



Incline Village, Nevada

**Annual Capital
Improvement
Budget
Fiscal Year
2017-2018**

**Adopted
May 24, 2017**



CAPITAL IMPROVEMENT PROJECT BUDGET

Fiscal Year 2017-2018



IVGID Board of Trustees

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Bottom Row: Tim Callicrate—Secretary and Matthew Dent—Treasurer

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Dee Carey, Director of Human Resources

Joe Pomroy, Director of Public Works

Brad Johnson, Director of Engineering & Asset Management

Indra Winqest, Director of Parks and Recreation

Mike Bandelin, Ski Resort General Manager

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

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CAPITAL IMPROVEMENT PROJECTS

Annual Capital Improvement Budget

With 5-Year Project Summary and Type Analysis

For the Fiscal Year Ending

June 30, 2018

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CAPITAL IMPROVEMENT PLAN

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

ASSETS and INFRASTRUCTURE

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

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

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

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

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

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

How the Capital Planning Process Works

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

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

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

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

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

December – complete submission or updates of capital data sheets

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

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

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

May - adopt the Fiscal 1 Year Capital Improvement Project Budget

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

Project Criteria

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

Defined

Planned

Justified

Scheduled

Funding Identified

Designed or Specified

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

Major Projects:

New Initiatives

Existing Facilities

Capital Improvement

New Initiatives

Existing Facilities

Capital Maintenance

Rolling Stock

Equipment & Software

Prioritization Criteria includes:

Priority One:

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

Priority Two:

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

Priority Three:

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

Priority Four:

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

Project Administration and Reporting

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

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

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

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

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

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

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

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

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

Division	Project Number	Project Title	2017 - 2018	Project Type	Number of Projects	
General Fund Accounting/Information Systems	1213CE1101	IT Master Plan - Firewall/Remote Access	10,000	G	1	
	1213CO1505	IT Infrastructure	6,000	G	1	
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	87,900	G	1	
	1213LV1702	IS&T Second Vehicle	11,000	F	1	
	Total		114,900			4
General Government	1099LI1705	Pavement Maintenance - Administration Building	5,000	E	1	
	Total		5,000		1	
Total General Fund			119,900		5	
Utilities Public Works Shared	2097LE1723	2004 9' Western Snow Plow #542A	6,200	F	1	
	2097HE1725	Loader Tire Chains (2-Sets)	20,000	F	1	
	2097LE1728	2001 Caterpillar 430D Backhoe #496	125,000	F	1	
	2097HE1731	2008 Trackless Snowblower #619	152,000	F	1	
	2097LV1737	2008 Chevrolet 1/2-Ton Pick-up #611	28,000	F	1	
	2097LV1748	2008 Chevrolet Service Truck #612	41,800	F	1	
	2097LE1727	2012 Snowplow #669B	6,600	F	1	
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	E	1	
	2097LI1401	Pavement Maintenance, Utility Facilities	12,500	E	1	
	2097FF1602	Public Works Office Space Reconfiguration	60,000	D	1	
	2097SS1708	WRRF Crew Quarters	75,000	D	1	
	2097LV1703	One Ton Service Truck with Lift Gate	43,000	F	1	
	Total		630,100			12
	Water	2299DI1102	Water Pumping Station Improvements	30,000	E	1
2299DI1103		Replace Commercial Water Meters, Vaults and Lids	20,000	E	1	
2299DI1204		Water Reservoir Coatings and Site Improvements	30,000	E	1	
2299DI1401		Burnt Cedar Water Disinfection Plant Improvements	25,000	E	1	
2299DI1701		Water Reservoir Safety and Security Improvements	175,000	D	1	
2299DI1702		Water Pump Station 2-1 Improvements	100,000	D	1	
2299WS1703		Watermain Replacement - Sawmill, Pine Cone, and Selby Roads	1,122,000	D	1	
Total		1,502,000			7	
Sewer	2523LE1720	2007 Trackless Flail Mower #602	35,000	F	1	
	2524HE1724	2001 Jet-Away Line Cleaner #508	60,000	F	1	
	2524SS1010	Effluent Export Line - Phase II	1,000,000	B	1	
	2599BD1105	Building Upgrades Water Resource Recovery Facility	25,000	E	1	
	2599DI1104	Sewer Pumping Station Improvements	30,000	E	1	
	2599SS1102	Water Resource Recovery Facility Improvements	106,000	E	1	
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000	E	1	
	2599SS1203	Replace & Re-line Sewer Mains, Manholes and Appertenances	110,000	D	1	
	2599DI1703	Sewer Pump Station #1 Improvements	155,000	D	1	
	2599DI1704	Sewer Pump Station #8 Improvements	500,000	D	1	
	2599DI1705	Sewer Pump Station #11 Replacement	125,000	D	1	
	2599SS1707	WRRF Aeration System Improvements	50,000	D	1	
	Total		2,296,000			12
	Total Utilities			4,428,100		31
Internal Service Fleet	5190ME1201	Replacement Shop Tools and Equipment	25,000	G	1	
	Total		25,000		1	
Buildings	5394LV1721	Replace 2001 Service Truck 4X4 (3/4-ton) #473	5,000	F	1	
	Total		5,000		1	
Total Internal Service			30,000		2	
Community Services Championship Golf	3141GC1103	Irrigation Improvements	14,000	E	1	
	3141GC1704	Champ Course #17 Tee Rebuild	25,000	D	1	
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	7,500	E	1	
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	55,000	E	1	
	3141LI1705	Championship Course Drainage Enhancement	7,500	D	1	
	3153FF1205	The Grille Bar Equipment and Furniture	9,000	G	1	
	3153FF1801	Grille Furniture	32,000	G	1	
	3197LE1721	1996 Toro Aerator #413	26,000	F	1	
	3197LE1722	2011 John Deere HD300 Spray Rig #662	63,000	F	1	
	3197LE1723	1999 Toro Rake-O-Vac #442	35,000	F	1	
	3197LE1735	2010 JD 1500 Aereore Aerator #640	33,000	F	1	
	3197LE1737	2004 John Deere Pro Gator #545	35,000	F	1	
	3197LE1739	2004 John Deere Pro Gator #547	35,000	F	1	
	3197LE1744	2002 John Deere 4400 Tractor #513	42,000	F	1	
	3197LE1745	2002 John Deere 4400 Tractor #517	54,100	F	1	
	3197LE1750	Toro Rake-O -Vac	35,000	F	1	
	3197LE1751	Core Processor	27,000	F	1	
	3197LE1752	2010 Deep Tine Aerator #671	35,000	F	1	
	Total		570,100			18

