2017-2018 Budget Review Process

An overview presented by

General Manager Steve Pinkerton

February 8, 2017

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GENERAL IMPROVEMENT DISTRICT
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Budget Process

How did we get here, 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 (Parks/Beaches) and Set Date for the Public Hearing for Ordinances 2 and 4

March 8, 2017 – Board Overview of Operating Budget

March 17, 2017 – Capital Improvement Project Tour

March 21, 2017 – Board Review of Capital Improvement Project Budget and Set Date for the Public Hearing for the Recreation Roll and the 2017/2018 Budget

April 12, 2017 – Consider Draft Final Budget and Preliminary Rec Roll

April 26, 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

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Strategic Planning Process

January 2017 – New Board of Trustees seated

February 2017 – Board begins budget review process

April 2017 – Board of Trustees submit draft Budget to State

May 2017 – Board approves Final Budget

May to August 2017 – Update Strategic Plan

September 2017 – Initiate Workplan and Budget Preparation for next two budget cycles

February 2018 – Board begins budget review process

April 2018 – Board of Trustees submit draft budget to State

May 2018 – Board approves Final Budget

June 2018 – Strategic Plan Mid-Term Review

September 2018 – Budget Process/Work Plan for next year

January 2019 – New Board of Trustees Seated

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Deliberative Process

- New initiatives take time
- Requires adequate research, planning, review of alternatives
- Public interaction important throughout the process
- Public very skeptical of change as Ordinance 7 process demonstrated in 2013-14
- Community support for current Level of Service and Expenditure Levels

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2017/2018 Budget Review

- Draft budget released on Opengov.com - February 17
- Service Level Alternatives reviewed for Parks and Beaches - February 22
- Operating Budget Review - March 8
- Capital Improvement Project Tour - March 17
- Capital Improvement Project Budget Overview – March 21
- Draft Budget Consideration – April 12
- Final Budget Consideration – May 24

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2017/2018 Budget Assumptions

- Maintain Current Service Levels, except for those specifically identified for review
- No new programs and services (potential proof of concept for snowplay)
- Right size departments as needed to meet service level expectation
- Incorporate scalability where functions have varying service demands
- Budget appropriate resources to ensure employee attraction and retention
- Keep combined Recreation Fee/Beach Fee flat, but potentially adjust allocations

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Key Issues for 2017-18 Budget

- Direction regarding Legacy Projects
- Budgeting appropriate resources to meet service demands
- Budgeting appropriate staffing levels to meet service demands

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Communication/Transparency

- Create popular reports
- Continue to refine Performance Measures
- Continue to use multiple platforms to engage community and outside users
- Continue outreach to educate public about resources available for budget and expenditure review

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Recommendation

Staff recommends that the Board of Trustees makes a motion to accept the following budget process:

Draft Budget Public Release – February 17

Service Level Alternatives Review – February 22

(Parks/Beaches only)

Operating Budget Review – March 8

Capital Improvement Project Tour – March 17

Capital Improvement Project Budget Review – March 21

Draft Budget Consideration – April 12

Final Budget Consideration – May 24

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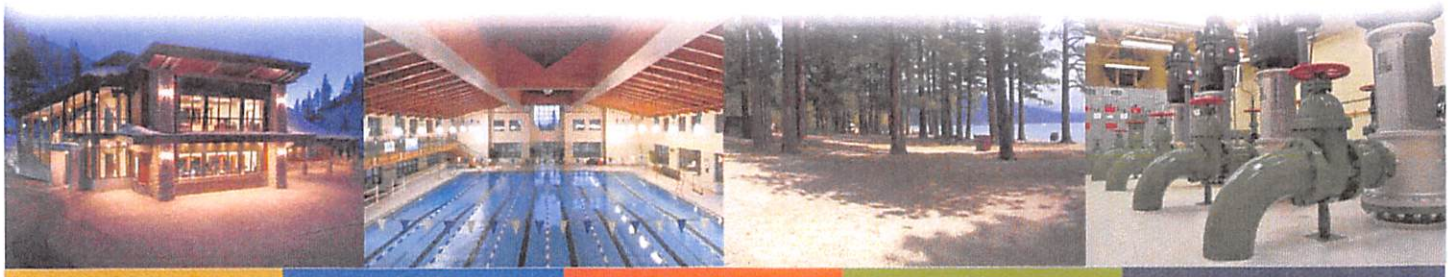
Strategic Plan

2015 - 2017

Report #1 dated August 24, 2016



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Long Range Principles

LONG RANGE PRINCIPLE #1
Resources and Environment

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

- Review and upgrade District policies and practices to encourage or require waste reduction, recycling and environmentally preferable purchasing.
- Develop sustainability measures, goals and metrics to create and/or maintain a sustainable District.
- Provide the community with environmental education and technical services on watershed protection, water conservation, pollution prevention, recycling and waste reduction.

