

2017/2018 Budget Review Process

Board Overview of Capital Improvement Program Budget March 23, 2017



Budget Calendar

How did we get here and what is next

September 23, 2015	Strategic Plan approved by Board
August 24, 2016.....	Strategic Plan update
September 29, 2016	Staff Budget kickoff
October 2016 to January 2017	Staff prepares draft budget
February 8, 2017	Budget overview, rate study and legacy projects presented to Board of Trustees
February 17, 2017	Draft budget released on opengov.com
February 22, 2017	Board review of Service Level Alternatives
March 8, 2017.....	Board overview of Operating Budget
March 17, 2017.....	Capital Improvement Projects Tour conducted
<u>March 23, 2017</u>	<u>Board review of Capital Improvement Program Budget</u>
April 12, 2017.....	Consider draft final budget
April 25, 2017.....	Utility Rates (Ordinances 2 and 4) Public Hearing
May 10, 2017	Initiate Strategic Plan update
May 24, 2017	Public Hearing on final proposed budget



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	

2017/2018 - 5 Year Project Summary Totals - DRAFT

Division	Project Number	Project Title	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects
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 Wi-fi 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
	1213LV1702	IS&T Second Vehicle	11,000	-	-	-	-	11,000	F	1
	Total		114,900	202,550	286,400	116,200	222,700	942,750		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
	1099FF1503	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	G	1
	1099LI1705	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		5
	Total General Fund		119,900	238,550	291,400	224,700	302,700	1,177,250		12
Utilities										
Public Works Shared	2097LE1720	Snowplow #300A	-	-	-	-	18,000	18,000	F	1
	2097LE1722	1998 Slurry 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 430D Backhoe #496	125,000	-	-	-	-	125,000	F	1
	2097HE1729	2002 Caterpillar 950G Loader #523	-	-	-	-	265,000	265,000	F	1
	2097HE1731	2008 Trackless Snowblower #619	152,000	-	-	-	-	152,000	F	1
	2097HV1732	2010 International Vactor Truck #638	-	350,000	-	-	-	350,000	F	1
	2097LV1733	2009 Chevrolet Mid Size Pick-up #630	-	29,000	-	-	-	29,000	F	1
	2097LV1737	2008 Chevrolet 1/2-Ton Pick-up #611	28,000	-	-	-	-	28,000	F	1
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	-	-	30,000	-	-	30,000	F	1
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632	-	-	23,000	-	-	23,000	F	1
	2097LV1746	2004 GMC 1-Ton Flatbed #542	-	-	40,000	-	-	40,000	F	1
	2097LV1747	2008 Chevrolet Service Truck #609	-	-	30,000	-	-	30,000	F	1
	2097LV1748	2008 Chevrolet Service Truck #612	41,800	-	-	-	-	41,800	F	1
	2097LV1749	2011 Chevrolet Service Truck #647	-	-	-	45,000	-	45,000	F	1
	2097HV1754	1996 Peterbilt Dump Truck #299	-	160,000	-	-	-	160,000	F	1
	2097HV1755	2001 Peterbilt Bin Truck #468	-	-	-	190,000	-	190,000	F	1
	2097LE1727	2012 Snowplow #669B	6,600	-	-	-	-	6,600	F	1
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	60,000	60,000	60,000	60,000	300,000	E	1
	2097LI1401	Pavement Maintenance, Utility Facilities	12,500	12,500	45,000	239,000	12,500	321,500	E	1
	2097LV1710	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	-	-	-	102,000	-	102,000	G	1
	2097LI1701	Pavement Maintenance, Reservoir 3-1	-	-	284,000	-	-	284,000	E	1
	2097SS1708	WRRF Crew Quarters	75,000	-	-	-	-	75,000	D	1
	2097LV1703	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		31

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2017/2018 - 5 Year Project Summary Totals - DRAFT