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

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

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

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

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

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

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

Updated for May 24, 2017

**IVGID
Executive Summary - 5 Year Projection**

Asset Replacement Funding

	Budget 2016-17	Proposed 2017-18	Projected 2018-19	2019-20	2020-21	2021-22
Community Services Capital Expenditure Fund						
Planned Facility Fees - Capital Maintenance						
Total Per Parcel	\$ 320	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440
Championship	\$ 335,462	\$ 417,894	\$ 426,088	\$ 434,282	\$ 442,476	\$ 458,864
Mountain	171,822	180,268	188,462	196,656	204,850	213,044
Facilities	122,730	131,104	139,298	139,298	139,298	139,298
Ski Resort	908,202	934,116	950,504	975,086	1,007,862	1,032,444
New Resources post Ski Bond	-	-	901,340	901,340	901,340	901,340
Community Programming	245,460	254,014	262,208	270,402	278,596	286,790
Community Services Admin	548,194	491,640	434,282	376,924	311,372	245,820
Parks	245,460	254,014	262,208	270,402	278,596	286,790
Tennis	40,910	40,970	40,970	40,970	40,970	40,970
Total Community Services	\$ 2,618,240	\$ 2,704,020	\$ 3,605,360	\$ 3,605,360	\$ 3,605,360	\$ 3,605,360
Planned Other Sources:						
Fund Balance for Legacy Proj.	-	1,300,000	100,000	-	-	-
Fund Balance for DP Master Plan	-	-	150,000	1,183,000	1,183,000	978,887
Total Community Service Sources	\$ 2,618,240	\$ 4,004,020	\$ 3,855,360	\$ 4,788,360	\$ 4,788,360	\$ 4,584,247
Scheduled Capital Expenditures						
	\$ 3,483,550	\$ 4,001,962	\$ 3,856,160	\$ 4,176,650	\$ 4,688,820	\$ 3,484,957
Championship	373,500	570,100	553,400	977,750	317,700	284,280
Mountain	264,620	413,000	108,000	270,500	246,000	707,500
Facilities	254,570	109,950	7,860	146,400	57,620	188,820
Ski Resort	1,320,420	862,622	337,500	859,000	969,260	620,200
Ski Legacy Projects	-	1,442,500	2,087,500	420,000	1,500,000	-
Ski Master Plan	350,000	-	150,000	1,183,000	1,183,000	978,887
Community Programming	579,820	194,130	125,000	49,200	121,340	119,120
Community Services Admin	28,500	95,000	-	-	-	-
Parks	235,100	268,000	119,900	213,300	271,300	581,150
Tennis	77,020	46,660	367,000	57,500	22,600	5,000
Community Services Cumulative Sources versus Uses						
		\$ 2,058	\$ 1,258	\$ 612,968	\$ 712,508	\$ 1,811,798
Beach Capital Expenditure Fund						
Planned Facility Fees - Capital Maintenance						
Per Parcel	\$ 24	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39
Total Beach	\$ 185,856	\$ 302,484	\$ 302,484	\$ 302,484	\$ 302,484	\$ 302,484
Planned Other Sources:						
New Bond - Incline Beach	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
Transfers from Fund Balance	\$ 208,444	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Total Beach Sources	\$ 394,300	\$ 302,484	\$ 3,302,484	\$ 302,484	\$ 302,484	\$ 302,484
Scheduled Capital Expenditures						
	\$ 394,300	\$ 130,500	\$ 3,388,400	\$ 182,000	\$ 186,500	\$ 163,560
Beach Cumulative Sources vs Uses						
		\$ 171,984	\$ 86,068	\$ 206,552	\$ 322,536	\$ 461,460

Transition to Asset Replacement Funding

Objectives for the development of an IVGID Asset Replacement Funding Procedure are consistent with existing Board Policy and Practices:

Applying Board Policy:

- 1) Provide predictability to the funding resources (Funding Identified) for physical asset replacement of Buildings, Infrastructure, Rolling Stock, and Equipment and Software, which qualify as capital assets of the District.
- 2) Coordinate Asset Replacement Funding with the District's Indebtedness Report.
- 3) Integrate the Asset Replacement Funding into the District's accounting and financial reporting to enhance understanding of the process and demonstrate compliance with Generally Accepted Government Accounting Principles, as applied to dedicated sources and uses through Capital Project and Debt Service funds.
- 4) Integrate Asset Replacement Funding into the District's annual budget process, coordinating the rate of inflow of resources for asset replacement, the source of making this funding available, as well as the ongoing commitment to maintaining the care and condition of the District's capital assets.

Applying Board Practice:

- 1) Establish defined classes of replacement funding based upon these factors:
 - A) Length of estimated useful life.
 - B) Cost of assets, considering thresholds which may indicate other forms of replacement funding may exist or be used.
 - C) Need for overall simplicity when possible, yet allowing for enough complexity to be thorough and effective.
 - D) Consideration for the probability of increasing costs to replace existing assets.
 - E) Provide future Board of Trustees with the opportunity to utilize the Policy while allowing latitude given that circumstances can change.
- 2) Provide a projection of proposed Asset Replacement Funding as a part of the development of the District' Operating Budget, Annual Capital Improvement Plan, the Indebtedness Report and the related Five Year Capital Expenditure Summary.
- 3) Monitor the sustainability of the Five Year Projection including the known Net Position as of the first year of the projection, factors for anticipated changes, applied to the planned Five Year Capital Expenditure Summary. Consider including a calculation of carryover projects and the resulting Net Position for each major fund (as an analysis of adequate fund balance).

Asset Replacement Procedures

District staff will develop and implement procedures that meet the stated objectives of applying Board Policy and Practices as they relate to Asset Replacement Funding.

What was considered and then utilized to develop the proposed Procedures?

Two primary sources were reviewed to consider what the District has for records on its capital assets. These were the District accounting depreciation schedules and the 2014 and 2016 Nevada Public Agency Insurance POOL property appraisals. The follow up review was done in conjunction with the Capital Projects Twenty Year Capital Improvement Plan update, conducted in conjunction with the 2017-18 budget. This process revealed multiple factors that drive whether and when an asset should be planned for replacement. This aligns with the life cycle analysis for major assets. The analysis also revealed that useful life, as used for depreciation accounting is a good starting point, but is not necessarily solely effective for asset replacement. Since the District did not engage in componentization of major assets prior to 2011, these useful lives do not correlate to some parts of major assets. Componentization is important because it recognizes the differences in useful lives for separate elements of major assets. For instance a building is looked upon as having a 40 to 100 year life span. However in that time there may be a multiple need for replacement of roofing, heating, cooling or other mechanical systems, carpeting and flooring, lighting or other internal service systems. Each of these elements can have their own useful life cycle and thus affect the determination of replacement.

The review of available records did point to essentially 3 broad categories of useful lives. The categories are under 10 years, 10 to 24 years and over 25 years. By applying an average life to each category, we developed a percentage factor that could then be applied to cost. This factor also provides modest inflation to the formulated annual funding recommendation. The use of a percentage applied to cost, was chosen over simply using accounting depreciation, because the District continues to hold and use assets that are fully depreciated. There has not been funding built up over the past years to cover those assets older assets that remain in service. The plan was formulated in 2015 and re-evaluated in 2016. As the process is monitored and evolves, the longer term needs will influence the funding formula. It should continuously develop greater precision. To start, a broad stroke needs to be applied to avoid implying a precision that does not exist. To further develop the formula for assets with a life of greater than 25 years, our test results indicated the need to bifurcate that group based upon whether or not a majority of the assets in that group had a cost over \$2,500,000. That is important distinction because those assets are expected to be funded by issuing bonds. District staff is evaluating the feasibility of the following:

18% Factor – Assets with a useful life of less than 10 years.

8% Factor – Assets with a useful life of 11 to 24 years.

4% Factor - Assets with a useful life of 25 years plus, and owned by a Fund of which the group does not have a majority of the cost made up of assets individually costing more than \$2,500,000.

2 or 3% Factor - Assets with a useful life of 25 years plus, and owned by a Fund of which the group has a majority of the cost made up of assets individually costing more than \$2,500,000. (The lesser factor reflects the higher probability to use bonding for replacement.)

The source of the cost records is the accounting depreciation schedules. While depreciation is not the basis for the amount set aside, these schedules are the best record of asset investment and what is in-service. The District reconciles these lists and schedules each year as a part of the audit process. They are further verified every two years for what remains in service. This makes these lists and schedules the most reliable source of costing records now and going forward. The requirement for the cyclical audit is established by law and thus the District can count on this as long term foundation to this process.

During its first two years, the source for assets replacement funding has been a budget decision made for each fiscal year. Longer-term the expectation is to not vary much year to year as for source, or the commitment to fully fund the formulated amounts. The primary motivation for developing the Asset Replacement Funding Procedures is that the needs may vary in the short term, but strategically they are always present. A process must be developed to avoid overburdening any one operating period.

The General Fund and Special Revenue Fund(s) can and may be expected to utilize the "Assigned" designation of Net Position to identify amounts held for assets replacement that have not yet been expended or transferred for capital expenditure. The General Fund makes its own capital expenditures. The Special Revenue Fund(s) transfer amounts to the Capital Projects Fund(s) as items are executed. (The importance of this distinction is that if resources are ever collected but never used for a capital project, they remain with the dedicated purpose of the Special Revenue Fund.) The Capital Projects Fund may have an accumulated Net Position that represents resources held for carryover projects. Transfers from the Special Revenue Fund(s) to the Capital Project(s) are authorized by action of the Board of Trustees as a part of their adoption of the operating budget. The budget transfer schedules are labeled to make a distinction between the purposes of transfers.

The District is developing reports on the status of capital expenditure as budgeted. These reports are organized by a listing by the Capital Improvement Project identification number and amount. The reports will be used to consider if the Capital Projects Fund(s) have received resources for a project that is subsequently cancelled or adjusted. Such projects will be reported at least annually to the Board of Trustees, along with a recommendation as to the consequence on subsequent transfers. The regular accounting for the Operating Transfers, and their use for capital projects, will be based on amounts expended. Though we identify instances where projects are over and under budget, every effort will be made to avoid transferring ahead of expenditure.