Objectives for 2015-2017

1. Form a Sustainability Committee comprised of representatives from each Department to plan sustainability efforts, prioritize projects, and coordinate internal efforts to implement the best practices relating to sustainability.

Reporting Status - August 24, 2016: In progress

2. Prepare a policy for review and approval by the Board of Trustees to purchase environmentally preferable products, reuse durable products, reduce the waste stream and prevent pollution.

Reporting Status - August 24, 2016: Resolution 1836, Environmental Sustainability Statement, was adopted on April 29, 2015.

Budgeted Initiatives for 2015-2016

A. Defensible Space, in partnership with the North Lake Tahoe Fire Protection District, protecting District lands and the Tahoe Basin watershed.

Reporting Status - August 24, 2016: Done

B. Providing leadership for the Tahoe Water Suppliers Association.

Reporting Status - August 24, 2016: Done

A. Weekly single stream recycling beginning in October 2016, increase from every other week.
B. Green waste recycling expanded from 12 to 16 weeks for residents

C. Continue implementing operational changes to enhance sustainability and achieve the Sustainable Tourism Operations STOKE Certificate for the 2016/2017 ski season.

Statistics

Fiscal Year 2015-16

Single stream recycling - 1099 tons
Electronic waste recycling – 41 tons
Appliance Recycling – 12 tons
Scrap metal recycling – 17 tons
Christmas tree chipping program – 25 tons
Green waste recycling – 280 tons
Biosolids recycling – 315 tons
Household hazardous waste disposal – 27 tons

LONG RANGE PRINCIPLE #2
Finance

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

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

Objectives for 2015-2017

1. Identify appropriate performance measurement that goes beyond dollars and units of service, to demonstrate quality as well as quantity.

Reporting Status - August 24, 2016: This objective is complete; dashboards created.

2. Utilize the new financial reporting structure to build understanding of the different aspects between operations, capital improvement and debt service.

Reporting Status - August 24, 2016: Begun with Fiscal Year 2015/2016 Budget, use will be ongoing.

3. With allocated resources, equate service expectations and the capability to deliver.

Reporting Status - August 24, 2016: Begun with Fiscal Year 2015/2016 Budget, use will be ongoing.

4. Prepare a five year projection of financial results and performance measures for operations, capital improvement and debt service as a part of budget deliberations.

Reporting Status - August 24, 2016: Begun with Fiscal Year 2015/2016 Budget, use will be ongoing.

Budgeted Initiatives for 2015-2016

A. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.

Reporting Status - August 24, 2016: Complete

B. Prepare a Comprehensive Annual Financial Report to provide financial position and results of operations to a variety of users and information needs, with an independent auditor opinion.

Reporting Status - August 24, 2016: Complete

C. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

Reporting Status - August 24, 2016: Complete

D. Actively manage planning and financial reporting to inform users for decision making to sustain a strong financial base for operations and increasing net assets.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

A. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.
B. Prepare a Comprehensive Annual Financial Report to provide financial position and results of operations to a variety of users and information needs, with an independent auditor opinion.
C. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.
D. Actively manage planning and financial reporting to inform users for decision making to sustain a strong financial base for operations and increasing net assets.
E. Enhance quarterly reporting on Capital Expenditures by adding discussion and analysis to the financial reports.

LONG RANGE PRINCIPLE #3
Workforce

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

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

Objectives for 2015-2017

1. Implement a rotating schedule for evaluating each position to ensure District is competitive with its total compensation and benchmarks.
2. Create a plan for cross training at all venues for Management level succession planning.
3. Identify potential changes of status and retention for year round Diamond Peak Summer Operations.

Budgeted Initiatives for 2015-2016

A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.

Reporting Status - August 24, 2016: Complete

B. Evaluated job descriptions and related effects anytime we have turnover in a full time position.

Reporting Status - August 24, 2016: Complete

C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.

Reporting Status - August 24, 2016: Complete

D. Maintain the District's core values for employees of Teamwork, Integrity, Service, Excellence and Responsibility.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.
B. Evaluated job descriptions and related effects anytime we have turnover in a full time position.
C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.
D. Maintain the District's core values for employees of Teamwork, Integrity, Service, Excellence and Responsibility.
E. Review the budget, number of positions as it relates to salary and benefits of the full time year round employees to ensure that we are able to continue to attract, maintain and retain highly qualified employees.