Division	Project Number	Project Title	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects	
Water	2299DI1102	Water Pumping Station Improvements	30,000	105,000	30,000	30,000	30,000	225,000	E	1	
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	20,000	20,000	20,000	20,000	20,000	100,000	E	1	
	2299DI1204	Water Reservoir Coatings and Site Improvements	30,000	85,000	30,000	85,000	55,000	285,000	E	1	
	2299LV1720	2013 Mid Size Truck #675	-	-	-	-	34,850	34,850	F	1	
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000	25,000	25,000	25,000	25,000	125,000	E	1	
	2299DI1701	Water Reservoir Safety and Security Improvements	175,000	200,000	-	-	-	375,000	D	1	
	2299DI1702	Water Pump Station 2-1 Improvements	100,000	700,000	-	300,000	-	1,100,000	D	1	
	2299WS1703	Watermain Replacement - Sawmill, Pine Cone, and Selby Roads	1,122,000	-	-	-	-	1,122,000	D	1	
	2299WS1704	Watermain Replacement - Martis Peak Road	-	50,000	670,000	-	-	720,000	D	1	
	2299WS1705	Watermain Replacement - Crystal Peak Road	-	-	50,000	680,000	-	730,000	D	1	
	2299WS1706	Watermain Replacement	-	-	-	50,000	660,000	710,000	D	1	
	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	-	-	175,000	-	-	175,000	D	1	
	Total			1,502,000	1,185,000	1,000,000	1,190,000	824,850	5,701,850		12
	Sewer	2523LE1720	2007 Trackless Flail Mower #602	35,000	-	-	-	-	35,000	F	1
2523HE1721		2006 Kenworth T800 Bin truck #587	-	-	-	-	197,200	197,200	F	1	
2524HE1724		2001 Jet-Away Line Cleaner #508	60,000	-	-	-	-	60,000	F	1	
2524SS1010		Effluent Export Line - Phase II	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	
2599BD1105		Building Upgrades Water Resource Recovery Facility	25,000	-	-	40,000	75,000	140,000	E	1	
2599DI1104		Sewer Pumping Station Improvements	30,000	30,000	30,000	30,000	30,000	150,000	E	1	
2599SS1102		Water Resource Recovery Facility Improvements	106,000	50,000	50,000	50,000	50,000	306,000	E	1	
2599SS1103		Wetlands Effluent Disposal Facility Improvements	100,000	100,000	125,000	100,000	100,000	525,000	E	1	
2599SS1203		Replace & Reline Sewer Mains, Manholes and Appertenances	110,000	65,000	-	-	-	175,000	D	1	
2599SS2107		Update Camera Equipment	-	-	58,000	-	-	58,000	G	1	
2599DI1703		Sewer Pump Station #1 Improvements	125,000	-	-	-	-	125,000	D	1	
2599DI1704		Sewer Pump Station #8 Improvements	500,000	-	-	-	-	500,000	D	1	
2599DI1705		Sewer Pump Station #11 Replacement	125,000	-	-	-	-	125,000	D	1	
2599SS1707		WRRF Aeration System Improvements	50,000	100,000	350,000	-	-	500,000	D	1	
Total				2,266,000	2,345,000	2,696,000	2,220,000	2,452,200	11,979,200		15
Internal Service			Total Utilities	4,398,100	4,188,800	4,249,000	4,104,820	3,792,200	20,732,920		58
Fleet	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	5394LV1720	Replace 1998 Service Truck 4X4 (1-ton) #555	-	-	-	-	43,600	43,600	F	1	
	5394LV1721	Replace 2001 Service Truck 4X4 (3/4-ton) #473	5,000	-	-	-	-	5,000	F	1	
	5394LV1722	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 (Tilt)	-	-	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	

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Community Services										
Championship Golf	3141BD1703	Demolition of #10 Starter Shack	-	10,000	-	-	-	10,000	D	1
	3141BD1706	Venue Signage Enhancement	-	40,000	20,000	-	-	60,000	C	1
	3141GC1103	Irrigation Improvements	14,000	-	152,000	10,000	-	176,000	E	1
	3141GC1202	Championship Course Greens, Tees and Bunkers	-	15,000	15,000	-	-	30,000	E	1
	3141GC1501	Wash Pad Improvements	-	-	70,000	-	-	70,000	D	1
	3141GC1704	Champ Course #17 Tee Rebuild	25,000	-	-	-	-	25,000	D	1
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	7,500	12,500	250,000	5,000	55,000	330,000	E	1
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	55,000	55,000	60,000	62,500	55,000	287,500	E	1
	3141LI1705	Championship Course Drainage Enhancement	7,500	-	-	-	-	7,500	D	1
	3142BD1303	Replace Roof Champ Golf Maintenance	-	-	90,000	-	-	90,000	F	1
	3142LE1720	1999 Ty-Crop Spreader #429	-	32,800	-	-	-	32,800	F	1
	3142LE1733	2005 Carryall Club Car #564	-	-	11,000	-	-	11,000	F	1
	3142LE1734	2005 Carryall Club Car #565	-	-	11,000	-	-	11,000	F	1
	3142LE1735	2005 Carryall Club Car #566	-	-	11,000	-	-	11,000	F	1
	3142LE1736	2005 Carryall Club Car #567	-	-	11,000	-	-	11,000	F	1
	3142LE1737	2006 Carryall Club Car #589	-	-	-	11,000	-	11,000	F	1
	3142LE1738	2006 Carryall Club Car #590	-	-	-	11,000	-	11,000	F	1
	3142LE1739	2006 Carryall Club Car #591	-	-	-	11,000	-	11,000	F	1
	3142LE1740	2007 Club Car Carryall Ball Picker #600	-	21,000	-	-	-	21,000	F	1
	3142LE1741	2015 Bar Cart #724	-	-	-	29,000	-	29,000	F	1
	3142LE1742	2016 Bar Cart #725	-	-	-	29,000	-	29,000	F	1
	3142LE1743	2011 Toro Sand Pro 3020 #659	-	-	-	-	22,000	22,000	F	1
	3142LE1746	2012 JD 8500 Fairway Mower #670	-	-	-	58,000	-	58,000	F	1
	3142LE1747	2011 Toro Groundsmaster 4000D #650	-	-	-	50,000	-	50,000	F	1
	3142LE1748	2015 Toro Greensmaster 1600 #711	-	9,000	-	-	-	9,000	F	1
	3142LE1749	2015 Toro Greensmaster 1600 #712	-	9,000	-	-	-	9,000	F	1
	3142LE1750	2013 JD 3235 Fairway Mower #685	-	-	-	-	60,300	60,300	F	1
	3142LE1753	2011 Toro Greensmaster 1000 #652	-	9,200	-	-	-	9,200	F	1
	3142LE1754	2011 Toro Greensmaster 1000 #653	-	9,200	-	-	-	9,200	F	1
	3142LE1755	2011 Toro Greensmaster 1000 #654	-	9,200	-	-	-	9,200	F	1
	3142LE1756	2011 Toro Greensmaster 1000 #655	-	9,200	-	-	-	9,200	F	1
	3142LE1757	2011 Toro Greensmaster 1000 #656	-	9,200	-	-	-	9,200	F	1
	3142LE1758	2011 Toro Greensmaster 1000 #657	-	9,200	-	-	-	9,200	F	1
	3142LE1759	2007 3500D Toro Rotary Mower #693	-	-	-	-	38,000	38,000	F	1