Indications from the Five Year Projection

The five year projection for the application of the Asset Replacement Funding assumes there will be no appreciable change in either the nature of operations of each major fund, nor the commitment to executing the planned five year capital projects summary. The 2017-18 Projection no longer indicates that legacy projects for the Community Services Fund will be funded by issuing bonds. The projection also assumes that the costs of the Incline Beach Facility, exceed the currently available fund balance in the Beach Fund, will issue a bond.

When the projection was prepared one other factor became evident for the legacy projects. A standing start was not possible and sustainable without the use of some amount of resources to initiate the process. Since 2006 the Community Services Fund has accumulated resources for reserves in the amount of \$2,679,525. When these were accumulated, the District did not designate whether they were for operations or capital. During this same time the District has improved the Net Position of the Community Services Fund. In 2008 the Board of Trustees adopted a Board Policy targeting a certain level of fund balance. The initial target for that balance included an amount for operations, capital expenditure and debt service. Effective for July 1, 2015, this Policy was updated to reflect that fund balance was mostly a focus of the Special Revenue Fund type and that capital expenditure and debt service would be handled year to year as a part of the budget. Two consecutive good years of operations for the ski resort have also added to Community Services Special Revenue Fund Balance. The District has no reserve requirement for its Community Service bond issues. After legacy projects are completed, there is plan for possible use of resources for the Diamond Peak Master Plan. However nothing is approved.

During a Board of Trustees discussion on this topic in December 2015, Trustees expressed a desire to have a process that can track resources and uses by major venue, while also allowing for a discretionary account to be used as or when necessary. Staff has modeled the projected funding to include the Community Services Administration sub fund be used to maintain the discretionary accounting. Over the implementation of the asset funding, that account will reduce its inflow and eventually develop its own basis for accumulation. To start, the discretionary account's primary purpose is to provide stability of the inflow total, not to develop an accumulated target balance.

Perhaps the greatest sensitivity to the development and implementation of the Asset Replacement Funding Procedures is to avoid extreme fluctuations. Early guidance was for predictability and stability. Since 2011 the Facility Fee has been unchanged to allow several bonds issues to mature, and thus also plan for legacy projects to be executed without significant increases to the Facility Fee. The five year plan can meet the needs of the capital expenditures and have the discretionary account. The actual results may vary. This entire process must be approached as an evolution, not set in stone, but it also must be given a chance to operate for at least 4 years to get past legacy projects and then establish what it all looks like for the next 5 to 10 years thereafter. Staff is equally sensitive to the idea that one Board cannot tie the hands of future Boards, but this commitment to giving it a chance to become established needs to be clear and in place from the start.

The quality and outcome of the Asset Replacement Funding Procedures will depend on accurately maintaining the depreciation schedules. Over time the cost of assets covered could become inflated if we are not conscious of taking retired and out of service assets off the schedule. Otherwise they will continue to be calculated in to the base cost and have resources accumulated for a replacement that won't occur. This issue has been dealt with on a timely basis, using the spring of 2018 is the next planned fixed assets inventory and review.

The Utility Fund is not covered by the Asset Replacement Funding Procedures, as that funding is done in conjunction with the five year utility rate study and is based solely on near term planned replacements. However, staff intends to work on making the Utility depreciation lists as accurate as possible, in case they ever wish to transfer their process, or at least consider the forward planning it offers. It is acceptable for Utilities to have their own plan as they are an Enterprise Fund and by that nature, have and continue to fund capital costs in their rates.

The General Fund assets list consists mainly of the Administration Building and all its alterations and the Information Technology network. The building is slated for replacement in the next ten years and the network was mostly replaced in the last 3 years. Replacements will allow that listing to become accurate and workable under this process. Many of the District's current desktop computer equipment have been purchased under small equipment expenditures in the IT Department. To facilitate identifying that equipment's replacement and to give it an added reminder to stay current, it has been shifted to the capital project summary and the appropriate line item in the annual budget. The IT Department budget has been reduced accordingly.

Future Considerations

A longer term evolution of the Procedure may be developed once the District has retired the 2012 Recreation Bond in 2023 and the proposed legacy projects are completed. That change may consider altering the level at which bonding may be planned and used in terms of the threshold for single or combined projects. Another discussion worth holding will be if some degree of current resources and bonding could be planned for group of assets whose timing for replacement coincides. The purpose of such advanced planning would be to refine the formulas for annual funding and to look 10 to 20 years ahead for the pattern of funding, replacements, and debt service. All three elements will have more credible sources of information, over a longer period of time, once the District has gotten all Master Plans updated. This assumes these Plans are applied to the Twenty Year Multi-Year Capital Plan and the District has concluded the legacy Community Services capital projects, and has found a solution to the replacement of the Administrative Services Building. (A reminder that new initiatives should still have to have their own source of funding identified and obtained, outside of this process.)

The Beach Fund is also covered by the Asset Replacement Funding Procedures. It has two near term challenges created mostly by its being a standalone operation. The greatest challenge relates to the planned rebuild the Incline Beach Facility and the need to bond for much of the costs. That results in takes its own resources down to the base Policy level of fund balance. The initial funding of its replacement plan will come only from annual additions. Therefore, staff wants to be very careful to identify, plan and prepare for any other replacements in the first five years to allow those to occur. Any adjustment will be considered with the bond for the Incline Beach Facility. The total cost of the Incline Beach Facility is over the threshold for planning its replacement with bonding. It is possible to consider a bond bundled as a part of another issue. Its cost, and addition to the base formula, will result in about \$100,000 a year added to the

Asset Replacement Funding provision. The initial bond will require an increase in the Beach Facility Fee. The added replacement provision will add another \$13 per parcel. The Board of Trustees and staff can review the timing for these adjustments as we approach the specific budget periods involved. A delay in doing both will have consequences on the long term. No decision has been made for this project.

At the current time, the Beach Fund does not have a majority of total assets come from those with a cost over \$2,500,000. However, after the Beach Master Plan is implemented and the value of the major complexes at Incline and Burnt Cedar Beach are completed, this will change that dynamic. That would then change the formulated replacement. Staff recommends the initial use of the formula be based on conditions one year at a time, and then adjust accordingly over time. This discipline will serve to conservatively fund the replacements. It does not address initiatives before they develop. The Beach Master Plan could take many years to be implemented and many existing replacements will come and go over that same time. We should not try to over think or get ahead of ourselves too much. The objective is a plan that will work for decades not just a few years.

Considering Exceptional Operating Results

Another aspect of Asset Replacement Funding is what to do in years when the Community Services and or Beach Fund has results well in excess of budget and has already met its fund balance targets. There have been early discussion to automatically channel this additional funding to asset replacement. In the spirit of not encumbering future Boards of Trustees, staff recommends that such an analysis be prepared and the possibility be anticipated, but not mandated by Policy or Practice. The same naturally would have to be considered in a year in which budget is not met. That leaves flexibility for future Boards to consider the status of the process and what can be done under the then current circumstances to enhance the situation. However, it does make sense to consider one time resources to be used more for one time expenditures (such as Master Plans or project initiatives) than causing a change to recurring expenditures that might not be sustainable.