LONG RANGE PRINCIPLE #4
Service

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

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

Objectives for 2015-2017

1. Establish metrics through key performance indicators for each venue.

Reporting Status - August 24, 2016: Complete

2. Establish specific performance indicators to evaluate customer loyalty/satisfaction.

Reporting Status - August 24, 2016: Complete

3. Align performance metrics through industry benchmarking.

Reporting Status - August 24, 2016: Complete

4. Analyze the net effect of established service levels on the District operations and apply changes as needed and encourage/reward continuation of appropriate performance.

Reporting Status - August 24, 2016: Complete

5. Explore comprehensive Customer Service measurement tool for the District.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2015-2016

A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training.

Reporting Status - August 24, 2016: Complete

B. Service levels are expected to remain at or above current levels. The emphasis is on providing the best customer experience.

Reporting Status - August 24, 2016: Complete

C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training.
B. Service levels are expected to remain at or above current levels. The emphasis is on providing the best customer experience.
C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

LONG RANGE PRINCIPLE #5
Assets and Infrastructure

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

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

Objectives for 2015-2017

1. Set direction for the proposed Diamond Peak master plan. Reporting Status - August 24, 2016: Done; entitlement process underway and more decision points ahead.
2. Begin the update of the Community Service master plan. Reporting Status - August 24, 2016 - Underway.
3. Complete condition analysis and project scoping for the Effluent Export Project – Phase II. Reporting Status - August 24, 2016 - Underway.
4. Investigate asset management/work order software for Community Service venue operations to determine applicability and resources required for implementation. Reporting Status - August 24, 2016 - Under review; Diamond Peak likely first candidate.

Budgeted Initiatives for 2015-2016

A. Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Pipeline replacement.

Reporting Status - August 24, 2016: Complete

B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20 years in service.

Reporting Status - August 24, 2016: Complete

C. Begin the update of the Master Plan for the Beach Venues.

Reporting Status - August 24, 2016: Complete

D. Begin the update of the Master Plan for Parks and Recreation Venues.

Reporting Status - August 24, 2016: Complete

E. Work through the approval process of the proposed Diamond Peak Master Plan.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

A. Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Export Pipeline Replacement Project.
B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20-years in service.
C. Continue work on the Community Service Master Plan.
D. Continue to work through the environmental clearances and regulatory approval process for the Diamond Peak Master Plan.
E. Set direction on final design of the Incline Beach House Project.
F. Begin final design of the Incline Creek Culvert Rehabilitation at Diamond Peak.
G. Begin preliminary design for rebuilding Ski Way.

LONG RANGE PRINCIPLE #6
Communication

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

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

Objectives for 2015-2017

1. Create function and dedicate full time staff to communications.
2. Invest in technology to improve access to information, better track citizen requests and inquiries and streamline customer service operations at venues.
3. Employ tools to enhance internal communications.
4. Implement best practices for sharing information with the public.

Budgeted Initiatives for 2015-2016

A. Expand the District's approach to communication decisions for the entire District for sales, marketing and communications. All venues and Funds will be served by the new Communications Coordinator.

Reporting Status - August 24, 2016: Complete

B. The District will be utilizing several online tools to improve Citizen Request Management and Financial Transparency.

Reporting Status - August 24, 2016: Complete

C. The District will replace existing Point of Sales systems to improve service delivery and extend capacity for registration and purchases.

Reporting Status - August 24, 2016: Complete

Budgeted Initiatives for 2016-2017

A. Branding – complete a community wide process to provide better recognition and utilization of District recreational venues.
B. Community Services Master Plan – conduct an 18-month to two year process of community surveys, workshops, and planning to understand and document the

communities desires and expectations for recreation and facilities in the next ten to fifteen years.

C. Customer Services Annual Survey – craft a community wide survey instrument to identify satisfaction with all IVGID provided services and facilities which will be implemented yearly.