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	3142LE1760	2010 John Deere 8500 #641	-	60,000	-	-	-	60,000	F	1
	3143GC1202	Driving Range Improvements	-	-	31,000	-	-	31,000	E	1
	3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	-	-	-	-	10,980	10,980	G	1
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	-	-	-	-	30,000	30,000	E	1
	3153FF1204	Champ Grille Kitchen Equipment	-	-	46,200	-	-	46,200	G	1
	3153FF1205	The Grille Bar Equipment and Furniture	9,000	-	-	-	-	9,000	G	1
	3153FF1801	Grille Furniture	32,000	-	-	-	-	32,000	G	1
	3197HV1749	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	1996 Toro Aerator #413	26,000	-	-	-	-	26,000	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
	3197LE1726	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 #616	-	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 Brush Chipper #625	-	-	40,000	-	-	40,000	F	1
	3197LE1735	2010 JD 1500 Arecore Aerator #640	33,000	-	-	-	-	33,000	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	35,000	-	-	-	-	35,000	F	1
	3197LE1740	2005 John Deere Pro Gator #569	-	-	34,000	-	-	34,000	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 Reel 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 3250D Mower #664	-	49,000	-	-	-	49,000	F	1
	3197ME1710	Maintenance Shop Crane and Equipment Lift	-	-	30,000	-	-	30,000	G	1
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	-	-	10,000	-	-	10,000	G	1
	Total		577,100	546,400	977,750	317,700	284,280	2,703,230		70

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Mountain Golf	3241BD1402	ADA Access to On-course Restrooms	95,000	-	-	-	-	95,000	D	1	
	3241GC1101	Mountain Course Greens, Tees, Bunkers and Bridges	23,000	23,000	10,000	-	-	56,000	E	1	
	3241GC1404	Irrigation Improvements	-	-	75,000	-	40,000	115,000	E	1	
	3241GC1502	Wash Pad Improvements	-	-	70,000	-	-	70,000	D	1	
	3241LI1704	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 Carryall 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 #598	56,000	-	-	-	-	56,000	F	1	
	3242LE1732	2008 Toro Tri-Plex Mower #614	47,500	-	-	-	-	47,500	F	1	
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	6,000	22,500	6,000	6,000	12,500	53,000	E	1	
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	45,000	45,000	40,000	45,000	45,000	220,000	E	1	
	3299BD1403	Mountain Course Clubhouse and Maintenance Building Renovation and ADA upgrades	-	-	-	95,000	600,000	695,000	D	1	
	3299BD1702	Replace Roof - Mountain Golf Clubhouse	-	70,000	-	-	-	70,000	E	1	
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	-	-	30,000	-	-	30,000	E	1	
	3299DI1703	Mountain Golf Course Backflow Device Replacement	17,500	-	-	-	-	17,500	E	1	
		Total		343,000	178,000	270,500	246,000	707,500	1,745,000		18
	Facilities	3350AE1802	Chateau Projector Screens	9,000	-	-	-	-	9,000	G	1
		3350BD1103	Chateau - Replace Carpet	-	-	-	47,620	38,320	85,940	E	1
		3350BD1302	Resurface Patio Deck - Chateau	-	-	-	-	31,600	31,600	E	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	94,500	-	-	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	
3351BD1703		Aspen Grove Improvements	-	-	-	10,000	41,400	51,400	E	1	
3351BD2101		Dumpster enclosure - Village Green/Aspen Grove	-	-	-	-	45,000	45,000	D	1	
3352FF1003		Chateau - Catering Equipment Chairs	-	-	33,000	-	-	33,000	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