2017/2018 - 5 Year Project Summary Totals - FINAL

Division	Project Number	Project Title	2017 - 2018						2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects
			2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total						
General Fund Accounting/Information Systems	1213CE1101	IT Master Plan - Firewall/Remote Access	10,000	15,000	-	10,250	-	15,500	-	50,750	G	1		
	1213CE1501	District Wifi Installation/Update	-	-	60,000	-	-	-	-	60,000	G	1		
	1213CE1701	District Communication Radios	-	91,800	132,800	-	-	-	92,000	316,600	G	1		
	1213CO1502	Districtwide Microsoft Office Software Upgrade	-	7,000	-	-	-	-	-	7,000	G	1		
	1213CO1505	IT Infrastructure	6,000	6,000	6,000	6,000	-	10,000	-	34,000	G	1		
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	87,900	82,750	87,600	99,950	-	105,200	-	463,400	G	1		
	1213.V1702	IS&T Second Vehicle	11,000	-	-	-	-	11,000	-	11,000	F	1		
		Total	114,900	202,550	286,400	116,200	222,700	942,750	-	1,177,250		7		
	General Government	1099BD1501	Admin Roof Replacement	-	-	-	52,000	-	-	-	52,000	E	1	
		1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	-	-	-	-	-	75,000	-	75,000	D	1	
		1099FD1503	Replace Carpeting 893 Southwood Admin Building	-	-	-	51,500	-	-	-	51,500	E	1	
		1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	-	31,000	-	-	-	-	-	31,000	E	1	
		1099L1705	Pavement Maintenance - Administration Building	5,000	5,000	5,000	5,000	-	5,000	-	25,000	E	1	
			Total	5,000	36,000	5,000	108,500	80,000	234,500	-	1,177,250		5	
			Total General Fund	119,900	288,550	291,400	224,700	302,700	1,177,250	-	1,177,250		12	
Utilities Public Works Shared		2097LE1720	Snowplow # 300A	-	-	-	-	-	18,000	-	18,000	F	1	
		2097LE1722	1998 Slurry Lick/Liquidator # 326	-	-	41,000	-	-	-	-	41,000	F	1	
		2097LE1723	2004 9' Western Snow Plow #542A	6,200	-	-	-	-	-	-	6,200	F	1	
	2097LE1724	2015 Sander/Spreader # 710	-	-	-	15,000	-	-	-	15,000	F	1		
	2097HE1725	Loader/Tire Chains (2-Sets)	20,000	-	-	-	-	19,800	-	39,800	F	1		
	2097BD1202	Paint Interior Building #A	-	47,300	-	-	-	-	-	47,300	E	1		
	2097BD1204	New Carpet Building #A	-	-	-	43,820	-	-	-	43,820	E	1		
	2097LE1728	2001 Caterpillar 4300 Backhoe #496	125,000	-	-	-	-	-	-	125,000	F	1		
	2097HE1729	2002 Caterpillar 950G Loader # 523	152,000	-	-	-	-	285,000	-	437,000	F	1		
	2097HE1731	2008 Tracked Snowblower #619	-	-	-	-	-	-	-	152,000	F	1		
	2097HW1732	2010 International Vactor Truck #638	-	350,000	-	-	-	-	-	350,000	F	1		
	2097L1733	2009 Chevrolet Mid Size Pick-up #630	-	29,000	-	-	-	-	-	29,000	F	1		
	2097L1737	2008 Chevrolet 1/2-Ton Pick-up #611	28,000	-	-	-	-	-	-	28,000	F	1		
	2097L1738	2009 Chevrolet 1/2-Ton Pick-up Truck #631	-	-	30,000	-	-	-	-	30,000	F	1		
	2097L1739	2009 Chevrolet 1/2-Ton Pick-up Truck #632	-	-	23,000	-	-	-	-	23,000	F	1		
	2097L1746	2004 GMC 1-Ton Flatbed #542	-	-	40,000	-	-	-	-	40,000	F	1		
	2097L1747	2008 Chevrolet Service Truck #609	-	-	30,000	-	-	-	-	30,000	F	1		
	2097L1748	2008 Chevrolet Service Truck #612	41,800	-	-	-	-	-	-	41,800	F	1		
	2097L1749	2011 Chevrolet Dump Truck #647	-	-	-	45,000	-	-	-	45,000	F	1		
	2097HW1754	1996 Peterbilt Bin Truck # 299	-	160,000	-	-	-	-	-	160,000	F	1		
	2097LE1727	2012 Snowplow #6698	6,600	-	-	190,000	-	-	-	190,000	F	1		
	2097D11401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	60,000	60,000	60,000	-	60,000	-	300,000	E	1		
	2097L11401	Pavement Maintenance, Utility Facilities	12,900	12,500	45,000	239,000	-	12,500	-	321,500	E	1		
	2097L11710	2013 Chevy Equinox	-	-	-	-	-	34,850	-	34,850	F	1		
	2097FF1602	Public Works Office Space Reconfiguration	60,000	-	-	-	-	-	-	60,000	D	1		
	2097CO2101	Public Works Billing Software Replacement	-	-	284,000	-	-	102,000	-	386,000	G	1		
	2097L11701	Pavement Maintenance, Reservoir 3-1	-	-	-	-	-	-	-	284,000	E	1		
2097SS1708	WARE Crew Quarters	75,000	-	-	-	-	-	-	75,000	E	1			
2097L17103	One Ton Service Truck with Lift Gate	43,000	-	-	-	-	-	-	43,000	F	1			
2097BD1704	Replace Roof Public Works #B	-	-	-	-	-	105,000	-	105,000	E	1			
	Total	630,100	658,800	553,000	694,820	515,150	3,051,870	-	3,051,870		31			

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

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

2017/2018 - 5 Year Project Summary Totals - FINAL

Division	Project Number	Project Title	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects	
Water	22930I1102	Water Pumping Station Improvements	30,000	105,000	30,000	30,000	30,000	225,000	E	1	
	22930I1103	Replace Commercial Water Meters, Vaults and Lids	20,000	20,000	20,000	20,000	20,000	100,000	E	1	
	22930I1204	Water Reservoir Coatings and Site Improvements	30,000	85,000	30,000	85,000	55,000	285,000	E	1	
	2294V1720	2013 Mid Size Truck #675	-	-	-	-	34,850	34,850	F	1	
	22930I1401	Burrill Cedar Water Disinfection Plant Improvements	25,000	25,000	25,000	25,000	25,000	125,000	E	1	
	22930I1701	Water Reservoir Safety and Security Improvements	175,000	200,000	-	-	-	375,000	D	1	
	22930I1702	Water Pump Station 2-1 Improvements	100,000	700,000	-	300,000	-	1,100,000	D	1	
	2299MS1703	Watermain Replacement - Sawmill, Pine Cone, and Selby Roads	1,122,000	-	-	-	-	1,122,000	D	1	
	2299MS1704	Watermain Replacement - Martis Peak Road	-	50,000	670,000	-	-	720,000	D	1	
	2299MS1705	Watermain Replacement - Crystal Peak Road	-	-	50,000	680,000	-	730,000	D	1	
	2299MS1706	Watermain Replacement	-	-	175,000	50,000	660,000	710,000	D	1	
	22930I1707	Burrill Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	1,502,000	1,185,000	1,000,000	1,190,000	824,850	5,701,850	D	1	
	Total			35,000	-	-	-	-	35,000	F	1
	Sewer	2523HE1720	2007 Trackless Roll Mower #602	-	-	-	-	197,200	197,200	F	1
		2524HE1724	2006 Kenworth 7800 Bin Truck #597	60,000	-	-	-	-	60,000	F	1
		2524ES1010	2001 Jet-Away Line Cleaner #508	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	9,000,000	B	1
		2524LE1725	2008 Chevrolet Camera Truck #615	-	83,000	-	-	-	83,000	F	1
		25930I1105	Building Upgrades Water Resource Recovery Facility	25,000	-	-	40,000	75,000	140,000	E	1
		25930I1104	Sewer Pumping Station Improvements	30,000	30,000	30,000	30,000	30,000	150,000	E	1
		25930I1102	Water Resource Recovery Facility Improvements	106,000	50,000	50,000	50,000	50,000	306,000	E	1
25930I1103		Wetland Effluent Disposal Facility Improvements	100,000	100,000	125,000	100,000	100,000	525,000	E	1	
25930I1203		Replace 8 Inlet Sewer Mains, Manholes and Appurtenances	110,000	65,000	-	-	-	175,000	D	1	
25930I1207		Update Camera Equipment	-	-	58,000	-	-	58,000	G	1	
25930I1703		Sewer Pump Station #1 Improvements	155,000	-	-	-	-	155,000	D	1	
25930I1704		Sewer Pump Station #8 Improvements	500,000	-	-	-	-	500,000	D	1	
25930I1705		Sewer Pump Station #11 Replacement	125,000	-	-	-	-	125,000	D	1	
25930I1707		WARF Aeration System Improvements	50,000	100,000	350,000	-	-	500,000	D	1	
Total				2,236,000	2,345,000	2,636,000	2,220,000	2,452,200	12,009,200		15
Total Utilities				4,426,100	4,188,800	4,249,000	4,104,620	3,792,200	20,762,920		38
Internal Service		5190ME1201	Replacement Shop Tools and Equipment	25,000	-	-	-	-	25,000	G	1
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip	-	14,000	-	-	-	14,000	G	1
Total			25,000	14,000	-	-	-	39,000		2	
Buildings	5394V1720	Replace 1998 Service Truck 4x4 (1-ton) #555	-	-	-	-	43,600	43,600	F	1	
	5394V1721	Replace 2001 Service Truck 4x4 (3/4-ton) #473	5,000	-	-	-	-	5,000	F	1	
	5394V1722	Replace 2004 Pick-up Truck 4x4 (1/2-ton) #540	-	5,000	-	-	-	5,000	F	1	
	5394LE1723	2003 Genie Scissor Lift	-	-	15,000	-	-	15,000	F	1	
	5394LE1724	2004 Equipment Trailer (11ft)	-	-	5,100	-	-	5,100	F	1	
Total			5,000	5,000	20,100	-	43,600	73,700		5	
Total Internal Service			30,000	19,000	20,100	-	43,600	112,700		7	

