

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: FY2022/2023 Budget Workshop #3

DATE: March 1, 2021

Introduction

The Board of Trustees has scheduled a series of budget workshops to inform development of the District's FY2022/2023 budget.

The first budget workshop, held on December 14, 2021, reviewed existing Board Fiscal and Budget Policies as well as a discussion Internal Service Funds and Central Services Overhead Allocation methodology. The second budget workshop, held on February 3, 2022, focused on a review of key budget assumptions being applied to the budget development process as well as a preview of initial baseline budgets, issues and priorities for each of the district major funds and venues.

Tonight's budget workshop (originally scheduled for February 23rd) is designed to focus on the draft update of the District's Multi-Year Capital Improvement Plan covering FY2023/3 through FY2026/27. Specifically, the workshop will cover:

- Board Policies
 - Capital Planning (12.1.0)
 - Capital Budgeting (13.1.0)
 - Capitalization of Fixed Assets (8.1.0)

- Draft Multi-Year Capital Improvement Plan Update
 - Board Priority Projects
 - General Fund projects
 - Utility Fund Projects
 - Community Services Projects
 - Beach Projects

- Fleet Replacement Projects
- Capital Maintenance ad Expense Items
- Draft CIP Financing Plan – discussion of financing opportunities to support capital plan.

Updating the District’s Multi-Year Capital Plan

As discussed at the Board’s February budget workshop, the starting point for update of the District’s Multi-Year Capital Plan for FY2022/23 through F2026/27 is the Board approved Capital Plan approved on May 26, 2021, concurrent with adoption of the District’s FY2021/22 budget, and filed with the State of Nevada.

Updating the Multi-Year Capital Plan consists of the following:

- Projects reflected in years 2 through 5 of the existing five-year plan, plus that addition of FY2026/27 projects.
- Updating cost estimates and schedule (timing) for existing projects, as needed.
- The addition of new projects identified as needed to address new and emerging needs
- Deletion of projects that are no longer deemed required
- Any updates needed to reflect specific Board action and direction since the adoption of the current Multi-Year Capital Plan

Draft Update – FY2022/2- FY2026/27 Multi-Year Capital Plan

The following summarizes the funding requirements being included in the draft Multi-Year Capital Plan update, in comparison to the plan approved by the Board in May of 2021:

| PLAN PROJECT SUMMARY | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| General Fund | \$ 534,000 | \$ 556,400 | \$ 265,000 | \$ 350,000 | \$ 480,000 | \$ 490,000 | \$ 212,000 | \$ 245,000 | \$ 258,200 | \$ 297,500 | \$ 1,749,200 | \$ 1,938,900 |
| Utility Fund | | | | | | | | | | | | |
| Shared | 871,000 | 962,000 | 399,500 | 557,500 | 877,320 | 748,000 | 928,700 | 1,090,700 | 728,500 | 1,052,820 | 3,805,020 | 4,411,020 |
| Water | 1,656,000 | 1,795,000 | 941,000 | 1,276,000 | 1,195,000 | 1,370,000 | 2,505,000 | 2,625,000 | 1,100,000 | 1,645,000 | 7,397,000 | 8,711,000 |
| Sewer | 2,347,500 | 13,935,000 | 2,675,000 | 11,120,000 | 2,990,000 | 10,945,000 | 3,773,000 | 12,228,000 | 230,000 | 800,000 | 12,015,500 | 49,028,000 |
| Sub-Total Utility Fund | \$ 4,874,500 | \$ 16,692,000 | \$ 4,015,500 | \$ 12,953,500 | \$ 5,062,320 | \$ 13,063,000 | \$ 7,206,700 | \$ 15,943,700 | \$ 2,058,500 | \$ 3,497,820 | \$ 23,217,520 | \$ 62,150,020 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | 286,700 | 374,700 | 1,257,900 | 474,900 | 910,300 | 954,300 | 1,164,880 | 559,880 | 418,270 | 610,270 | 4,038,050 | 2,974,050 |
| Golf - Mountain | 620,500 | 1,158,500 | 689,500 | 745,700 | 890,200 | 405,000 | 35,000 | 35,000 | 437,500 | 437,500 | 2,672,700 | 2,781,700 |
| Facilities | 138,500 | 100,000 | 104,000 | 80,000 | 91,620 | 75,000 | 27,175 | 80,875 | 105,420 | 137,120 | 466,715 | 472,995 |
| Sk | 4,477,800 | 1,075,342 | 656,900 | 2,301,400 | 707,500 | 5,421,000 | 2,913,798 | 5,719,900 | 6,548,099 | 681,300 | 15,304,097 | 15,198,942 |
| Recreation | 428,500 | 678,500 | 610,720 | 12,593,000 | 364,700 | 13,507,200 | 163,100 | 180,820 | 79,000 | 279,000 | 1,646,020 | 27,238,520 |
| CS Admin | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 |
| Parks | 395,500 | 295,500 | 435,000 | 1,796,000 | 563,500 | 552,500 | 121,900 | 289,000 | 207,100 | 490,000 | 1,746,500 | 3,423,000 |
| Tennis | 5,000 | 5,000 | 33,000 | 70,000 | 32,500 | 32,500 | 35,000 | 5,000 | 41,000 | 41,000 | 146,500 | 153,500 |
| Sub-Total Community Services Fund | \$ 6,352,500 | \$ 3,687,542 | \$ 3,851,020 | \$ 18,125,000 | \$ 3,560,320 | \$ 20,947,500 | \$ 4,460,853 | \$ 6,870,475 | \$ 7,836,389 | \$ 2,676,190 | \$ 26,084,582 | \$ 52,306,707 |
| Beaches | 349,000 | 786,500 | 449,500 | 2,635,000 | 283,100 | 3,546,500 | 1,757,700 | 1,202,500 | 2,351,000 | 82,500 | 5,190,300 | 8,253,000 |
| Internal Services | | | | | | | | | | | | |
| Fleet | 30,000 | - | 12,000 | 12,000 | 28,000 | 42,000 | - | 18,000 | - | - | 70,000 | 72,000 |
| Buildings | - | - | - | - | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 66,200 | 66,200 |
| Sub-Total Internal Services Fund | \$ 30,000 | \$ - | \$ 12,000 | \$ 12,000 | \$ 49,200 | \$ 63,200 | \$ 45,000 | \$ 63,000 | \$ - | \$ - | \$ 136,200 | \$ 138,200 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 12,140,000 | \$ 21,722,442 | \$ 8,593,020 | \$ 34,075,500 | \$ 9,434,940 | \$ 38,110,200 | \$ 13,682,253 | \$ 24,324,675 | \$ 12,504,089 | \$ 6,554,010 | \$ 56,377,802 | \$ 124,786,827 |

The draft update of the Multi-Year Capital Plan includes projects totaling \$127.8 million over the next five-year planning horizon, and represents an increase of \$68.4 million over the funding levels included in the last Board-approved Multi-Year Plan.

The overall increase in the multi-year capital plan stems primarily from the following:

- Effluent Pipeline Project – the draft multi-year capital plan includes \$40.0 million in funding estimated to be required to complete the project. Past plans have not reflected the estimated cost of the project; rather, they have merely included \$2.0 million per year in “funding contributions” toward this priority project. This project accounts for \$32.0 million of the overall increase in the draft multi-year capital plan.
- Effluent Pond-Lining Project - \$3.0 million in new appropriations is included to support this project. The project was only funded via an initial carry-over appropriation in FY2021/22, but otherwise was not previously reflected in the District’s multi-year capital plan.
- Recreation Center Expansion Project – the draft plan now includes \$25.5 million as a preliminary cost estimate for the planned expansion of the District’s Recreation Center. This project is proposed to be funded through an emerging grant opportunity, and was not included in previous capital improvement plans.
- Additional new projects and updated cost estimates have also been include in the draft update, including funding to support the Community Dog Park, Skate Park Enhancement Project and improvements at Snowflake Lodge at Diamond Peak.

Changes to Multi-Year Capital Plan (Proposed)

The draft update to the District’s Multi-Year Capital Plan included as an attachment to this report has been formatted to facilitate comparison with the prior year’s Board-approved plan, and highlights changes made to the plan.

For each project included in the draft plan, the project summary reflects the funding included in the FY2021/22 plan update and the funding proposed in the FY2022/23 plan update. *Any funding amounts that have been updated are reflected in **RED** for ease of comparison.*

Similarly, if the timing of an existing project has been updated, the fiscal year where the funding is proposed has been updated. *Modifications to the timing of existing projects are also shown in RED for ease of comparison.*

The draft Multi-Year Capital Plan also includes several new projects, some projects that are proposed for deletion, as well as selected project where scope change has impacted the proposed level of funding, or the timing of the project. *All of these modifications are also reflected in RED for ease of comparison.*

Board Priority Projects

A major focus of the workshop will cover the funding and schedule proposed for Board priority projects. These include:

- Effluent Pipeline Project
- Effluent Pond-Lining Project
- Mountain Golf Course Path Replacement Project – Phase II
- RFID System – Diamond Peak
- Snowflake Lodge Improvements
- Community Dog Park
- Skate Park Enhancements
- Recreation Center Expansion Project
- Incline Beach House Renovation Project
- Ski Beach Boat Ramp Project
- Beaches Access/Egress Improvement Project

Board Policy 12.1.0 – Multi-Year Capital Planning

Existing Board Policy 12.1.0, “Multi-Year Capital Planning” establishes specific categories of projects to be included in the multi-year capital plan, as well as establishing priorities to be applied to each category.

The following table summarizes the proposed funding included in the draft update of the Multi-Year Capital Plan, by Board-specified categories:

| Priority (Board Policy 13.1.0) | Updated 2023 | Updated 2024 | Updated 2025 | Updated 2026 | Updated 2027 | Updated Total | |
|---|--------------|---------------|---------------|---------------|---------------|---------------|----------------|
| A - Major Projects - New Initiatives | 2,3,4 | 600,000 | 13,750,000 | 17,000,000 | - | - | 31,350,000 |
| B - Major Projects - Existing Facilities | 1,2 | 13,000,000 | 10,250,000 | 13,165,000 | 13,600,000 | - | 50,015,000 |
| C - Capital Improvement - New Initiatives | 2,3,4 | - | - | 20,000 | - | 150,000 | 170,000 |
| D - Capital Improvement - Existing Facilities | 1,2 | 4,110,000 | 4,340,000 | 1,600,000 | 1,685,000 | 1,129,320 | 12,864,320 |
| E - Capital Maintenance | 1 | 673,042 | 1,468,500 | 2,772,000 | 4,875,000 | 1,753,300 | 11,541,842 |
| F - Rolling Stock | 1 | 682,500 | 1,941,500 | 1,189,500 | 2,366,400 | 1,423,900 | 7,603,800 |
| G - Equipment & Software | 1 | 1,071,400 | 963,000 | 1,185,200 | 533,775 | 428,090 | 4,181,465 |
| H - Capital Maintenance - Expense | 1 | 1,010,500 | 1,212,500 | 1,043,500 | 974,500 | 1,534,400 | 5,775,400 |
| I - Equipment & Software - Expense | 1 | 75,000 | 150,000 | 135,000 | 290,000 | 135,000 | 785,000 |
| J - Capital Improvement Expense | | 500,000 | - | - | - | - | 500,000 |
| | | \$ 21,722,442 | \$ 34,075,500 | \$ 38,110,200 | \$ 24,324,675 | \$ 6,554,010 | \$ 124,786,827 |

Board policy also highlights the need to develop a comprehensive financing plan to support the projects and funding requirements included in the plan. Development and adoption of a companion financing plan is critical to ensuring that the District has the funding capacity to support the overall plan requirements, as well as to identify the extent to which the capital plan is supported by available fund balances, anticipated current revenues, outside grants or debt funding. The financing plan also assists in identifying the level to which proposed project funding remains “unfunded” (limited to the out-years of the multi-year plan).

