INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

NOTICE OF MEETING

The special meeting of the Incline Village General Improvement District will be held starting at 2:00 p.m. on Thursday, January 14, 2016 in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

C. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

Public Comment Advisory Statement – Public *comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. Counsel has advised the Staff and the Board of Trustees not to respond to even the most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

D. APPROVAL OF AGENDA *(for possible action)*

E. GENERAL BUSINESS (*for possible action)*

1. 2016/2017 Board Retreat

   a. Utility Rate Study Presentation - 2016 (Requesting Staff Member: Director of Public Works Joe Pomroy **– *pages 1 - 37***
   b. 2016/2017 Capital Improvement Program Presentation (Requesting Staff Members: Director of Asset Management Brad Johnson and Director of Finance, Accounting, Risk Management and Information Technology Gerry Eick) **– *pages 38 - 82***

F. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
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NOTICE OF MEETING

G. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Monday, January 11, 2016 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of January 14, 2016) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following six locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center

/s/ Susan A. Herron, CMC
Susan A. Herron, CMC
Clerk to the Board of Trustees (e-mail: sah@ivgid.org/phone # 775-832-1207)

***Board of Trustees**: Kendra Wong, Chairwoman, Tim Callicrate, Jim Hammerel, Phil Horan, and Matthew Dent.*

***Notes:** Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.*

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.

MEMORANDUM

TO: Board of Trustees

THROUGH: Steven J. Pinkerton
General Manager

FROM: Joseph J. Pomroy, P.E.
Director of Public Works

SUBJECT: Utility Rate Study Presentation - 2016

DATE: January 4, 2016

I. RECOMMENDATION

That the Board of Trustees provides direction and comment to Staff on the 2016 Five Year Utility Rate Study and proposed utility rate increase for 2016. Some possible recommendations are stated below.

1. Direct staff to prepare documents and Ordinance 2 and Ordinance 4 amendments for a one year 3.2% utility rate increase.
   Or
2. Direct staff to prepare documents and Ordinance 2 and Ordinance 4 amendments for a three year 10.0% utility rate increase, average 3.3% utility rate increase per year.
   Or
3. Direct staff to bring back other options for the February 4, 2016 Board Workshop as specified by the Board.

II. DISTRICT STRATEGIC PLAN

The Utility Rate Study supports 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. Under Objectives for 2015-17, it specifically states, Prepare a five year projection of financial results and performance measures for operations, capital improvement and debt service as a part of budget deliberations.

III. FINANCIAL IMPACT AND BUDGET

2016 Five Year Rate Study

The utility rate study for 2016 has been prepared to determine the next five years of operating and capital expenses and to provide sufficient and stable revenue to meet the operating cost increases and the near term capital needs. The analysis is done on a cash flow basis in order to achieve a target reserve fund balance. The reserve fund is set by Board Policy. In the five year period of this rate study reserves will be at target policy levels of $2.5 million while we accumulate additional savings to fund the Effluent Export Project.

Funding for capital asset replacement in Public Works is a blend of funds already collected for that purpose in previous years and current year capital revenues. The District also uses borrowing to pay replacement of capital assets to place some of the financial burden on future beneficiaries of the assets. These have been the traditional methods used in paying for capital in Public Works. We are currently using about 15% of the collected capital revenue to pay for debt. In 2012/13, two significant loans were paid off while we also began payments on the new $3 million, 20-year State Revolving Fund Loan that financed the Burnt Cedar Water Disinfection Plant Project that renovated our water disinfection facilities to achieve compliance with Federal Regulations. The District has a total of four other State Revolving Fund Loans for water and sewer infrastructure.

The rate model is prepared to determine the revenue needs to meet operating and capital expenses while maintaining prudent reserves. Once a revenue target is established, the water and sewer rates are adjusted to generate that revenue in the most equitable way possible. The revenue is also balanced among the various rate components to pay for fixed, variable and capital components. Then the new rate structure is modeled for all of the customer classes and analyzed for equity among the customer classes.

The proposal is to increase raise water rates by 2.4% and sewer rates by 3.8% for a total utility rate increase of 3.2%. The utility rates are scheduled for an average 3.4% increase for the next five years to meet the projections presented in this memo.

5-Year Look Back to the 2011 Utility Rate Study

In 2011, the five year utility rate study was presented to the Board with the following information. (Excerpt from Board Memo, February 9, 2011).

At the end of the 5-year projection we expect to draw down reserves by a net total of $3.2 million and also to borrow $3 million to pay for major capital infrastructure. The rates are currently scheduled for an average 5.8% increase per year for five years to meet the projections presented here. This is greater than last year's projection that rates would increase by 4.6% per year for five years. This caused the need to raise an additional $400,000 in revenue to pay the District's larger share of the Export Project costs. The rate increases for the next two years average 7.5% per year to ramp up this additional CIP revenue requirement.

Looking back now that the five years are complete the rates increased for all customers by an average of 6.1% per year as compared to the projected 5.8% increase per year. Over 5 years, the rates actually increased a total of 34.3% compared to the projected increase of 32.2% projected in the 2011 utility rate study. The driver of this change was the need to increase the capital rate to collect funds for the effluent export project because the Section 595 Program was no longer being authorized at the time.

Utility Rates

The utility rates are being adjusted to meet expected cost increases and to fund future capital replacement. Increasing rates by a constant percentage is a basic concept but it must be verified that in adjusting the rates that no customer class sees a disproportionate change in rates that would unfairly shift the cost burden to other rate payers.

The following table compares the current and the proposed residential water rate. The rates below include a $1.05 total defensible space charge to each user. The base rate for water is increasing by $0.76 per month. The water consumption and tier rates were thoroughly analyzed this year to confirm the cost basis for those rate components. The base consumption charge and the 2nd tier water rate saw increases in the unit rate while the 1st tier water rate was decreased to align with expenses.

Residential Water Rate Comparison

2015 Rate Component	2015 Rate		2016 Rate Component	2016 Rate	Change
Base Rate	$ 9.74		Base Rate	$ 10.00	$0.26
Capital Improvements	$ 13.96		Capital Improvements	$ 14.36	$0.40
Customer Account Fee	$ 3.35		Customer Account Fee	$ 3.45	$0.10
Defensible Space	$ 1.05		Defensible Space	$ 1.05	-
Monthly Water Bill	**$ 28.10**		**Monthly Water Bill**	**$ 28.86**	**$0.76**
Consumption	$ 1.35		Consumption	$ 1.39	$0.04
1st Tier	$ 1.02		1st Tier	$ 0.97	($0.05)
2nd Tier	$ 1.18		2nd Tier	$ 1.23	$0.05

Consumption, 1st Tier, and 2nd Tier are per 1000 gallons of water use.

The following table compares the current and the proposed residential sewer rate. The base rate for sewer is increasing by $1.88 per month and the sewer use rate is increasing by 0.11 per thousand gallons of water use. The sewer use is capped in the summer months for residential customers

Residential Sewer Rate Comparison

2015 Rate Component	2015 Rate		2016 Rate Component	2016 Rate	Change
Base Rate	$ 15.81		Base Rate	$ 16.52	$ 0.71
Capital Improvements	$ 28.79		Capital Improvements	$ 29.86	$ 1.07
Customer Account Fee	$ 3.35		Customer Account Fee	$ 3.45	$ 0.10
Monthly Sewer Bill	**$ 47.95**		**Monthly Sewer Bill**	**$ 49.83**	**$ 1.88**
Sewer Use Rate	$ 2.79		Sewer Use Rate	$ 2.90	$ 0.11

Sewer Use Rate is per 1000 gallons of use.

Operating Revenues and Expenses

The operating revenue is the portion of revenue generated from the water and sewer rates that is not the CIP charge. The operating revenue is increasing by an average of 3.3% per year for five years and is a mix of rate increase and sales of water and sewer. The information below represents the net income for operating, excluding the capital revenue and the depreciation expense. The rate study goal is to keep a balance between operating expenses and revenues over the five year period. The variance between operating revenue and expense is within 3% and the slight loss over 5 years is a conservative, prudent projection. Typically, the Public Works Department beats its budget projection and the projected operating loss is not realized. Every year Public Works budgets the normal and customary expenses plus some additional amount for emergency repairs that may or may not be utilized. There is also a small existing operating reserve fund.

The rate model is revisited annually and recalibrated with actual financial results from the completed fiscal year. Any budget savings stay in the utility fund to offset future rate increases.

The operating expense is the staff costs, services and supplies, utilities, insurance, legal and audit fees, central services expense and the defensible space costs but it does not include depreciation. Years two through five are escalated at a nominal 2% per year over the five year period. The 2016-17 value is not the final budget number but an estimate used for rate setting purposes and is approximately 1% greater than the 2015-16 budget. Final budget numbers are inputted into the rate study for future rate adjustments. We are budgeting increases in wages and benefits, remaining flat for service and supplies and a decrease in utility expenses because of the recent NV Energy rate decrease.

The five year rate study is presented below for operating revenues and expenses.

5-Year Plan	2016-17	2017-18	2018-19	2019-20	2020-21	5-Yr Sum
Operating Revenue	6,543,000	6,759,000	6,982,000	7,214,000	7,454,000	$34,952,000
Operating Expense	(6,847,000)	(7,037,000)	(7,237,000)	(7,441,000)	(7,650,000)	($36,212,000)
					Subtotal	**($1,260,000)**

Capital Revenues and Expenses

The capital revenue is the summation of monthly capital fees collected in the utility rates, connection fees, and interest income and increases by approximately 3.5% per year averaged over 5 years.

The capital expense is the capital improvement projects net of grants. This is the current five year capital plan that is being developed as part of the budget process. The five year capital expenses and revenues are presented in the following table.

5-Year Plan	2015-16	2016-17	2017-18	2018-19	2019-20	5-Yr Sum
Capital Revenue	4,715,000	4,878,000	5,047,000	5,222,000	5,403,000	$25,265,000
Capital Expense	(4,783,000)	(4,295,000)	(4,637,000)	(4,343,000)	(4,642,000)	($22,700,000)
					Subtotal	**$2,565,000**

It is important to remember that the capital expenses are budget estimates with further refinement to occur in the CIP budgeting process. The goal of the rate study is to collect sufficient revenues to fund capital expenses over the following five years.

With the 2012-13 budget year, Public Works began accumulating $2,000,000 per year in savings for the construction of the Effluent Export Project. We expect to have accumulated a total of $10,000,000 by the early construction project start date in spring 2017 while also continuing to collect $2 million annually for this critical project.

Federal Funding of Capital Projects

Over the last 12 years the District has received Federal Funding in the amount of $15,500,000 for the Sewer Effluent Export Project and $3,346,000 for Water Infrastructure Projects. This combined amount of $18,846,000 over 12 years equates to a total savings of $2,095 per residential customer or on average $15 per month. The Effluent Export Project funding comes through our partnership with the US Army Corp of Engineers and we receive funding from the Section 595 Program of the Water Resources and Development Act of Congress. The Water Infrastructure funding comes through the Lake Tahoe Fire Partnership led by the South Lake Tahoe Public Utilities District and is funded through the US Forest Service.

Summary

The proposed utility rate increase is to raise water rates by 2.4% and sewer rates by 3.8% for a total utility rate increase of 3.2%. The rates are currently scheduled for an average 3.4% increase per year for five years to meet the projections presented in this memo.

In 2015-16, total water and sewer revenues for Public Works are budgeted to be $10.85 million and are proposed to be $11.19 million in 2016-17 under this rate

study. This is an increase in revenues of $340,000 from increased commodity sales, additional users and from the rate increase.

