
Community Svc	Golf	G&A Champ	0.3	0.3	0.3	Chateau Receptionist/Clerk	S	24	52
Community Svc	Golf	G&A Champ	1.8	1.8	1.8	Revenue Office Clerk	S	28	26
Subtotal General & Administrative			2.1	2.1	2.1				
Subtotal Championship Course			88.0	86.0	91.8				
Community Svc	Golf	Mtn Opns	0	0	1	Head Golf Professional/Mountain	SM	40	35
Community Svc	Golf	Mtn Opns	1	1	1	Assitant Golf Pro.(Golf Shop)	S	20	24
Community Svc	Golf	Mtn Opns	4	4	4	Starter/Ranger	S	27	25
Community Svc	Golf	Mtn Opns	5	5	5	Lead/Golf Shop Staff	S	13	25
Community Svc	Golf	Mtn Opns	5	5	5	Outside Services Staff	S	23	23
Community Svc	Golf	Mtn Opns	1	1	1	Outside Services Supervisor	S	32	23
Subtotal Mountain Operations			16.0	16.0	17.0				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	16-17	17-18	18-19				
Community Svc	Golf	Mtn Maint	8	8	8	Maintenance Grounds Worker	S	40	22
Community Svc	Golf	Mtn Maint	0	0	1	Horticulturalist	S	4	26
Subtotal Mountain Maintenance			8	8	9				
Community Svc	Golf	Food & Bev Mt	0	0	2	Cook	S	23	25
Community Svc	Golf	Food & Bev Mt	0	0	2	Cashier	S	23	25
Community Svc	Golf	Food & Bev Mt	1	1	1	Bar Cart Attendant	S	20	25
Subtotal Food & Bev Mountain			5	4	5				
Subtotal Mountain Course			28.9	27.8	31.0				
Community Svc	Facilities	Chateau	0.3	0.3	0.3	Chateau Receptionist/Clerk	S	24	52
Subtotal Facilities			0.3	0.3	0.3				
Community Svc	Ski	Tickets	3	3	3	Lead Cashier	S	40	17
Community Svc	Ski	Tickets	8	8	8	Cashier	S	22	17
Community Svc	Ski	Tickets	0	3	4	Mountain Host	S	30	17
Community Svc	Ski	Tickets	0	1	2	Ticket Office Supervisor	S	35	17
Community Svc	Ski	Tickets	2	2	2	Revenue Office Clerk	S	38	17
Subtotal Ticket Office			13	17	19				
Community Svc	Ski	Lifts	24	24	24	Lift Operator/Ticket Checker	S	34	17
Community Svc	Ski	Lifts	1	1	1	Lift Maintenance Laborer	S	40	40
Community Svc	Ski	Lifts	3	3	2	Lead Lift Operator	S	40	18
Subtotal Lift Operation			30	30	27				
Community Svc	Ski	Slope Mainten	1	1	1	Snowmaking Crew Leader	S	35	17
Community Svc	Ski	Slope Mainten	1	1	1	Grooming Crew Leader	S	40	18
Community Svc	Ski	Slope Mainten	8	8	8	Snowmaker	S	19	17
Community Svc	Ski	Slope Mainten	3	3	4	Groomer	S	25	17
Community Svc	Ski	Slope Mainten	2	2	2	Sr. Groomer	S	24	17
Community Svc	Ski	Slope Mainten	1	1	1	Winch Cat Operator	S	39	17
Community Svc	Ski	Slope Mainten	2	2	1	Pumps & Compressor Operator	S	40	18
Community Svc	Ski	Slope Mainten	3	3	3	Brush Crew Worker	S	40	26
Community Svc	Ski	Slope Mainten	2	2	4	Terrain Park Attendant	S	36	17
Subtotal Grooming			24	24	25				
Community Svc	Ski	Ski Patrol	2	2	2	Dispatcher	S	21	17
Community Svc	Ski	Ski Patrol	2	2	2	Mountain Capt	S	40	19
Community Svc	Ski	Ski Patrol	9	9	9	Ski Patroller	S	28	17
Subtotal Ski Patrol			13	13	13				
Community Svc	Ski	Ski School	2	2	2	Ski/Snowboard Supervisor	S	40	25