The following table provides a draft financing plan for the level of projects and funding included in the draft update:

DRAFT CIP FINANCING PLAN

| | Prior Year | Updated 2023 | Updated 2024 | Updated 2025 | Updated 2026 | Updated 2027 | Updated 5-YR Total |
|-----------------------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| General Fund | | | | | | | |
| Current Revenues | | \$ 80,000 | \$ 155,000 | \$ 140,000 | \$ 140,000 | \$ 140,000 | \$ 155,000 |
| Fund Balance | | 576,400 | 345,000 | 350,000 | 105,000 | 157,500 | 1,533,900 |
| Grants | | | | | | | - |
| Debt | | | | | | | - |
| Transfer In / (Out) | | (100,000) | (150,000) | | | | (250,000) |
| Sub-Total General Fund | | \$ 556,400 | \$ 350,000 | \$ 490,000 | \$ 245,000 | \$ 297,500 | \$ 1,938,900 |
| Utility Fund | | | | | | | |
| Current Revenues | 2,000,000 | \$ 1,934,759 | \$ 1,153,500 | \$ 863,000 | \$ 2,943,700 | \$ 3,497,820 | \$ 10,392,779 |
| Fund Balance | 1,137,500 | 11,382,241 | 1,000,000 | | | | 12,382,241 |
| Grants | | 3,375,000 | | | | | 3,375,000 |
| Debt | | | 10,800,000 | 12,200,000 | 13,000,000 | | 36,000,000 |
| Sub-Total Utility Fund | | \$16,692,000 | \$12,953,500 | \$13,063,000 | \$15,943,700 | \$ 3,497,820 | \$ 62,150,020 |
| Community Services Fund | | | | | | | |
| Current Revenues / Facility Fees | | \$ 1,285,042 | \$ 2,089,300 | \$ 3,942,500 | \$ 3,265,475 | \$ 2,671,190 | \$ 13,253,507 |
| Fund Balance | | 1,760,000 | 2,844,200 | | | | 4,604,200 |
| Operating Grants | | 42,500 | 41,500 | 5,000 | 5,000 | 5,000 | 99,000 |
| Grants | | 500,000 | 13,000,000 | 12,500,000 | | | 26,000,000 |
| Debt | | | | | | | - |
| Transfer In / (Out) | | 100,000 | 150,000 | | | | 250,000 |
| Ununded | | | | 4,500,000 | 3,600,000 | | 8,100,000 |
| Sub-Total Community Services Fund | | \$ 3,687,542 | \$18,125,000 | \$20,947,500 | \$ 6,870,475 | \$ 2,676,190 | \$ 52,306,707 |
| Beach Fund | | | | | | | |
| Current Revenues / Facility Fees | | \$ 216,500 | \$ 335,000 | \$ 546,500 | \$ 1,202,500 | \$ 82,500 | \$ 2,383,000 |
| Fund Balance | | 570,000 | 800,000 | | | | 1,370,000 |
| Grants | | | | | | | - |
| Debt | | | 1,500,000 | 3,000,000 | | | 4,500,000 |
| Sub-Total Beach Fund Fund | | \$ 786,500 | \$ 2,635,000 | \$ 3,546,500 | \$ 1,202,500 | \$ 82,500 | \$ 8,253,000 |
| Internal Service Fund(s) | | | | | | | |
| Current Revenues | | \$ - | \$ 12,000 | \$ 63,200 | \$ 63,000 | \$ - | \$ 138,200 |
| Fund Balance | | | | | | | - |
| Grants | | | | | | | - |
| Debt | | | | | | | - |
| Sub-Total Internal Service Fund | | \$ - | \$ 12,000 | \$ 63,200 | \$ 63,000 | \$ - | \$ 138,200 |
| Distrt-Wide - All Funds | | | | | | | |
| Current Revenues | | \$ 3,516,301 | \$ 3,744,800 | \$ 5,555,200 | \$ 7,614,675 | \$ 6,391,510 | \$ 26,822,486 |
| Fund Balance | | 14,288,641 | 4,989,200 | 350,000 | 105,000 | 157,500 | 19,890,341 |
| Operating Grants | | 42,500 | 41,500 | 5,000 | 5,000 | 5,000 | 99,000 |
| Grants | | 3,875,000 | 13,000,000 | 12,500,000 | - | - | 29,375,000 |
| Debt | | - | 12,300,000 | 15,200,000 | 13,000,000 | - | 40,500,000 |
| Ununded | | - | - | 4,500,000 | 3,600,000 | - | 8,100,000 |
| Transfer In / (Out) | | - | - | - | - | - | - |
| Total District-wide - All Funds | | \$21,722,442 | \$34,075,500 | \$38,110,200 | \$24,324,675 | \$ 6,554,010 | \$ 124,786,827 |

The draft financing plan reflects anticipated use of \$19.9 in available fund balance, \$29.4 million in outside grants and \$40.5 million in debt financing over the next five

years. In addition, a total of \$8.1 million in project costs are currently “unfunded” (Snowflake Lodge Improvements and Ski Way Road Reconstruction).

Next Steps

Following feedback provided by the Board of Trustees, staff will refine and adjust the draft multi-year capital plan, and return to the Board in late March with a draft FY2022/23 Tentative Budget, to include operating and capital budgets for FY2022/23 as well as updated Multi-Year Capital Plan.

The Board is scheduled to approve the FY2022/23 Tentative Budget by April 15th, and the FY2022/23 Final Budget by June 1st. The final approved Multi-Year Capital Plan is required to be filed with the State of Nevada by August 1st.

Attachments:

- DRAFT Five-Year Capital Plan Update
 - Project Summary
 - Draft Financing Plan
- Board Priority Capital Projects
- DRAFT Multi-Year Capital Plan Update
 - General Fund Projects
 - Utility Projects
 - Community Services Projects
 - Beach Projects
 - Fleet Replacement Projects – Extract
 - Capital Maintenance / Operating Expenses – Extract
- Board Policies and Practices:
 - 12.1.0 – Multi-Year Capital Project Planning
 - 13.1.0 – Capital Budgeting
 - 8.1.0 – Capitalization of Fixed Assets

FY2022/23 Budget Workshop #3

**Board of Trustees
March 1, 2022**



Budget Workshop #3 Outline

- Multi-Year Capital Improvement Plan Update
 - Board Policies
 - Capital Planning
 - Capital Budgeting
 - Capitalization of Fixed Assets
 - Draft Five-Year Plan Update
 - Board Priority Projects
 - General Fund Projects
 - Utility Projects
 - Community Services Projects
 - Beach Projects
 - Fleet Replacement Projects
 - Capital Maintenance

BOARD POLICIES & PRACTICES

Policy 12.1.0 – Multi-Year Capital Planning

Policy 13.1.0 - Capital Project Budgeting

Practice 13.2.0 –Capital Expenditures

Practice 8.1.0 – Capitalization of Fixed Assets

Board Policies & Practices

Policy 12.1- Multi-Year Capital Planning

1.0 Identify Needs - *The District has a commitment to the maintenance of its existing infrastructure. The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment.*

2.0 Determine Costs - *The full extent of project costs should be determined when developing the multi-year capital plan*

- *2.3 – For projects programmed beyond the first year, the District should consider cost projections based on anticipated inflation.*

Board Policies & Practices

Policy 12.1- Multi-Year Capital Planning

3.0 Prioritize capital requests – *The district faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process.*

- **3.1.1 Major Projects:** > \$1M & 25+ year useful life
- **3.1.2 Capital Improvements:** Non-recurring project < \$1M
- **3.1.3 Capital Maintenance:** Recurring project at existing facility < \$1M
- **3.1.4 Rolling Stock:** Replacement of vehicles, tractors, mowers, etc.
- **3.1.5 Equipment & Software:** Ongoing replacement of non-building system equipment, information technology hardware and software



Board Policies & Practices

Policy 12.1- Multi-Year Capital Planning

3.0 Prioritize capital requests –

- **3.2.1 Priority 1** – Projects addressing existing facilities or replace existing Assets via Capital Maintenance, Rolling Stock or Equipment and Software
- **3.2.2 Priority 2** – New Initiative projects, existing facilities, expand existing programming, operations or capacities
- **3.2.3 Priority 3** – New Initiatives that create new amenities funded by new sources
- **3.2.4 Priority 4** - New Initiatives that create new amenities funded by existing sources



Board Policies & Practices

Policy 12.1- Multi-Year Capital Planning

4.0 Develop financing strategies –

- *The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan.*
- *Financing strategies should align with expected project requirements while sustaining the financial health of the District.*

Board Policies & Practices

Policy 13.1.0 – Capital Project Budgeting

Policy Statement: The District will prepare and adopt a formal capital budget as part of their annual budget process.

- 1.0 Preparing and Adopting the Capital Budget
 - 1.1 – A definition of capital expenditure for the District
 - 1.2 – Summary information of capital projects by fund, function, venue/service or activity.
 - 1.3 – A schedule for completion of the project
 - 1.4 – Descriptions of the general scope of the project
 - 1.6 – Estimated costs
 - 1.7 – Funding sources
 - 1.8 – Funding authority – Estimated project cost or project cost by FY

- 2.0 Reporting on the Capital Budget – The District recognized the importance of timely and accurate reporting on projects adopted in the capital budget. Periodic reports will be issued routinely on all on going capital projects.

Board Practice 13.2.0

Capital Planning / Capital Expenditures

- 1.0 – Authority
- 2.0 Capital Project Financing
- 3.0 Project Life-Cycle
 - Definition
 - Planning
 - Feasibility
 - Scheduling
 - Funding
 - Design/Specification
 - Construction / Acquisition

All projects may not be subject to all phases or be phased in the same order. However, all projects shall be defined, scheduled and have funding identified prior to design/specification.

Board Policy 8.1.0

Capitalization of Fixed Assets

2.0 Capitalization Thresholds. The District's capitalization threshold shall be as follows:

| <u>ASSET CLASS</u> | <u>CAPITALIZATION THRESHOLD</u> |
|-------------------------------|---------------------------------|
| Land | All |
| Right to Use | All |
| Building and Structures | \$ 25,000 |
| Venue Improvements | \$ 10,000 |
| Service Infrastructure..... | \$ 25,000 |
| Equipment and Vehicles | \$ 10,000 |

5.0 Criteria for Capitalization of Fixed Assets

5.1 Capital projects will be capitalized if they meet one of the following criteria:

- The project is creating a new asset for the District
- The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
- Significantly increases the service capacity of the asset

Board Policy 8.1.0

Capitalization of Fixed Assets

5.3 Expenditures that simply maintain a given level of service or repair an item to its intended function should be expensed.

5.4. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:

- Capital Improvements
- Capital Replacement
- Capital Maintenance

6.0 Capital Project Phases.

Major capital projects, as defined in Board Policy 12.1.0, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction



PRELIMINARY UPDATE:

FY2022/23 CAPITAL BUDGET FIVE-YEAR CAPITAL PLAN

Updating Five-Year Capital Improvement Plan

- Board approved current Five-Year Capital Improvement Plan concurrent with adoption of FY2021/22 budget on 5/26/21
 - Amended by Board action(s) since beginning of fiscal year

- Steps for updating approved multi-year Capital Improvement Plan
 - New five-year plan FY2022/23 through FY2026/27
 - Starts with Year 2 through Year 5 of CURRENT PLAN, plus addition of FY2026/27
 - Review / Updates to projects to update
 - Cost Estimates
 - Schedule
 - Consideration of New Projects (for addition to the CIP)



DRAFT 2023 Capital Improvement Project Summary Report

Run Date: 2/24/2022

| PLAN PROJECT SUMMARY | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| General Fund | \$ 534,000 | \$ 556,400 | \$ 265,000 | \$ 350,000 | \$ 480,000 | \$ 490,000 | \$ 212,000 | \$ 245,000 | \$ 258,200 | \$ 297,500 | \$ 1,749,200 | \$ 1,938,900 |
| Utility Fund | | | | | | | | | | | | |
| Shared | 871,000 | 962,000 | 399,500 | 557,500 | 877,320 | 748,000 | 928,700 | 1,090,700 | 728,500 | 1,052,820 | 3,805,020 | 4,411,020 |
| Water | 1,656,000 | 1,795,000 | 941,000 | 1,276,000 | 1,195,000 | 1,370,000 | 2,505,000 | 2,625,000 | 1,100,000 | 1,645,000 | 7,397,000 | 8,711,000 |
| Sewer | 2,347,500 | 13,935,000 | 2,675,000 | 11,120,000 | 2,990,000 | 10,945,000 | 3,773,000 | 12,228,000 | 230,000 | 800,000 | 12,015,500 | 49,028,000 |
| Sub-Total Utility Fund | \$ 4,874,500 | \$ 16,692,000 | \$ 4,015,500 | \$ 12,953,500 | \$ 5,062,320 | \$ 13,063,000 | \$ 7,206,700 | \$ 15,943,700 | \$ 2,058,500 | \$ 3,497,820 | \$ 23,217,520 | \$ 62,150,020 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | 286,700 | 374,700 | 1,257,900 | 474,900 | 910,300 | 954,300 | 1,164,880 | 559,880 | 418,270 | 610,270 | 4,038,050 | 2,974,050 |
| Golf - Mountain | 620,500 | 1,158,500 | 689,500 | 745,700 | 890,200 | 405,000 | 35,000 | 35,000 | 437,500 | 437,500 | 2,672,700 | 2,781,700 |
| Facilities | 138,500 | 100,000 | 104,000 | 80,000 | 91,620 | 75,000 | 27,175 | 80,875 | 105,420 | 137,120 | 466,715 | 472,995 |
| Ski | 4,477,800 | 1,075,342 | 656,900 | 2,301,400 | 707,500 | 5,421,000 | 2,913,798 | 5,719,900 | 6,548,099 | 681,300 | 15,304,097 | 15,198,942 |
| Recreation | 428,500 | 678,500 | 610,720 | 12,593,000 | 364,700 | 13,507,200 | 163,100 | 180,820 | 79,000 | 279,000 | 1,646,020 | 27,238,520 |
| CS Admin | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 |
| Parks | 395,500 | 295,500 | 435,000 | 1,796,000 | 563,500 | 552,500 | 121,900 | 289,000 | 207,100 | 490,000 | 1,746,500 | 3,423,000 |
| Tennis | 5,000 | 5,000 | 33,000 | 70,000 | 32,500 | 32,500 | 35,000 | 5,000 | 41,000 | 41,000 | 146,500 | 153,500 |
| Sub-Total Community Services Fund | \$ 6,352,500 | \$ 3,687,542 | \$ 3,851,020 | \$ 18,125,000 | \$ 3,560,320 | \$ 20,947,500 | \$ 4,460,853 | \$ 6,870,475 | \$ 7,836,389 | \$ 2,676,190 | \$ 26,084,582 | \$ 52,306,707 |
| Beaches | 349,000 | 786,500 | 449,500 | 2,635,000 | 283,100 | 3,546,500 | 1,757,700 | 1,202,500 | 2,351,000 | 82,500 | 5,190,300 | 8,253,000 |
| Internal Services | | | | | | | | | | | | |
| Fleet | 30,000 | - | 12,000 | 12,000 | 28,000 | 42,000 | - | 18,000 | - | - | 70,000 | 72,000 |
| Buildings | - | - | - | - | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 66,200 | 66,200 |
| Sub-Total Internal Services Fund | \$ 30,000 | \$ - | \$ 12,000 | \$ 12,000 | \$ 49,200 | \$ 63,200 | \$ 45,000 | \$ 63,000 | \$ - | \$ - | \$ 136,200 | \$ 138,200 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 12,140,000 | \$ 21,722,442 | \$ 8,593,020 | \$ 34,075,500 | \$ 9,434,940 | \$ 38,110,200 | \$ 13,682,253 | \$ 24,324,675 | \$ 12,504,089 | \$ 6,554,010 | \$ 56,377,802 | \$ 124,786,827 |