The current reserve balance had been built up in preceding years to pay for some of the major capital expenses in the last few years such as the Burnt Cedar Water Disinfection Plant Improvements Project and water and sewer main projects. The reserve balance is a critical fund to be managed in Public Works. The amount of the bonding will be adjusted to insure the reserve fund remains at a prudent balance while also considering the costs of borrowing, the economic conditions in Nevada and the susceptibility of the funds. The contributions to the reserve will be less than $1.5 million over the next five years as we expect to have an uncommitted reserve fund balance in 2021 of $3.0 million.

2015 Five Year Rate Study	**5-Year Total**
Operating and Capital Revenue	$60,217,000
Operating and Capital Expense	$58,912,000
Net increase in reserves	**$1,305,000**

Schedule

The schedule for rate adoption is proposed as follows.

Utility Rate Study	**Date**
Utility Rate Study Presentation	January 14, 2016
Utility Rate Study Presentation (if necessary)	February 4, 2016
Set Date for Public Hearing to Adopt New Utility Rates	March 3, 2016
Conduct Public Hearing and Adopt New Utility Rates	April 27, 2016
New Utility Rates go into effect	May 19, 2016

IV. BACKGROUND

Rate Study Fundamentals

The Public Works Department conducts an annual rate study to calculate the appropriate rates for water and sewer service to meet revenue and expense demands while maintaining an appropriate reserve fund balance. The rate study includes a five year projection for revenues and expenses with an eye out for large capital projects outside of the five year window. This annual effort insures rates are meeting the needs of the District and that adjustments can be made efficiently and effectively. The rate study is based on utility management strategies and industry best practices that are briefly described below.

Effective Utility Management

In 2006, the Environmental Protection Agency (EPA) worked alongside the six largest water and wastewater professional organizations (American Water Works Association (AWWA), Water Environment Federation (WEF), American Public Works Association (APWA), National Association of Water Agencies, National Association of Clean Water Agencies, Association of Metropolitan Water Agencies) collaboratively to develop a benchmarking document called the "Ten Attributes of Effectively Managed Water Sector Utilities". The major strategies that were identified are as follows:

- Financial Viability
- Product Quality
- Customer Satisfaction
- Employee and Leadership Development
- Operational Optimization
- Operational Resiliency
- Community Sustainability
- Infrastructure Stability
- Stakeholder Understanding
- Support and Water Resource Adequacy

Public Works uses all of these management strategies to maximize our resources, improve performance, and safeguard the community's assets for the future. The primary purpose of our annual rate study is to make sure we utilize

the management strategy of financial viability as stated above and more fully described in the next section.

Financial Viability

The water utility sector management strategy defines financial viability as understanding the full life-cycle cost of the utility and establishing and maintaining an effective balance between long-term debt, asset values, operations and maintenance expenditures, and operating revenues. It also establishes predictable rates consistent with community expectations and acceptability to recover costs, provide for reserves, maintain support from bond rating agencies, and plan and invest for future needs.

In other words, the water and sewer rates need to collect revenues equal to the full cost of operations, maintenance and capital replacement of the utility over the long term. This has been dubbed, Full Cost Pricing. Without fully funding a Utility, the value of the community asset will suffer and jeopardize disinfection and the delivery of safe potable water and the collection and treatment of wastewater. Conversely, performing long term financial planning insures that future generations will enjoy the same benefits as customers today in being able to rely on safe potable drinking water and properly collected and treated wastewater to protect the environment. This allows the customer to make personal and economic decisions based on the signaling they receive from the utility rates and system performance.

AWWA Principal of Water Rates, Fees and Charges

The American Water Works Association (AWWA) has 61 Manuals of Practices. The AWWA manual on Principles of Water Rates, Fees and Charges was first written in 1954, and is over 300 pages long covering the detailed practice of setting water rates and charges for a financially viable utility. Manuals such as this are developed by industry experts over decades using the best practices that have been implemented in the industry. This shared knowledge base assists all water agencies in developing and implementing rate structures. It also helps customers when they move from town to town across the United States so they can expect some consistency in how water and sewer services will be charged because of agency acceptance of these best practices.

The District has a long history (25 plus years) of using the principles in this AWWA Manual for determining the type of rate structure that we have to collect the necessary revenues to pay for all costs to operate the water and sewer system. The rate structure used by the District is called the commodity demand

method where costs of service are divided into commodity costs, demand costs, customer costs and direct fire protection costs. This is more fully explained under the rate structure section where fixed, variable and capital improvement costs are described. Generally, it is important to know that the rate structure utilized by the District is a best practice supported by the AWWA and is similar to water rate structures across the United States.

Rate Structure

The Public Works budget is comprised of water, sewer, and trash funds. Water is further broken down into water supply, pumping, treatment, transmission and compliance services. Sewer is further broken down into effluent disposal, pumping, treatment, collection and compliance. General administration includes billing, meter reading, customer service, legal, lobbying, central services and other utility wide expenses. The general administration is spread evenly between sewer and water. Trash will not be a part of the utility rate study.

The water and sewer rates are based on the water and sewer budgets and are made up of three main components - fixed charges, variable charges, and capital improvement charges. Each major division in the water and sewer budget has a portion of fixed and variable costs and the rates are designed to fund these expenses. The fixed, variable and CIP rate components are discussed in more detail below.

Fixed Charges (Water and Sewer Base and Admin Rates)

To provide water and sewer services, there is a portion of the costs that are fixed charges. These are sometimes called the ready to serve costs. Essentially, there is a certain level of costs that are incurred to staff, operate and maintain our system prior to delivering any water or treating any wastewater from our customers. There is a regulatory requirement for minimum staffing to be prepared to provide service, a certain amount of supplies such as tools, training, and equipment that are needed to be ready to serve and there are electrical and gas charges to our facilities so that they can be ready to serve. These fixed charges are calculated as a percentage of the budget components to determine the fixed charges of operating the water and sewer system.

Variable Charges (Water and Sewer Consumption)

To provide water and sewer services, there is a portion of the costs that are variable charges. These charges are the costs to treat and distribute water and to collect, treat and dispose wastewater. The variable charge for water is essentially the cost to pump it out of Lake Tahoe, treat the water and deliver it to the customer. The variable charge for sewer is essentially what it costs to collect the wastewater from each property and deliver it to the wastewater plant, treat the

wastewater, pump and dispose of the effluent and biosolids to the Carson Valley per State and TRPA requirements. This requires staff, chemicals, supplies, tools, equipment, and energy to perform these services.

Capital Improvement Charge

The capital improvement charge funds the replacement of water and sewer infrastructure. There are separate connection fees to new customers to buy into existing infrastructure. The capital charge is based on funding the costs of the five year capital improvement plan with a consideration for the multi-year capital plan out a total of twenty years.

Summary of CIP Rate Changes for the Effluent Export Project

The Effluent Export Project has been the major driver in raising the sewer rates over the last four years and has been discussed in each of the last five utility rate studies. The District currently does not have sufficient reserves to fund this project and it has been necessary to collect the funds through sewer rates in advance of the project. The District has initiated Phase II of the Effluent Export Project to replace the remaining six miles of effluent export pipeline in the Tahoe Basin at a cost of $23 million. Previous capital budgets showed that up to 75% of this work was to be funded through the Section 595 Program. The District is still working with our Federal Legislative Advocate to secure new funding through the Section 595 program. The capital plan has been modified to show that we receive no funding for the Effluent Export, since the availability of these funds appears to be unlikely. The District is also pursuing funding options with other project partners.

The District has worked with the Tahoe Transportation District (TTD) for the last three years on the feasibility of co-locating the new section of effluent export pipeline with the Tahoe Bike Path. At the October 2014 Board of Trustees meeting, the District entered into an amendment of the existing Interlocal Agreement that would allow the completion of the next steps of the project: completion of preliminary engineering and design and conducting the necessary environmental analysis of the proposed alignment to satisfy the National Environmental Policy Act (NEPA) and the Tahoe Regional Planning Agency (TRPA) requirements.

Should TTD be able to secure funding for the final design and construction of the proposed SR-28 bikeway, District Staff estimates there will be substantial savings by co-locating the pipeline within the bikeway. Depending on the total length of pipeline eventually replaced, the District could save upwards of $7,000,000 via co-location and cost sharing with TTD over replacing the pipeline entirely within the SR-28 roadway.

At this time, borrowing costs for long term loans are quite high because of uncertainty in the economy. The District is also a low priority on the Clean Water State Revolving Loan Fund Project list and we do not expect to receive funding under current State Loan funding levels.

Residential Utility Rate Summary

The following table provides the average monthly water and sewer utility bill for our average residential user (71,578 gallons water use per year) in the District's service area from 2011 to the proposed 2016 rates.

Year	Monthly Water Charge	Monthly Sewer Charge	Total Monthly Water and Sewer Charge
2011	$32.81	$43.42	$76.23
2012	$33.97	$46.04	$80.01
2013	$34.66	$51.24	$85.90
2014	$35.41	$55.75	$91.16
2015	$36.15	$57.96	$94.11
2016-Proposed	$37.15	$60.24	$97.39

The average residential rate has increased $21.16 per month from $76.23 in 2011 to $97.39 in 2016. There has been an increase of $11.78 per month to pay for the effluent export project which is 55% of the total rate increase of $ 21.16 per month over the last five years. The following table presents the five year total and annual average rate increases for the median residential customer.

	Monthly Water Charge	Monthly Sewer Charge	Total Monthly Water and Sewer Charge
% of Change 2011-2016	13.2%	38.7%	27.8%
Annual Change over 5 yrs	2.2%	6.8%	5.0%

Over the last five years, the residential family median user has seen an average rate increase of 5% per year. The capital rate has increased by 3.9% and the operating rate has increased by (a total of $5.12) 1.3% per year for 5 years.

The breakdown of the median residential user utility bill by the variable and fixed portions is provided in the following table.

Charge	Amount	% of Bill
Variable	$18.70	19%
Fixed	$33.42	34%
Capital	$44.22	46%
Defensible Space	$1.05	1%
Total	$97.39	100%

IV. ALTERNATIVES

The rate structure used by the District has been in place since the installation of water meters over 25 years ago.

V. COMMENTS

Staff has investigated the equity of the rate structure for the various customer classes in 2015. Equity is calculated by determining the proportion of fixed and variable demand on the water and sewer system (size of water meter, water consumption, sewer consumption, etc) by each customer class compared to the fixed and variable revenue collected from each customer class (water and sewer rate revenue). The current rate structure exhibits equity amongst the major user classes. Miscellaneous accounts include effluent sales, state park facilities, construction accounts, etc.

Customer Class	Revenue as % of Water Revenue	Demand as % of Water Demands
Commercial	10.5%	10.5%
Residential	82.2%	81.3%
IVGID Facilities	5.3%	6.2%
IVGID Snowmaking	1.6%	1.8%
Misc accounts	0.4%	0.2%

Customer Class	Revenue as % of Sewer Revenue	Demand as % of Sewer Demands
Commercial	10.5%	10.2%
Residential	87.6%	88.1%
IVGID Facilities	1.4%	1.4%
IVGID Snowmaking	0%	0%
Misc accounts	0.5%	0.3%

The current use patterns are showing the rate structure is equitable among the customer classes but we are beginning to see some changes in use patterns that will need to be monitored for the impact to equity. We have seen a change in the multi-family use patterns as occupancy rates are decreasing. The current rate structure is a full service cost model with a pay for what you use commodity charge. This naturally creates a rate structure that is equitable since all customers will pay for what they use. A customer's base rate is calculated from the meter size which is equivalent to the customer's demand potential. The District's irrigation and snowmaking accounts do not pay excess tier charges on water which is why that revenue is less than the demand for those customer classes.

Area Water and Sewer Rates

The presentation at the Board meeting includes a slide on the area water and sewer rates. The Table below shows the area water and sewer rates using the average IVGID customer for the use pattern.