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	

2017/2018 - 5 Year Project Summary Totals - DRAFT

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	
	3462CE1902	Diamond Peak Fiber Network to Lifts	-	-	68,000	-	-	68,000	D	1	
	3462HE1502	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	
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	-	-	30,000	20,000	-	50,000	E	1	
	3463HE1722	Loader Tire Chains (1-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	210,000	F	1	
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Roof	36,122	-	-	-	-	36,122	E	1	
	3464BD1403	Resurface Main Lodge Decks	-	-	-	52,510	-	52,510	E	1	
	3464HE1901	Snowmaking Compressor House (C45)	-	-	-	350,000	-	350,000	G	1	
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	12,500	12,500	13,000	13,000	13,500	64,500	F	1	
	3464LE1729	Snowplow #304A	-	-	-	19,000	-	19,000	F	1	
	3464LI1501	Diamond Peak Base Facilities Maintenance and Improvements	-	-	50,000	-	-	50,000	E	1	
	3464LV1730	2014 Yamaha ATV #695	-	-	10,000	-	-	10,000	F	1	
	3464LV1731	2012 Yamaha ATV #683	-	-	16,000	-	-	16,000	F	1	
	3464LV1732	2013 Yamaha Rhino (ATV) #674	-	-	21,000	-	-	21,000	F	1	
	3464LV1733	2008 Yamaha Rhino (ATV) #639	-	22,000	-	-	-	22,000	F	1	
	3464SI1002	Fan Guns Purchase and Refurbishment	100,000	-	100,000	-	-	200,000	G	1	
	3464SI1708	Upgrade Popular Snowmaking Power Alignment	30,000	-	-	-	-	30,000	D	1	
	3464SI1713	Snow Gun Mounting Pedestals	9,000	-	-	-	-	9,000	C	1	
	3467LE1703	Child Ski Center Surface Lift	-	-	65,000	-	-	65,000	C	1	
	3468RE0002	Replace Ski Rental Equipment	-	135,000	220,000	185,000	-	540,000	G	1	
	3469HE1739	Replace 2010 Shuttle Bus #635	-	-	-	25,000	25,000	50,000	F	1	
	3469HE1740	Replace 2010 Shuttle Bus #636	-	-	-	25,000	25,000	50,000	F	1	
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	75,000	125,000	420,000	1,500,000	-	2,120,000	B	1	
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	-	32,000	-	-	-	32,000	F	1	
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	-	34,000	-	-	-	34,000	F	1	
	3469LV1737	1991 Ski Passenger Tram #267	-	-	-	-	22,700	22,700	F	1	
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	-	-	43,000	40,000	62,000	145,000	E	1	
	3499LI1101	Incline Creek Culvert Rehabilitation at Diamond Peak	1,367,500	1,962,500	-	-	-	3,330,000	B	1	
	3499OE1205	Replace Staff Uniforms	-	-	160,000	-	-	160,000	G	1	
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	-	-	10,000	-	-	10,000	G	1	
		Total		2,205,122	2,425,000	1,439,000	2,339,260	620,200	9,028,582		37
	Ski Master Plan Implementation	3653BD1501	Ski Area Master Plan Implementation - Phase 1a and 1b	-	150,000	1,183,000	1,183,000	878,887	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	978,887	3,494,887		2

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	

2017/2018 - 5 Year Project Summary Totals - DRAFT

Division	Project Number	Project Title	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects	
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	-	-	10,200	-	-	10,200	E	1	
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	15,500	-	-	26,900	17,800	60,200	E	1	
	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	55,000	-	-	-	-	55,000	D	1	
	4378BD1701	Dumpster enclosure - Incline Park	-	-	-	-	45,000	45,000	D	1	
	4378BD1704	Bleacher replacement Incline Park Field #2	-	-	45,000	-	-	45,000	D	1	
	4378BD1705	Disc Golf Course Bridge - Incline Park	-	-	-	-	8,000	8,000	D	1	
	4378BD1707	Incline Park Fencing Refurbishment	18,000	-	-	-	-	18,000	E	1	
	4378BD1711	Skate Park Enhancement Study	5,000	-	-	-	-	5,000	C	1	
	4378BD1801	Preston Field Retaining Wall Replacement	-	-	-	64,750	225,000	289,750	D	1	
	4378BD2102	Batting cage - Incline Park	-	-	-	19,650	-	19,650	E	1	
	4378DI1703	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 Shattertine 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	2008 JD Pro-Gator #623	-	-	-	34,000	-	34,000	F	1	
	4378LE1731	2008 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	
	4378LI1207	Pavement Maintenance, East & West End Parks	12,500	-	-	-	-	12,500	E	1	
	4378LI1303	Pavement Maintenance, Village Green Parking	22,500	5,000	5,000	12,500	5,000	50,000	E	1	
	4378LI1403	Pavement Maintenance, Preston Field	27,500	5,000	22,500	5,000	5,000	65,000	E	1	
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	7,500	5,000	5,000	5,000	5,000	27,500	E	1	
	4378LV1726	2008 Suzuki ATV #617	15,000	-	-	-	-	15,000	F	1	
	4378LV1733	2000 Flatbed 4X4 (1/2 ton) #356	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	581,150	1,453,650		36