Community Svc	Ski	Ski School	49	49	49	Ski/Snowboard Instructor	S	11	17
Subtotal Ski School			51	51	51				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			16-17	17-18	18-19				
Community Svc	Ski	Child Ski	0	0	1	Child Ski Center Manager	SM	40	30
Community Svc	Ski	Child Ski	2	2	3	CSC Lead Guest Services	S	32	17
Community Svc	Ski	Child Ski	6	6	6	CSC Guest Services	S	24	17
Community Svc	Ski	Child Ski	36	36	40	CSC Instructor	S	11	17
Community Svc	Ski	Child Ski	3	3	3	CSC Supervisor	S	38	17
Community Svc	Ski	Child Ski	8	8	8	Junior CSC Instructor	S	16	17
Community Svc	Ski	Child Ski	2	2	2	Rental Technician	S	24	17
Subtotal Child Ski Center			61	58	63				
Community Svc	Ski	Rental/Rpr	1	1	1	Rental Shop Manager	SM	40	30
Community Svc	Ski	Rental/Rpr	1	1	1	Asst. Rental Shop Manager	S	40	25
Community Svc	Ski	Rental/Rpr	0	0	10	Rental Technician/Cashier	S	35	17
Community Svc	Ski	Rental/Rpr	3	3	3	Lead Rental Technician	S	40	20
Community Svc	Ski	Rental/Rpr	0	0	2	Rental Attendant	S	18	17
Subtotal Rental & Repair			15	15	17				
Community Svc	Ski	Property Op	1	1	1	Base Operations Supervisor	S	40	29
Community Svc	Ski	Property Op	3	3	3	Maintenance Property Operations	S	40	19
Community Svc	Ski	Property Op	1	1	1	Special Projects	S	40	18
Subtotal Property Operations			5	5	5				
Community Svc	Ski	Parking/Trans	3	3	3	Shuttle/Tram Driver	S	31	17
Community Svc	Ski	Parking/Trans	3	3	3	Tram Driver	S	35	17
Community Svc	Ski	Parking/Trans	9	9	9	Parking Attendant	S	17	17
Subtotal Parking and Transportation			15	15	15				
Community Svc	Ski	F&B	3	3	3	Bartender	S	27	17
Community Svc	Ski	F&B	6	6	6	Cashier	S	37	17
Community Svc	Ski	F&B	5	9	7	Cook	S	34	17
Community Svc	Ski	F&B	2	2	2	Lead Cashier	S	8	17
Community Svc	Ski	F&B	2	2	2	Prep Cook	S	36	17
Community Svc	Ski	F&B	2	3	3	Dishwasher	S	20	17
Community Svc	Ski	F&B	2	3	3	Busser	S	31	17
Community Svc	Ski	F&B	1	1	1	Banquet Captain	OC	6	26
Community Svc	Ski	F&B	0	1	1	Banquet Bartender	OC	1	26
Community Svc	Ski	F&B	1	1	1	Banquet Bar Captain	OC	6	26
Community Svc	Ski	F&B	2	2	2	Banquet Server	OC	6	26
Community Svc	Ski	F&B	1	2	1	Banquet Cook	OC	6	26
Community Svc	Ski	F&B	0	1	1	Banquet Prep Cook	OC	3	26
Community Svc	Ski	F&B	1	2	1	Banquet Dishwasher	OC	10	26
Community Svc	Ski	F&B	0.5	0.5	0.5	Facilities Operations Assistant	PTYR-B	24	52
Community Svc	Ski	F&B	1	1.0	2.0	Facilities Operations Assistant	S	11	52
Community Svc	Ski	F&B	0	0.0	0.2	Chateau Receptionist	PT	20	52
Community Svc	Ski	F&B	2	1.0	2.0	Snowflake Supervisor	S	31	17
Community Svc	Ski	F&B	2	2.0	2.0	Snowflake F&B Cashier	S	40	17
Community Svc	Ski	F&B	2	2.0	3.0	Snowflake Cook	S	30	17
Subtotal Food & Beverage			37.5	44.5	43.7				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