2017/2018 - 5 Year Project Summary Totals - FINAL

Division	Project Number	Project Title	Project Type							Total	Project Type	Number of Projects
			2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024			
	314LE1760	2010 John Deere 6500 #641	-	60,000	-	-	-	-	-	60,000	F	1
	3143C1202	Driving Range Improvements	-	-	31,000	-	-	-	-	31,000	E	1
	3144FF1702	Replace Icebreaker Championship Golf Course Cart Barn	-	-	-	-	-	10,980	-	10,980	G	1
	3153B02001	Recoat Chateau RBB Grill and Catering Kitchen Floors	-	-	-	-	-	30,000	-	30,000	E	1
	3153FF1204	Champ Grillie Kitchen Equipment	-	-	46,200	-	-	-	-	46,200	G	1
	3153FF1205	The Grillie Bar Equipment and Furniture	-	-	9,000	-	-	-	-	9,000	G	1
	3153FF1801	Grillie Furniture	-	-	32,000	-	-	-	-	32,000	G	1
	3197HW1749	1997 1-Ton Dump Truck #419	-	42,000	-	-	-	-	-	42,000	F	1
	3197LE1720	1989 Lely Fertilizer Spreader #365	-	7,000	-	-	-	-	-	7,000	F	1
	3197LE1721	1986 Toro Aerator #413	-	-	-	-	-	-	-	-	F	1
	3197LE1722	2011 John Deere HD300 Spray Rig #662	63,000	-	-	-	-	-	-	63,000	F	1
	3197LE1723	1999 Toro Rake-O-Vac #442	35,000	-	-	-	-	-	-	35,000	F	1
	3197LE1724	2000 Toro Spreader #462	-	12,000	-	-	-	-	-	12,000	F	1
	3197LE1725	2001 Spicker/Seeder #477	-	-	10,200	-	-	-	-	10,200	F	1
	3197LE1728	2013 Toro Top Dresser #686	-	-	-	-	-	13,000	-	13,000	F	1
	3197LE1731	2008 Planetair HD50 #636	-	33,000	-	-	-	-	-	33,000	F	1
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	-	-	27,000	-	-	-	-	27,000	F	1
	3197LE1733	2008 JD TC125 Core Harvester #621	-	11,900	-	-	-	-	-	11,900	F	1
	3197LE1734	2008 Bandit Bush Chipper #625	-	-	40,000	-	-	-	-	40,000	F	1
	3197LE1735	2010 JD 1500 Aereore Aerator #640	39,000	-	-	-	-	-	-	39,000	F	1
	3197LE1737	2004 John Deere Pro Gator #545	35,000	-	-	-	-	-	-	35,000	F	1
	3197LE1738	2004 John Deere Pro Gator #546	-	32,000	-	-	-	-	-	32,000	F	1
	3197LE1739	2004 John Deere Pro Gator #547	-	-	-	-	-	-	-	-	F	1
	3197LE1740	2005 John Deere Pro Gator #569	35,000	-	34,000	-	-	-	-	69,000	F	1
	3197LE1741	2015 Greens Roller #715	-	-	15,000	-	-	-	-	15,000	F	1
	3197LE1743	2000 John Deere 5310 Tractor #464	-	47,000	-	-	-	-	-	47,000	F	1
	3197LE1744	2002 John Deere 4400 Tractor #513	42,000	-	-	-	-	-	-	42,000	F	1
	3197LE1745	2002 John Deere 4400 Tractor #517	54,100	-	-	-	-	-	-	54,100	F	1
	3197LE1746	2004 John Deere 4410 Tractor #548	-	-	33,350	-	-	-	-	33,350	F	1
	3197LE1748	Replace 2008 Red Grinder	-	-	-	-	41,200	-	-	41,200	G	1
	3197LE1750	Toro Rake-O-Vac	-	35,000	-	-	-	-	-	35,000	F	1
	3197LE1751	Core Processor	27,000	-	-	-	-	-	-	27,000	F	1
	3197LE1752	2010 Deep Tine Aerator #671	35,000	-	-	-	-	-	-	35,000	F	1
	3197LE1753	2011 Toro Tri-Plex 3550D Mower #664	-	49,000	-	-	-	-	-	49,000	F	1
	3197ME1710	Maintenance Shop Crane and Equipment Lift	-	-	30,000	-	-	-	-	30,000	G	1
	31950E1501	Championship Golf Printer Copier Replacement 955 Fairway	-	-	10,000	-	-	-	-	10,000	G	1
	Total		570,100	553,400	977,750	317,700	284,280	-	-	2,703,230		70

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Division	Project Number	Project title	Project Type							Number of Projects		
			2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type			
Mountain Golf	3241BD1402	ADA Access to On-course Restrooms	95,000	-	-	-	-	-	95,000	D	1	
	32416C1101	Mountain Course Greens, Trees, Bunkers and Bridges	23,000	23,000	10,000	-	-	-	56,000	E	1	
	32416C1404	Irrigation Improvements	-	-	75,000	-	40,000	-	115,000	E	1	
	32416C1502	Wash Pad Improvements	-	-	70,000	-	-	-	70,000	D	1	
	3241L11704	Mountain Golf Course Cart Path Retaining Walls	11,000	17,500	27,500	11,000	10,000	-	77,000	E	1	
	3242LE1720	2007 Buffalo Turbin Debris Blower #601	8,000	-	-	-	-	-	8,000	F	1	
	3242LE1725	2005 Camvall Club Car #568	-	-	12,000	-	-	-	12,000	F	1	
	3242LE1726	2016 Bar Cart # 726	-	-	-	29,000	-	-	29,000	F	1	
	3242LE1727	2011 Toro 3500D Mower #663	34,000	-	-	-	-	-	34,000	F	1	
	3242LE1728	2015 Toro 4000D Rough Mower #709	-	-	-	60,000	-	-	60,000	F	1	
	3242LE1730	2007 Toro Tri-Plex 3250D Mower #596	56,000	-	-	-	-	-	56,000	F	1	
	3242LE1732	2008 Toro Tri-Plex Mower #614	47,500	-	-	-	-	-	47,500	F	1	
	3242L11204	Pavement Maintenance of Parking Lot - Mountain Golf Course	6,000	22,500	6,000	6,000	12,500	-	53,000	E	1	
	3242L11205	Pavement Maintenance of Cart Paths - Mountain Golf Course	45,000	45,000	40,000	45,000	45,000	-	220,000	E	1	
	32998D1403	Mountain Course Clubhouse and Maintenance Building Renovation and ADA upgrades	-	-	-	95,000	600,000	-	695,000	D	1	
	32998D1702	Replace Roof - Mountain Golf Clubhouse	70,000	-	-	-	-	-	70,000	E	1	
	32998D1705	Paint Exterior of Mountain Golf Clubhouse	17,500	-	30,000	-	-	-	47,500	E	1	
	3298D11703	Mountain Golf Course Backflow Device Replacement	413,000	106,000	270,500	246,000	707,500	-	1,745,000	E	1	
	Total			9,000	-	-	-	-	-	9,000	G	1
	Facilities	3350AE1802	Chateau Projector Screens	-	-	-	-	-	-	-	-	1
3350BD1103		Chateau - Replace Carpet	-	-	-	47,620	-	-	47,620	E	1	
3350BD1302		Resurface Patio Deck - Chateau	-	-	-	-	-	-	-	-	1	
3350BD1505		Paint Interior of Chateau	27,100	-	-	-	-	-	27,100	E	1	
3350BD1506		Paint Exterior of Chateau	-	-	-	-	32,500	-	32,500	E	1	
3350BD1704		Replace Air Walls Chateau	-	7,860	-	-	-	-	102,360	E	1	
3350BD1705		Magnetic Fire Door Closures	18,450	-	-	-	-	-	18,450	E	1	
3350FF1204		Catering Kitchen Equipment	-	-	18,900	-	-	-	18,900	G	1	
3350FF1801		Chateau Lobby Furniture	13,500	-	-	-	-	-	13,500	G	1	
3351BD2103		Aspen Grove Improvements	-	-	-	10,000	-	-	10,000	E	1	
3352FF1003		Dumpster enclosure - Village Green/Aspen Grove	-	-	-	-	41,400	-	41,400	D	1	
3352FF1003		Chateau - Catering Equipment Chairs	-	-	33,000	-	45,000	-	78,000	G	1	
3352FF1104		Replace Banquet Serviceware	10,000	-	-	-	-	-	10,000	G	1	
3352FF1704		Banquet Tables	31,900	-	-	-	-	-	31,900	G	1	
Total			109,950	7,860	146,400	57,620	188,820	510,650		14		