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	

2017/2018 - 5 Year Project Summary Totals - DRAFT

Division	Project Number	Project Title	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total	Project Type	Number of Projects	
Tennis	4588BD1604	Tennis Center Renovation	30,000	300,000	-	-	-	330,000	D	1	
	4588LI1201	Pavement Maintenance, Tennis Facility	5,000	5,000	23,500	5,000	5,000	43,500	E	1	
	4588ME1702	Replace Tennis Center Ice Maker	11,660	-	-	-	-	11,660	G	1	
	4588RS1401	Resurface Tennis Courts 8-9-10-11	-	-	-	17,600	-	17,600	E	1	
	4588RS1402	Resurface Tennis Courts 3 thru 7	-	62,000	-	-	-	62,000	E	1	
	4588RS1501	Resurface Tennis Courts 1 and 2	-	-	34,000	-	-	34,000	E	1	
		Total		46,660	367,000	57,500	22,600	5,000	498,760		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	
	4884LI1102	Pavement Maintenance, Recreation Center Area	17,500	47,500	5,000	11,000	5,000	86,000	E	1	
	4885BD1606	Pool Deck Recoat	-	34,000	-	-	-	34,000	E	1	
	4886LE0001	Fitness Equipment	42,600	43,500	44,200	45,000	45,000	220,300	G	1	
	4899BD1305	Paint Interior of Recreation Center	-	-	-	45,340	-	45,340	E	1	
	4899LV1721	2012 15-Passenger Van #667	-	-	-	-	45,800	45,800	F	1	
	4899LV1723	2012 Chevy Compact SUV #665	26,000	-	-	-	-	26,000	F	1	
	4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	-	-	-	20,000	-	20,000	G	1	
		Total		194,130	125,000	49,200	121,340	119,120	608,790		11
	Community Services Shared	4999CO1801	Community Services Work Order Software	30,000	-	-	-	-	30,000	G	1
4999LV1802		ADA Van	65,000	-	-	-	-	65,000	F	1	
		Total		95,000	-	-	-	95,000		2	
	Total Community Services Less Master Plan Implementation		3,838,962	3,769,160	3,153,650	3,375,820	2,506,070	16,643,662		194	
	Total Community Services with Master Plan Implementation		3,838,962	3,919,160	4,336,650	4,558,820	3,484,957	20,138,549		196	
Beaches	3970BD2601	Resurface Swimming and Toddler Pools	-	-	125,000	-	-	125,000	E	1	
	3972BD1301	Pavement Maintenance, Ski Beach	23,500	11,000	6,000	6,000	6,000	52,500	E	1	
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	65,000	55,000	-	-	-	120,000	D	1	
	3972BD1707	Burnt Cedar Dumpster enclosure	-	-	10,000	35,000	-	45,000	D	1	
	3972FF1704	Beach Furnishings	13,500	32,400	-	33,000	21,000	99,900	G	1	
	3972LI1201	Pavement Maintenance, Incline Beach	4,000	16,500	5,000	6,500	5,000	37,000	E	1	
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	12,500	32,500	6,000	6,000	17,500	74,500	E	1	
	3972LI1801	Kayak Rack Enhancements	12,000	-	-	-	-	12,000	D	1	
	3972RS1701	Replace Playgrounds	-	-	30,000	100,000	100,000	230,000	E	1	
	3973FF1204	Incline Beach Kitchen	-	-	-	-	7,260	7,260	G	1	
	3973LI1302	Incline Beach Facility Replacement	-	3,211,000	-	-	-	3,211,000	B	1	
	3974FF1101	Burnt Cedar Beach Kitchen	-	-	-	-	6,800	6,800	G	1	
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	-	30,000	-	-	-	30,000	E	1	
		Total		130,500	3,388,400	182,000	186,500	163,560	4,050,960		13
	Total w/o DP Master Plan			8,517,462	11,603,910	7,896,150	7,891,840	6,808,130	42,717,492		284
	Total w/ DP Master Plan			8,517,462	11,753,910	9,079,150	9,074,840	7,787,017	46,212,379		286

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

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

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	7.6%
B - Major Projects - Existing Facilities	4	1.4%	\$17,661,000	38.2%
C - Capital Improvement - New Initiatives	5	1.7%	\$259,000	0.6%
D - Capital Improvement - Existing Facilities	34	11.9%	\$8,632,250	18.7%
E - Capital Maintenance	73	25.5%	\$7,179,942	15.5%
F - Rolling Stock	130	45.5%	\$5,635,950	12.2%
G - Equipment & Software	38	13.3%	\$3,349,350	7.2%
Totals	286	100.0%	\$46,212,379	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	41.3%
C - Capital Improvement - New Initiatives	5	1.8%	\$259,000	0.6%
D - Capital Improvement - Existing Facilities	34	12.0%	\$8,632,250	20.2%
E - Capital Maintenance	73	25.7%	\$7,179,942	16.8%
F - Rolling Stock	130	45.8%	\$5,635,950	13.2%
G - Equipment & Software	38	13.4%	\$3,349,350	7.8%
Totals	284	100.0%	\$42,717,492	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%	2.3%
Totals	12	100.0%	4.2%	4.2%	\$1,177,250	100.0%	2.5%	2.8%

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	1.7%	0.3%	0.4%	\$9,000,000	43.4%	19.5%	21.1%
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%	\$6,492,000	31.3%	14.0%	15.2%
E - Capital Maintenance	14	24.1%	4.9%	4.9%	\$2,957,620	14.3%	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%	\$20,732,920	100.0%	44.9%	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 - DRAFT

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	17.4%	7.6%	-
B - Major Projects - Existing Facilities	2	1.0%	0.7%	-	\$5,450,000	27.1%	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	9.4%	4.1%	-
E - Capital Maintenance	50	25.5%	17.5%	-	\$3,544,822	17.6%	7.7%	-
F - Rolling Stock	97	49.5%	33.9%	-	\$3,427,950	17.0%	7.4%	-
G - Equipment & Software	24	12.2%	8.4%	-	\$2,073,640	10.3%	4.5%	-
Totals	196	100.0%	68.5%	-	\$20,138,549	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	32.7%	-	12.8%
C - Capital Improvement - New Initiatives	5	2.6%	-	1.8%	\$259,000	1.6%	-	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%	\$3,544,822	21.3%	-	8.3%
F - Rolling Stock	97	50.0%	-	34.2%	\$3,427,950	20.6%	-	8.0%
G - Equipment & Software	24	12.4%	-	8.5%	\$2,073,640	12.5%	-	4.9%
Totals	194	100.0%	-	68.3%	\$16,643,662	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 VenueTotal	% 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 VenueTotal	% 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 VenueTotal	% 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	60.4%	11.8%	12.8%
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%	\$824,632	9.1%	1.8%	1.9%
F - Rolling Stock	16	43.2%	5.6%	5.6%	\$1,085,950	12.0%	2.3%	2.5%
G - Equipment & Software	7	18.9%	2.4%	2.5%	\$1,496,000	16.6%	3.2%	3.5%
Totals	37	100.0%	12.9%	13.0%	\$9,028,582	100.0%	19.5%	21.1%

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

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 VenueTotal	% 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%	0.7%	\$125,000	8.6%	0.3%	0.3%
D - Capital Improvement - Existing Facilities	5	13.9%	1.7%	1.8%	\$442,750	30.5%	1.0%	1.0%
E - Capital Maintenance	10	27.8%	3.5%	3.5%	\$394,050	27.1%	0.9%	0.9%
F - Rolling Stock	19	52.8%	6.6%	6.7%	\$491,850	33.8%	1.1%	1.2%
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 VenueTotal	% 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 VenueTotal	% 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%	8.8%	9.5%

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

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Steven J. Pinkerton
General Manager

FROM: Gerald W. Eick, CPA CGMA
Director of Finance

SUBJECT: Report on factors related to the Capital Improvement Projects Finance Plan for 2017-2018 Fiscal Year and the additional four years through 2022.