Agency	Monthly Water and Sewer Rate
Incline Village GID	$ 97.39
South Tahoe PUD	$ 93.21
Tahoe City PUD	$ 134.76
North Tahoe PUD	$ 113.69
Truckee Donner PUD	$ 107.46
Kingsbury GID	$ 149.52
Round Hill GID	$ 111.00

VI. BUSINESS IMPACT

This item is a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, but it does not impose a direct and significant economic burden on a business, or directly restrict the formation, operation or expansion of a business, and therefore does not require a Business Impact Statement.

INCLINE VILLAGE
PUBLIC WORKS

Utility Rate Study Presentation
January 14, 2016
Joe Pomroy

Summary

- Rate Study Purpose
- Rate Study Fundamentals
- 2011 5-Yr Rate Study – Look Back
- 2016 5-Yr Rate Study – Look Forwards
  - Rate Study Financials
  - Water and Sewer Rates
- Rate Comparisons
- Timeline
- Recommendation

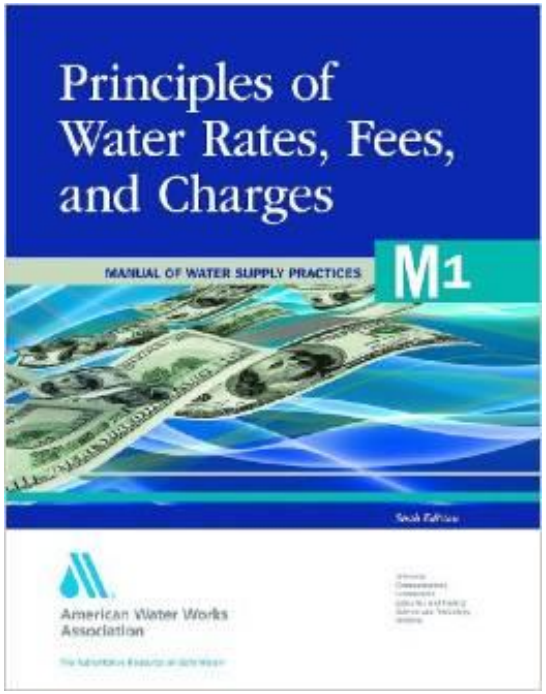
Rate Study Purpose

- Determine Revenue Projections
- Examine Full Cost Pricing
- Balance Costs Equitably Among User Classes
- Provide Price Signals to Users
- Determine Needs for Bonding
- Fund Utility for Future Users

Rate Study Fundamentals

- District Strategic Plan
  - Mission, Vision, Goals and Objectives, Culture Training, & Customer Service Training
- Industry Best Practices
  - Effective Utility Management
  - AWWA Best Practice Manuals
  - Professional Organizations, AWWA & WEF
  - Industry Peers
  - Benchmarking and Performance Measures

Rate Study Fundamentals



- AWWA Manuals of Practice
- Industry best practices
- Guiding document – 60 years
- 300 pages of rate info
- Commodity demand method
- Increasing block rate structure

2011 5-Year Rate Study

- How did we do on our projections over the 5 year period from 2011 to 2016?

Component	Projected In 2011	Actual Looking Back
Annual Average	5.8% / yr	6.1% / yr
Total Increase	32.2%	34.3%

2016 5-Year Rate Study

- Water Rates - ↑2.4%
- Sewer Rates - ↑3.8%
- Overall Rates - ↑3.2%
- Increase is Spread Across Rate Components
- Average 3.4% Increase for Next 5 Years
- Commodity-Demand Model (fixed, variable, and CIP components)

Operating Revenues and Expenses

5-Year Plan	2016-17	2017-18	2018-19	2019-20	2020-21	5-Yr Sum
Operating Revenue	6,543,000	6,759,000	6,982,000	7,214,000	7,454,000	$34,952,000
Operating Expense	(6,847,000)	(7,037,000)	(7,237,000)	(7,441,000)	(7,650,000)	($36,212,000)
					Subtotal	**($1,260,000)**

Does not include depreciation
Operating Revenue Increases on average 3.3% per year.
Operating Expense Increases on average 2.0% per year.

Capital Revenues and Expenses

5-Year Plan	2015-16	2016-17	2017-18	2018-19	2019-20	5-Yr Sum
Capital Revenue	4,715,000	4,878,000	5,047,000	5,222,000	5,403,000	$25,265,000
Capital Expense	(4,783,000)	(4,295,000)	(4,637,000)	(4,343,000)	(4,642,000)	($22,700,000)
					Subtotal	**$2,565,000**

Export Project = Currently Accumulating $2 million per/year
Capital Revenue Increases on average 3.5% per year.
Note 1 - Capital Expense is net of grants and debt proceeds.

Total Revenues and Expenses

2015 Five Year Rate Study	**5-Year Total**
Operating and Capital Revenue	$60,217,000
Operating and Capital Expense	$58,912,000
Net increase in reserves	**$1,305,000**

Proposed 2016 Water Rates

2015 Rate Component	2015 Rate		2016 Rate Component	2016 Rate	Change
Base Rate	$ 9.74		Base Rate	$ 10.00	$0.26
Capital Improvements	$ 13.96		Capital Improvements	$ 14.36	$0.40
Customer Account Fee	$ 3.35		Customer Account Fee	$ 3.45	$0.10
Defensible Space	$ 1.05		Defensible Space	$ 1.05	-
Monthly Water Bill	**$ 28.10**		**Monthly Water Bill**	**$ 28.86**	**$0.76**
Consumption	$ 1.35		Consumption	$ 1.39	$0.04
1st Tier	$ 1.02		1st Tier	$ 0.97	($0.05)
2nd Tier	$ 1.18		2nd Tier	$ 1.23	$0.05

Consumption, Tier 1 and Tier 2 is cost per 1000 gallons of water use

Proposed 2016 Sewer Rates

2015 Rate Component	2015 Rate		2016 Rate Component	2016 Rate	Change
Base Rate	$ 15.81		Base Rate	$ 16.52	$ 0.71
Capital Improvements	$ 28.79		Capital Improvements	$ 29.86	$ 1.07
Customer Account Fee	$ 3.35		Customer Account Fee	$ 3.45	$ 0.10
Monthly Sewer Bill	**$ 47.95**		**Monthly Sewer Bill**	**$ 49.83**	**$ 1.88**
Sewer Use Rate	$ 2.79		Sewer Use Rate	$ 2.90	$ 0.11

Sewer Use is cost per 1000 gallons of water use.
Residential sewer consumption is capped in summer months.

Utility Bill History – Median User

Year	Monthly Water Charge	Monthly Sewer Charge	Total Monthly Water and Sewer Charge
2011	$32.81	$43.42	$76.23
2012	$33.97	$46.04	$80.01
2013	$34.66	$51.24	$85.90
2014	$35.41	$55.75	$91.16
2015	$36.15	$57.96	$94.11
2016	$37.15	$60.24	$97.39

The breakdown of the **$21.16** Rate Increase from 2011 to 2016 is **$11.78** for the Effluent Export Project and **$4.26** for other Water and Sewer CIP's, an average increase of **3.9%** per year

- **$5.12** for Operating Cost Increases, an average increase of **1.3%** per year

Utility Bill – Median User

Charge	Amount	% of Bill
Variable	$18.70	**19%**
Fixed	$33.42	**34%**
Capital	$44.22	**46%**
Defensible Space	$1.05	**1%**
Total	$97.39	100%

45% of the monthly fees are for Capital Charges

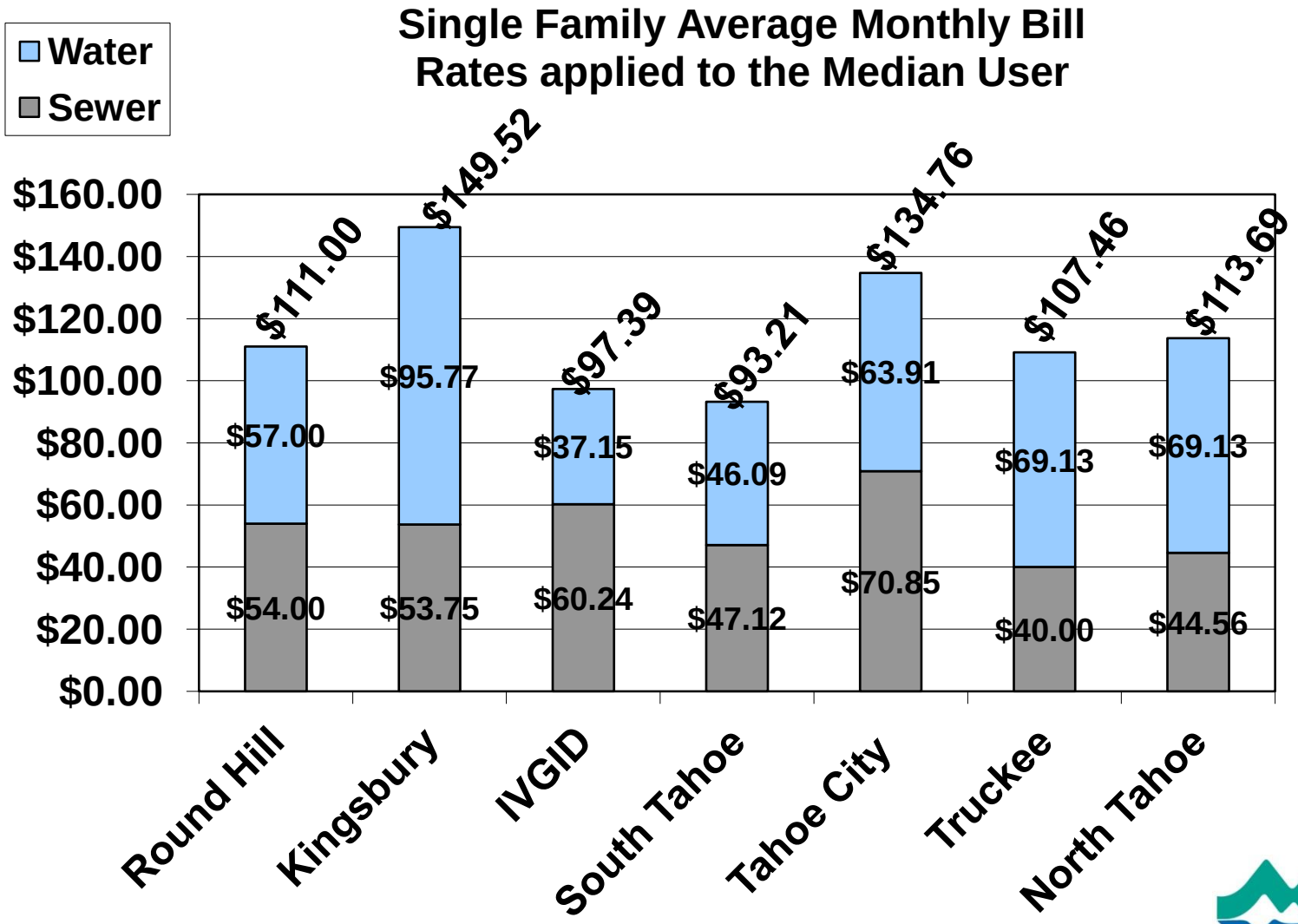
Water Rate Equity Comparison

Customer Class	Revenue as % of Water Revenue	Demand as % of Water Demands
Commercial	10.5%	10.5%
Residential	82.2%	81.3%
IVGID Facilities	5.3%	6.2%
IVGID Snowmaking	1.6%	1.8%
Misc accounts	0.4%	0.2%

Sewer Rate Equity Comparison

Customer Class	Revenue as % of Sewer Revenue	Demand as % of Sewer Demands
Commercial	10.5%	10.2%
Residential	87.6%	88.1%
IVGID Facilities	1.4%	1.4%
IVGID Snowmaking	0%	0%
Misc accounts	0.5%	0.3%

2016 Utility Bill Comparison



INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Federal Funding Received For CIP through 2015

- Sewer Export Project - $15,500,000
  - Section 595 with USACE
- Water Infrastructure - $3,346,000
  - Fire Partnership with USFS
- Received $18,846,000 over 12 years
- Equates to $2,095 per residential user, Approx. $15 per month over 12 years.