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Project Type		Project Type					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	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects	
Ski	3453FF1706	Replace Main Lodge / Snowflake Lodge Dining Furniture and Fixtures	60,000	30,000	-	-	-	90,000	G	1	
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	-	33,000	113,000	-	-	146,000	G	1	
	3453CE1902	Diamond Peak Fiber Network to Lifts	-	-	68,000	-	-	68,000	D	1	
	3452HE1502	Crystal Express Ski Lift Maintenance and Improvements	-	-	30,000	-	25,000	55,000	E	1	
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	115,000	39,000	-	30,000	192,000	376,000	E	1	
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	-	-	-	-	60,000	60,000	E	1	
	3463HE1712	Red Fox Ski Lift Maintenance and Improvements	-	-	30,000	-	-	30,000	E	1	
	3463HE1722	Loader Tire Chains (L-Set)	10,000	-	-	9,750	-	19,750	F	1	
	3463HE1723	2002 Caterpillar 950G Loader #524	-	-	-	-	50,000	50,000	F	1	
	3463HE1726	Replace 2006 Pisten Bully 300 Snowcat #595	390,000	-	-	-	-	390,000	F	1	
	3463HE1728	Replace 2011 Grooming vehicle # 645	-	-	-	-	75,000	75,000	F	1	
	3463HV1727	Replace 2008 Grooming vehicle # 628	-	-	70,000	-	70,000	70,000	F	1	
	3464BD1302	Vehicle Shop Snowmaking Pump/Inhouse Improvements	136,122	-	-	-	-	136,122	E	1	
	3464BD1403	Resurface Main Lodge Decks	-	-	-	52,510	-	52,510	E	1	
	3464HE1901	Snowmaking Compressor House (C45)	-	-	-	390,000	-	390,000	G	1	
	3464LE1601	SH Resort Snowmobile Fleet Replacement	12,500	12,500	13,000	-	13,500	64,500	F	1	
	3464LE1729	Snowplow # 304A	-	-	-	19,000	-	19,000	F	1	
	3464L11501	Diamond Peak Base Facilities Maintenance and Improvements	-	-	50,000	-	-	50,000	E	1	
	3464L1730	2014 Yamaha ATV #695	-	-	10,000	-	-	10,000	F	1	
	3464L1731	2012 Yamaha ATV #683	-	-	16,000	-	-	16,000	F	1	
	3464L1732	2013 Yamaha Rhino (ATV) #674	-	-	21,000	-	-	21,000	F	1	
	3464L1733	2008 Yamaha Rhino (ATV) #639	-	22,000	-	-	-	22,000	F	1	
	3464S10002	Fan Guns Purchase and Refurbishment	100,000	-	100,000	-	-	200,000	G	1	
	3464S11708	Upgrade Poplar Snowmaking Power Alignment	30,000	-	-	-	-	30,000	D	1	
	3464S11713	Snow Gum Mounting Pedestals	9,000	-	-	-	-	9,000	C	1	
	3467LE1703	Child Ski Center Surface Lift	-	-	65,000	-	-	65,000	C	1	
	3468E0002	Replace Ski Rental Equipment	-	135,000	220,000	-	-	540,000	G	1	
	3468HE1729	Replace 2010 Shuttle Bus #635	-	-	-	185,000	-	185,000	F	1	
	3469HE1740	Replace 2010 Shuttle Bus #636	-	-	-	25,000	-	25,000	F	1	
	3469L11005	Pavement Maintenance, Diamond Peak and Ski Way	75,000	125,000	420,000	-	-	2,120,000	B	1	
	3469L1735	2007 Chevy 1-Ton Pick-Up # 536	-	32,000	-	-	-	32,000	F	1	
	3469L1736	2007 Chevy 1-Ton Pick-Up # 537	-	34,000	-	-	-	34,000	F	1	
	3469L1737	1991 Ski Passenger Tram #267	-	-	-	-	22,700	22,700	F	1	
	3499D1710	Diamond Peak Facilities Flooring Material Replacement	-	-	43,000	40,000	-	62,000	E	1	
	3499L11001	Incline Creek Culvert Rehabilitation at Diamond Peak	1,367,500	1,962,500	-	-	-	3,330,000	B	1	
	3499OE1005	Replace Staff Uniforms	-	-	-	130,000	-	130,000	G	1	
	3499OE1502	Ski Services Administration Printer Copier Replacement 1210 Ski Way	-	-	-	-	-	10,000	G	1	
	Total		2,305,122	2,425,000	1,279,000	2,469,260	620,200	9,096,582		37	
Ski Master Plan Implementation	3653BD1501	Ski Area Master Plan Implementation - Phase 1a and 1b	-	150,000	1,183,000	1,183,000	876,887	3,394,887	A	1	
	3653BD1502	Ski Area Master Plan Implementation - Phase 2	-	-	-	-	100,000	100,000	A	1	
	Total		-	150,000	1,183,000	1,183,000	976,887	3,494,887		2	

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Division	Project Number	Project title	Project Type										Number of Projects
			2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Total			
Parks	43788D1603	Resurface and Coat Incline Park Bathroom Floors	-	-	10,200	-	-	-	-	-	10,200	E	1
	43788D1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	15,500	-	-	26,900	17,800	-	-	-	60,200	E	1
	43788D1605	Aspen Grove Flat-scape and Retaining Wall Enhancement and Replacement	55,000	-	-	-	-	-	-	-	55,000	D	1
	43788D1701	Dumpster enclosure - Incline Park	-	-	-	-	45,000	-	-	-	45,000	D	1
	43788D1704	Bleacher replacement Incline Park Field #2	-	-	45,000	-	-	-	-	-	45,000	D	1
	43788D1705	Disc Golf Course Bridge - Incline Park	-	-	-	-	8,000	-	-	-	8,000	D	1
	43788D1707	Incline Park Fenring Refurbishment	18,000	-	-	-	-	-	-	-	18,000	E	1
	43788D1711	Slate Park Enhancement Study	5,000	-	-	-	-	-	-	-	5,000	C	1
	43788D1801	Preston Field Retaining Wall Replacement	-	-	-	64,750	225,000	-	-	-	289,750	D	1
	43788D2102	Bathing cage - Incline Park	-	-	-	19,650	-	-	-	-	19,650	E	1
	4378D11703	Village Green Backflow Device Replacement	16,000	-	-	-	-	-	-	-	16,000	E	1
	4378HV1738	2013 1-Ton Dump Truck #692	-	-	-	-	42,350	-	-	-	42,350	F	1
	4378LE1723	1996 Lely Fertilizer Spreader #498	-	6,200	-	-	-	-	-	-	6,200	F	1
	4378LE1724	2005 Shatterline Aerifier	-	-	8,100	-	-	-	-	-	8,100	F	1
	4378LE1725	2008 Landpride Overseeder #622	-	-	-	-	-	17,000	-	-	17,000	F	1
	4378LE1728	2005 John Deere Pro Gator #572	32,500	-	-	-	-	-	-	-	32,500	F	1
	4378LE1729	2007 John Deere Pro Gator #604	-	33,000	-	-	-	-	-	-	33,000	F	1
	4378LE1730	2006 JD Pro-Gator #623	-	-	-	34,000	-	-	-	-	34,000	F	1
	4378LE1731	2006 JD Pro-Gator #624	-	-	-	34,000	-	-	-	-	34,000	F	1
	4378LE1736	2003 1-Ton Service Truck #520	-	32,000	-	-	-	-	-	-	32,000	F	1
4378LE1739	2013 Ball Field Groomer #681	-	-	17,100	-	-	-	-	-	17,100	F	1	
4378LE1740	2013 Ball Field Mower / Toro 3500D Groundsmaster #682	-	-	35,400	-	-	-	-	-	35,400	F	1	
4378LE1742	2015 Ball Field Groomer #706	-	-	-	17,500	-	-	-	-	17,500	F	1	
4378LE1743	2007 Toro 3500D Rotary Mower #605	-	33,700	-	-	-	-	-	-	33,700	F	1	
4378LE1745	Aerator	10,000	-	-	-	-	-	-	-	10,000	F	1	
4378L11207	Pavement Maintenance, East & West End Parks	12,500	-	-	-	-	-	-	-	12,500	E	1	
4378L11303	Pavement Maintenance, Village Green Parking	22,500	5,000	5,000	12,500	5,000	-	-	-	50,000	E	1	
4378L11403	Pavement Maintenance, Preston Field	27,500	5,000	22,500	5,000	5,000	-	-	-	65,000	E	1	
4378L11602	Pavement Maintenance, Overflow Parking Lot	7,500	5,000	5,000	5,000	5,000	-	-	-	27,500	E	1	
4378LV1726	2006 Suzuki ATV #617	15,000	-	-	-	-	-	-	-	15,000	F	1	
4378LV1733	2000 Flatbed 4x4 (1/2 ton) #355	31,000	-	-	-	-	-	-	-	31,000	F	1	
4378LV1734	2011 Pick-up with Lift gate (1/2 ton) #646	-	-	-	-	28,000	-	-	-	28,000	F	1	
4378LV1735	2005 Pick-up Truck 4x4 (3/4-ton) #554	-	-	32,000	-	-	-	-	-	32,000	F	1	
4378LV1737	2004 Pick-up Truck 4x4 (1-ton) #541	-	-	33,000	-	-	-	-	-	33,000	F	1	
4378RS1501	Replace Previous Incline Park Playground	-	-	-	20,000	100,000	-	-	-	120,000	C	1	
4378RS1601	Replace Preston Park Playgrounds	-	-	-	15,000	100,000	-	-	-	115,000	E	1	
Total			268,000	119,900	213,300	271,300	981,150	-	-	1,453,650		36	