AREA	DEPT	DIV	ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			16-17	17-18	18-19				
Community Svc	Ski	Hyatt Shop	3	3	3	Hyatt Shop Staff	S	28	26
Community Svc	Ski	Hyatt Shop	2	2	2	Lead Hyatt Shop Staff	S	19	26
Subtotal Hyatt Shop			5	5	5				
Community Svc	Ski	General Admin	2	2	1	Receptionist/Snow Reporter	S	21	17
Subtotal General Admin			2.0	2.0	1.0				
Community Svc	Ski	Marketing	2	2	1	Receptionist/Snow Reporter	S	18	17
Subtotal Marketing			2	2	1				
Subtotal Ski Department			273.5	281.5	285.7				
Community Svc	Recreation	Programs	0.2	0.2	0.2	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Programs	1	1	1	Bus Driver Recreation	PT	40	52
Community Svc	Recreation	Programs	1.1	1.1	1.1	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Programs	1	1	1	Fitness Instructor	PT	3	52
Community Svc	Recreation	Programs	4	4	4	Recreation Leader	PT	19	52
Community Svc	Recreation	Programs	3	3	3	Senior Recreation Leader	PT	13	52
Community Svc	Recreation	Programs	1	1	1	Recreation Program Coordinator	PT	24	52
Community Svc	Recreation	Sports	1	1	1	Youth Sports Official	PT	1	52
Community Svc	Recreation	Sports	0.1	0.1	0.1	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Sports	0.5	0.5	0.6	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Sports	1	1	1	Sports Site Supervisor	PT	5	52
Subtotal Programs			13.9	13.9	14.0				
Community Svc	Recreation	Rec Ctr	1	1	1	Revenue Office Clerk	PT	4	52
Community Svc	Recreation	Rec Ctr	0.3	0.3	0.3	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Rec Ctr	1.5	1.5	1.5	Asst. Parks & Recreation Clerk	PT	12	52
Community Svc	Recreation	Rec Ctr	8	8	8	Aquacise Instructor	PT	2	52
Community Svc	Recreation	Rec Ctr	7	7	7	Child Care Leader	PT	5	52
Community Svc	Recreation	Rec Ctr	6	6	6	Fitness Attendant	PT	4	52
Community Svc	Recreation	Rec Ctr	9	9	9	Fitness Instructor	PT	1	52
Community Svc	Recreation	Rec Ctr	2	2	2	Senior Fitness Instructor	PT	10	52
Community Svc	Recreation	Rec Ctr	14	14	14	Lifeguard	PTYR	16	52
Community Svc	Recreation	Rec Ctr	1	1	1	Senior Child Care Leader	PT	2	52
Community Svc	Recreation	Rec Ctr	1	1	1	Swim Coach	PT	12	52
Community Svc	Recreation	Rec Ctr	6	6	6	Swim Instructor	PT	7	52
Community Svc	Recreation	Rec Ctr	2	2	2	Fitness Facility Rover	PT	7	52
Subtotal Recreation Center			60.2	60.2	58.8				
Subtotal Recreation Dept			74.1	74.1	72.8				
Community Svc	Parks	Parks	0.5	0.5	0.5	Irrigation Tech	S	40	52
Community Svc	Parks	Parks	0.1	0.1	0.1	Parks & Recreation Clerk	PT	30	52
Community Svc	Parks	Parks	0.3	0.3	0.3	Asst Parks & Recreation Clerk	PT	12	52
Community Svc	Parks	Parks	0.5	0.5	0.4	Parks Admin Assistant	PT	26	52
Community Svc	Parks	Parks	10	10	12	Maintenance Worker	S	18	36
Community Svc	Parks	Parks	5	5	5	Senior Maintenance Worker	S	24	52
Subtotal Parks Department			16.9	17.4	18.7				