2016 Rate Study Summary

- 2016 Rate increase = 3.2%
  - Water Rate increase = 2.4%
  - Sewer Rate increase = 3.8%
- 2016-7 Revenue Increase - $340,000
- 5-year average = 3.4% per year
- Potential 3 yr, 10% Increase, 3.3%/yr

Other Changes

- Minor Ordinance Language Changes
- No Change to User Fees (backflow, service calls, inspections)
- 5% Increase to Connection Fees for water and sewer

Utility Rate Timeline

Utility Rate Study	Date
Utility Rate Study Presentation	January 14, 2016
Utility Rate Study Presentation (if necessary)	February 4, 2016
Set Date for Public Hearing to Adopt New Utility Rates	March 3, 2016
Conduct Public Hearing and Adopt New Utility Rates	April 27, 2016
New Utility Rates go into effect	May 19, 2016

Recommendation

- That the Board of Trustees provides direction and comment to Staff on the 2016 Five Year Utility Rate Study and proposed utility rate increase for 2016.
- Direct staff to prepare documents and Ordinance 2 and Ordinance 4 amendments for a one year 3.2% utility rate increase.
  Or
- Direct staff to prepare documents and Ordinance 2 and Ordinance 4 amendments for a three year 10.0% utility rate increase, average 3.3% utility rate increase per year.
  Or
- Direct staff to bring back other options for the February 4, 2016 Board Workshop as specified by the Board.

Board Study Session
2016/2017 Capital Improvement Budget
January 14, 2016

Bradley A. Johnson, P.E. – Director of Asset Management
Gerry Eick, C.P.A. – Director of Finance, Accounting, Risk Management and Information Technology

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

2016/17 Budget Calendar
Revision dated October 1, 2015

- Operating Component
  - √ August: Educate & review
  - √ September: Review dynamic pricing & format function & object
  - √ November: Key Rates and/or dynamic pricing
  - – January: Utility Rate Study
  - – February: Deliberate programming priorities
  - – March: Expenses & punch cards
  - – April: Preliminary Budget
  - – May: Adopt 2016/2017 Budget
- Capital Projects & Debt Service Components
  - √ October: Prioritize/define debt versus pay as you go, highlight current 5 year plan
  - – October to January: Staff goes through CIP & finance analysis
  - – February: Preliminary CIP & funding plan is released
  - – March: Feedback & follow up from further analysis
  - – April: CIP Tour
  - – May: Adopt 2016/17 CIP
  - – June: Adopt 5 Year Capital Budget & Financing Plan

Issues Reviewed to Date

- June & July – Strategic Plan emphasis on measurement, committed to 5 year projection
- August – separate tracks for operations versus capital improvement projects, budget drivers
- October – role of multiple funding sources, when to consider debt, identify priorities, intergenerational equity
- December – flow of resources, replacement funding alternatives, bonding example

CIP Topics for Today

- CIP Project Types
- CIP Funding Sources
- Role of Regulatory Compliance
- Project Prioritization
- Board Policy
- Facility Planning/Master Planning
- Next Steps

CIP Project Types

- Major Projects
  - New Initiatives
  - Existing Facilities
- Capital Improvement
  - New Initiatives
  - Existing Facilities
- Capital Maintenance
- Rolling Stock
- Equipment & Software

CIP Project Types

- New Initiatives vs Existing Facilities
  - New Initiatives
    - Create new amenities or significantly expand existing facilities with new programming, operations, or capacities
  - Existing Facilities
    - Maintain, renew, and re-invest in existing facilities without significantly adding new programming, operations, or capacities

CIP Project Types

- Major Projects
  - 25+ year asset life
  - > $1M project budget
  - Non-recurring projects
  - Projects with scope complexity
  - Engineering Division management
  - Outside design consultants expected
  - May involve outside planning consultants

CIP Project Types

- Major Projects – 2015/2016 5-year CIP
  - New Initiatives
    - Diamond Peak Master Plan Phase 1
    - Diamond Peak Master Plan Phase 2
  - Existing Facilities
    - Diamond Peak Culvert
    - Diamond Peak Parking Lot & Ski Way Pavement
    - Mountain Course Clubhouse & Maintenance Building
    - Effluent Export Pipeline
    - Incline Beach Facility
    - Administration Building

CIP Project Types

- Capital Improvement
  - <$1M project budget
  - Generally non-recurring projects
  - Projects with scope complexity
  - May have Engineering Division management (>$100k)
  - May have outside design consultants

CIP Project Types

- Capital Improvement – 2015/2016 5-year CIP
  - Community Service
    - New Initiatives
      - Community Services Master Plan Update
      - Pump Track
      - Bocce Courts
    - Existing Facilities
      - Diamond Peak Base Facilities Maintenance and Improvements
      - Incline Park Stairs Replacement
      - Village Green and Aspen Grove Flatscape Replacement

CIP Project Types

- Capital Improvement – 2015/2016 5-year CIP
  - Utilities
    - New Initiatives
      - Public Works Equipment Storage Building
    - Existing Facilities
      - Fueling Facility Upgrade
      - Watermain Replacement Project
      - Wastewater Treatment Plant Improvements
      - Water Pumping Stations Improvements
      - Sewer Pumping Stations Improvements

CIP Project Types

- Capital Maintenance
  - <$1M project budget
  - Generally recurring projects
  - Projects with simple scopes
  - Generally managed by Buildings Maintenance Division or by venue personnel
  - May have Engineering Division management (>$100k)
  - Unlikely to have outside design consultants

CIP Project Types

- Capital Maintenance – 2015/2016 5-year CIP
  - Community Service
    - Pavement maintenance
    - Irrigation and course improvements
    - Diamond Peak chairlift maintenance
    - Play structure replacements
    - Painting, flooring, and roofing replacements
  - Utilities
    - Pavement maintenance
    - Potable water reservoir recoating
    - Commercial water meter and vault replacements

CIP Project Types

- Rolling Stock
  - On-going replacement of vehicles, heavy and light duty wheeled machinery, tractors, mowers, trailers, etc
  - Recurring projects
  - Managed by Fleet Division
  - May have Engineering Division involvement (>$100k)

CIP Project Types

- Equipment & Software
  - On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, serviceware), IT hardware, and software
  - Recurring projects
  - Generally managed by venue personnel

CIP Project Types

- 2015/2016 5-year CIP Project Data

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%	$10,650,000	19.0%
B - Major Projects - Existing Facilities	6	2.1%	$22,450,000	40.0%
C - Capital Improvement - New Initiatives	14	4.9%	$1,250,500	2.2%
D - Capital Improvement - Existing Facilities	25	8.7%	$9,261,717	16.5%
E - Capital Maintenance	53	18.4%	$3,979,838	7.1%
F - Rolling Stock	151	52.4%	$5,586,530	9.9%
G - Equipment & Software	37	12.8%	$2,974,226	5.3%
Totals	**288**	**100.0%**	**$56,152,811**	**100.0%**

CIP Project Types

- 2015/2016 5-year CIP Project Data

Community Service w/ DP MP - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP
A - Major Projects - New Initiatives	2	1.0%	0.7%	$10,650,000	35.9%	19.0%
B - Major Projects - Existing Facilities	3	1.4%	1.0%	$7,200,000	24.3%	12.8%
C - Capital Improvement - New Initiatives	9	4.3%	3.1%	$848,000	2.9%	1.5%
D - Capital Improvement - Existing Facilities	15	7.2%	5.2%	$2,294,000	7.7%	4.1%
E - Capital Maintenance	37	17.7%	12.8%	$2,413,338	8.1%	4.3%
F - Rolling Stock	117	56.0%	40.6%	$3,861,280	13.0%	6.9%
G - Equipment & Software	26	12.4%	9.0%	$2,383,526	8.0%	4.2%
Totals	**209**	**100.0%**	**72.6%**	**$29,650,144**	**100.0%**	**52.8%**

CIP Project Types

- 2015/2016 5-year CIP Project Data

Utilities - Project Type	Number of Projects	% of Fund Total	% of CIP Total w/DP MP	Total Cost	% of Fund Total	% of CIP Total w/DP MP
A - Major Projects - New Initiatives	0	0.0%	0.0%	$0	0.0%	0.0%
B - Major Projects - Existing Facilities	1	2.0%	0.3%	$10,000,000	49.8%	17.8%
C - Capital Improvement - New Initiatives	4	7.8%	1.4%	$392,500	2.0%	0.7%
D - Capital Improvement - Existing Facilities	7	13.7%	2.4%	$6,710,217	33.4%	11.9%
E - Capital Maintenance	8	15.7%	2.8%	$1,270,490	6.3%	2.3%
F - Rolling Stock	30	58.8%	10.4%	$1,632,650	8.1%	2.9%
G - Equipment & Software	1	2.0%	0.3%	$58,000	0.3%	0.1%
Totals	**51**	**100.0%**	**17.7%**	**$20,063,857**	**100.0%**	**35.7%**

CIP Funding Sources Long Term

- Debt
  - Intergenerational Equity
  - Appropriate maturities for project cost
  - Appropriate project size and useful life
- Municipal Lease
  - Appropriate project size and useful life
- Asset Replacement Fund
  - Annual formulated funding by venue and in general (creates a discretionary source)

CIP Funding Sources Near Term

- Operations
  - Small equipment & exceptional one time items
- Budget Contingency (3% allowed by law)
- Unrestricted Net Position (meets opportunity)
- Grants (project specific, meets opportunity)
- Private Funding (strategic, sought as part of the plan from charitable, vendor or concessionaire partnerships)

Regulatory Compliance

- Drive when and shape how projects are delivered
  - Utilities
    - EPA, NDEP, Washoe County Health Dept, TRPA
    - AWWA, ASCE, IBC/UBC, NDOT/Washoe County Standards, Nevada Administrative Code
  - Community Service
    - TRPA, ADAA
    - ANSI B77 – Diamond Peak Chairlifts
    - IBC/UBC, Washoe County Standards
    - LEED Certification?
- Dictate how projects are bid
  - NRS 338 & 332

Project Prioritization

- Board Policy 12.1.0 – Multi-Year Capital Planning
  - Provides general guidelines for project prioritization
  - Neutral on New Initiatives vs. Existing Infrastructure
  - Neutral on schedule for regulatory compliance
  - Neutral on condition driven Existing Infrastructure projects

Prioritization Consequences

- What are the District's priorities?
  - Replacements, expansion, or additions?
  - How and when are they set? Revisited?
  - What is the basis for setting them?
- Is need or funding, or both, a consideration?
- Where does care and condition assessment enter the discussion?

Project Prioritization

From the October 2015 Study Session:

If an existing asset has reached the end of its useful life AND the condition assessment indicates a need for replacement AND is still an asset that the community wants, needs, and uses, it will be **priority #1**.

If an existing asset is near the end of its useful life AND the condition assessment indicates replacement is near, but needs modification AND modification will benefit the communities continued wants, needs, and uses, it will be **priority #2**.

If it is a new idea and/or addition to the District's assets/offerings/services, it must be an addition that is wanted by the community, AND willing to be funded by the community, through new sources; it will be **priority #3**.