DRAFT 2023 Capital Improvement Project Summary Report

Run Date: 2/24/2022

| Priority (Board Policy 13.1.0) | | Updated 2023 | Updated 2024 | Updated 2025 | Updated 2026 | Updated 2027 | Updated Total |
|---|-------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| A - Major Projects - New Initiatives | 2,3,4 | 600,000 | 13,750,000 | 17,000,000 | - | - | 31,350,000 |
| B - Major Projects - Existing Facilities | 1,2 | 13,000,000 | 10,250,000 | 13,165,000 | 13,600,000 | - | 50,015,000 |
| C - Capital Improvement - New Initiatives | 2,3,4 | - | - | 20,000 | - | 150,000 | 170,000 |
| D - Capital Improvement - Existing Facilities | 1,2 | 4,110,000 | 4,340,000 | 1,600,000 | 1,685,000 | 1,129,320 | 12,864,320 |
| E - Capital Maintenance | 1 | 673,042 | 1,468,500 | 2,772,000 | 4,875,000 | 1,753,300 | 11,541,842 |
| F - Rolling Stock | 1 | 682,500 | 1,941,500 | 1,189,500 | 2,366,400 | 1,423,900 | 7,603,800 |
| G - Equipment & Software | 1 | 1,071,400 | 963,000 | 1,185,200 | 533,775 | 428,090 | 4,181,465 |
| H - Capital Maintenance - Expense | 1 | 1,010,500 | 1,212,500 | 1,043,500 | 974,500 | 1,534,400 | 5,775,400 |
| I - Equipment & Software - Expense | 1 | 75,000 | 150,000 | 135,000 | 290,000 | 135,000 | 785,000 |
| J - Capital Improvement Expense | | 500,000 | - | - | - | - | 500,000 |
| | | \$ 21,722,442 | \$ 34,075,500 | \$ 38,110,200 | \$ 24,324,675 | \$ 6,554,010 | \$ 124,786,827 |

DRAFT CIP FINANCING PLAN

| Prior Year | Updated 2023 | Updated 2024 | Updated 2025 | Updated 2026 | Updated 2027 | Updated 5-YR Total |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
| General Fund | | | | | | |
| Current Revenues | \$ 80,000 | \$ 155,000 | \$ 140,000 | \$ 140,000 | \$ 140,000 | \$ 155,000 |
| Fund Balance | 576,400 | 345,000 | 350,000 | 105,000 | 157,500 | 1,533,900 |
| Grants | | | | | | - |
| Debt | | | | | | - |
| Transfer In / (Out) | (100,000) | (150,000) | | | | (250,000) |
| Sub-Total General Fund | \$ 556,400 | \$ 350,000 | \$ 490,000 | \$ 245,000 | \$ 297,500 | \$ 1,938,900 |
| Utility Fund | | | | | | |
| Current Revenues | 2,000,000 | \$ 1,934,759 | \$ 1,153,500 | \$ 863,000 | \$ 2,943,700 | \$ 3,497,820 |
| Fund Balance | 1,137,500 | 11,382,241 | 1,000,000 | | | 12,382,241 |
| Grants | | 3,375,000 | | | | 3,375,000 |
| Debt | | | 10,800,000 | 12,200,000 | 13,000,000 | 36,000,000 |
| Sub-Total Utility Fund | \$ 16,692,000 | \$ 12,953,500 | \$ 13,063,000 | \$ 15,943,700 | \$ 3,497,820 | \$ 62,150,020 |
| Community Services Fund | | | | | | |
| Current Revenues / Facility Fees | \$ 1,285,042 | \$ 2,089,300 | \$ 3,942,500 | \$ 3,265,475 | \$ 2,671,190 | \$ 13,253,507 |
| Fund Balance | 1,760,000 | 2,844,200 | | | | 4,604,200 |
| Operating Grants | 42,500 | 41,500 | 5,000 | 5,000 | 5,000 | 99,000 |
| Grants | 500,000 | 13,000,000 | 12,500,000 | | | 26,000,000 |
| Debt | | | | | | - |
| Transfer In / (Out) | 100,000 | 150,000 | | | | 250,000 |
| Ununded | | | 4,500,000 | 3,600,000 | | 8,100,000 |
| Sub-Total Community Services Fund | \$ 3,687,542 | \$ 18,125,000 | \$ 20,947,500 | \$ 6,870,475 | \$ 2,676,190 | \$ 52,306,707 |
| Beach Fund | | | | | | |
| Current Revenues / Facility Fees | \$ 216,500 | \$ 335,000 | \$ 546,500 | \$ 1,202,500 | \$ 82,500 | \$ 2,383,000 |
| Fund Balance | 570,000 | 800,000 | | | | 1,370,000 |
| Grants | | | | | | - |
| Debt | | 1,500,000 | 3,000,000 | | | 4,500,000 |
| Sub-Total Beach Fund Fund | \$ 786,500 | \$ 2,635,000 | \$ 3,546,500 | \$ 1,202,500 | \$ 82,500 | \$ 8,253,000 |
| Internal Service Fund(s) | | | | | | |
| Current Revenues | \$ - | \$ 12,000 | \$ 63,200 | \$ 63,000 | \$ - | \$ 138,200 |
| Fund Balance | | | | | | - |
| Grants | | | | | | - |
| Debt | | | | | | - |
| Sub-Total Internal Service Fund | \$ - | \$ 12,000 | \$ 63,200 | \$ 63,000 | \$ - | \$ 138,200 |
| Distrt-Wide - All Funds | | | | | | |
| Current Revenues | \$ 3,516,301 | \$ 3,744,800 | \$ 5,555,200 | \$ 7,614,675 | \$ 6,391,510 | \$ 26,822,486 |
| Fund Balance | 14,288,641 | 4,989,200 | 350,000 | 105,000 | 157,500 | 19,890,341 |
| Opearaitng Grants | 42,500 | 41,500 | 5,000 | 5,000 | 5,000 | 99,000 |
| Grants | 3,875,000 | 13,000,000 | 12,500,000 | - | - | 29,375,000 |
| Debt | - | 12,300,000 | 15,200,000 | 13,000,000 | - | 40,500,000 |
| Ununded | | | 4,500,000 | 3,600,000 | | 8,100,000 |
| Transfer In / (Out) | - | - | - | - | - | - |
| Total District-wide - All Funds | \$ 21,722,442 | \$ 34,075,500 | \$ 38,110,200 | \$ 24,324,675 | \$ 6,554,010 | \$ 124,786,827 |



BOARD PRIORITY PROJECTS

Board Priority Projects



2023 Capital Improvement Project Summary Report - Board Priority Projects

Run Date: 2/24/2022

| Department Description | Project # | Project Title | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|------------------------|------------|---|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|---|
| Sewer | 2524SS1010 | Effluent Pipeline Project | 2,339,210 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | - | - | 8,000,000 | 40,000,000 | B - Major Projects - Existing Facilities |
| | 2599SS2010 | Effluent Pond Lining | 1,550,000 | | 3,000,000 | | | | | | | | | | 3,000,000 | B - Major Projects - Existing Facilities |
| Golf | 3241LI2001 | Mountain Golf Cart Path Replacement - Phase II | | 550,000 | 1,100,000 | 550,000 | - | - | - | - | - | - | - | 1,100,000 | 1,100,000 | D - Capital Improvement - Existing Facilities |
| Ski | NEW | Installation RFID - Software and Gantries | | | 410,000 | | | | | | | | | | 410,000 | G - Equipment & Software |
| Ski Master Plan | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities | | | | | 250,000 | | 4,500,000 | 242,898 | | 5,896,859 | | 6,139,757 | 4,750,000 | A - Major Projects - New Initiatives |
| Parks | 4378LI2104 | IVGID Community Dog Park | 75,000 | | 100,000 | | 1,000,000 | | | | | | | | 1,100,000 | A - Major Projects - New Initiatives |
| | NEW | Skate Park Enhancement | | | 10,000 | | 150,000 | | 20,000 | | 10,000 | | | | 190,000 | D - Capital Improvement - Existing Facilities |
| Recreation Center | NEW | Recreation Center Expansion Project | | | 500,000 | | 12,500,000 | | 12,500,000 | | | | | | 25,500,000 | A - Major Projects - New Initiatives |
| Beaches | 3973LI1302 | Incline Beach Facility Replacement | 100,000 | | | | 250,000 | | 3,000,000 | | | | | | | B - Major Projects - Existing Facilities |
| | 3972BD2101 | Ski Beach Boat Ramp Improvement Project | | | 250,000 | | 1,500,000 | 20,000 | | 715,000 | | | | 735,000 | 1,750,000 | D - Capital Improvement - Existing Facilities |
| | 3972BD2102 | Beach Access Improvements | 45,000 | | 200,000 | | 200,000 | | 200,000 | | | | | | 600,000 | D - Capital Improvement - Existing |

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|--|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|--------------|----------------------|----------------------|
| General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Utility Fund | | | | | | | | | | | | |
| Shared | | | | | | | | | | | | |
| Water | | | | | | | | | | | | |
| Sewer | 2,000,000 | 13,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | - | - | 8,000,000 | 43,000,000 |
| Sub-Total Utility Fund | \$ 2,000,000 | \$ 13,000,000 | \$ 2,000,000 | \$ 10,000,000 | \$ 2,000,000 | \$ 10,000,000 | \$ 2,000,000 | \$ 10,000,000 | \$ - | \$ - | \$ 8,000,000 | \$ 43,000,000 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | | | | | | | | | | | - | - |
| Golf - Mountain Facilities | 550,000 | 1,100,000 | 550,000 | - | - | - | - | - | - | - | 1,100,000 | 1,100,000 |
| Ski | - | 410,000 | - | 250,000 | - | 4,500,000 | 242,898 | - | 5,896,859 | - | 6,139,757 | 5,160,000 |
| Recreation | - | 500,000 | - | 12,500,000 | - | 12,500,000 | - | - | - | - | - | 25,500,000 |
| CS Admin | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks | - | 110,000 | - | 1,150,000 | - | 20,000 | - | 10,000 | - | - | - | 1,290,000 |
| Tennis | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-Total Community Services Fund | \$ 550,000 | \$ 2,120,000 | \$ 550,000 | \$ 13,900,000 | \$ - | \$ 17,020,000 | \$ 242,898 | \$ 10,000 | \$ 5,896,859 | \$ - | \$ 7,239,757 | \$ 33,050,000 |
| Beaches | - | 250,000 | - | 1,750,000 | 20,000 | 3,000,000 | 715,000 | - | - | - | 735,000 | 5,000,000 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 2,550,000 | \$ 15,370,000 | \$ 2,550,000 | \$ 25,650,000 | \$ 2,020,000 | \$ 30,020,000 | \$ 2,957,898 | \$ 10,010,000 | \$ 5,896,859 | \$ - | \$ 15,974,757 | \$ 81,050,000 |

Effluent Pipeline Project

- Current Status – HDR completed Basis of Design document and nearing 30% design documents.
- Next Steps – Work towards 100% Design, Environmental Documentation, Confirmation for use of Pond #2 for temporary storage.
- Next Board Action – Contract Amendment with HDR for 100% design documents. Contract Amendment with Granite.
- Schedule – Design in FY2022/23, target Construction FY2023/24. Multi-year project.
- Project Cost Estimate: \$42.3 million
- Funding Status: \$14.2 million fund balance reserved
\$2.3 million appropriated FY2022/23