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET**

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

STAFFING BY FUND			ESTIMATED #			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
			OF POSITIONS						
AREA	DEPT	DIV	16-17	17-18	18-19				
Community Svc	Recreation	Tennis	4	4	4	Tennis Pro *(Non Teaching Hours)	S	1	10
Community Svc	Recreation	Tennis	3	3	3	Tennis Host	S	30	16
Community Svc	Recreation	Tennis	1	1	1	Tennis Court Washer	S	19	16
Community Svc	Recreation	Tennis	1	1	1	Senior Tennis Host	S	40	25
Community Svc	Recreation	Tennis	0	0	0.04	Parks & Recreation Clerk	PT	30	52
Community Svc	Recreation	Tennis	0	0	0.2	Asst Parks & Recreation Clerk	PT	12	52
Subtotal Tennis			10	10	9.2				
Community Svc	Other Rec	Admin	0.8	0.8	0.8	Parks & Recreation Clerk	PT	30	52
Community Svc	Other Rec	Admin	4.0	4.0	4.0	Asst. Parks & Recreation Clerk	PT	12	52
Subtotal Other Recreation			4.8	4.8	4.8				
Subtotal Community Services Fund			496.5	502.0	514.3				
Beach	Recreation	Beach	1	1	1	Beach Host Manager	SM	40	31
Beach	Recreation	Beach	2	2	4	Lead Beach Host	S	34	17
Beach	Recreation	Beach	0.3	0.3	0.3	Parks & Recreation Clerk	S	30	52
Beach	Recreation	Beach	21	21	21	Beach Host	S	12	21
Beach	Recreation	Beach	1.6	1.6	1.6	Asst. Parks & Rec Clerk	S	12	52
Beach	Recreation	Beach	4	4	4	Lead Lifeguard	S	37	19
Beach	Recreation	Beach	8	8	8	Swim Instructor	S	10	8
Beach	Recreation	Beach	35	35	35	Lifeguard	S	10	21
Beach	Recreation	Beach	4	7	7	Parking/Boat Ramp Attend.	S	20	21
Subtotal Beach			83.5	81.5	81.9				
Beach	Recreation	Beach F & B	0	0	2	Beach Supervisor	S	24	13
Beach	Recreation	Beach F & B	0	0	6	Cashier	S	41	13
Beach	Recreation	Beach F & B	0	0	6	Cook	S	39	13
Subtotal Beach Food & Beverage			0.0	0.0	14.0				
Beach	Parks	Parks	0.5	0.5	0.5	Irrigation Tech	S	40	52
Beach	Parks	Parks	0.2	0.2	0.2	Parks & Recreation Clerk	S	30	52
Beach	Parks	Parks	0.8	0.8	0.8	Asst. Parks & Rec Clerk	S	12	52
Beach	Parks	Parks	0.5	0.5	0.6	Parks Admin Assistant	PT	26	52
Beach	Parks	Parks	9	9	7	Maintenance Worker	S	18	36
Beach	Parks	Parks	5	5	5	Senior Maintenance Worker	S	24	52
Subtotal Beach Parks Department			15.5	15.9	13.6				
Subtotal Beach Fund			99.0	97.4	109.5				
Admin Svc	General	Acct	0	2	1	Administrative Technician	PT	40	52
Admin Svc	General	Acct	0	1	2	Special Projects - UNR Intern	PT	2	52
Admin Svc	General	HR	0	0	0	Temporary Help	PT	0	52
Admin Svc	General	HR	1	1	1	Fitness Instructor	PT	2	12
Subtotal General Fund			1	4	4				
Internal Services	Internal Svc	Engineering	1	1	1	Intern	PT	40	18
Subtotal Engineering Dept			1	1	1				