Board Policies

- Based on Board Input from the October 2015, December 2015, and January 2016 study sessions:
  - Staff intends to bring Policy 12.1.0 Multi-Year Capital Planning for update by April 2016
  - Staff intends to bring Policy 13.1.0 Capital Project Budgeting for update by April 2016
  - Staff intends to bring Policy 14.1.0 Debt Management for update by April 2016
  - The District Debt Management Policy annual filing must be approved by 7/31/16 (scheduled 6/29/16)

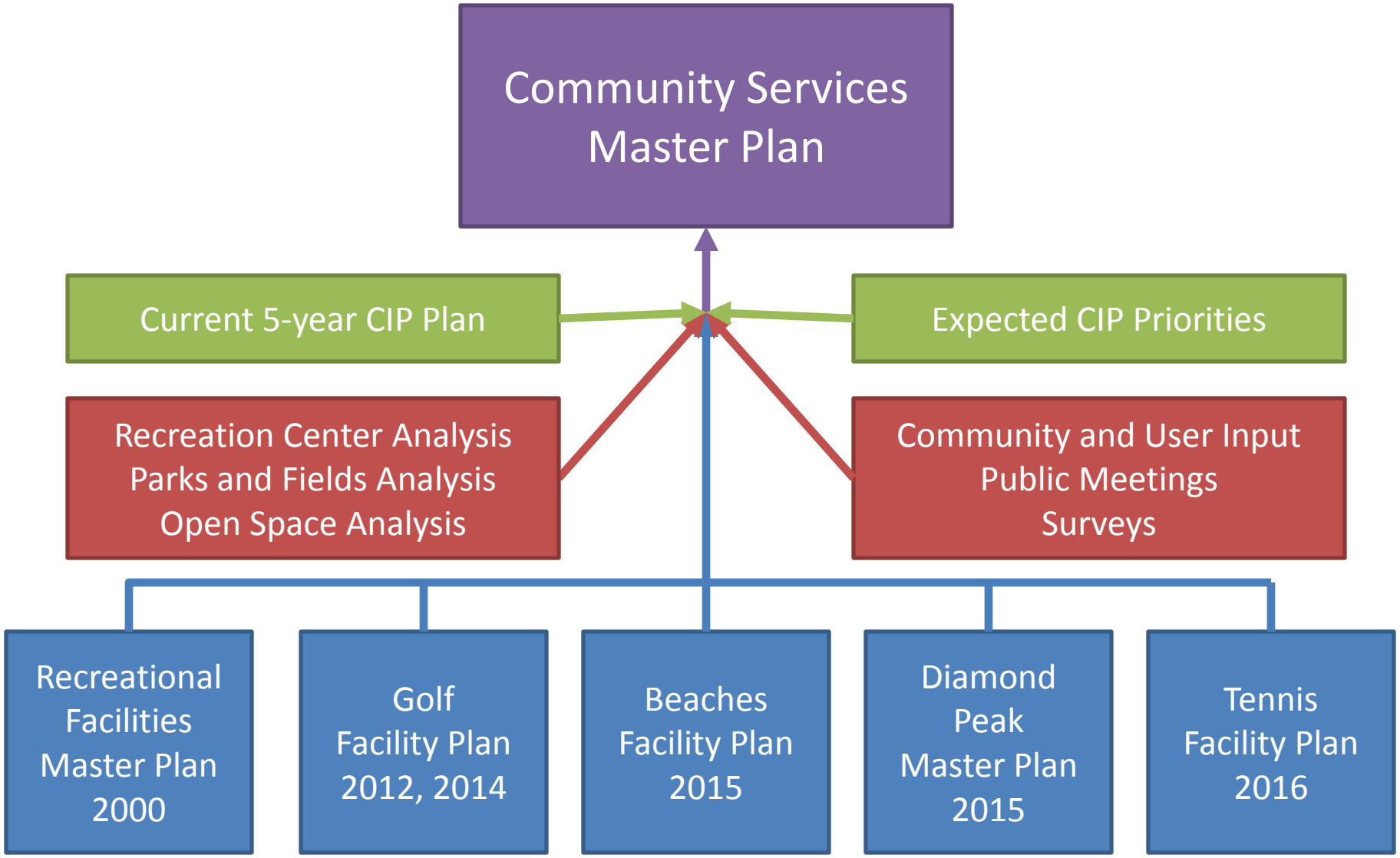
Facility and Master Planning

Provides a road map for future infrastructure improvements that enhance the user experience in a sustainable and resilient manner consistent with the community's values and expectations.

Facility and Master Planning Process

- Generally delivered by outside consultants
  - Outside perspective and neutral to outcomes
  - Specialized areas of expertise
  - Bandwidth
- Evaluate current operations
- Evaluate existing facilities
- Solicit input from residents and users
- Compare to industry best practices
- Provide operations, design, and budget direction for future capital planning

Facility and Master Planning



CIP Next Steps

- January 2016 – Complete Draft CIP and Finance Analysis
- February 2016 – Preliminary CIP and Funding Plans Released
- March 2016 – Feedback and Follow-up Analysis
- April 2016 – 2016/2017 CIP Project Tour
- May 2016 – Adopt 2016/2017 CIP Budget
- June 2016 – Adopt 5-year Capital Budget and Financing Plan

Questions?

Long Range Principle 2 – Finance

Develop and maintain a long term plan to sustain financial resources.

Long Range Principle 5 – Assets & Infrastructure

Maintain a 5-Year and 20-Year capital improvement plan.

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
General Fund										
Financial Administration	1212CO1503	Accounting System Upgrade	55,000	-	-	-	-	55,000	G	1
	1213CE1101	IT Master Plan - Firewall/Remote Access	15,000	15,000	10,000	15,000	15,000	70,000	G	1
	1213CE1501	District Wi-fi Installation Update	-	-	-	-	60,000	60,000	G	1
	1213CO1502	Districtwide Microsoft Office Software Upgrade	-	-	-	75,000	-	75,000	G	1
	1213CO1505	IT Infrastructure	-	-	-	91,800	82,800	174,600	G	1
	Total		70,000	15,000	10,000	181,800	157,800	434,600		5
General Government	1099BD1501	Admin Roof Replacement	-	-	-	35,000	-	35,000	E	1
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	-	-	-	75,000	-	75,000	D	1
	1099BD1505	Paint Interior 893 Southwood Admin Building	-	38,200	-	-	-	38,200	E	1
	1099BD1701	Administration Services Building	-	-	-	150,000	3,200,000	3,350,000	B	1
	1099FF1503	Replace Carpeting 893 Southwood Admin Building	-	41,500	-	-	-	41,500	E	1
	1099OE1401	Copier Replacement - 893 Southwood Admin Building	-	-	-	31,000	-	31,000	G	1
	Total		-	79,700	-	291,000	3,200,000	3,570,700		6
		Total General Fund	**70,000**	**94,700**	**10,000**	**472,800**	**3,357,800**	**4,005,300**		**11**

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Utilities										
Public Works Shared	2097AT735	Snowplow #300A	-	18,000	-	-	-	18,000	F	1
	2097AT737	Snowplow #307A	-	18,000	-	-	-	18,000	F	1
	2097AT738	1998 Slurry Liquidator #326	-	-	41,000	-	-	41,000	F	1
	2097AT739	2004 9' Western Snow Plow #542A	-	-	6,200	-	-	6,200	F	1
	2097AT741	2010 Sander/Spreader #642	13,000	-	-	-	-	13,000	F	1
	2097AT742	Loader Tire Chains (2-Sets)	-	-	18,700	-	-	18,700	F	1
	2097AT749	2012 Snowplow #669B	-	6,200	-	-	-	6,200	F	1
	2097BD1202	Paint Interior Building #A	-	-	-	44,520	-	44,520	E	1
	2097BD1502	Fueling Facility Upgrade	20,000	300,000	-	-	-	320,000	D	1
	2097DI1401	Raise Manholes & Valve Boxes	30,000	30,000	30,000	30,000	30,000	150,000	E	1
	2097FF1602	Public Works Office Space Reconfiguration	42,500	-	-	-	-	42,500	C	1
	2097LI1401	Pavement Maintenance, Utility Facilities	48,000	150,000	10,000	-	85,500	293,500	E	1
	2097ME1601	Replace Boiler in Washbay	55,470	-	-	-	-	55,470	E	1
	2097NL470	2001 Caterpillar 430D Backhoe #496	-	-	128,500	-	-	128,500	F	1
	2097NL473	2008 Trackless Snowblower #619	-	150,450	-	-	-	150,450	F	1
	2097NL474	2010 International Vactor Truck #638	-	100,000	-	-	-	100,000	F	1
	2097P1200	2009 Chevrolet Mid Size Pick-up #630	-	-	22,850	-	-	22,850	F	1
	2097P2255	2005 Chevy 1/2-Ton Pick-up #553	30,000	-	-	-	-	30,000	F	1
	2097P2256	2008 Chevrolet 1/2-Ton Pick-up #611	-	-	22,850	-	-	22,850	F	1
	2097P2257	2009 Chevrolet 1/2 Ton Pick-up Truck #631	-	-	23,000	-	-	23,000	F	1
	2097P2258	2009 Chevrolet 1/2 Ton Pick-up Truck #632	-	-	-	-	23,000	23,000	F	1
	2097P3304	2005 Chevy 3/4-Ton Service Truck #555	41,200	-	-	-	-	41,200	F	1
	2097P4361	2004 GMC 1-Ton Flatbed #542	-	-	39,000	-	-	39,000	F	1
	2097P4362	2008 Chevrolet Service Truck #609	-	-	28,600	-	-	28,600	F	1
	2097P4363	2008 Chevrolet Service Truck #612	-	-	41,800	-	-	41,800	F	1
	2097P4364	2011 Chevrolet Service Truck #647	-	-	43,500	-	-	43,500	F	1
	2097SV533	1997 Forklift #315	-	33,900	-	-	-	33,900	F	1
	2097TL80	1999 25 Ton Trail King Trailer #354	-	-	28,600	-	-	28,600	F	1
	2097TR140	2004 Freightliner Vactor Truck #534	100,000	-	-	-	-	100,000	F	1
	2097TR180	1996 Peterbilt Dump Truck #299	-	-	160,000	-	-	160,000	F	1
	2097TR181	2001 Peterbilt Dump Truck	-	154,600	-	-	-	154,600	F	1
	2297BD1301	Public Works Equipment Storage Building	200,000	-	-	-	-	200,000	C	1
	Total		580,170	961,150	644,600	74,520	138,500	2,398,940		32