Funding Sources:

Identified for Potential (partial) Debt Financing - (Utility Fund)
Seeking Federal/State funding support
Potential for low-interest State Revolving Fund Loan

Effluent Pond Lining Project

- Current Status – Jacobs, Granite and IVGID staff have completed preliminary evaluation of Pond #1 storage alternatives.
- Next Steps – Complete 30% Design for 3 storage alternatives, Confer with TRPA on Land Coverage requirements and costs.
- Next Board Action – Contract Amendment with Jacobs for 30% design. Contract Amendment with Granite.
- Schedule – Design in FY2022/23, target Construction FY2023/24.
- Project Cost Estimate: \$4.55 million
- Funding Status: \$1,55 million appropriated FY2021/22
\$3.0 million proposed for FY2022/23
- Funding Source:
Pursuing 75% funding contribution through Army Corps of Engineers

Mountain Course Cart Path Replacement

- Current Status – Phase 1 Construction – completed. Design of Phase 2 nearing completion.
- Next Steps – Complete Bid documents, Bidding process.
- Next Board Action – Award of Construction Contract.
- Schedule – Initially scheduled as 3 year construction phasing revised to 2 years. Phase 2 - Construction FY 2023/24.
- Project Cost Estimate: \$1,816,395
- Funding Status: FY2021/22 - \$627,500 appropriated
FY2022/23 – proposed \$1,100,000
- Funding Source: Community Services Fund (Fund Balance)

RFID Software and Gantries / Diamond Peak

- Current Status – New Project
- Schedule –
 - Design – Currently in process
 - Gantries, gates, point of entry construction FY2022/23
 - Installation of point of sale, communications, peripheral equipment
FY2022/23
- Project Cost Estimate: \$410,000
- Funding Status: FY2022/23 – proposed \$410,000
- Funding Source: Community Services Fund – (Fund Balance)

Snowflake Lodge Improvements

- Current Status – Ski Master Plan Project – Advanced
- Schedule – Design FY2023/24
Construction FY2024/25
- Project Cost Estimate: \$4,750,000
- Funding Status: Proposed FY2023/24 \$250,000

- Funding Source: Design - \$250,000 – Community Services Fund
Construction - \$4,500,000 (UNFUNDED)

Incline Village Community Dog Park

- Current Status – Working with the Forest Service on a Special Use Permit for utilization of the Parcel across from Incline High School
- Next Steps – Determine appropriate means to obtain rights to United States Forest Service parcel across from Incline High School. Additionally, creating a advisory committee to determine overall vision as well as be prepared to evaluate other site opportunities in case the special use permit is not granted.
- Next Board Action – To be determined.
- Schedule – Schedule is dependent on Special Use Permit and/or State Legislation
- Project Cost Estimate: \$1,175,000
- Funding Status: FY2022/23 - \$75,000 appropriated (Planning)
FY2023/34 - \$100,000 proposed (Design)
- Funding Source: Proposed \$100,000 General Fund Contribution (Design)
Propose community contributions for 50% of Construction Cost

Skate Park Enhancement

- Current Status – New Project
- Next Steps – Create community advisory committee to develop vision for enhancements to inform design.
- Next Board Action – Award contract to Design Consultant late Fall 2022
- Schedule – 2022/23 visioning and design consultant recommendations. Potential Construction in 2023/24.
- Project Cost Estimate: \$190,000 (high level estimate)
- Funding Status: FY2022/23 - \$10,000 proposed (design)
FY2023/24 - \$150,000 proposed (construction)
FY2025 & FY2026 - \$30,000 proposed (construction)
- Funding Source: Parks Fund, General Fund??

Recreation Center Expansion Project

- Current Status – New Project
- Next Steps – Complete Conceptual Phase to include Visioning and Schematic Design
- Next Board Action – Late Spring 2022 to potentially approve a formal project
- Schedule – Final Design 2022-23, Construction 2023/24
- Project Cost Estimate: \$25.5 million
- Funding Status: FY2022/23 - \$500,000 proposed (design)
FY2023/24 - \$12.5 million proposed (construction)
FY2024/25 -- \$12.5 million proposed (construction)
- Funding Source: Donor/Grant funded project

Incline Beach House Improvement Project

- Current Status – Multiple alternatives of Incline Beach House Project were discussed at January 22, 2020 Board of Trustees Meeting.
- Next Steps – Assemble Community Group to determine scope of project.
- Next Board Action – TBD
- Schedule – Target Assembling Community Group in Spring/Summer 2022.
- Project Cost Estimate: \$3,250,000
- Funding Status: \$100,000 planning funds in FY2021/22 CIP
 - FY2023/24 - \$250,000 proposed (design)
 - FY2024/25 - \$3,000,000 proposed (construction)
- Funding Source:
 - Identified for Potential Debt Financing - (Beach Fund)

Ski Beach Boat Ramp Improvement Project

- Current Status – New Project
- Next Steps – Design Consultant Selection
- Next Board Action – Approve Design Contract
- Schedule – Design FY2022/23, Construction FY2023/24
- Project Cost Estimate: \$1,750,000
- Funding Status: FY2023/24 - \$250,000 proposed (design)
FY2024/25 - \$1,500,000 proposed (construction)
- Funding Source: Parks Fund
Identified for Potential Debt Financing - (Beach Fund)

Beach Access Improvement Project

- Current Status – New Project
- Next Steps – Engage consultant to evaluate ingress/egress, RFID or other technology and recommendations for improvements
- Next Board Action – TBD
- Schedule – TBD
- Project Cost Estimate: \$190,000
- Funding Status: FY2021/22 - \$45,000 appropriated
FY2022/23 - \$200,000 proposed
FY2023/24 – \$200,000 proposed
FY2025/26 - \$200,000 proposed
- Funding Source: Beach Fund



MULTI-YEAR CIP PLAN DRAFT FY2022/23 UPDATE

GENERAL FUND

UTILITY FUND

COMMUNITY SERVICES FUND

BEACH FUND

General Fund

| Department Description | Project # | Project Title | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total |
|--------------------------------|---------------------------|--|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|
| General Fund | | | | | | | | | | | | | | |
| Accounting/Information Systems | 1213LV1721 | IS&T Pick-up Truck and Cargo Unit | 31,000 | - | - | - | - | - | - | 33,000 | - | - | 31,000 | 33,000 |
| | 1213BD210 | Network Closet Updates (HVAC) | 15,000 | 15,000 | 15,000 | 25,000 | - | 25,000 | - | - | - | - | 30,000 | 65,000 |
| | 1213CE150 | Wireless Controller Upgrade | - | - | - | - | - | - | 72,000 | 72,000 | - | - | 72,000 | 72,000 |
| | 1213CE210 | Power Infrastructure Improvements | 38,000 | 38,000 | 75,000 | 75,000 | - | - | - | - | 27,500 | 27,500 | 140,500 | 140,500 |
| | 1213CE210 | Network Upgrades - Switches, | 125,000 | 210,000 | 95,000 | 95,000 | 50,000 | 50,000 | - | - | 95,000 | 95,000 | 365,000 | 450,000 |
| | 1213CE210 | Fiber Installation/Replacement | 20,000 | 25,000 | - | - | - | - | - | - | - | - | 20,000 | 25,000 |
| | 1213CE210 | Security Cameras | 100,000 | 100,000 | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | 1213CO150 | Server Storage and Computing | - | - | - | - | 275,000 | 275,000 | - | - | - | - | 275,000 | 275,000 |
| | 1213CO1803 | Microsoft Office Licenses | - | - | - | - | - | - | - | - | 10,800 | - | 10,800 | - |
| | 1213CO1804 | Windows Server Operating System | - | - | - | - | - | - | - | - | 16,500 | - | 16,500 | - |
| | 1212OE1701 | Accounting Printer Replacement | - | 8,400 | - | - | - | - | - | - | 8,400 | - | 8,400 | 8,400 |
| | 1213CE2103 | Email - Microsoft Office 365 (Hosted) | - | - | - | 75,000 | 75,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 195,000 | 255,000 |
| | 1213CO1703 | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | 75,000 | 300,000 | 375,000 |
| | Total | | 404,000 | 471,400 | 260,000 | 345,000 | 475,000 | 485,000 | 207,000 | 240,000 | 218,200 | 257,500 | 1,564,200 | 1,798,900 |
| General | 1099BD1701 | Administration Services Building | 50,000 | - | - | - | - | - | - | - | - | - | 50,000 | - |
| | 1099BD1602 | Upgrade Public Bathrooms at Administration for ADA Compliance | 75,000 | - | - | - | - | - | - | - | - | - | 75,000 | - |
| | 1099OE1401 | Admin Printer Copier Replacement - 893 Southwood Administration | - | - | - | - | - | - | - | - | 35,000 | 35,000 | 35,000 | 35,000 |
| | NEW | Board Meeting - Technology | - | 80,000 | - | - | - | - | - | - | - | - | - | 80,000 |
| | 1099LI1705 | Pavement Maintenance - Administration Building | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 | 25,000 |
| | Total | | 130,000 | 85,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 40,000 | 40,000 | 185,000 | 140,000 |
| | Total General Fund | | 534,000 | 556,400 | 265,000 | 350,000 | 480,000 | 490,000 | 212,000 | 245,000 | 258,200 | 297,500 | 1,749,200 | 1,938,900 |

DRAFT CIP FINANCING PLAN

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total |
|-------------------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|-----------|-------------------|---------------------|---------------------|
| General Fund | | | | | | | | | | | | |
| Current Revenues | | \$ 80,000 | | \$ 155,000 | | \$ 140,000 | | \$ 140,000 | | \$ 140,000 | | \$ 155,000 |
| Fund Balance | | 576,400 | | 345,000 | | 350,000 | | 105,000 | | 157,500 | | 1,533,900 |
| Grants | | | | | | | | | | | | - |
| Debt | | | | | | | | | | | | - |
| Transfer In / (Out) | | (100,000) | | (150,000) | | | | | | | | (250,000) |
| Sub-Total General Fund | | \$ 556,400 | | \$ 350,000 | | \$ 490,000 | | \$ 245,000 | | \$ 297,500 | | \$ 1,938,900 |

General Fund CIP Update – Highlights

- Board Meeting Technology Upgrades – (NEW) \$80,000
 - “Hybrid” Zoom Meeting Hardware and Software – Based on Location/Usage feedback from Board
- Update of Information Technology infrastructure and capital equipment plan
 - Network Hardware Replacements:
 - Core Routing Switches, Wireless Access Points, Access and Edge Switches are End of Life
 - Power system replacements and upgrades (uninterruptable power supply)
 - Update to replacement schedules and cost estimates
- Administration Bldg.
 - Pending environmental assessment / potential mitigation measures

Utility Fund

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|-------------------|------------------|
| Utility Fund | | | | | | | | | | | | |
| Shared | 871,000 | 962,000 | 399,500 | 557,500 | 877,320 | 748,000 | 928,700 | 1,090,700 | 728,500 | 1,052,820 | 3,805,020 | 4,411,020 |
| Water | 1,656,000 | 1,795,000 | 941,000 | 1,276,000 | 1,195,000 | 1,370,000 | 2,505,000 | 2,625,000 | 1,100,000 | 1,645,000 | 7,397,000 | 8,711,000 |
| Sewer | 2,347,500 | 13,935,000 | 2,675,000 | 11,120,000 | 2,990,000 | 10,945,000 | 3,773,000 | 12,228,000 | 230,000 | 800,000 | 12,015,500 | 49,028,000 |
| Sub-Total Utility Fund | \$ 4,874,500 | \$ 16,692,000 | \$ 4,015,500 | \$ 12,953,500 | \$ 5,062,320 | \$ 13,063,000 | \$ 7,206,700 | \$ 15,943,700 | \$ 2,058,500 | \$ 3,497,820 | \$ 23,217,520 | \$ 62,150,020 |

DRAFT CIP FINANCING PLAN

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total |
|------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|------------------------|-----------------------|
| Utility Fund | | | | | | | | | | | | |
| Current Revenues | 2,000,000 | \$ 1,934,759 | | \$ 1,153,500 | | \$ 863,000 | | \$ 2,943,700 | | \$ 3,497,820 | | \$ 10,392,779 |
| Fund Balance | 1,137,500 | 11,382,241 | | 1,000,000 | | | | | | | | 12,382,241 |
| Grants | | 3,375,000 | | | | | | | | | | 3,375,000 |
| Debt | | | | 10,800,000 | | 12,200,000 | | 13,000,000 | | | | 36,000,000 |
| Sub-Total Utility Fund | | \$ 16,692,000 | | \$ 12,953,500 | | \$ 13,063,000 | | \$ 15,943,700 | | \$ 3,497,820 | | \$ 62,150,020 |

Utility Fund CIP Update – Modified Projects

- **Effluent Pipeline Project** – Funds increased by \$8M to \$10M annually for 4 years beginning in FY 2023 to reflect planned construction schedule.
- **Effluent Pond Lining** – Funds in the amount of \$3M added to FY 2023 to reflect planned construction schedule.
- **Public Works Billing Software** – There are funds currently budgeted to prepare and RFP. Budget for implementation has been combined into one year (FY 2024) rather than multiple years. (\$200,000)
- **Water Pump Station 2-1 Improvements** – Funds moved out one year to FY 2024 to accommodate other CIP needs in FY 2023.
- **Watermain Replacement Crystal Peak Road** – Funds increased by \$514,000 to accommodate anticipated cost increases in materials and construction and to cover Washoe County Pavement fees.
- **Sewer Pump Station #1 Improvements** – Funds added to the project in the amount of \$500,000 FY 2023 to accommodate anticipated cost increases in materials and construction.