INCLINE VILLAGE
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Incline Village General Improvement District

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Incline Village, Nevada 89451

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Questions: info@ivgid.org

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Strategic Plan

2015 - 2017

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Tim Callicrate
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Matthew Dent
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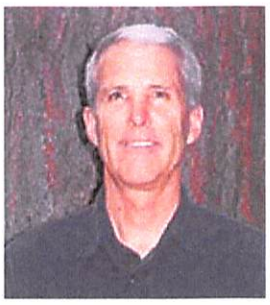
Senior Management Team

Brad Johnson
Director of Asset Management



Brad Wilson
General Manager
Diamond Peak Ski Resort

Dee Carey
Director of Human Resources

Gerry Eick
Director of Accounting, Risk Management and IT

Joe Pomroy
Director of Public Works

Steven Pinkerton
District General Manager

Susan Herron
District Clerk/ Executive Assistant

Indra Winquest
Director of Parks and Recreation

Introduction

The Incline Village General Improvement District Strategic Plan provides direction and a planned pursuit of the mission, vision, values, long range principles and objectives and actions of the District from July 1, 2015 to June 30, 2017.

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

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

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

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

<u>The benefits of strategic planning include:</u>

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

Strategic Planning Process

Board of Trustees Policy 1.1.0 states:

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

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

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

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

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

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

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

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

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

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

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

The 2015-2017 Strategic Plan was adopted at the September 23, 2015 Board of Trustees Meeting.

Statements

IVGID's Vision Statement

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

IVGID's Mission Statement

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

IVGID's Value Statement

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

IVGID's Mantra Statement

One District • One Team

Long Range Principles

LONG RANGE PRINCIPLE #1
Resources and Environment

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

- Review and upgrade District policies and practices to encourage or require waste reduction, recycling and environmentally preferable purchasing.
- Develop sustainability measures, goals and metrics to create and/or maintain a sustainable District.
- Provide the community with environmental education and technical services on watershed protection, water conservation, pollution prevention, recycling and waste reduction.

Objectives for 2015-2017

1. Form a Sustainability Committee comprised of representatives from each Department to plan sustainability efforts, prioritize projects, and coordinate internal efforts to implement the best practices relating to sustainability.
2. Prepare a policy for review and approval by the Board of Trustees to purchase environmentally preferable products, reuse durable products, reduce the waste stream and prevent pollution.

Budgeted Initiatives for 2015-2016

A. Defensible Space, in partnership with the North Lake Tahoe Fire Protection District, protecting District lands and the Tahoe Basin watershed.
B. Providing leadership for the Tahoe Water Suppliers Association.

LONG RANGE PRINCIPLE #2
Finance

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

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

Objectives for 2015-2017

1. Identify appropriate performance measurement that goes beyond dollars and units of service, to demonstrate quality as well as quantity.
2. Utilize the new financial reporting structure to build understanding of the different aspects between operations, capital improvement and debt service.
3. With allocated resources, equate service expectations and the capability to deliver .
4. Prepare a five year projection of financial results and performance measures for operations, capital improvement and debt service as a part of budget deliberations.

Budgeted Initiatives for 2015-2016

A. Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.
B. Prepare a Comprehensive Annual Financial Report to provide financial position and results of operations to a variety of users and information needs, with an independent auditor opinion.
C. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.
D. Actively manage planning and financial reporting to inform users for decision making to sustain a strong financial base for operations and increasing net assets.

LONG RANGE PRINCIPLE #3
Workforce

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

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

Objectives for 2015-2017

1. Implement a rotating schedule for evaluating each position to ensure District is competitive with its total compensation and benchmarks.
2. Create a plan for cross training at all venues for Management level succession planning.
3. Identify potential changes of status and retention for year round Diamond Peak Summer Operations.

Budgeted Initiatives for 2015-2016

A. Constantly review the fundamentals of seasonal positions, including length of service, rates of pay and eligible benefits.
B. Evaluated job descriptions and related effects anytime we have turnover in a full time positions.
C. Consider the affects of the Affordable Health Care Act and how its requirements can be managed to the best use of public funds.
D. Maintain the District's core values for employees of Teamwork, Integrity, Service, Excellence and Responsibility.

LONG RANGE PRINCIPLE #4
Service

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

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

Objectives for 2015-2017

1. Establish metrics through key performance indicators for each venue.
2. Establish specific performance indicators to evaluate customer loyalty/satisfaction.
3. Align performance metrics through industry benchmarking.
4. Analyze the net effect of established service levels on the District operations and apply changes as needed and encourage/reward continuation of appropriate performance.
5. Explore comprehensive Customer Service measurement tool for the District.