STRATEGIC PLAN: Long Range Principle 2 Finance - Prepare a five-year projection of financial results and performance measures for operations, capital improvement and debt service as a part of budget deliberations.

DATE: March 14, 2017

I. REPORT

There is no action item at this time. Staff is making a report on status of the asset replacement funding in relation to the first view of the Capital Improvement Projects for fiscal 2017-2018 and the overall five-year summary. Staff and the Board discussed a number of factors relative to the process of developing the 2016-2017 capital improvement plan (CIP) and related budgets. A plan for asset replacement was started, knowing that it would evolve over several years. The plan for that evolution was more a matter of focusing the next steps on information gathering, analysis and evaluation of alternatives. A five-year projection was prepared for funding versus expenditure when the 2016-2017 budget was adopted. This report provides an updated version of that projection along with the first look at other performance measures developed to meet our long range principle. Staff expects these measures will aid in the discussion regarding the overall capital improvement projects plan from a finance perspective.

II. BACKGROUND

Since 2010-11, the District has approached the finance of capital improvement projects through strategic placement of projects, to avoid causing a fluctuation in the total Facility Fee for Community Services and the Beach. A key feature to that strategy was to execute projects in years after bond issues matured, which allowed the increased allocation of the Facility Fee to capital projects, to be offset by the reduction in the allocation needed for debt service. These opportunities occurred in 2013-14 and 2015-16. Such an opportunity will occur again in 2018-19 following the maturity of the 2008 Ski Bond Issue. The Utility Fund has also adopted an approach of strategic planning for its major replacements to allow for gradual rate changes. During the development of this approach the capital improvement process has been refined to provide greater evaluation and detail for both the project planning and it's financing. The Board of Trustees has updated its Policy and Practice statement to provide additional guidance.

The fiscal 2017-18 capital improvement project plan and capital budget has the opportunity to be reviewed without policy and accounting changes as part of the discussion. Hopefully this will allow discussion on the merits of the plan, and ways we can report on progress, to aid in understanding finances across all levels.

The District approves the full Five Year Capital Plan along with the annual filing for the Indebtedness Report, due in July. All of the information, both on funding and spending, will be accumulated to support the development of that report. If debt in any form is part of the finance process, the Board and staff need to be clear about our expectations to allow disclosure in the 2017 annual filing.

III. FINANCIAL IMPACT AND BUDGET

A major strategic response to the long term plan, is the scheduling of two Community Services legacy projects within the next four fiscal years. These have been outstanding for a long time and we are now in a position to complete them. Fund Balance from the Community Services Special Revenue Fund will supplement the allocated Facility Fee to provide resources for the new and legacy projects. The five-year projection indicates this is possible without jeopardizing the target balance for the Community Services Special Revenue Fund, with the understanding that the Diamond Peak Master Plan implementation will have to come from another source.

The Beach Special Revenue Fund can provide resources for the continued study and scoping of the Incline Beach Building. Future Board of Trustee decisions will dictate whether the project as presented is executed or not.

When the District started the asset replacement funding concept, with the 2016-2017 fiscal year, we acknowledged it will take time to determine if that funding concept is adequate for the long term. The current evaluation is that it is workable for the next five years. Further study will continue to build a better sense for the periods beyond 2022. Another bond issue is set to mature March 2023 and may allow for further adjustment to the allocation of the Facility Fee.

The Utility Rate study provided in January of 2017 demonstrated the plan to cover the next five year capital improvement projects for that activity. They have not been repeated for this presentation.

IV. COMMENTS

At the Board of Trustee December 2015 Study Session staff identified the following characteristics for asset replacement funding:

- Consider using funded depreciation
- Formulated annual contribution to the designated fund for routine capital
- CIP purchases are made from the designated fund
- Over long term it eliminates fluctuation by venue
- Requires dedicated funding in the transition period (1 to 5 years)
- Needs Board Policy and supporting process to address funding for non-replacement projects (new ideas)

During that discussion the Board directed staff to utilize a measurement that allowed venue specific measures, while also providing measures at the Fund level. The solution to that was the gradual allocation away from Community Service Administration to the individual venues. The five-year projection reflects that transition to some degree. The full scope of reallocation will be a next step as we look at the exact formulated needs for funding over the next two fiscal years. Staff recommends we stabilize the carryover and legacy project issues before we attempt to match funding and expenditure over the long term.

V. EXPLANATION OF PERFORMANCE MEASUREMENT ATTACHMENTS

Changes in Fund Balance – A key assumption to the capital improvement projects plan is the use of Fund Balance in both the Special Revenue and Capital

Projects Funds to support carryover and legacy projects. Over time Fund Balance may be the resources for new initiatives. A stress test for current Fund Balance in the Special Revenue funds and a projection for changes in Fund Balance in the Capital Projects funds, has been prepared to consider the adequacy of Fund Balance as of the last audit date, as a source for these future plans. For all but the Diamond Peak Master Plan, the near-term resources seem to be or will be in place to proceed.