Utility Fund CIP Update – New Projects

- **Utility Infrastructure Masterplan** - Preparation of a complete Utility Infrastructure Masterplan to include water and sewer treatment, distribution and collection. Plan will investigate conditions of facilities, infrastructure, SCADA Systems, mechanical and electrical systems and provide recommendations for upgrades/repair/replacement over the next 20-year period. (\$500,000)
- **Building C Improvements** – Installation of heat tape, rain gutters, drainage improvements, retaining wall retrofit, and garage door openers. This project will stop erosion occurring from roof runoff. (\$100,000)
- **Laboratory Information Management System (LIMS)** - This software program that will track, monitor and build reports for our laboratory data, operational data, regulatory data, and sampling schedules. Our current way to manage laboratory data is through notebooks, Excel, etc. (\$55,000)
- **Effluent Pipeline Repairs** - Repair existing effluent pipeline leaks as they occur. (\$100,000)

Community Services Fund

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|-------------------|------------------|
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | 286,700 | 374,700 | 1,257,900 | 474,900 | 910,300 | 954,300 | 1,164,880 | 559,880 | 418,270 | 610,270 | 4,038,050 | 2,974,050 |
| Golf - Mountain | 620,500 | 1,158,500 | 689,500 | 745,700 | 890,200 | 405,000 | 35,000 | 35,000 | 437,500 | 437,500 | 2,672,700 | 2,781,700 |
| Facilities | 138,500 | 100,000 | 104,000 | 80,000 | 91,620 | 75,000 | 27,175 | 80,875 | 105,420 | 137,120 | 466,715 | 472,995 |
| Ski | 4,477,800 | 1,075,342 | 656,900 | 2,301,400 | 707,500 | 5,421,000 | 2,913,798 | 5,719,900 | 6,548,099 | 681,300 | 15,304,097 | 15,198,942 |
| Recreation | 428,500 | 678,500 | 610,720 | 12,593,000 | 364,700 | 13,507,200 | 163,100 | 180,820 | 79,000 | 279,000 | 1,646,020 | 27,238,520 |
| CS Admin | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 |
| Parks | 395,500 | 295,500 | 435,000 | 1,796,000 | 563,500 | 552,500 | 121,900 | 289,000 | 207,100 | 490,000 | 1,746,500 | 3,423,000 |
| Tennis | 5,000 | 5,000 | 33,000 | 70,000 | 32,500 | 32,500 | 35,000 | 5,000 | 41,000 | 41,000 | 146,500 | 153,500 |
| Sub-Total Community Services Fund | \$ 6,352,500 | \$ 3,687,542 | \$ 3,851,020 | \$ 18,125,000 | \$ 3,560,320 | \$ 20,947,500 | \$ 4,460,853 | \$ 6,870,475 | \$ 7,836,389 | \$ 2,676,190 | \$ 26,084,582 | \$ 52,306,707 |

DRAFT CIP FINANCING PLAN

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total |
|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|------------------------|-----------------------|
| Community Services Fund | | | | | | | | | | | | |
| Current Revenues / Facility Fees | | \$ 1,285,042 | | \$ 2,089,300 | | \$ 3,942,500 | | \$ 3,265,475 | | \$ 2,671,190 | | \$ 13,253,507 |
| Fund Balance | | 1,760,000 | | 2,844,200 | | | | | | | | 4,604,200 |
| Operating Grants | | 42,500 | | 41,500 | | 5,000 | | 5,000 | | 5,000 | | 99,000 |
| Grants | | 500,000 | | 13,000,000 | | 12,500,000 | | | | | | 26,000,000 |
| Debt | | | | | | | | | | | | - |
| Transfer In / (Out) | | 100,000 | | 150,000 | | | | | | | | 250,000 |
| Ununded | | | | | | 4,500,000 | | 3,600,000 | | | | 8,100,000 |
| Sub-Total Community Services Fund | | \$ 3,687,542 | | \$ 18,125,000 | | \$ 20,947,500 | | \$ 6,870,475 | | \$ 2,676,190 | | \$ 52,306,707 |

Community Services CIP Update

- **Mountain Golf Cart Path Replacement** – Proposed funding increased by \$550,000 in FY 2022/23 to accommodate construction in one year rather than construct over 2 years.
- **Ski Base Lodge Walk-in Cooler and Food Prep (Kitchen)**
Reconfiguration – Funds have been adjusted in FY 2023 for design and increased in FY 2024 for construction. Kitchen reconfiguration will include relocating the walk in freezers to free up space to improve the prep and dishwashing area for a more efficient and safe operation.
- **Ski Replace 2010 Shuttle Bus #636** – Replace shuttle bus with two (2) 14-passenger vans.
- **Ski Snowflake Lodge Replacement** – Funds have been moved up 1 year to facilitate design (\$250,000) in FY 2024 and construction (\$4.5M) in FY 2025.
- **Parks IVGID Community Dog Park** – Funds added for design FY 2023 (\$100,000) and for construction FY 2024 (\$1M).

Community Services CIP Update – New Projects

- **Mountain Golf Maintenance Building Torch Down Roof Replacement -**
The existing roofs (torch down and 3-tab composite) have outlived their useful life and are due to be replaced. (\$100,000 FY 2023).
- **Parks Toolcat with bucket and snowblower –** (\$70,000 FY 2023).
- **Recreation Center Expansion Project -** Donor funded expansion to the existing Recreation Center to include a new gym with space for gymnastics, new programming opportunities, and teen center. (Design \$?? FY 2023, Construction \$12.5M each year FY 2024 and FY 2025).
- **Recreation Center Exterior Wall Waterproofing & French Drain -** The wall to the west of the entrance as well as the gym wall that extends north need waterproofing as well as the installation of a French Drain. (\$100,000 FY 2023).

Beach Fund

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|---------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|----------------|---------------|
| Beaches | 349,000 | 786,500 | 449,500 | 2,635,000 | 283,100 | 3,546,500 | 1,757,700 | 1,202,500 | 2,351,000 | 82,500 | 5,190,300 | 8,253,000 |

DRAFT CIP FINANCING PLAN

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total |
|----------------------------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|
| Beach Fund | | | | | | | | | | | | |
| Current Revenues / Facility Fees | | \$ 216,500 | | \$ 335,000 | | \$ 546,500 | | \$ 1,202,500 | | \$ 82,500 | | \$ 2,383,000 |
| Fund Balance | | 570,000 | | 800,000 | | | | | | | | 1,370,000 |
| Grants | | | | | | | | | | | | - |
| Debt | | | | 1,500,000 | | 3,000,000 | | | | | | 4,500,000 |
| Sub-Total Beach Fund Fund | | \$ 786,500 | | \$ 2,635,000 | | \$ 3,546,500 | | \$ 1,202,500 | | \$ 82,500 | | \$ 8,253,000 |

Beaches CIP Update

- **Incline Beach Facility Replacement** – Funds added for Design in FY 2024 (\$250,000).
- **Ski Beach Boat Ramp Improvement Project** – Funds have been moved up 2 years and increased. (Design \$250,000 FY 2023 and Construction \$1.5M FY 2024).
- **Pavement Maintenance Incline Beach** – Funds increased in FY 2024 to accommodate a larger rehabilitation project (Kate is this for slurry seal? Also is this meant to be at Burnt Cedar?)

Fleet Replacement Plan

| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | \$ 31,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,000 | \$ - | \$ - | \$ 31,000 | \$ 33,000 |
| Utility Fund | | | | | | | | | | | | |
| Shared | 345,000 | 32,000 | 198,000 | 198,000 | 428,000 | 428,000 | 608,700 | 741,700 | 656,000 | 901,000 | 2,235,700 | 2,300,700 |
| Water | - | - | 31,000 | 31,000 | - | - | - | - | - | - | 31,000 | 31,000 |
| Sewer | - | - | 165,000 | 165,000 | - | - | 198,000 | 198,000 | - | - | 363,000 | 363,000 |
| Sub-Total Utility Fund | \$ 345,000 | \$ 32,000 | \$ 394,000 | \$ 394,000 | \$ 428,000 | \$ 428,000 | \$ 806,700 | \$ 939,700 | \$ 656,000 | \$ 901,000 | \$ 2,629,700 | \$ 2,694,700 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | 102,000 | 230,000 | 281,900 | 281,900 | 209,300 | 209,300 | 185,000 | 185,000 | 270,800 | 282,800 | 1,049,000 | 1,189,000 |
| Golf - Mountain | 10,000 | 20,000 | 22,000 | 513,200 | 789,700 | 310,500 | - | - | - | - | 821,700 | 843,700 |
| Facilities | 38,500 | - | - | - | - | - | - | - | - | 40,000 | 38,500 | 40,000 |
| Ski | 36,000 | 286,000 | 616,900 | 649,900 | 17,500 | 17,500 | 1,187,900 | 1,117,900 | 18,000 | 18,000 | 1,876,300 | 2,089,300 |
| Recreation | - | - | - | - | - | - | 45,800 | 45,800 | 35,000 | 35,000 | 80,800 | 80,800 |
| CS Admin | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 |
| Parks | 44,500 | 114,500 | 26,500 | 26,500 | 149,000 | 149,000 | - | - | 147,100 | 147,100 | 367,100 | 437,100 |
| Tennis | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-Total Community Services Fund | \$ 231,000 | \$ 650,500 | \$ 1,011,300 | \$ 1,535,500 | \$ 1,165,500 | \$ 686,300 | \$ 1,418,700 | \$ 1,348,700 | \$ 470,900 | \$ 522,900 | \$ 4,297,400 | \$ 4,743,900 |
| Beaches | - | - | - | - | 54,000 | 54,000 | - | - | - | - | 54,000 | 54,000 |
| Internal Services | | | | | | | | | | | | |
| Fleet | - | - | 12,000 | 12,000 | - | - | - | - | - | - | 12,000 | 12,000 |
| Buildings | - | - | - | - | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 66,200 | 66,200 |
| Sub-Total Internal Services Fund | \$ - | \$ - | \$ 12,000 | \$ 12,000 | \$ 21,200 | \$ 21,200 | \$ 45,000 | \$ 45,000 | \$ - | \$ - | \$ 78,200 | \$ 78,200 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 607,000 | \$ 682,500 | \$ 1,417,300 | \$ 1,941,500 | \$ 1,668,700 | \$ 1,189,500 | \$ 2,270,400 | \$ 2,366,400 | \$ 1,126,900 | \$ 1,423,900 | \$ 7,090,300 | \$ 7,603,800 |

Fleet Replacement Projects – District Wide

- Fleet / Rolling Stock Replacement Plan
 - Totals \$7.6 million over five-years (FY2023 – FY2027)
 - FY2022/23 Fleet Replacement requirement = \$682,000 (All Funds)
 - Increased by \$75,000
- Fleet Replacement Plan is informed by Useful Life of individual vehicles and equipment
- Decision on procurement vs deferral reviewed on a case-by-case basis
 - Not all vehicles are replaced solely on years in service
- Future consideration –
 - Establish CIP project for Vehicle Replacement by Fund/Venue
 - Informed by detailed Fleet/vehicle replacement plan
 - Board authorizes annual appropriations by fund/venue rather than vehicle.