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2018-2019 BUDGET

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

STAFFING BY FUND			ESTIMATED # OF POSITIONS			POSITION	TYPE	HOURS/ WEEK	WEEKS/ YEAR
AREA	DEPT	DIV	16-17	17-18	18-19				
Internal Services	Internal Svc	Buildings	1	1	1	Sign Maker	PT	18	52
Subtotal Buildings Dept			1	1	1				
Public Works	Utility	Admin	1	1	1	Customer Service Clerk	PT	30	52
Public Works	Utility	Solid Waste	1	1	1	Waste Sustainability Intern	PT	40	52
Public Works	Utility	Solid Waste	1	1	0	Solid Waste Enforcement Technicia	PT	40	52
Public Works	Utility	Plant	1	1	1	Wetlands Hunting Coordinator	PT	16	17
Public Works	Utility	Plant	0	0	0	Temporary Help	PT	0	0
Public Works	Utility	Plant	1	1	1	Driver	PT	24	52
Subtotal Utility Fund			5	5	4				
District-wide Total			603.5	610.4	633.8				

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Standard Salary Ranges
Effective July 1, 2018

*Top of Ranges Increased 2.4%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$18.05	\$21.66	\$25.27	\$1,444	\$1,733	\$2,022	\$37,549	\$45,059	\$52,568
17	\$18.95	\$22.75	\$26.54	\$1,516	\$1,820	\$2,123	\$39,426	\$47,312	\$55,197
18	\$19.90	\$23.88	\$27.86	\$1,592	\$1,911	\$2,229	\$41,398	\$49,677	\$57,957
19	\$20.90	\$25.08	\$29.26	\$1,672	\$2,006	\$2,341	\$43,468	\$52,161	\$60,855
20	\$21.94	\$26.33	\$30.72	\$1,755	\$2,107	\$2,458	\$45,641	\$54,769	\$63,897
21	\$23.04	\$27.65	\$32.26	\$1,843	\$2,212	\$2,580	\$47,923	\$57,508	\$67,092
22	\$24.19	\$29.03	\$33.87	\$1,935	\$2,322	\$2,709	\$50,319	\$60,383	\$70,447
23	\$25.40	\$30.48	\$35.56	\$2,032	\$2,439	\$2,845	\$52,835	\$63,402	\$73,969
24	\$26.67	\$32.01	\$37.34	\$2,134	\$2,560	\$2,987	\$55,477	\$66,572	\$77,668
25	\$28.01	\$33.61	\$39.21	\$2,240	\$2,688	\$3,137	\$58,251	\$69,901	\$81,551
26	\$29.41	\$35.29	\$41.17	\$2,352	\$2,823	\$3,293	\$61,163	\$73,396	\$85,628
27	\$30.88	\$37.05	\$43.23	\$2,470	\$2,964	\$3,458	\$64,221	\$77,066	\$89,910
28	\$32.42	\$38.90	\$45.39	\$2,594	\$3,112	\$3,631	\$67,432	\$80,919	\$94,405
29	\$34.04	\$40.85	\$47.66	\$2,723	\$3,268	\$3,813	\$70,804	\$84,965	\$99,126
30	\$35.74	\$42.89	\$50.04	\$2,859	\$3,431	\$4,003	\$74,344	\$89,213	\$104,082
31	\$37.53	\$45.04	\$52.54	\$3,002	\$3,603	\$4,203	\$78,061	\$93,674	\$109,286
32	\$39.41	\$47.29	\$55.17	\$3,152	\$3,783	\$4,413	\$81,965	\$98,357	\$114,750
33	\$41.38	\$49.65	\$57.93	\$3,310	\$3,972	\$4,634	\$86,063	\$103,275	\$120,488
34	\$43.45	\$52.13	\$60.82	\$3,476	\$4,171	\$4,866	\$90,366	\$108,439	\$126,512
35	\$45.62	\$54.74	\$63.86	\$3,649	\$4,379	\$5,109	\$94,884	\$113,861	\$132,838
36	\$47.90	\$57.48	\$67.06	\$3,832	\$4,598	\$5,365	\$99,628	\$119,554	\$139,480
37	\$50.29	\$60.35	\$70.41	\$4,023	\$4,828	\$5,633	\$104,610	\$125,532	\$146,454
38	\$52.81	\$63.37	\$73.93	\$4,225	\$5,070	\$5,914	\$109,840	\$131,808	\$153,776
39	\$55.45	\$66.54	\$77.63	\$4,436	\$5,323	\$6,210	\$115,332	\$138,399	\$161,465
40	\$58.22	\$69.86	\$81.51	\$4,658	\$5,589	\$6,521	\$121,099	\$145,319	\$169,538
41	\$61.13	\$73.36	\$85.58	\$4,891	\$5,869	\$6,847	\$127,154	\$152,585	\$178,015
42	\$64.19	\$77.03	\$89.86	\$5,135	\$6,162	\$7,189	\$133,512	\$160,214	\$186,916
43	\$67.40	\$80.88	\$94.36	\$5,392	\$6,470	\$7,549	\$140,187	\$168,225	\$196,262
44	\$70.77	\$84.92	\$99.07	\$5,661	\$6,794	\$7,926	\$147,196	\$176,636	\$206,075
45	\$74.31	\$89.17	\$104.03	\$5,944	\$7,133	\$8,322	\$154,556	\$185,468	\$216,379