Staff has been exploring a set of performance measurement indicators that might be effective in evaluating trends relative to asset replacement planning. The emphasis was on finding indicators, not absolute triggers for action. Two factors have been identified that are indicators at a point of time and over time. Both will allow analysis by informed parties. The presumption is the indicator can point to the need for greater review or decision making from what might cause the measure or trend. That information can be readily obtained from the audit and year end reporting process. Therefore, they will be only as current as the last audit.

The first factor is the relationship of Accumulated Depreciation to the Total Cost of Depreciable Assets. This measure is an indicator at a point in time of how much depreciation has been recognized against acquisition cost, as a measure of the passage of useful life. As a trend this measure can indicate if the rate of renewal and replacement of the venue's assets is matched with the rate of utilization. There are reasons for it to be higher, lower or of little change. Each is an important possibility, and not necessarily a set indicator of a problem. However, it is a good way to put the circumstances into context. Staff does believe that an Accumulated Depreciation to Total Cost of Depreciable Assets percentage of at 70% or above is an indicator that major replacement must be planned over an appropriate horizon, based on the venue. That is the only factor that seems to have an absolute value.

The other measure is Bond Liability to Total Capital Asset Cost. It is best used as a trend to indicate whether financing choices are appropriate in a decision for using cash or debt to secure assets. Its use should require a decision on what is a target for this relationship. The trend is more important than any single year's measurement.

As with any data, there is also the issue of relevance and comparability. The stress test is generally best done on current actual data against near term changes. For the projections five years was selected to match to the State requirement to report that same period. Since many of the factors that affect

Accumulated Depreciation can be very long term, staff has assembled periodic markers every five years going back to 1995. We have added the intervening single years since the last periodic marker. The longer we do this exercise the longer the trend analysis can be considered. For venues dominated by long lived assets, this extended period will help make the analysis more relevant and accurate.

		IVGID					
		Executive Summary - 5 Year Projection					
		Asset Replacement Funding					
		Budget	Proposed	Projected			
		2016-17	2017-18	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	\$ 417,741	\$ 425,932	\$ 434,123	\$ 442,314	\$ 458,696
	Mountain	171,822	180,202	188,393	196,584	204,775	212,966
	Facilities	122,730	131,056	139,247	139,247	139,247	139,247
	Ski Resort	908,202	933,774	950,156	974,729	1,007,493	1,032,066
	New Resources post Ski Bond	-	-	901,010	901,010	901,010	901,010
	Community Programming	245,460	253,921	262,112	270,303	278,494	286,685
	Community Services Admin	548,194	491,460	434,123	376,786	311,258	245,730
	Parks	245,460	253,921	262,112	270,303	278,494	286,685
	Tennis	40,910	40,955	40,955	40,955	40,955	40,955
	Total Community Services	\$ 2,618,240	\$ 2,703,030	\$ 3,604,040	\$ 3,604,040	\$ 3,604,040	\$ 3,604,040
Planned Other Sources:							
	Fund Balance for Legacy Proj.	-	1,225,000	250,000	-	-	-
	Funding DP Master Plan	-	-	150,000	1,183,000	1,183,000	978,887
	Total Community Service Sources	\$ 2,618,240	\$ 3,928,030	\$ 4,004,040	\$ 4,787,040	\$ 4,787,040	\$ 4,582,927
Scheduled Capital Expenditures		\$ 3,483,550	\$ 3,838,962	\$ 3,919,160	\$ 4,336,650	\$ 4,558,820	\$ 3,484,957
	Championship	373,500	577,100	546,400	977,750	317,700	284,280
	Mountain	264,620	343,000	178,000	270,500	246,000	707,500
	Facilities	254,570	109,950	7,860	146,400	57,620	188,820
	Ski Resort	1,320,420	762,622	337,500	1,019,000	839,260	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 Cummulative Sources versus Uses			\$ 89,068	\$ 173,948	\$ 624,338	\$ 852,558	\$ 1,950,528
Beach Capital Expenditure Fund							
Planned Facility Fees - Capital Maintenance							
	Per Parcel	\$ 24	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39
	Total Beach	\$ 185,856	\$ 302,328	\$ 302,328	\$ 302,328	\$ 302,328	\$ 302,328
Planned Other Sources:							
	New Bond - Incline Beach	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
	Transfers from Net Position	\$ 208,444	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Total Beach Sources	\$ 394,300	\$ 302,328	\$ 3,302,328	\$ 302,328	\$ 302,328	\$ 302,328
Scheduled Capital Expenditures		\$ 394,300	\$ 130,500	\$ 3,388,400	\$ 182,000	\$ 186,500	\$ 163,560
Beach Cummulative Sources vs Uses			\$ 171,828	\$ 85,756	\$ 206,084	\$ 321,912	\$ 41

**IVGID
Executive Summary
Special Revenue Fund Balance Stress Test
Audited Fund Balance versus Planned Capital Project Transfers**