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Water	2299DI1102	Water Pumping Station Improvements	30,000	30,000	30,000	30,000	30,000	150,000	D	1
	2299DI1103	Replace Commercial Water Meters, Vaults, Lids	78,000	80,000	83,000	86,000	-	327,000	E	1
	2299DI1204	Recoat Potable Water Reservoir Exteriors	20,000	55,000	20,000	60,000	20,000	175,000	E	1
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	40,000	40,000	40,000	290,000	1,000,000	1,410,000	D	1
	2299WS1101	Watermain Replacement	952,217	513,000	380,000	380,000	380,000	2,605,217	D	1
	Total		1,120,217	718,000	553,000	846,000	1,430,000	4,667,217		5
Sewer	2523AT745	2007 Trackless Flail Mower #602	-	-	22,300	-	-	22,300	F	1
	2523FF1602	WWTP Operations Space Reconfiguration	20,000	100,000	-	-	-	120,000	C	1
	2523SE1601	Trailer mounted 8" Emergency Pump	148,000	-	-	-	-	148,000	F	1
	2523SS1603	Wastewater Flow Projection Study	30,000	-	-	-	-	30,000	C	1
	2523SV535	2001 Sellick Forklift #499	-	60,500	-	-	-	60,500	F	1
	2524AT744	2001 Jet-Away Line Cleaner #508	-	26,000	-	-	-	26,000	F	1
	2524SS1010	Effluent Export Line - Phase II	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	B	1
	2524TR103	2008 Chevrolet Camera Truck #615	-	-	82,900	-	-	82,900	F	1
	2599DI1104	Sewer Pumping Station Improvements	100,000	50,000	50,000	50,000	50,000	300,000	D	1
	2599LI1801	Upper Pond Improvements	400,000	-	150,000	500,000	-	1,050,000	D	1
	2599SS1102	Wastewater Treatment Plant Improvements	150,000	100,000	125,000	500,000	-	875,000	D	1
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	25,000	25,000	25,000	25,000	25,000	125,000	E	1
	2599SS1203	Replace & Reline Sewer Mains & Manholes	-	100,000	-	-	-	100,000	E	1
	2599SS2107	Update Camera Equipment	-	-	-	-	58,000	58,000	G	1
	Total		2,873,000	2,461,500	2,455,200	3,075,000	2,133,000	12,997,700		14
		Total Utilities	**4,573,387**	**4,140,650**	**3,652,800**	**3,995,520**	**3,701,500**	**20,063,857**		**51**
Internal Service										
Fleet	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	-	-	-	14,000	-	14,000	G	1
	Total		-	-	-	14,000	-	14,000		1
Buildings	5394P4351	Replace 2001 Service Truck 4X4 (3/4-ton) #473	-	-	37,500	-	-	37,500	F	1
	5394P4352	Replace 2004 Pick-up Truck 4X4 (1-ton) #540	-	-	38,000	-	-	38,000	F	1
	5394SV500	2003 Genie Scissor Lift	-	12,000	-	-	-	12,000	F	1
	5394TL50	2004 Equipment Trailer (Tilt)	-	5,100	-	-	-	5,100	F	1
	Total		-	17,100	75,500	-	-	92,600		4
Sign Shop	5495OE1601	Upgrade Sign Shop Equipment	-	28,500	-	-	-	28,500	G	1
	Total		-	28,500	-	-	-	28,500		1
		Total Internal Service	**-**	**45,600**	**75,500**	**14,000**	**-**	**135,100**		**6**

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Community Service										
Championship	3141BD1502	Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	10,000	85,000	-	-	-	95,000	D	1
	3141CO1701	Fuel Management Program	-	28,000	-	-	-	28,000	G	1
	3141GC1103	Irrigation Improvements	11,000	-	130,000	-	-	141,000	E	1
	3141GC1202	Championship Course Greens, Tees and Bunkers	67,000	-	-	-	-	67,000	E	1
	3141GC1501	Wash Pad Improvements	-	-	-	70,000	-	70,000	D	1
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	40,000	100,000	-	-	-	140,000	E	1
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	50,000	50,000	-	-	-	100,000	E	1
	3142AT703	1999 Ty-Crop Spreader #429	-	-	-	32,800	-	32,800	F	1
	3142AT708	2001 Aerothatch Seeder #479	16,500	-	-	-	-	16,500	F	1
	3142AT713	2005 Buffalo Turbin Debris Blower #571	-	9,100	-	-	-	9,100	F	1
	3142AT717	2007 Trilo Verticutter/Vacuum/Sweeper #607	-	-	61,000	-	-	61,000	F	1
	3142NL404	1999 Carryall Club Car #447	10,000	-	-	-	-	10,000	F	1
	3142NL405	1999 Carryall Club Car #448	10,000	-	-	-	-	10,000	F	1
	3142NL406	1999 Carryall Club Car #449	10,000	-	-	-	-	10,000	F	1
	3142NL407	1999 Carryall Club Car #450	10,000	-	-	-	-	10,000	F	1
	3142NL408	1999 Carryall Club Car #451	10,000	-	-	-	-	10,000	F	1
	3142NL409	1999 Carryall Club Car #452	10,000	-	-	-	-	10,000	F	1
	3142NL410	2000 Carryall Club Car #459	-	10,000	-	-	-	10,000	F	1
	3142NL411	2000 Carryall Club Car #460	-	10,000	-	-	-	10,000	F	1
	3142NL412	2005 Carryall Club Car #564	-	-	-	-	11,000	11,000	F	1
	3142NL413	2005 Carryall Club Car #565	-	-	-	-	11,000	11,000	F	1
	3142NL414	2005 Carryall Club Car #566	-	-	-	-	11,000	11,000	F	1
	3142NL415	2005 Carryall Club Car #567	-	-	-	-	11,000	11,000	F	1
	3142NL420	2007 Club Car Carryall Ball Picker #600	-	-	20,600	-	-	20,600	F	1
	3142NL480	2002 Bar Cart #527	34,000	-	-	-	-	34,000	F	1
	3142NL481	2002 Bar Cart #528	34,000	-	-	-	-	34,000	F	1
	3142SV502	2011 Toro Sand Pro 3020 #659	-	16,000	-	-	-	16,000	F	1
	3142SV505	2011 Toro 3500D Mower #649	-	39,000	-	-	-	39,000	F	1
	3142SV507	2011 Toro Groundsmaster 4000D #650	-	53,600	-	-	-	53,600	F	1
	3142SV509	2001 Toro Greensmaster 1600 #505	9,200	-	-	-	-	9,200	F	1
	3142SV510	2001 Toro Greensmaster 1600 #506	9,200	-	-	-	-	9,200	F	1
	3142SV514	2004 Toro Greensmaster 1600 #549	9,200	-	-	-	-	9,200	F	1
	3142SV516	2005 Toro Greensmaster 1600 #574	9,200	-	-	-	-	9,200	F	1
	3142SV517	2011 Toro Greensmaster 1000 #652	-	-	9,200	-	-	9,200	F	1
	3142SV518	2011 Toro Greensmaster 1000 #653	-	-	9,200	-	-	9,200	F	1
	3142SV519	2011 Toro Greensmaster 1000 #654	-	-	9,200	-	-	9,200	F	1
	3142SV520	2011 Toro Greensmaster 1000 #655	-	-	9,200	-	-	9,200	F	1
	3142SV521	2011 Toro Greensmaster 1000 #656	-	-	9,200	-	-	9,200	F	1
	3142SV522	2011 Toro Greensmaster 1000 #657	-	-	9,200	-	-	9,200	F	1
	3142SV526	2010 John Deere 8500 #641	-	-	-	60,000	-	60,000	F	1
	3143GC1201	Driving Range Nets	-	75,000	-	-	-	75,000	E	1
	3143GC1202	Driving Range Improvements	73,000	-	-	-	56,000	129,000	E	1

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
	3153CO1599	Food & Beverage Shared POS	49,500	-	-	-	-	49,500	G	1
	3153FF1204	Champ Grille Kitchen Equipment	52,000	37,175	-	-	-	89,175	G	1
	3153FF1205	The Grille Bar Equipment and Furniture	7,500	9,000	-	-	-	16,500	G	1
	3197AT700	1989 Lely Fertilizer Spreader #365	-	-	-	-	7,000	7,000	F	1
	3197AT701	1996 Toro Aerator #413	-	-	17,200	-	-	17,200	F	1
	3197AT702	2011 John Deere HD300 Spray Rig #662	-	-	-	45,000	-	45,000	F	1
	3197AT704	1999 Toro Rake-O-Vac #442	-	-	-	-	35,500	35,500	F	1
	3197AT705	2000 Toro Spreader #462	-	10,650	-	-	-	10,650	F	1
	3197AT706	2001 John Deere 800 Greens Aerator #476	-	-	17,200	-	-	17,200	F	1
	3197AT707	2001 Spicker/Seeder #477	-	-	-	-	10,200	10,200	F	1
	3197AT710	2002 Toro Hydroject 3000 #514	29,950	-	-	-	-	29,950	F	1
	3197AT712	2003 Hines Drill Aerator #536	-	64,300	-	-	-	64,300	F	1
	3197AT714	2006 Toro 1250 Spray Rig #586	34,000	-	-	-	-	34,000	F	1
	3197AT715	2006 John Deere 1500 Fairway Aerator #592	28,400	-	-	-	-	28,400	F	1
	3197AT719	2008 Planetair HD50 #616	-	-	32,200	-	-	32,200	F	1
	3197AT720	2008 John Deere 1500 Fairway Aerator #620	-	27,400	-	-	-	27,400	F	1
	3197AT721	2008 JD TC125 Core Harvester #621	-	-	-	11,900	-	11,900	F	1
	3197AT722	2008 Bandit Brush Chipper #625	-	38,000	-	-	-	38,000	F	1
	3197AT723	2010 JD 1500 Arecore Aerator #640 - Shared	-	-	13,900	-	-	13,900	F	1
	3197NL450	2001 John Deere Pro Gator #483	-	30,000	-	-	-	30,000	F	1
	3197NL451	2001 John Deere Pro Gator #484	-	30,000	-	-	-	30,000	F	1
	3197NL452	2004 John Deere Pro Gator #545	-	-	32,000	-	-	32,000	F	1
	3197NL453	2004 John Deere Pro Gator #546	-	-	-	-	34,000	34,000	F	1
	3197NL454	2004 John Deere Pro Gator #547	-	-	-	33,600	-	33,600	F	1
	3197NL455	2005 John Deere Pro Gator #569	-	-	-	33,600	-	33,600	F	1
	3197SE1601	Greens Roller	16,000	-	-	-	-	16,000	F	1
	3197TC01	2000 John Deere 5310 Tractor #464	-	-	-	47,000	-	47,000	F	1
	3197TC02	2002 John Deere 4400 Tractor #513	-	-	24,200	-	-	24,200	F	1
	3197TC03	2002 John Deere 4400 Tractor #517	-	-	24,200	-	-	24,200	F	1
	3197TC04	2004 John Deere 4410 Tractor #548	-	-	-	-	33,350	33,350	F	1
	3197TR160	1997 1-Ton Dump Truck #419	-	-	40,000	-	-	40,000	F	1
	3199OE1501	Champ Golf Copier Replacement	-	-	-	-	15,000	15,000	G	1
	Total		649,650	722,225	467,700	333,900	235,050	2,408,525		74