Budgeted Initiatives for 2015-2016

A. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training.
B. Service levels are expected to remain at or above current levels. The emphasis is on providing the best customer experience.
C. The District is continuing the Customer Care program for all of Community Services, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

LONG RANGE PRINCIPLE #5
Assets and Infrastructure

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

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

Objectives for 2015-2017

1. Set direction for the proposed Diamond Peak master plan.
2. Begin the update of the Community Service master plan.
3. Complete condition analysis and project scoping for the Effluent Export Project – Phase II.
4. Investigate asset management/work order software for Community Service venue operations to determine applicability and resources required for implementation.

Budgeted Initiatives for 2015-2016

A. Continued use of the Five Year Rate Study as a way to ensure proper funding of capital projects such as the Effluent Pipeline replacement.
B. Allocate capital expenditures in Community Services to maintain service levels, while planning for some facility replacement for facilities that are crossing 20 years in service.
C. Begin the update of the Master Plan for the Beach Venues.
D. Begin the update of the Master Plan for Parks and Recreation Venues.
E. Work through the approval process of the proposed Diamond Peak Master Plan.

LONG RANGE PRINCIPLE #6
Communication

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

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

Objectives for 2015-2017

1. Create function and dedicate full time staff to communications.
2. Invest in technology to improve access to information, better track citizen requests and inquiries and streamline customer service operations at venues.
3. Employ tools to enhance internal communications.
4. Implement best practices for sharing information with the public.

Budgeted Initiatives for 2015-2016

A. Expand the District's approach to communication decisions for the entire District for sales, marketing and communications. All venues and Funds will be served by the new Communications Coordinator.
B. The District will be utilizing several online tools to improve Citizen Request Management and Financial Transparency.
C. The District will replace existing Point of Sales systems to improve service delivery and extend capacity for registration and purchases.

Implementation

The annual budget document serves as the Action Plan for implementing the 2015-2017 objectives.

Budget Initiatives

The budget initiatives for the Fiscal Year 2015/2016 budget and capital plans centered on the following:

1) Provide utility rates that supports planned capital infrastructure and continues operations funded by the pay for what you use model that is the industry standard;
2) Establish a Recreation Facility Fee (RFF) and a Beach Facility Fee (BFF) that are based upon justifiable current needs combined with the near term debt service and plans for multi-year capital projects; and
3) Continue to minimize the year to year fluctuations in the RFF and BFF from effects of Capital Improvement Project expenditures; and
4) Develop revenue enhancements to absorb increased costs; and
5) Consider customer service enhancements through operating efficiencies and the addition of service capacities.

Additional detail on budgeted initiatives is described in conjunction with each Long Range Principle.

Review Process

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

- All employees and Board of Trustees members should receive a copy of the plan or electronic access to the Plan and should become a regular part of Staff and Board of Trustees orientation.
- The Strategic Plan becomes the guidepost for the District. When decisions or responses to the community are needed, the Strategic Plan serves as a strong reference point for decision-making and whether or not new issues or responses are of higher importance than what's been established as existing direction.
- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners and community members.

- The District's General Manager will have the responsibility of being the Strategic Plan Manager to ensure successful implementation.

- Regular reporting of the Strategic Plan's progress should occur. Break the Strategic Plan into separate fiscal years and report, one year at a time, as an ongoing annual work plan. Each initiative for the year should include a list of actions that support the goal's completion. Actions are developed prior to each year. Each year's data will be entered on a spreadsheet that lists the Themes, Objectives, Initiatives, supporting actions and associated start and completion dates, as well as the staff person responsible for the Initiative.

- At the end of the year, perform an annual review and documentation of progress on initiatives.

- Provide an update on the Plan's implementation and results on an annual basis.

- Conduct Staff meetings on a quarterly or semi-annual basis to review the Strategic Plan's progress and results and report on progress to the Board of Trustees.

- The performance appraisal process should reflect the completion of the Strategic Plan initiatives as an evaluation criterion. Also, performance criteria should be aligned with values of the District such as innovation, teamwork, and accountability.

- Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)

- After completion of the first year of the Strategic Plan and baseline results are quantified, targets should be initiated for the measurement system.

- After each year of the Strategic Plan, the Staff should review the Strategic Plan's process and re-tool any parts of the process that need improvement. This review should include a "just-in-time review" of the following year's Initiatives to determine if priorities have changed. The review of Initiatives should tie into the budget process

- Staff meetings should regularly include discussion of strategy. Create a visualization process to emphasize the Strategic Plan's importance and the District's commitment to execution. For example, posting charts on office walls of each year's initiatives, with a check-off column, can provide a visual tracking of initiative completion.

Reassessment

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

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

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

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ONE DISTRICT ~ ONE TEAM

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