	Community Services <u>Spec. Rev. Fund</u>	Beach <u>Spec. Rev. Fund</u>
Audited Fund Balance June 30, 2016	\$ 7,854,828	\$ 1,059,750
Transfer for Golf Cart Purchase	(448,000)	-
Transfer for Carry Over Projects	(751,000)	-
Transfer for New Projects		
FYE 6/30/17	-	(208,444)
FYE 6/30/18	(1,225,000)	-
FYE 6/30/19	(400,000)	(500,000)
FYE 6/30/20	(1,183,000)	-
FYE 6/30/21	(1,183,000)	-
FYE 6/30/22	(978,887)	-
	<u> </u>	<u> </u>
Test balance	<u>\$ 1,685,941</u>	<u>\$ 351,306</u>
Current Target by Policy	<u>\$ 3,810,119</u>	<u>\$ 417,239</u>
Variance	<u>\$ (2,124,178)</u>	<u>\$ (65,933)</u>

Discussion:

Community Services Special Revenue Fund has sufficient resources to meet the planned completion of the legacy projects occurring through 2020. It does not have the resources in hand to meet the full scope of the Diamond Peak Master Plan. However, it is reasonable to expect that to change over the course of operations in the fiscal years ahead. Much of it may occur in FYE 6/30/17.

Beach Special Revenue Fund does have sufficient resources to proceed with support for the planned building at Incline Beach. It does not have the targeted amount for the building construction as of this measurement date. The Beach Fund has shown the ability to make up the difference. FYE 6/30/17 over \$25,000 of that need might be realized.

	IVGID												
	Executive Summary - 5 Year Projection												
	Changes in Fund Balance												
	Audited	Budgeted	Projected	Proposed	Projected	Proposed	Projected	Proposed	Projected	Proposed	Projected	Proposed	Projected
	6/30/2016	Change	6/30/2017	Change	6/30/2018	Change	6/30/2019	Change	6/30/2020	Change	6/30/2021	Change	6/30/2022
Community Services Capital Projects													
Fund Balance	\$ 2,061,541	(2,247,810)	(186,269)	89,068	(97,201)	84,880	(12,321)	450,390	438,069	228,220	666,289	1,097,970	\$ 1,764,259
Sources:													
Facility Fees (Asset Replacement)		2,618,240		2,703,030		3,604,040		3,604,040		3,604,040		3,604,040	
Transfers in for Carry Over Projects		751,000		-		-		-		-		-	
Transfers in for New Projects		-		1,225,000		400,000		1,183,000		1,183,000		978,887	
Grants		115,000		-		-		-		-		-	
Sales of Assets		-		-		-		-		-		-	
Total Planned Sources		\$ 3,484,240		\$ 3,928,030		\$ 4,004,040		\$ 4,787,040		\$ 4,787,040		\$ 4,582,927	
Uses:													
Scheduled New Projects		3,483,550		3,838,962		3,769,160		3,153,650		3,375,820		2,506,070	
Diamond Peak Master Plan Projects		-		-		150,000		1,183,000		1,183,000		978,887	
Complete Carry Over Projects		2,248,500		-		-		-		-		-	
Total Planned Uses		\$ 5,732,050		\$ 3,838,962		\$ 3,919,160		\$ 4,336,650		\$ 4,558,820		\$ 3,484,957	
Beach Capital Projects													
Fund Balance	\$ 20,379	-	20,379	171,828	192,207	(86,072)	106,135	120,328	226,463	115,828	342,291	138,768	\$ 481,059
Sources:													
Facility Fees (Asset Replacement)		185,856		302,328		302,328		302,328		302,328		302,328	
Transfers in for New Projects		208,444		-		500,000		-		-		-	
Bond Issue		-		-		2,500,000		-		-		-	
Sales of Assets		-		-		-		-		-		-	
Total Planned Sources		\$ 394,300		\$ 302,328		\$ 3,302,328		\$ 302,328		\$ 302,328		\$ 302,328	
Uses:													
Scheduled New Projects		394,300		130,500		3,388,400		182,000		186,500		163,560	
Total Planned Uses		\$ 394,300		\$ 130,500		\$ 3,388,400		\$ 182,000		\$ 186,500		\$ 163,560	

		IVGID									
		Performance Measurement Indicators									
		Capital Improvement Project Planning									
		Fiscal Year Ending June 30;									
		2016	2015	2014	2013	2012	2011	2010	2005	2000	1995
General Fund											
	Accumulated Depreciation to Depreciable Asset Cost	67.96%	65.29%	80.95%	80.61%	78.88%	80.01%	79.10%	83.92%	Not Available	
Community Services Fund											
	Accumulated Depreciation to Capital Asset Cost	51.94%	49.95%	48.95%	47.40%	45.10%	44.75%	43.86%	41.07%	40.08%	34.88%
	Bond Liability to Total Capital Asset Cost	5.27%	6.65%	8.84%	11.01%	13.72%	16.22%	21.02%	24.31%	16.12%	20.84%
Beach Fund											
	Accumulated Depreciation to Depreciable Asset Cost	52.57%	54.03%	59.14%	59.01%	64.48%	64.69%	63.92%	56.95%	76.13%	84.75%
	Bond Liability to Total Capital Asset Cost	0.54%	0.62%	4.70%	8.72%	11.35%	12.45%	16.17%	31.69%	23.25%	18.86%
Internal Services Fund											
	Accumulated Depreciation to Depreciable Asset Cost	65.57%	65.61%	66.96%	64.82%	71.96%	70.87%	70.12%	65.24%	63.94%	67.48%
Utility Fund											
	Accumulated Depreciation to Depreciable Asset Cost	52.38%	51.26%	50.10%	49.10%	48.48%	49.11%	49.12%	52.22%	48.61%	44.07%
	Bond Liability to Total Capital Asset Cost	4.79%	5.28%	5.78%	6.29%	5.15%	5.54%	6.61%	8.62%	8.22%	12.31%