Capital Maintenance Projects

| | Prior Year | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY | | | | | | | | | | | | |
| General Fund | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ 155,000 | \$ 80,000 | \$ 140,000 | \$ 80,000 | \$ 100,700 | \$ 80,000 | \$ 555,700 | \$ 663,400 |
| Utility Fund | | | | | | | | | | | | |
| Shared | 336,000 | 840,000 | 72,500 | 159,500 | 320,000 | 320,000 | 320,000 | 320,000 | 72,500 | 72,500 | 1,121,000 | 1,712,000 |
| Water | 100,000 | 100,000 | 250,000 | 250,000 | 325,000 | 375,000 | 355,000 | 355,000 | 500,000 | 675,000 | 1,530,000 | 1,755,000 |
| Sewer | 85,000 | 85,000 | 105,000 | 105,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 355,000 | 355,000 |
| Sub-Total Utility Fund | \$ 521,000 | \$ 1,025,000 | \$ 427,500 | \$ 514,500 | \$ 700,000 | \$ 750,000 | \$ 730,000 | \$ 730,000 | \$ 627,500 | \$ 802,500 | \$ 3,006,000 | \$ 3,822,000 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | 80,000 | 40,000 | 635,000 | 25,000 | 32,000 | 25,000 | 5,000 | 5,000 | 35,000 | 35,000 | 787,000 | 130,000 |
| Golf - Mountain | 20,500 | 20,500 | 22,500 | 22,500 | 88,500 | 82,500 | 35,000 | 35,000 | 437,500 | 437,500 | 604,000 | 598,000 |
| Facilities | 90,000 | 90,000 | 68,000 | 68,000 | - | - | - | - | 55,500 | 55,500 | 213,500 | 213,500 |
| Ski | 20,000 | 95,000 | 20,000 | 32,500 | 73,000 | 87,500 | 222,000 | 212,000 | - | 12,500 | 335,000 | 439,500 |
| Recreation | 7,500 | 7,500 | 23,000 | 23,000 | 7,500 | - | 41,000 | 41,000 | 6,000 | 6,000 | 85,000 | 77,500 |
| CS Admin | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks | 141,000 | 71,000 | 63,500 | 112,500 | 48,000 | 53,500 | 121,900 | 79,000 | 40,000 | 127,900 | 414,400 | 443,900 |
| Tennis | 5,000 | 5,000 | 10,000 | 10,000 | 22,500 | 22,500 | 35,000 | 5,000 | 5,000 | 5,000 | 77,500 | 47,500 |
| Sub-Total Community Services Fund | \$ 364,000 | \$ 329,000 | \$ 842,000 | \$ 293,500 | \$ 271,500 | \$ 271,000 | \$ 459,900 | \$ 377,000 | \$ 579,000 | \$ 679,400 | \$ 2,516,400 | \$ 1,949,900 |
| Beaches | 166,500 | 151,500 | 25,000 | 362,500 | 54,100 | 17,500 | 18,500 | 17,500 | 351,000 | 47,500 | 615,100 | 596,500 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 1,131,500 | \$ 1,585,500 | \$ 1,374,500 | \$ 1,250,500 | \$ 1,180,600 | \$ 1,118,500 | \$ 1,348,400 | \$ 1,204,500 | \$ 1,658,200 | \$ 1,609,400 | \$ 6,693,200 | \$ 7,031,800 |

Projects not meeting the District's capitalization criteria will be budgeted and recorded as operating expenditures in the fiscal year incurred.

Cost of Borrowing

| Sample Cost of Borrowing (Excludes Cost of Issuance) | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--|
| Interest Rate Amortization Period | 3.0% | | 4.0% | | 5.0% | | |
| | 20 | 30 | 20 | 30 | 20 | 30 | |
| Loan Amount | | | | | | | |
| \$ 1,000,000 | \$ 67,216 | \$ 51,019 | \$ 73,582 | \$ 57,830 | \$ 80,243 | \$ 65,051 | |
| \$ 5,000,000 | \$ 336,080 | \$ 255,095 | \$ 367,910 | \$ 289,150 | \$ 401,215 | \$ 325,255 | |
| \$ 10,000,000 | \$ 672,160 | \$ 510,190 | \$ 735,820 | \$ 578,300 | \$ 802,430 | \$ 650,510 | |
| \$ 20,000,000 | \$ 1,344,320 | \$ 1,020,380 | \$ 1,471,640 | \$ 1,156,600 | \$ 1,604,860 | \$ 1,301,020 | |

| Estimated Annual Facility Fee Impact | | 3.0% | | 4.0% | | 5.0% | |
|--------------------------------------|--------|------|-----|------|-----|------|-----|
| | | 20 | 30 | 20 | 30 | 20 | 30 |
| Community Services | \$1.0M | 8 | 6 | 9 | 7 | 10 | 8 |
| Beach | | 9 | 7 | 9 | 7 | 10 | 8 |
| Community Services | \$5.0M | 41 | 31 | 45 | 35 | 49 | 40 |
| Beach | | 43 | 33 | 47 | 37 | 52 | 42 |
| Community Services | \$10M | 82 | 62 | 90 | 70 | 98 | 79 |
| Beach | | 87 | 66 | 95 | 75 | 104 | 84 |
| Community Services | \$20M | 164 | 124 | 179 | 141 | 196 | 159 |
| Beach | | 174 | 132 | 190 | 149 | 207 | 168 |

Next Steps

- Refinement of Capital Improvement Plan
 - FY2022/23
 - Five-Year Plan

- DRAFT Tentative Budget – March 30th
 - FY2022/23 Operating Budgets
 - FY2022/23 Capital Improvement Plan
 - Facility Fee Allocations

- Tentative Budget (April 14th)

- Final Budget Adoption – May 26th

- Filing of Updated Five-Year Capital Plan with Department of Taxation
(July / August)

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| General Fund | \$ 534,000 | \$ 556,400 | \$ 265,000 | \$ 350,000 | \$ 480,000 | \$ 490,000 | \$ 212,000 | \$ 245,000 | \$ 258,200 | \$ 297,500 | \$ 1,749,200 | \$ 1,938,900 |
| Utility Fund | | | | | | | | | | | | |
| Shared | 871,000 | 962,000 | 399,500 | 557,500 | 877,320 | 748,000 | 928,700 | 1,090,700 | 728,500 | 1,052,820 | 3,805,020 | 4,411,020 |
| Water | 1,656,000 | 1,795,000 | 941,000 | 1,276,000 | 1,195,000 | 1,370,000 | 2,505,000 | 2,625,000 | 1,100,000 | 1,645,000 | 7,397,000 | 8,711,000 |
| Sewer | 2,347,500 | 13,935,000 | 2,675,000 | 11,120,000 | 2,990,000 | 10,945,000 | 3,773,000 | 12,228,000 | 230,000 | 800,000 | 12,015,500 | 49,028,000 |
| Sub-Total Utility Fund | \$ 4,874,500 | \$ 16,692,000 | \$ 4,015,500 | \$ 12,953,500 | \$ 5,062,320 | \$ 13,063,000 | \$ 7,206,700 | \$ 15,943,700 | \$ 2,058,500 | \$ 3,497,820 | \$ 23,217,520 | \$ 62,150,020 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | 286,700 | 374,700 | 1,257,900 | 474,900 | 910,300 | 954,300 | 1,164,880 | 559,880 | 418,270 | 610,270 | 4,038,050 | 2,974,050 |
| Golf - Mountain | 620,500 | 1,158,500 | 689,500 | 745,700 | 890,200 | 405,000 | 35,000 | 35,000 | 437,500 | 437,500 | 2,672,700 | 2,781,700 |
| Facilities | 138,500 | 100,000 | 104,000 | 80,000 | 91,620 | 75,000 | 27,175 | 80,875 | 105,420 | 137,120 | 466,715 | 472,995 |
| Ski | 4,477,800 | 1,075,342 | 656,900 | 2,301,400 | 707,500 | 5,421,000 | 2,913,798 | 5,719,900 | 6,548,099 | 681,300 | 15,304,097 | 15,198,942 |
| Recreation | 428,500 | 678,500 | 610,720 | 12,593,000 | 364,700 | 13,507,200 | 163,100 | 180,820 | 79,000 | 279,000 | 1,646,020 | 27,238,520 |
| CS Admin | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 |
| Parks | 395,500 | 295,500 | 435,000 | 1,796,000 | 563,500 | 552,500 | 121,900 | 289,000 | 207,100 | 490,000 | 1,746,500 | 3,423,000 |
| Tennis | 5,000 | 5,000 | 33,000 | 70,000 | 32,500 | 32,500 | 35,000 | 5,000 | 41,000 | 41,000 | 146,500 | 153,500 |
| Sub-Total Community Services Fund | \$ 6,352,500 | \$ 3,687,542 | \$ 3,851,020 | \$ 18,125,000 | \$ 3,560,320 | \$ 20,947,500 | \$ 4,460,853 | \$ 6,870,475 | \$ 7,836,389 | \$ 2,676,190 | \$ 26,084,582 | \$ 52,306,707 |
| Beaches | 349,000 | 786,500 | 449,500 | 2,635,000 | 283,100 | 3,546,500 | 1,757,700 | 1,202,500 | 2,351,000 | 82,500 | 5,190,300 | 8,253,000 |
| Internal Services | | | | | | | | | | | | |
| Fleet | 30,000 | - | 12,000 | 12,000 | 28,000 | 42,000 | - | 18,000 | - | - | 70,000 | 72,000 |
| Buildings | - | - | - | - | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 66,200 | 66,200 |
| Sub-Total Internal Services Fund | \$ 30,000 | \$ - | \$ 12,000 | \$ 12,000 | \$ 49,200 | \$ 63,200 | \$ 45,000 | \$ 63,000 | \$ - | \$ - | \$ 136,200 | \$ 138,200 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 12,140,000 | \$ 21,722,442 | \$ 8,593,020 | \$ 34,075,500 | \$ 9,434,940 | \$ 38,110,200 | \$ 13,682,253 | \$ 24,324,675 | \$ 12,504,089 | \$ 6,554,010 | \$ 56,377,802 | \$ 124,786,827 |

2023 Capital Improvement Project Summary - DRAFT FINANCING PLAN

Run Date: 1/13/2022

| Q | Project # | Project Title | Prior Year | Updated 2023 | Updated 2024 | Updated 2025 | Updated 2026 | Updated 2027 | Updated 5-YR Total |
|---------------------------------|-----------|-----------------------------------|------------|---------------|---------------|---------------|---------------|--------------|--------------------|
| General Fund | | | | | | | | | |
| | | Current Revenues | | \$ 80,000 | \$ 155,000 | \$ 140,000 | \$ 140,000 | \$ 140,000 | \$ 155,000 |
| | | Fund Balance | | 576,400 | 345,000 | 350,000 | 105,000 | 157,500 | 1,533,900 |
| | | Grants | | | | | | | - |
| | | Debt | | | | | | | - |
| | | Transfer In / (Out) | | (100,000) | (150,000) | | | | (250,000) |
| | | Sub-Total General Fund | | \$ 556,400 | \$ 350,000 | \$ 490,000 | \$ 245,000 | \$ 297,500 | \$ 1,938,900 |
| Utility Fund | | | | | | | | | |
| | | Current Revenues | 2,000,000 | \$ 1,934,759 | \$ 1,153,500 | \$ 863,000 | \$ 2,943,700 | \$ 3,497,820 | \$ 10,392,779 |
| | | Fund Balance | 1,137,500 | 11,382,241 | 1,000,000 | | | | 12,382,241 |
| | | Grants | | 3,375,000 | | | | | 3,375,000 |
| | | Debt | | | 10,800,000 | 12,200,000 | 13,000,000 | | 36,000,000 |
| | | Sub-Total Utility Fund | | \$ 16,692,000 | \$ 12,953,500 | \$ 13,063,000 | \$ 15,943,700 | \$ 3,497,820 | \$ 62,150,020 |
| Community Services Fund | | | | | | | | | |
| | | Current Revenues / Facility Fees | | \$ 1,285,042 | \$ 2,089,300 | \$ 8,442,500 | \$ 6,865,475 | \$ 2,671,190 | \$ 21,353,507 |
| | | Fund Balance | | 1,760,000 | 2,844,200 | | | | 4,604,200 |
| | | Operating Grants | | 42,500 | 41,500 | 5,000 | 5,000 | 5,000 | 99,000 |
| | | Grants | | 500,000 | 13,000,000 | 12,500,000 | | | 26,000,000 |
| | | Debt | | | | | | | - |
| | | Transfer In / (Out) | | 100,000 | 150,000 | | | | 250,000 |
| | | Sub-Total Community Services Fund | | \$ 3,687,542 | \$ 18,125,000 | \$ 20,947,500 | \$ 6,870,475 | \$ 2,676,190 | \$ 52,306,707 |
| Beach Fund | | | | | | | | | |
| | | Current Revenues / Facility Fees | | \$ 216,500 | \$ 335,000 | \$ 546,500 | \$ 1,202,500 | \$ 82,500 | \$ 2,383,000 |
| | | Fund Balance | | 570,000 | 800,000 | | | | 1,370,000 |
| | | Grants | | | | | | | - |
| | | Debt | | | 1,500,000 | 3,000,000 | | | 4,500,000 |
| | | Sub-Total Beach Fund Fund | | \$ 786,500 | \$ 2,635,000 | \$ 3,546,500 | \$ 1,202,500 | \$ 82,500 | \$ 8,253,000 |
| Internal Service Fund(s) | | | | | | | | | |
| | | Current Revenues | | \$ - | \$ 12,000 | \$ 63,200 | \$ 63,000 | \$ - | \$ 138,200 |
| | | Fund Balance | | | | | | | - |
| | | Grants | | | | | | | - |
| | | Debt | | | | | | | - |
| | | Sub-Total Internal Service Fund | | \$ - | \$ 12,000 | \$ 63,200 | \$ 63,000 | \$ - | \$ 138,200 |
| Distrt-Wide - All Funds | | | | | | | | | |
| | | Current Revenues | | \$ 3,516,301 | \$ 3,744,800 | \$ 10,055,200 | \$ 11,214,675 | \$ 6,391,510 | \$ 34,922,486 |
| | | Fund Balance | | 14,288,641 | 4,989,200 | 350,000 | 105,000 | 157,500 | 19,890,341 |
| | | Opearaitng Grants | | 42,500 | 41,500 | 5,000 | 5,000 | 5,000 | 99,000 |
| | | Grants | | 3,875,000 | 13,000,000 | 12,500,000 | - | - | 29,375,000 |
| | | Debt | | - | 12,300,000 | 15,200,000 | 13,000,000 | - | 40,500,000 |
| | | Transfer In / (Out) | | - | - | - | - | - | - |
| | | Total District-wide - All Funds | | \$ 21,722,442 | \$ 34,075,500 | \$ 38,110,200 | \$ 24,324,675 | \$ 6,554,010 | \$ 124,786,827 |