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Division	Project Number	Project Title	Project Type					Total	Project Type	Number of Projects	
			2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022				
Tennis	458BD1604	Tennis Center Renovation	30,000	300,000	-	-	-	330,000	D	1	
	458B11201	Pavement Maintenance, Tennis Facility	5,000	5,000	23,900	5,000	5,000	43,900	E	1	
	458ME1702	Replace Tennis Center Ice Maker	11,660	-	-	-	-	11,660	G	1	
	458RSL401	Resurface Tennis Courts 8-9-10-11	-	-	-	17,600	-	17,600	E	1	
	458RSL402	Resurface Tennis Courts 3 thru 7	-	62,000	-	-	-	62,000	E	1	
	458RSL501	Resurface Tennis Courts 1 and 2	-	-	34,000	-	-	34,000	E	1	
	Total		46,660	367,000	57,900	22,600	5,000	498,760	E	6	
	Recreation Center	4884BD1703	Replace Walkway Bollard Lights	56,500	-	-	-	-	56,500	E	1
		4884BD1705	Upgrade Lights for I.P. Pathway	-	-	-	23,320	-	23,320	E	1
		4884BD1901	Replace Condensing Unit 2 and 4	39,430	-	-	-	-	39,430	E	1
4884FF1501		Resurface Recreation Center Patio Deck	12,100	-	-	-	-	12,100	E	1	
4884L1102		Pavement Maintenance, Recreation Center Area	17,500	47,500	5,000	11,000	5,000	86,000	E	1	
4885BD1606		Pool Deck Reccoat	-	34,000	-	-	-	34,000	E	1	
4886LE001		Fitness Equipment	42,600	43,500	44,200	45,000	45,000	220,300	G	1	
4893BD1305		Paint Interior of Recreation Center	-	-	-	45,340	-	45,340	E	1	
4893V1721		2012 Chevy Compact SUV #667	-	-	-	-	45,800	45,800	F	1	
4893V1723		2012 Chevy Compact SUV #665	-	-	-	-	26,000	26,000	F	1	
Total		194,130	125,000	49,200	121,340	119,120	608,790	G	11		
Community Services Shared	4993CO1801	Community Services Work Order Software	30,000	-	-	-	-	30,000	G	1	
	4993V1802	ADA Van	65,000	-	-	-	-	65,000	F	1	
	Total		95,000	-	-	-	-	95,000	F	2	
Total Community Services Less Master Plan Implementation		4,001,962	3,706,160	2,939,650	3,505,820	2,506,070	16,713,662		194		
Total Community Services with Master Plan Implementation		4,001,962	3,856,160	4,176,650	4,688,620	3,484,957	20,208,549		196		
Beaches	397BD2601	Resurface Swimming and Toddler Pools	-	-	125,000	-	-	125,000	E	1	
	397BD1301	Pavement Maintenance, Ski Beach	23,500	11,000	6,000	6,000	6,000	52,500	E	1	
	397BD1701	Beaches Rampscape and Retaining Wall Enhancement and Replacement	65,000	95,000	-	-	-	160,000	D	1	
	397BD1707	Burnt Cedar Dumpster enclosure	-	-	10,000	35,000	-	45,000	D	1	
	397ZF1704	Beach Furnishings	13,500	32,400	-	33,000	21,000	99,900	G	1	
	397ZL1101	Pavement Maintenance, Incline Beach	4,000	16,500	5,000	6,500	5,000	37,000	E	1	
	397ZL1102	Pavement Maintenance, Burnt Cedar Beach	12,500	32,500	6,000	6,000	17,500	74,500	E	1	
	397ZL1801	Kayak Rack Enhancements	12,000	-	-	-	-	12,000	D	1	
	397ZSL1701	Replace Playgrounds	-	-	30,000	100,000	-	230,000	E	1	
	397ZF11204	Incline Beach Kitchen	-	-	-	-	7,260	7,260	G	1	
397ZL11302	Incline Beach Facility Replacement	-	3,211,000	-	-	-	3,211,000	B	1		
3974FF1801	Burnt Cedar Beach Kitchen	-	-	-	-	6,800	6,800	G	1		
3993D1706	Burnt Cedar Beach Backflow Device Replacement	-	30,000	-	-	-	30,000	E	1		
Total		130,500	3,388,400	182,000	186,500	163,500	4,050,900	E	13		
Total w/o DP Master Plan		8,710,462	11,540,910	7,736,150	8,021,840	6,808,130	42,817,492		284		
Total w/ DP Master Plan		8,710,462	11,650,910	8,919,150	9,204,840	7,787,017	46,312,379		286		

Project Type	Description
New Initiative	Creates new amenities or significantly expands existing facilities with new programming, operators, or capacities.
Existing Facilities	Maintains, renews, and re-invests in existing facilities without significantly adding new programming, operators, 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.

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All Funds w/ DP MP - Project Type	Number of Projects	% of Fund Total	Total Cost	% of Fund Total
A - Major Projects - New Initiatives	2	0.7%	\$3,494,887	7.5%
B - Major Projects - Existing Facilities	4	1.4%	\$17,661,000	38.1%
C - Capital Improvement - New Initiatives	5	1.7%	\$259,000	0.6%
D - Capital Improvement - Existing Facilities	34	11.9%	\$8,662,250	18.7%
E - Capital Maintenance	73	25.5%	\$7,279,942	15.7%
F - Rolling Stock	130	45.5%	\$5,635,950	12.2%
G - Equipment & Software	38	13.3%	\$3,319,350	7.2%
Totals	286	100.0%	\$46,312,379	100.0%

All Funds w/o DP MP - Project Type	Number of Projects	% of Fund Total	Total Cost	% of Fund Total
A - Major Projects - New Initiatives	0	0.0%	0	0.0%
B - Major Projects - Existing Facilities	4	1.4%	\$17,661,000	41.2%
C - Capital Improvement - New Initiatives	5	1.8%	\$259,000	0.6%
D - Capital Improvement - Existing Facilities	34	12.0%	\$8,662,250	20.2%
E - Capital Maintenance	73	25.7%	\$7,279,942	17.0%
F - Rolling Stock	130	45.8%	\$5,635,950	13.2%
G - Equipment & Software	38	13.4%	\$3,319,350	7.8%
Totals	284	100.0%	\$42,817,492	100.0%