2015/2016 - 5 Year Project Summary Totals

Project Type		
A - Major Projects New Initiatives	D - Capital Improvement - Existing Facilities	G - Equipment & Software
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Division	Project Number	Project Title	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Mountain	3241BD1402	ADA Access to #6 Tee Restroom	-	-	20,000	95,000	-	115,000	D	1
	3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	10,000	85,000	-	-	-	95,000	D	1
	3241CO1701	Fuel Management Program	-	28,000	-	-	-	28,000	G	1
	3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	27,000	25,000	35,000	-	-	87,000	E	1
	3241GC1404	Irrigation Improvements	36,000	-	15,000	-	55,000	106,000	E	1
	3241GC1502	Wash Pad Improvements	-	-	70,000	-	-	70,000	D	1
	3242AT716	2007 Buffalo Turbin Debris Blower #601	-	-	8,400	-	-	8,400	F	1
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	-	-	-	35,000	-	35,000	E	1
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	50,000	50,000	-	-	-	100,000	E	1
	3242NL400	1999 Carryall Club Car #430	-	10,000	-	-	-	10,000	F	1
	3242NL401	1999 Carryall Club Car #431	-	10,000	-	-	-	10,000	F	1
	3242NL402	1999 Carryall Club Car #432	-	10,000	-	-	-	10,000	F	1
	3242NL403	1999 Carryall Club Car #433	-	10,000	-	-	-	10,000	F	1
	3242NL482	2002 Bar Cart #529	34,000	-	-	-	-	34,000	F	1
	3242SV511	2011 Toro 3500D Mower #663	-	-	50,000	-	-	50,000	F	1
	3242SV513	2002 Toro 4000D Rough Mower #515	62,000	-	-	-	-	62,000	F	1
	3242SV515	2005 JD 3235 Fairway Mower #570	66,000	-	-	-	-	66,000	F	1
	3242SV523	2007 Toro Tri-Plex 3250D Mower #598	-	-	39,100	-	-	39,100	F	1
	3242SV525	2008 Toro Sand-Pro #618	-	14,950	-	-	-	14,950	F	1
	3242SV536	2008 Toro Tri-Plex Mower #614	-	-	40,100	-	-	40,100	F	1
	3299BD1403	Mountain Course Clubhouse and Maintenance Building Replacement	-	-	75,000	175,000	2,100,000	2,350,000	B	1
	Total		285,000	242,950	352,600	305,000	2,155,000	3,340,550		21
Facilities	3350BD1301	Repair/Replace Front Entrance Concrete	40,000	-	-	-	-	40,000	D	1
	3350BD1302	Resurface Patio Deck - Chateau	-	8,500	-	-	-	8,500	E	1
	3350BD1505	Paint Interior of Chateau	-	20,740	-	-	-	20,740	E	1
	3350FF1204	Catering Kitchen Equipment	-	27,600	-	-	-	27,600	G	1
	3350FF1303	Catering Kitchen Ice Machine	7,500	-	-	-	-	7,500	G	1
	3350FF1601	Enclose Chateau Exterior Storage Area	10,000	-	-	-	-	10,000	D	1
	3350FF1603	Portable Bars	17,500	-	-	-	-	17,500	G	1
	3351BD1602	Replace Aspen Grove Facility	-	-	-	-	60,000	60,000	D	1
	3352FF1003	Chateau - Catering Equipment Chairs	-	12,000	-	-	-	12,000	G	1
	3352FF1104	Replace Banquet Silverware	-	10,000	-	-	-	10,000	G	1
	Total		75,000	78,840	-	-	60,000	213,840		10

2015/2016 - 5 Year Project Summary Totals

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A - Major Projects New Initiatives	D - Capital Improvement - Existing Facilities	G - Equipment & Software
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Division	Project Number	Project Title	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Ski	3453CO1501	Food & Beverage Shared POS	49,500	-	-	-	-	49,500	G	1
	3453FF1106	Diamond Peak Lodge Chairs	-	-	29,926	-	-	29,926	G	1
	3453FF1108	Diamond Peak Main Kitchen Equip.	-	12,600	-	-	63,025	75,625	G	1
	3453FF1403	Diamond Peak Loft Bar Kitchen Equip.	-	5,600	-	-	53,000	58,600	G	1
	3453FF2002	Main Lodge Barbeque	-	15,000	-	-	-	15,000	G	1
	3453ME1610	Ski Main Lodge Loft Bar Heating System	15,000	-	-	-	-	15,000	E	1
	3462HE1602	School House Lift Major Component Replacement	52,830	-	-	-	-	52,830	E	1
	3462HE1603	Ridge Lift Major Component Replacement	94,116	-	-	-	-	94,116	E	1
	3462HE1702	Lakeview Lift Major Component Replacement	-	95,000	-	-	-	95,000	E	1
	3462LE1606	4 Pilz plc control modules Crystal Express Lift	16,500	-	-	-	-	16,500	E	1
	3462LE1608	Redfox & Ridge Lift Restraining Bar Upgrade	50,000	-	-	-	-	50,000	E	1
	3462SE1601	Lift Operations Service Vehicle	20,000	-	-	-	-	20,000	F	1
	3463AT747	Loader Tire Chains (1-Set)	-	9,300	-	-	9,750	19,050	F	1
	3463NL476	2002 Caterpillar 950G Loader #524	-	-	251,000	-	-	251,000	F	1
	3463NL492	Replace 2006 Pisten Bully 300 Snowcat #595	-	-	336,000	-	-	336,000	F	1
	3463NL493	Replace 2008 Grooming vehicle # 628	-	-	-	-	356,000	356,000	F	1
	3464AT736	Snowplow #304A	-	18,000	-	-	-	18,000	F	1
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Roof	-	-	36,122	-	-	36,122	E	1
	3464BD1403	Resurface Main Lodge Deck	-	30,710	-	-	-	30,710	E	1
	3464CO1701	Fuel Management Program	-	50,000	-	-	-	50,000	G	1
	3464HE1901	Snowmaking Compressor House (C45)	-	-	-	350,000	-	350,000	E	1
	3464LI1501	Diamond Peak Base Facilities Maintenance and Improvements	40,000	-	-	-	-	40,000	D	1
	3464NL430	2013 Ski Resort Snowmobile #672	-	-	12,000	-	-	12,000	F	1
	3464NL431	2013 Ski Resort Snowmobile #673	-	-	-	-	12,000	12,000	F	1
	3464NL432	2013 Ski Resort Snowmobile #688	-	-	-	15,000	-	15,000	F	1

2015/2016 - 5 Year Project Summary Totals

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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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
	3464NL433	2010 Ski Resort Snowmobile #701	-	-	-	12,700	-	12,700	F	1
	3464NL434	2011 Ski Resort Snowmobile #644	11,500	-	-	-	-	11,500	F	1
	3464NL435	2011 Ski Resort Snowmobile #626	-	11,200	-	-	-	11,200	F	1
	3464NL441	2005 Suzuki ATV #695	-	-	-	-	10,000	10,000	F	1
	3464NL442	2012 Yamaha ATV #683	-	-	-	-	16,000	16,000	F	1
	3464NL443	2006 Yamaha Rhino (ATV) #585	-	14,800	-	-	-	14,800	F	1
	3464NL444	2008 Yamaha Rhino (ATV) #639	-	14,800	-	-	-	14,800	F	1
	3464SE1601	Ski Resort Snowmobile	11,500	-	-	-	-	11,500	F	1
	3464SE1602	Mountain Operations Service Vehicle	20,000	-	-	-	-	20,000	F	1
	3464SI1002	Fan Guns Purchase and Refurbishment	-	200,000	-	-	-	200,000	E	1
	3464SI1104	Snowmaking Infrastructure Evaluation and Enhancement	50,000	-	-	-	-	50,000	C	1
	3464SI1604	Low Energy Snowmaking Gun	50,000	-	-	-	-	50,000	C	1
	3468RE1102	Replace Ski Rental Equipment	115,000	290,000	160,000	135,000	340,000	1,040,000	G	1
	3468RE1609	Replace Ski Rental Machinery	-	175,000	-	-	-	175,000	G	1
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	-	-	-	1,500,000	-	1,500,000	B	1
	3469P4365	2007 Chevy 1-Ton Pick-Up #596	-	-	30,440	-	-	30,440	F	1
	3469P4366	2007 Chevy 1-Ton Pick-Up #597	-	-	30,440	-	-	30,440	F	1
	3469TR104	Replace 2010 Shuttle Bus #635	-	-	-	-	128,000	128,000	F	1
	3469TR105	Replace 2010 Shuttle Bus #636	-	-	-	-	128,000	128,000	F	1
	3499BD1605	Main lodge floor/carpet replacement	45,000	-	-	-	-	45,000	E	1
	3499FF1607	Skier Services Building Customer Service Counter	20,000	-	-	-	-	20,000	C	1
	3499LI1101	Incline Creek Culvert Rehabilitation at Diamond Peak	-	-	1,987,500	1,362,500	-	3,350,000	B	1
	3499OE1205	Replace Staff Uniforms	-	113,500	-	-	-	113,500	G	1
	3499OE1502	Ski Copier Replacement	-	-	-	-	15,000	15,000	G	1
	3499RS1501	Ski Business Operations Software System	215,000	-	-	-	-	215,000	G	1
	Total		875,946	1,055,510	2,873,428	3,375,200	1,130,775	9,310,859		50
Ski Master Plan Implementation	3653BD1501	Ski Area Master Plan Implementation - Phase 1	150,000	2,175,000	1,825,000	-	-	4,150,000	A	1
	3653BD1502	Ski Area Master Plan Implementation - Phase 2	-	50,000	250,000	3,275,000	2,925,000	6,500,000	A	1
	Total		150,000	2,225,000	2,075,000	3,275,000	2,925,000	10,650,000		2

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Parks	4378AT727	2000 JD 1500 Arecore Aerator #456 - Shared	-	-	13,675	-	-	13,675	F	1
	4378AT728	2001 Toro Rake-O-Vac #485	-	30,500	-	-	-	30,500	F	1
	4378AT729	1996 Lely Fertilizer Spreader #498	-	5,800	-	-	-	5,800	F	1
	4378AT730	2005 Shattertine Aerifier	-	-	-	-	8,100	8,100	F	1
	4378AT732	2008 Landpride Overseeder #622	-	-	15,850	-	-	15,850	F	1
	4378BD1502	Stairs Replacement Incline Park	40,000	-	-	-	-	40,000	D	1
	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	8,500	-	-	-	10,200	18,700	E	1
	4378BD1604	Resurface and Coat Preston Park Bathroom and Mechanical Room Floors	14,200	-	-	-	17,100	31,300	E	1
	4378BD1605	Village Green/Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	15,000	125,000	-	-	-	140,000	D	1
	4378BD1801	Preston Field Retaining Wall Replacement	-	-	-	286,000	-	286,000	D	1
	4378LI1207	Pavement Maintenance, East & West End Parks	-	-	10,000	-	-	10,000	E	1
	4378LI1303	Pavement Maintenance, Aspen Grove	-	-	20,000	-	-	20,000	E	1
	4378LI1403	Pavement Maintenance, Preston Field	26,000	-	-	-	26,000	52,000	E	1
	4378LI1503	Bocce Courts at Rec Center	-	-	-	300,000	-	300,000	C	1
	4378LI1504	Incline and Third Creeks Restoration Phase V	1,133,000	-	-	-	-	1,133,000	D	1
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	-	22,000	-	-	-	22,000	E	1
	4378LI1604	Pump Track Demonstration	20,000	50,000	-	-	-	70,000	C	1
	4378NL440	2008 Suzuki ATV #617	-	-	8,100	-	-	8,100	F	1
	4378NL456	2002 John Deere Pro Gator #516	29,500	-	-	-	-	29,500	F	1
	4378NL457	2005 John Deere Pro Gator #572	-	-	31,425	-	-	31,425	F	1
	4378NL458	2007John Deere Pro Gator #604	-	-	-	32,000	-	32,000	F	1
	4378P2250	2001 Pick-up Truck 4x4 (1/2-Ton) #474	-	26,000	-	-	-	26,000	F	1
	4378P2251	2000 Flatbed 4X4 (1/2 ton) #356	-	-	27,000	-	-	27,000	F	1
	4378P3301	2005 Pick-up Truck 4x4 (3/4-Ton) #554	-	27,000	-	-	-	27,000	F	1
	4378P4354	2003 1-Ton Service Truck #520	-	27,000	-	-	-	27,000	F	1
	4378P4355	2004 Pick-up Truck 4x4 (1-Ton) #541	-	-	25,100	-	-	25,100	F	1
	4378RS1501	Replace Previous Incline Park Playground	-	40,000	-	-	-	40,000	C	1
	4378RS1601	Replace Preston Park Playgrounds	-	-	50,000	27,800	-	77,800	E	1
	4378SV528	2013 Ball Field Groomer #681	-	-	-	-	17,100	17,100	F	1
	4378SV529	2013 Ball Field Mower / Toro 3500D Groundsmaster #682	-	-	-	-	35,400	35,400	F	1
	4378SV530	2002 Ditch Witch Trencher #518	-	-	15,000	-	-	15,000	F	1
	4378SV531	2005 Ball Field Groomer #557	18,000	-	-	-	-	18,000	F	1
	4378SV532	2007 Toro 3500D Rotary Mower #605	-	-	33,700	-	-	33,700	F	1
	4378SV731	2005 Diamond Master Groomer #563	-	-	-	9,000	-	9,000	F	1
	4378TC07	2010 JD 4120 Tractor #643	-	39,700	-	-	-	39,700	F	1
	Total		1,304,200	393,000	249,850	654,800	113,900	2,715,750		35