2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|-------------------|---|------------|---|---------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|---|
| Sewer | | 2524SS1010 | Effluent Pipeline Project | Engineering Manager | 2,339,210 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | - | - | 8,000,000 | 40,000,000 | B - Major Projects - Existing Facilities |
| | | 2599SS2010 | Effluent Pond Lining | Engineering Manager | 1,550,000 | | 3,000,000 | | | | | | | | | | 3,000,000 | B - Major Projects - Existing Facilities |
| Golf | | 3241LI2001 | Mountain Golf Cart Path Replacement - Phase II | Senior Engineer | | 550,000 | 1,100,000 | 550,000 | - | - | - | - | - | - | - | 1,100,000 | 1,100,000 | D - Capital Improvement - Existing Facilities |
| Ski | | NEW | Installation RFID - Software and Gantries | Ski Resrt Generam Manager | | | 410,000 | | | | | | | | | | 410,000 | G - Equipment & Software |
| Ski Master Plan | | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities | Ski Resort General Manager | | - | | - | 250,000 | - | 4,500,000 | 242,898 | - | 5,896,859 | - | 6,139,757 | 4,750,000 | A - Major Projects - New Initiatives |
| Parks | | 4378LI2104 | IVGID Community Dog Park | | 75,000 | | 100,000 | | 1,000,000 | | | | | | | | 1,100,000 | A - Major Projects - New Initiatives |
| | | NEW | Skate Park Enhancement | Parks Superintendent | | | 10,000 | | 150,000 | | 20,000 | | 10,000 | | | | 190,000 | D - Capital Improvement - Existing Facilities |
| Recreation Center | | NEW | Recreation Center Expansion Project | General Manager / Engineering Manager | | | 500,000 | | 12,500,000 | | 12,500,000 | | | | | | 25,500,000 | A - Major Projects - New Initiatives |
| Beaches | | 3973LI1302 | Incline Beach Facility Replacement | Senior Engineer | 100,000 | | | | 250,000 | | 3,000,000 | | | | | | 3,250,000 | B - Major Projects - Existing Facilities |
| | | 3972BD2101 | Ski Beach Boat Ramp Improvement Project | Engineering Manager | | - | 250,000 | - | 1,500,000 | 20,000 | | 715,000 | | | | 735,000 | 1,750,000 | D - Capital Improvement - Existing Facilities |
| | | 3972BD2102 | Beach Access Improvements | Senior Engineer | 45,000 | | 200,000 | | 200,000 | | 200,000 | | | | | | 600,000 | D - Capital Improvement - Existing Facilities |

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

| | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved Total | Updated Total |
|--|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|--------------|----------------------|----------------------|
| General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Utility Fund | | | | | | | | | | | | |
| Shared Water | | | | | | | | | | | | |
| Sewer | 2,000,000 | 13,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | - | - | 8,000,000 | 43,000,000 |
| Sub-Total Utility Fund | \$ 2,000,000 | \$ 13,000,000 | \$ 2,000,000 | \$ 10,000,000 | \$ 2,000,000 | \$ 10,000,000 | \$ 2,000,000 | \$ 10,000,000 | \$ - | \$ - | \$ 8,000,000 | \$ 43,000,000 |
| Community Services Fund | | | | | | | | | | | | |
| Golf - Championship | | | | | | | | | | | | |
| Golf - Mountain Facilities | 550,000 | 1,100,000 | 550,000 | - | - | - | - | - | - | - | 1,100,000 | 1,100,000 |
| Ski | - | 410,000 | - | 250,000 | - | 4,500,000 | 242,898 | - | 5,896,859 | - | 6,139,757 | 5,160,000 |
| Recreation | - | 500,000 | - | 12,500,000 | - | 12,500,000 | - | - | - | - | - | 25,500,000 |
| CS Admin | | | | | | | | | | | | |
| Parks | - | 110,000 | - | 1,150,000 | - | 20,000 | - | 10,000 | - | - | - | 1,290,000 |
| Tennis | | | | | | | | | | | | |
| Sub-Total Community Services Fund | \$ 550,000 | \$ 2,120,000 | \$ 550,000 | \$ 13,900,000 | \$ - | \$ 17,020,000 | \$ 242,898 | \$ 10,000 | \$ 5,896,859 | \$ - | \$ 7,239,757 | \$ 33,050,000 |
| Beaches | - | 250,000 | - | 1,750,000 | 20,000 | 3,000,000 | 715,000 | - | - | - | 735,000 | 5,000,000 |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 2,550,000 | \$ 15,370,000 | \$ 2,550,000 | \$ 25,650,000 | \$ 2,020,000 | \$ 30,020,000 | \$ 2,957,898 | \$ 10,010,000 | \$ 5,896,859 | \$ - | \$ 15,974,757 | \$ 81,050,000 |



2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|--------------------------------|---|---------------------------|--|-------------------------------------|------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|--|
| General Fund | | | | | | | | | | | | | | | | | | |
| Accounting/Information Systems | | 1213LV1721 | IS&T Pick-up Truck and Cargo Unit | Fleet Superintendent | | 31,000 | - | - | - | - | - | - | 33,000 | - | - | 31,000 | 33,000 | F - Rolling Stock |
| | | 1213BD2106 | Network Closet Updates (HVAC) | Buildings Superintendent | | 15,000 | 15,000 | 15,000 | 25,000 | - | 25,000 | - | - | - | - | 30,000 | 65,000 | G - Equipment & Software |
| | | 1213CE1501 | Wireless Controller Upgrade | Director of IT | | - | - | - | - | - | - | 72,000 | 72,000 | - | - | 72,000 | 72,000 | G - Equipment & Software |
| | | 1213CE2101 | Power Infrastructure Improvements | Director of IT | | 38,000 | 38,000 | 75,000 | 75,000 | - | - | - | - | 27,500 | 27,500 | 140,500 | 140,500 | G - Equipment & Software |
| | | 1213CE2102 | Network Upgrades - Switches, Controllers, WAP | Director of IT | | 125,000 | 210,000 | 95,000 | 95,000 | 50,000 | 50,000 | - | - | 95,000 | 95,000 | 365,000 | 450,000 | G - Equipment & Software |
| | | 1213CE2104 | Fiber Installation/Replacement | Director of IT | | 20,000 | 25,000 | - | - | - | - | - | - | - | - | 20,000 | 25,000 | G - Equipment & Software |
| | | 1213CE2105 | Security Cameras | Director of IT | | 100,000 | 100,000 | - | - | - | - | - | - | - | - | 100,000 | 100,000 | G - Equipment & Software |
| | | 1213CO1505 | Server Storage and Computing Hardware | Director of IT | | - | - | - | - | 275,000 | 275,000 | - | - | - | - | 275,000 | 275,000 | G - Equipment & Software |
| | | 1213CO1803 | Microsoft Office Licenses | Director of IT | | - | - | - | - | - | - | - | - | 10,800 | - | 10,800 | - | I - Equipment & Software - Expense |
| | | 1213CO1804 | Windows Server Operating System | Director of IT | | - | - | - | - | - | - | - | - | 16,500 | - | 16,500 | - | I - Equipment & Software - Expense |
| | | 1212OE1701 | Accounting Printer Replacement | Director of Finance | | - | 8,400 | - | - | - | - | - | - | 8,400 | - | 8,400 | 8,400 | I - Equipment & Software - Expense |
| | | 1213CE2103 | Email - Microsoft Office 365 (Hosted) | Director of IT | | - | - | - | 75,000 | 75,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 195,000 | 255,000 | I - Equipment & Software - Expense |
| | | 1213CO1703 | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers | IT Technician | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | 75,000 | 300,000 | 375,000 | I - Equipment & Software - Expense |
| | | Total | | | | 404,000 | 471,400 | 260,000 | 345,000 | 475,000 | 485,000 | 207,000 | 240,000 | 218,200 | 257,500 | 1,564,200 | 1,798,900 | |
| General | | 1099BD1701 | Administration Services Building | Engineering Manager | | 50,000 | - | - | - | - | - | - | - | - | - | 50,000 | - | B - Major Projects - Existing Facilities |
| | | 1099BD1502 | Upgrade Public Bathrooms at Administration for ADA Compliance | Buildings Superintendent | | 75,000 | - | - | - | - | - | - | - | - | - | 75,000 | - | D - Capital Improvement - Existing Facilities |
| | | 1099OE1401 | Admin Printer Copier Replacement - 893 Southwood Administration Building | District Clerk | | - | - | - | - | - | - | - | - | 35,000 | 35,000 | 35,000 | 35,000 | G - Equipment & Software |
| | | NEW | Board Meeting - Technology Upgrades | Director of IT | | - | 80,000 | - | - | - | - | - | - | - | - | - | 80,000 | G - Equipment & Software |
| | | 1099LI1705 | Pavement Maintenance - Administration Building | Senior Engineer | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 | 25,000 | H - Capital Maintenance - Expense |
| | | Total | | | | 130,000 | 85,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 40,000 | 40,000 | 185,000 | 140,000 | |
| | | Total General Fund | | | | 534,000 | 556,400 | 265,000 | 350,000 | 480,000 | 490,000 | 212,000 | 245,000 | 258,200 | 297,500 | 1,749,200 | 1,938,900 | |