General Fund - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	1	8.3%	0.3%	0.4%	\$75,000	6.4%	0.2%	0.2%
E - Capital Maintenance	3	25.0%	1.0%	1.1%	\$128,500	10.9%	0.3%	0.3%
F - Rolling Stock	1	8.3%	0.3%	0.4%	\$11,000	0.9%	0.0%	0.0%
G - Equipment & Software	7	58.3%	2.4%	2.5%	\$962,750	81.8%	2.1%	2.2%
Totals	12	100.0%	4.2%	4.2%	\$1,177,250	100.0%	2.5%	2.7%

Utilities - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	1	1.7%	0.3%	0.4%	\$9,000,000	43.3%	19.4%	21.0%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	14	24.1%	4.9%	4.9%	\$6,522,000	31.4%	14.1%	15.2%
E - Capital Maintenance	14	24.1%	4.9%	4.9%	\$2,957,620	14.2%	6.4%	6.9%
F - Rolling Stock	27	46.6%	9.4%	9.5%	\$2,123,300	10.2%	4.6%	5.0%
G - Equipment & Software	2	3.4%	0.7%	0.7%	\$160,000	0.8%	0.3%	0.4%
Totals	58	100.0%	20.3%	20.4%	\$20,762,920	100.0%	44.8%	48.5%

Internal Service - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
E - Capital Maintenance	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
F - Rolling Stock	5	71.4%	1.7%	1.8%	\$73,700	65.4%	0.2%	0.2%
G - Equipment & Software	2	28.6%	0.7%	0.7%	\$39,000	34.6%	0.1%	0.1%
Totals	7	100.0%	2.4%	2.5%	\$112,700	100.0%	0.2%	0.3%

2017/2018 - 5 Year CIP Project Type Analysis - FINAL

Community Service w/ DP MP - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	2	1.0%	0.7%	-	\$3,494,887	17.3%	-	7.5%
B - Major Projects - Existing Facilities	2	1.0%	0.7%	-	\$5,450,000	27.0%	-	11.8%
C - Capital Improvement - New Initiatives	5	2.6%	1.7%	-	\$259,000	1.3%	-	0.6%
D - Capital Improvement - Existing Facilities	16	8.2%	5.6%	-	\$1,888,250	9.3%	-	4.1%
E - Capital Maintenance	50	25.5%	17.5%	-	\$3,644,822	18.0%	-	7.9%
F - Rolling Stock	97	49.5%	33.9%	-	\$3,427,950	17.0%	-	7.4%
G - Equipment & Software	24	12.2%	8.4%	-	\$2,043,640	10.1%	-	4.4%
Totals	196	100.0%	68.5%	-	\$20,208,549	100.0%	-	43.6%

Community Service w/o DP MP - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	-	0.0%	\$0	0.0%	-	0.0%
B - Major Projects - Existing Facilities	2	1.0%	-	0.7%	\$5,450,000	32.6%	-	12.7%
C - Capital Improvement - New Initiatives	5	2.6%	-	1.8%	\$259,000	1.5%	-	0.6%
D - Capital Improvement - Existing Facilities	16	8.2%	-	5.6%	\$1,888,250	11.3%	-	4.4%
E - Capital Maintenance	50	25.8%	-	17.6%	\$3,644,822	21.8%	-	8.5%
F - Rolling Stock	97	50.0%	-	34.2%	\$3,427,950	20.5%	-	8.0%
G - Equipment & Software	24	12.4%	-	8.5%	\$2,043,640	12.2%	-	4.8%
Totals	194	100.0%	-	68.3%	\$16,713,662	100.0%	-	39.0%

Golf - Project Type	Number of Projects	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	1	1.1%	0.3%	0.4%	\$60,000	1.3%	0.1%	0.1%
D - Capital Improvement - Existing Facilities	7	8.0%	2.4%	2.5%	\$972,500	21.9%	2.1%	2.3%
E - Capital Maintenance	14	15.9%	4.9%	4.9%	\$1,523,000	34.2%	3.3%	3.6%
F - Rolling Stock	59	67.0%	20.6%	20.8%	\$1,713,350	38.5%	3.7%	4.0%
G - Equipment & Software	7	8.0%	2.4%	2.5%	\$179,380	4.0%	0.4%	0.4%
Totals	88	100.0%	30.8%	31.0%	\$4,448,230	100.0%	9.6%	10.4%

Facilities - Project Type	Number of Projects	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	1	7.1%	0.3%	0.4%	\$45,000	8.8%	0.1%	0.1%
E - Capital Maintenance	7	50.0%	2.4%	2.5%	\$349,350	68.4%	0.8%	0.8%
F - Rolling Stock	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
G - Equipment & Software	6	42.9%	2.1%	2.1%	\$116,300	22.8%	0.3%	0.3%
Totals	14	100.0%	4.9%	4.9%	\$510,650	100.0%	1.1%	1.2%

Ski w/o DP MP - Project Type	Number of Projects	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	2	5.4%	0.7%	0.7%	\$5,450,000	59.9%	11.8%	12.7%
C - Capital Improvement - New Initiatives	2	5.4%	0.7%	0.7%	\$74,000	0.8%	0.2%	0.2%
D - Capital Improvement - Existing Facilities	2	5.4%	0.7%	0.7%	\$98,000	1.1%	0.2%	0.2%
E - Capital Maintenance	8	21.6%	2.8%	2.8%	\$924,632	10.2%	2.0%	2.2%
F - Rolling Stock	16	43.2%	5.6%	5.6%	\$1,085,950	11.9%	2.3%	2.5%
G - Equipment & Software	7	18.9%	2.4%	2.5%	\$1,466,000	16.1%	3.2%	3.4%
Totals	37	100.0%	12.9%	13.0%	\$9,098,582	100.0%	19.6%	21.2%

2017/2018 - 5 Year CIP Project Type Analysis - FINAL

Parks - Project Type	Number of Projects	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	2	5.6%	0.7%	0.3%	\$125,000	8.6%	0.3%	0.3%
D - Capital Improvement - Existing Facilities	5	13.9%	1.7%	1.0%	\$442,750	30.5%	1.0%	1.0%
E - Capital Maintenance	10	27.8%	3.5%	0.9%	\$394,050	27.1%	0.9%	0.9%
F - Rolling Stock	19	52.8%	6.6%	1.1%	\$491,850	33.8%	1.1%	1.1%
G - Equipment & Software	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
Totals	36	100.0%	12.6%	12.7%	\$1,453,650	100.0%	3.1%	3.4%

Tennis - Project Type	Number of Projects	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	1	16.7%	0.3%	0.4%	\$330,000	66.2%	0.7%	0.8%
E - Capital Maintenance	4	66.7%	1.4%	1.4%	\$157,100	31.5%	0.3%	0.4%
F - Rolling Stock	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
G - Equipment & Software	1	16.7%	0.3%	0.4%	\$11,660	2.3%	0.0%	0.0%
Totals	6	100.0%	2.1%	2.1%	\$498,760	100.0%	1.1%	1.2%

Recreation Center - Project Type	Number of Projects	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Venue Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
E - Capital Maintenance	7	63.6%	2.4%	2.5%	\$296,690	48.7%	0.6%	0.7%
F - Rolling Stock	2	18.2%	0.7%	0.7%	\$71,800	11.8%	0.2%	0.2%
G - Equipment & Software	2	18.2%	0.7%	0.7%	\$240,300	39.5%	0.5%	0.6%
Totals	11	100.0%	3.8%	3.9%	\$608,790	100.0%	1.3%	1.4%

Beaches - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP	% of CIP Total w/o DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
B - Major Projects - Existing Facilities	1	7.7%	0.3%	0.4%	\$3,211,000	79.3%	6.9%	7.5%
C - Capital Improvement - New Initiatives	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	3	23.1%	1.0%	1.1%	\$177,000	4.4%	0.4%	0.4%
E - Capital Maintenance	6	46.2%	2.1%	2.1%	\$549,000	13.6%	1.2%	1.3%
F - Rolling Stock	0	0.0%	0.0%	0.0%	\$0	0.0%	0.0%	0.0%
G - Equipment & Software	3	23.1%	1.0%	1.1%	\$113,960	2.8%	0.2%	0.3%
Totals	13	100.0%	4.5%	4.6%	\$4,050,960	100.0%	8.7%	9.5%

2017/2018 - 5 Year CIP Project Type Analysis - FINAL

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, serviceware, etc.), IT hardware, and software.

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

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

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

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