2015/2016 - 5 Year Project Summary Totals

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	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Total	Project Type	Number of Projects
Tennis	4588BD1602	Paint All Court Fences and Light Poles	-	20,020	-	-	-	20,020	E	1
	4588BD1603	Replace Tennis Wood Deck	-	31,000	-	-	-	31,000	E	1
	4588BD1604	Tennis Restroom Remodel	-	60,000	-	-	-	60,000	D	1
	4588LI1201	Pavement Maintenance, Tennis Facility	-	-	-	-	21,000	21,000	E	1
	4588RS1402	Resurface Tennis Courts 3 thru 7	-	-	-	22,000	-	22,000	E	1
	4588RS1501	Resurface Tennis Courts 1 and 2	-	-	-	-	9,000	9,000	E	1
	4588RS1605	Tennis Facility Study	35,000	-	-	-	-	35,000	C	1
	Total		35,000	111,020	-	22,000	30,000	198,020		7
Recreation	4884BD1601	Recreation Center Natatorium Mezzanine Safety Enhancements	40,000	-	-	-	-	40,000	D	1
	4884LI1102	Pavement Maintenance, Recreation Center Area	-	-	-	50,000	-	50,000	E	1
	4885BD1606	Pool Deck Recoat	-	-	-	34,000	-	34,000	E	1
	4886LE1101	Fitness Equipment	42,000	41,500	42,600	-	-	126,100	G	1
	4889RS1602	Play Structure for Kid Zone	-	-	33,000	-	-	33,000	C	1
	4899OE1399	Web Site Redesign and Upgrade	-	-	-	80,000	-	80,000	G	1
	4899OE1607	Replace Rec. Center Copier	-	14,000	-	-	-	14,000	G	1
	Total		82,000	55,500	75,600	164,000	-	377,100		7
Other Recreation	4999CO1601	EMV Credit Card Processing Compliance	25,500	-	-	-	-	25,500	G	1
	4999RS1603	Parks and Recreation Master Plan Update	250,000	-	-	-	-	250,000	C	1
	4999VE1602	Shuttle Bus	-	160,000	-	-	-	160,000	F	1
	Total		275,500	160,000	-	-	-	435,500		3
		Total Community Services Less Master Plan Implementation	**3,582,296**	**2,819,045**	**4,019,178**	**4,854,900**	**3,724,725**	**19,000,144**		**207**
		Total Community Services with Master Plan Implementation	**3,732,296**	**5,044,045**	**6,094,178**	**8,129,900**	**6,649,725**	**29,650,144**		**209**
Beaches										
Beach	3970BD1702	Remodel Burnt Cedar Pool Showers	-	32,500	-	-	-	32,500	D	1
	3972BD1301	Pavement Maintenance, Ski Beach	-	-	-	50,000	-	50,000	E	1
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	75,000	75,000	-	-	-	150,000	D	1
	3972BD1602	Ski Beach Driveway Gate	10,000	-	-	-	-	10,000	C	1
	3972LI1201	Pavement Maintenance, Incline Beach	-	-	-	20,000	-	20,000	E	1
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	-	-	-	32,000	-	32,000	E	1
	3972RS1701	Replace Playgrounds	-	-	65,000	-	-	65,000	E	1
	3973LI1302	Incline Beach Facility Replacement	100,000	200,000	1,600,000	-	-	1,900,000	B	1
	3974FF1101	Burnt Cedar Beach Kitchen	-	6,600	-	-	-	6,600	G	1
	3978FF1603	Replace Beach Planter Boxes	18,000	-	-	-	-	18,000	G	1
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	-	14,310	-	-	-	14,310	E	1
	Total		203,000	328,410	1,665,000	102,000	-	2,298,410		11
Grand Total			**8,578,683**	**9,653,405**	**11,497,478**	**12,714,220**	**13,709,025**	**56,152,811**		**288**

2015/2016 - 5 Year CIP Project Type Analysis

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%	$10,650,000	19.0%
B - Major Projects - Existing Facilities	6	2.1%	$22,450,000	40.0%
C - Capital Improvement - New Initiatives	14	4.9%	$1,250,500	2.2%
D - Capital Improvement - Existing Facilities	25	8.7%	$9,261,717	16.5%
E - Capital Maintenance	53	18.4%	$3,979,838	7.1%
F - Rolling Stock	151	52.4%	$5,586,530	9.9%
G - Equipment & Software	37	12.8%	$2,974,226	5.3%
Totals	**288**	**100.0%**	**$56,152,811**	**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	6	2.1%	$22,450,000	49.3%
C - Capital Improvement - New Initiatives	14	4.9%	$1,250,500	2.7%
D - Capital Improvement - Existing Facilities	25	8.7%	$9,261,717	20.4%
E - Capital Maintenance	53	18.5%	$3,979,838	8.7%
F - Rolling Stock	151	52.8%	$5,586,530	12.3%
G - Equipment & Software	37	12.9%	$2,974,226	6.5%
Totals	**286**	**100.0%**	**$45,502,811**	**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	1	9.1%	0.3%	0.3%	$3,350,000	83.6%	6.0%	7.4%
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	9.1%	0.3%	0.3%	$75,000	1.9%	0.1%	0.2%
E - Capital Maintenance	3	27.3%	1.0%	1.0%	$114,700	2.9%	0.2%	0.3%
F - Rolling Stock	0	0.0%	0.0%	0.0%	$0	0.0%	0.0%	0.0%
G - Equipment & Software	6	54.5%	2.1%	2.1%	$465,600	11.6%	0.8%	1.0%
Totals	**11**	**100.0%**	**3.8%**	**3.8%**	**$4,005,300**	**100.0%**	**7.1%**	**8.8%**

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	2.0%	0.3%	0.3%	$10,000,000	49.8%	17.8%	22.0%
C - Capital Improvement - New Initiatives	4	7.8%	1.4%	1.4%	$392,500	2.0%	0.7%	0.9%
D - Capital Improvement - Existing Facilities	7	13.7%	2.4%	2.4%	$6,710,217	33.4%	11.9%	14.7%
E - Capital Maintenance	8	15.7%	2.8%	2.8%	$1,270,490	6.3%	2.3%	2.8%
F - Rolling Stock	30	58.8%	10.4%	10.5%	$1,632,650	8.1%	2.9%	3.6%
G - Equipment & Software	1	2.0%	0.3%	0.3%	$58,000	0.3%	0.1%	0.1%
Totals	**51**	**100.0%**	**17.7%**	**17.8%**	**$20,063,857**	**100.0%**	**35.7%**	**44.1%**

2015/2016 - 5 Year CIP Project Type Analysis

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	4	66.7%	1.4%	1.4%	$92,600	68.5%	0.2%	0.2%
G - Equipment & Software	2	33.3%	0.7%	0.7%	$42,500	31.5%	0.1%	0.1%
Totals	**6**	**100.0%**	**2.1%**	**2.1%**	**$135,100**	**100.0%**	**0.2%**	**0.3%**

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%	-	$10,650,000	35.9%	19.0%	-
B - Major Projects - Existing Facilities	3	1.4%	1.0%	-	$7,200,000	24.3%	12.8%	-
C - Capital Improvement - New Initiatives	9	4.3%	3.1%	-	$848,000	2.9%	1.5%	-
D - Capital Improvement - Existing Facilities	15	7.2%	5.2%	-	$2,294,000	7.7%	4.1%	-
E - Capital Maintenance	37	17.7%	12.8%	-	$2,413,338	8.1%	4.3%	-
F - Rolling Stock	117	56.0%	40.6%	-	$3,861,280	13.0%	6.9%	-
G - Equipment & Software	26	12.4%	9.0%	-	$2,383,526	8.0%	4.2%	-
Totals	**209**	**100.0%**	**72.6%**	**-**	**$29,650,144**	**100.0%**	**52.8%**	**-**

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	3	1.4%	-	1.0%	$7,200,000	37.9%	-	15.8%
C - Capital Improvement - New Initiatives	9	4.3%	-	3.1%	$848,000	4.5%	-	1.9%
D - Capital Improvement - Existing Facilities	15	7.2%	-	5.2%	$2,294,000	12.1%	-	5.0%
E - Capital Maintenance	37	17.9%	-	12.9%	$2,413,338	12.7%	-	5.3%
F - Rolling Stock	117	56.5%	-	40.9%	$3,861,280	20.3%	-	8.5%
G - Equipment & Software	26	12.6%	-	9.1%	$2,383,526	12.5%	-	5.2%
Totals	**207**	**100.0%**	**-**	**72.4%**	**$19,000,144**	**100.0%**	**-**	**41.8%**

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	9.1%	0.3%	0.3%	$1,900,000	82.7%	3.4%	4.2%
C - Capital Improvement - New Initiatives	1	9.1%	0.3%	0.3%	$10,000	0.4%	0.0%	0.0%
D - Capital Improvement - Existing Facilities	2	18.2%	0.7%	0.7%	$182,500	7.9%	0.3%	0.4%
E - Capital Maintenance	5	45.5%	1.7%	1.7%	$181,310	7.9%	0.3%	0.4%
F - Rolling Stock	0	0.0%	0.0%	0.0%	$0	0.0%	0.0%	0.0%
G - Equipment & Software	2	18.2%	0.7%	0.7%	$24,600	1.1%	0.0%	0.1%
Totals	**11**	**100.0%**	**3.8%**	**3.8%**	**$2,298,410**	**100.0%**	**4.1%**	**5.1%**

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Capital Planning
Multi-Year Capital Planning
Policy 12.1.0

POLICY. The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The capital plan should cover a period of at least five years, preferably ten or more.

1.0 Identify needs. The first step in the District's capital planning is identifying needs. The District has a commitment to the maintenance of its existing infrastructure. The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment. In this process, attention will be given to:

- 1.1 Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
- 1.2 Infrastructure improvements needed to support new development or redevelopment.
- 1.3 Projects with revenue-generating potential.
- 1.4 Improvements that support economic development.
- 1.5 Changes in policy or community needs.

2.0 Determine costs. The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider include the following:

- 2.1 The scope and timing of a planned project should be well defined in the early stages of the planning process.
- 2.2 The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.

2.3 For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.

2.4 The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.

2.5 A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.

2.6 Recognize the non-financial impacts of the project (e.g., environmental) on the community.

3.0 Prioritize capital requests. The District continually faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process. When evaluating project submittals the District will:

3.1 Reflect the relationship of project submittals to financial and governing policies, plans, and studies.

3.2 Allow submitting departments to provide an initial prioritization.

3.3 Incorporate input and participation from major stakeholders and the general public.

3.4 Adhere to legal requirements and/or mandates.

3.5 Anticipate the operating budget impacts resulting from capital projects.

3.6 Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service, pay back period, cost-benefit analysis, cash flow modeling).

3.7 Re-evaluate capital projects approved in previous multi-year capital plans.

4.0 Develop financing strategies. The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected

project requirements while sustaining the financial health of the District. The capital financing plan should:

4.1 Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
4.2 Prepare cash flow projections of the amount and timing of the capital financing.
4.3 Continue compliance with all established financial policies.
4.4 Recognize appropriate legal constraints.
4.5 Consider and estimate funding amounts from all appropriate funding alternatives.
4.6 Ensure reliability and stability of identified funding sources.
4.7 Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.