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Union Salary Ranges
Effective July 1, 2018

Uncertified Scale

*Top of Ranges Increased 2.4%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$19.26	\$23.12	\$26.97	\$1,541	\$1,849	\$2,158	\$40,071	\$48,085	\$56,099
G4	\$20.25	\$24.30	\$28.35	\$1,620	\$1,944	\$2,268	\$42,117	\$50,540	\$58,964
G5	\$21.26	\$25.51	\$29.76	\$1,701	\$2,041	\$2,381	\$44,216	\$53,059	\$61,902
G6	\$21.99	\$26.39	\$30.79	\$1,759	\$2,111	\$2,463	\$45,745	\$54,894	\$64,043
G7	\$24.41	\$29.29	\$34.18	\$1,953	\$2,344	\$2,734	\$50,777	\$60,932	\$71,088
G8	\$26.76	\$32.11	\$37.46	\$2,141	\$2,569	\$2,997	\$55,653	\$66,784	\$77,914
G9	\$29.19	\$35.03	\$40.87	\$2,335	\$2,802	\$3,269	\$60,718	\$72,862	\$85,006
G10	\$31.56	\$37.88	\$44.19	\$2,525	\$3,030	\$3,535	\$65,655	\$78,786	\$91,917
G11	\$33.96	\$40.75	\$47.54	\$2,716	\$3,260	\$3,803	\$70,627	\$84,752	\$98,878
G12	\$36.36	\$43.64	\$50.91	\$2,909	\$3,491	\$4,073	\$75,636	\$90,763	\$105,890

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.

June 11, 2018

FUND			
Code	Description	Fund Type	Fund Class
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
530	Facilities	Governmental	Capital Projects
540	Ski	Governmental	Capital Projects
550	Recreation Programs	Governmental	Capital Projects
560	Other Recreation	Governmental	Capital Projects
570	Parks	Governmental	Capital Projects
580	Tennis	Governmental	Capital Projects
590	Beach	Governmental	Capital Projects
600	Debt Service	Governmental	Debt Service
620	Golf	Governmental	Debt Service
630	Facilities	Governmental	Debt Service
640	Ski	Governmental	Debt Service
650	Recreation Programs	Governmental	Debt Service
660	Other Recreation	Governmental	Debt Service
670	Parks	Governmental	Debt Service
680	Tennis	Governmental	Debt Service
690	Beach	Governmental	Debt Service
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
51	Fleet
52	Engineering
53	Buildings
54	Sign Shop
55	Workers Comp

June 11, 2018

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
460	Pro Shop	890	Kid's Zone
490	Brushing Crew	900	Equipment Maintenance
500	Chateau	910	Golf Equipment Maintenance
510	Aspen Grove	920	Ski Equipment Maintenance
520	Catering	930	Engineering Operations
530	Food & Beverage	940	Building Maintenance
600	Skiing Services	950	Sign Shop
610	Ticket Office	960	Hyatt Shop
620	Lift Operations	970	Shared Expenses
630	Slope Maintenance	980	Marketing
640	Mountain Operations	990	Administration & Overhead

June 11, 2018

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
0225	AR POS CLASS
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

June 11, 2018

OBJECT	
Account No	Description
0636	DF/Ski 540 Capital
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

June 11, 2018

OBJECT	
Account No	Description
1110	Sewer System Land
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

June 11, 2018

OBJECT	
Account No	Description
2167	Pooled Cash Fund 670
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

June 11, 2018

OBJECT	
Account No	Description
2636	DT/Ski 540 Capital
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

June 11, 2018

OBJECT	
Account No	Description
2890	Actuarial Work Comp Liab
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

June 11, 2018

OBJECT	
Account No	Description
4210	Program Registration
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

June 11, 2018

OBJECT	
Account No	Description
4820	Transfer In
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

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OBJECT	
Account No	Description
7428	Lab
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

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OBJECT	
Account No	Description
8130	Capitalization Offset
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

June 11, 2018

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 General Sales Tax** - Consolidated Nevada and other government sales tax.
- **Debt Coverage Ratio** - This is determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments.
- **Debt Proceeds** - Gross receipts from issuance of Debt.
- **Debt Service** - The payment of principal and interest on borrowed funds such as bonds.
- **Debt Service Fund** – A governmental fund type use to report the flow of resources for the payment of principal and interest on bonds.
- **Depreciation** - A non-cash expense that reduces the value of an asset as a result of its utilization. Most assets lose their value over time based on use and must be replaced once the end of their useful life is reached. There are several accounting methods that are used in order to recognize an asset's depreciation over the period of its useful life. The District uses the straight line and units of production methods. Depreciation expense lowers reported earnings, but does not affect cash flow.
- **Depreciation Add back** - Offsetting entry for expenses not requiring the further use of resources.
- **District** - Incline Village General Improvement District (IVGID) - the governing entity that is the subject of the budget process.
- **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 (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** – were the provider and receiver of resources do not directly exchange equal value from the other party at a point in time.
- **North Lake Tahoe Fire Protection District (NLTFPD)** - is responsible for providing both emergency and non-emergency responses to the citizens of Incline Village/Crystal Bay, Nevada.
- **North Lake Tahoe Resort Association (NLTRA)** - Official Visitors and Convention Bureau and Central Reservations Center for North Lake Tahoe.
- **Objective** - An unambiguous statement of the District’s intentions, expressed in measurable terms usually with an implied or explicit timeframe.
- **Operating Budget** - A plan that outlines the anticipated revenues, sources, expenditures and uses arising in the normal course of District activities.
- **Operating Expense** - An expense arising in the normal course of running an activity.
- **Ordinance** - An action approved by the Board of Trustees that has the 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 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** - 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.

580 Mallory Way, Carson City, NV 89701
P.O. Box 1888 Carson City, NV 89702
(775) 881-1201 FAX: (775) 887-2408

Customer Account #: 1065624

Legal Account

IVGID - PUBLIC WORKS,
893 SOUTHWOOD BLVD.
INCLINE VILLAGE, NV 89451
Attn: Susan Herron

Bailee Liston says:

That (s)he is a legal clerk of the
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at South Lake Tahoe, in the State of California.

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Bailee Liston

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Date: 05/18/2018 State of Nevada, Carson City

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NOTICE OF PUBLIC HEARING ON BUDGET
Fiscal Year 2018/2019

Notice is hereby given that a public hearing will be held on the budget of the Incline Village General Improvement District on Wednesday, May 23, 2018, 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 11, 2018

/s/ Matthew Dent
Secretary

Pub: May 11, 18, 2018

Ad#0000238584



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

893 Southwood Blvd., Incline Village, NV 89451

(775) 832-1100

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