2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|---------------------|---|--------------|---|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|---|
| Utilities | | | | | | | | | | | | | | | | | | |
| Public Works Shared | | 2097BD1702 | Replace Public Works Front Security Gate | Buildings Superintendent | | - | - | - | - | 79,320 | - | - | - | - | 79,320 | 79,320 | 79,320 | D - Capital Improvement - Existing Facilities |
| | | 2097LI1701 | Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1 | Senior Engineer | | 90,000 | 90,000 | - | - | - | - | - | - | - | - | 90,000 | 90,000 | D - Capital Improvement - Existing Facilities |
| | | 2097HE1725 | Loader Tire Chains - 2 Sets | Fleet Superintendent | | - | - | - | - | - | - | 20,700 | 20,700 | - | - | 20,700 | 20,700 | F - Rolling Stock |
| | | 2097HE1731 | 2018 MultiHog MX120 Snowblower #783 | Fleet Superintendent | | - | - | - | - | - | - | 176,000 | 176,000 | - | - | 176,000 | 176,000 | F - Rolling Stock |
| | | 2097HE1750 | 1997 Forklift #315 | Fleet Superintendent | | - | - | 36,000 | 36,000 | - | - | - | - | - | - | 36,000 | 36,000 | F - Rolling Stock |
| | | 2097HE1751 | 2013 Trackless Snowblower #687 | Fleet Superintendent | | 175,000 | - | - | - | - | - | - | - | - | 180,000 | 175,000 | 180,000 | F - Rolling Stock |
| | | 2097HE1752 | 2001 105KW Mobile Generator #313 | Fleet Superintendent | | 50,000 | - | - | - | - | - | - | - | - | 65,000 | 50,000 | 65,000 | F - Rolling Stock |
| | | 2097HV1732 | 2020 Vac-Con Truck #807 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 475,000 | 475,000 | 475,000 | 475,000 | F - Rolling Stock |
| | | 2097HV1753 | 2004 Freightliner Vactor Truck #534 | Fleet Superintendent | | - | - | - | - | - | - | 380,000 | 380,000 | - | - | 380,000 | 380,000 | F - Rolling Stock |
| | | 2097HV1755 | 2001 Peterbilt Bin Truck #468 | Fleet Superintendent | | - | - | - | - | 190,000 | 190,000 | - | - | - | - | 190,000 | 190,000 | F - Rolling Stock |
| | | 2097LE1722 | Slurry Liquidator #326 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 41,000 | 41,000 | 41,000 | 41,000 | F - Rolling Stock |
| | | 2097LE1724 | 2019 Sander/Spreader #808 | Fleet Superintendent | | - | - | - | - | 10,000 | 10,000 | - | - | - | - | 10,000 | 10,000 | F - Rolling Stock |
| | | 2097LE1727 | 2012 Snowplow #669B | Fleet Superintendent | | - | - | - | - | 72,000 | 72,000 | - | - | - | - | 72,000 | 72,000 | F - Rolling Stock |
| | | 2097LE1728 | 2017 Caterpillar 420F2 Backhoe #755 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 140,000 | 140,000 | 140,000 | 140,000 | F - Rolling Stock |
| | | 2097LV1710 | 2013 Chevy Equinox #691 | Fleet Superintendent | | - | - | 37,000 | 37,000 | - | - | - | - | - | - | 37,000 | 37,000 | F - Rolling Stock |
| | | 2097LV1734 | 2013 1/2 Ton Pick-Up #677 Treatment | Fleet Superintendent | | - | - | 37,000 | 37,000 | - | - | - | - | - | - | 37,000 | 37,000 | F - Rolling Stock |
| | | 2097LV1735 | 2003 GMC 3/4-Ton Pick-up #702 | Fleet Superintendent | | - | - | - | - | 34,000 | 34,000 | - | - | - | - | 34,000 | 34,000 | F - Rolling Stock |
| | | 2097LV1736 | 2005 Chevy 1/2-Ton Pick-up #553 | Fleet Superintendent | | - | - | - | - | 32,000 | 32,000 | - | - | - | - | 32,000 | 32,000 | F - Rolling Stock |
| | | 2097LV1738 | 2009 Chevrolet 1/2 Ton Pick-up Truck #631 | Fleet Superintendent | | - | - | - | - | 32,000 | 32,000 | - | - | - | - | 32,000 | 32,000 | F - Rolling Stock |
| | | 2097LV1739 | 2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept. | Fleet Superintendent | | - | - | - | - | - | - | 32,000 | 32,000 | - | - | 32,000 | 32,000 | F - Rolling Stock |
| | | 2097LV1740 | 2012 Extend-A-Cab Pick-up #678 Pipeline Dept. | Fleet Superintendent | | 32,000 | - | - | - | - | - | - | 37,000 | - | - | 32,000 | 37,000 | F - Rolling Stock |
| | | 2097LV1741 | 2004 3/4-Ton Service Truck w/liftgate & crane #703 | Fleet Superintendent | | - | - | - | - | 58,000 | 58,000 | - | - | - | - | 58,000 | 58,000 | F - Rolling Stock |
| | | 2097LV1743 | 2013 1-Ton Flatbed #679 Pipeline Dept. | Fleet Superintendent | | - | - | 44,000 | 44,000 | - | - | - | - | - | - | 44,000 | 44,000 | F - Rolling Stock |
| | | 2097LV1744 | 2012 1-Ton Service Truck w/ Liftgate #668 Treatment | Fleet Superintendent | | 43,000 | - | - | - | - | - | - | 47,000 | - | - | 43,000 | 47,000 | F - Rolling Stock |
| | | 2097LV1745 | 2013 1-Ton Service Truck #680 Utilities Electrician | Fleet Superintendent | | - | - | 44,000 | 44,000 | - | - | - | - | - | - | 44,000 | 44,000 | F - Rolling Stock |
| | | 2097LV1748 | 2008 Chevrolet Service Truck #680 | Fleet Superintendent | | 45,000 | - | - | - | - | - | - | 49,000 | - | - | 45,000 | 49,000 | F - Rolling Stock |
| | | NEW | Chevy 1/2-Ton Pick-up Truck | | | - | 32,000 | - | - | - | - | - | - | - | - | - | 32,000 | F - Rolling Stock |
| | | 2097CO2101 | Public Works Billing Software Replacement | Public Works Administrative Manager | | 100,000 | - | 100,000 | 200,000 | 50,000 | - | - | - | - | - | 250,000 | 200,000 | G - Equipment & Software |
| | | 2097OE1205 | Large Format Printer Replacement | Public Works Contract Administrator | | - | - | 29,000 | - | - | - | - | 29,000 | - | - | 29,000 | 29,000 | G - Equipment & Software |
| | | 2097BD1202 | Paint Interior Building #A | Buildings Superintendent | | 49,000 | - | - | 40,000 | - | - | - | - | - | - | 49,000 | 40,000 | H - Capital Maintenance - Expense |
| | | 2097BD1204 | New Carpet Building #A | Buildings Superintendent | | 47,000 | - | - | 47,000 | - | - | - | - | - | - | 47,000 | 47,000 | H - Capital Maintenance - Expense |
| | | 2097DH1401 | Adjust Utility Facilities in NDOT/Washoe County Right of Way | Senior Engineer | | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 300,000 | 300,000 | H - Capital Maintenance - Expense |
| | | 2097LI1401 | Pavement Maintenance, Utility Facilities | Senior Engineer | | 180,000 | 180,000 | 12,500 | 12,500 | 260,000 | 260,000 | 260,000 | 260,000 | 12,500 | 12,500 | 725,000 | 725,000 | H - Capital Maintenance - Expense |
| | | NEW | Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C | District Project Manager | | - | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | H - Capital Maintenance - Expense |
| | | NEW | Utility Infrastructure Masterplan | Engineering Manager | | - | 500,000 | - | - | - | - | - | - | - | - | - | 500,000 | J - Capital Improvement - Expense |
| | | Total | | | | 871,000 | 962,000 | 399,500 | 557,500 | 877,320 | 748,000 | 928,700 | 1,090,700 | 728,500 | 1,052,820 | 3,805,020 | 4,411,020 | |
| Water | | | | | | | | | | | | | | | | | | |
| | | 2299DI1702 | Water Pump Station 2-1 Improvements | Engineering Manager | | 320,000 | - | - | 320,000 | - | - | - | - | - | - | 320,000 | 320,000 | D - Capital Improvement - Existing Facilities |
| | | 2299WS1705 | Watermain Replacement - Crystal Peak Road | Senior Engineer | | 986,000 | 1,500,000 | - | - | - | - | - | - | - | - | 986,000 | 1,500,000 | D - Capital Improvement - Existing Facilities |
| | | 2299WS1802 | Watermain Replacement - Alder Avenue | Senior Engineer | | 50,000 | 65,000 | 535,000 | 535,000 | - | - | - | - | - | - | 585,000 | 600,000 | D - Capital Improvement - Existing Facilities |
| | | 2299WS1803 | Watermain Replacement - Future | Senior Engineer | | - | - | 50,000 | 65,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 1,850,000 | 1,865,000 | D - Capital Improvement - Existing Facilities |
| | | 2299WS1804 | R6-1 Tank Road Construction | Senior Engineer | | 125,000 | - | - | - | - | 125,000 | - | - | - | - | 125,000 | 125,000 | D - Capital Improvement - Existing Facilities |
| | | 2299DI1102 | Water Pumping Station Improvements | Engineering Manager | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 70,000 | 200,000 | 270,000 | E - Capital Maintenance |
| | | 2299DI1401 | Burnt Cedar Water Disinfection Plant Improvements | Engineering Manager | | 25,000 | 25,000 | 25,000 | 25,000 | 150,000 | 150,000 | 1,500,000 | 1,500,000 | - | - | 1,700,000 | 1,700,000 | E - Capital Maintenance |
| | | 2299LV1720 | 2013 Mid Size Truck #630 Compliance | Fleet Superintendent | | - | - | 31,000 | 31,000 | - | - | - | - | - | - | 31,000 | 31,000 | F - Rolling Stock |
| | | 2299CO2101 | SCADA Management Servers/Network - BCDP | Director of IT | | - | - | - | - | 70,000 | 70,000 | - | - | - | - | 70,000 | 70,000 | G - Equipment & Software |
| | | NEW | LIMS Software | Lab Manager | | - | 55,000 | - | - | - | - | - | - | - | - | - | 55,000 | G - Equipment & Software |
| | | 2299DI1103 | Replace Commercial Water Meters, Vaults and Lids | Collection/Distribution Supervisor | | 40,000 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | 40,000 | 100,000 | 140,000 | H - Capital Maintenance - Expense |



2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|------------|---|-----------------------|--|------------------------------------|------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|---------------------|---|--|
| | | 2299DI1204 | Water Reservoir Coatings and Site Improvements | Utility Maintenance Specialist | | 60,000 | 60,000 | 80,000 | 80,000 | 55,000 | 55,000 | 85,000 | 85,000 | - | 60,000 | 280,000 | 340,000 | H - Capital Maintenance - Expense |
| | | 2299DI2603 | Residential meter and electronics replacement | Collection/Distribution Supervisor | | - | - | 150,000 | 150,000 | 250,000 | 250,000 | 250,000 | 250,000 | 500,000 | 500,000 | 1,150,000 | 1,150,000 | H - Capital Maintenance - Expense |
| | | NEW | WPS Generator Fuel Tank Protection | Utility Maintenance Specialist | | | | | | | | | | | 75,000 | - | 75,000 | H - Capital Maintenance - Expense |
| | | NEW | R2-1 Reservoir Roof Replacement | District Project Manager | | | | | | | | | | | 300,000 | - | 300,000 | D - Capital Improvement - Existing Facilities |
| | | NEW | R-2 Interior Tank Rehabilitation | District Project Manager | | | | | | | | | | 120,000 | - | 120,000 | D - Capital Improvement - Existing Facilities | |
| | | NEW | BCWDP Production Meter 24" | Engineering Manager | | | | | | | | 50,000 | | | - | - | 50,000 | H - Capital Maintenance - Expense |
| | | Total | | | | 1,656,000 | 1,795,000 | 941,000 | 1,276,000 | 1,195,000 | 1,370,000 | 2,505,000 | 2,625,000 | 1,100,000 | 1,645,000 | 7,397,000 | 8,711,000 | |
| Sewer | | 2524SS1010 | Effluent Pipeline Project | Engineering Manager | 2,339,210 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | 2,000,000 | 10,000,000 | - | - | 8,000,000 | 40,000,000 | B - Major Projects - Existing Facilities |
| | | 2599SS2010 | Effluent Pond Lining | Engineering Manager | 1,550,000 | | 3,000,000 | | | | | | | | | | 3,000,000 | B - Major Projects - Existing Facilities |
| | | 2599DI1703 | Sewer Pump Station #1 Improvements | Senior Engineer | | | 500,000 | | | | | | | | | | 500,000 | D - Capital Improvement - Existing Facilities |
| | | 2599SS1702 | WRRF Biosolids Bins | Utility Superintendent | | - | - | - | - | - | - | 100,000 | 100,000 | - | - | 100,000 | 100,000 | D - Capital Improvement - Existing Facilities |
| | | 2599SS1901 | Wastewater Resource Recovery Facility (WRRF)- Drainage Improvements | Senior Engineer | | 12,500 | - | - | - | - | - | - | - | - | - | 12,500 | - | D - Capital Improvement - Existing Facilities |
| | | 2599BD1105 | Roof Replacement Water Resource Recovery Facility | Utility Superintendent | | - | - | 50,000 | 325,000 | 275,000 | - | - | - | - | - | 325,000 | 325,000 | E - Capital Maintenance |
| | | 2599DI1104 | Sewer Pumping Station Improvements | Engineering Manager | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 | 200,000 | - | 70,000 | 350,000 | 420,000 | E - Capital Maintenance |
| | | 2599DI1701 | Sewer Pumping Station 14 Improvements | Engineering Manager | | - | - | 30,000 | - | 85,000 | 115,000 | 200,000 | 300,000 | - | - | 315,000 | 415,000 | E - Capital Maintenance |
| | | 2599SS1102 | Water Resource Recovery Facility Improvements | Utility Superintendent | | 100,000 | 100,000 | 175,000 | 175,000 | 475,000 | 475,000 | 400,000 | 400,000 | 175,000 | 175,000 | 1,325,000 | 1,325,000 | E - Capital Maintenance |
| | | 2599SS1103 | Wetlands Effluent Disposal Facility Improvements | Utility Maintenance Specialist | | 100,000 | 100,000 | 100,000 | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 200,000 | 300,000 | 500,000 | E - Capital Maintenance |
| | | 2599SS1203 | Sewer Main Rehabilitation | Senior Engineer | | - | - | - | 100,000 | - | 100,000 | 500,000 | 500,000 | - | 300,000 | 500,000 | 1,000,000 | E - Capital Maintenance |
| | | NEW | Effluent Pipeline Repairs | Utility Superintendent | | - | 100,000 | - | 100,000 | - | 100,000 | 500,000 | 500,000 | - | 300,000 | 500,000 | 1,000,000 | E - Capital Maintenance |
| | | 2523HE1723 | 2001 Sellick Forklift #499 | Fleet Superintendent | | - | - | 65,000 | 65,000 | - | - | - | - | - | - | 65,000 | 65,000 | F - Rolling Stock |
| | | 2523HV1721 | 2006 Kenworth T800 Bin truck #587 | Fleet Superintendent | | - | - | - | - | - | - | 198,000 | 198,000 | - | - | 198,000 | 198,000 | F - Rolling Stock |
| | | 2523LE1720 | 2018 Flail Mower #784 | Fleet Superintendent | | - | - | 15,000 | 15,000 | - | - | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 2524HE1725 | 2008 Chevrolet Camera Truck #615 | Fleet Superintendent | | - | - | 85,000 | 85,000 | - | - | - | - | - | - | 85,000 | 85,000 | F - Rolling Stock |
| | | 2599CO2105 | SCADA Management Servers/Network - WRRF | Director of IT | | - | - | - | - | - | - | 70,000 | 70,000 | - | - | 70,000 | 70,000 | G - Equipment & Software |
| | | 2599BD1105X | Building Upgrades Water Resource Recovery Facility | Utility Superintendent | | 30,000 | 30,000 | - | - | - | - | - | - | - | - | 30,000 | 30,000 | H - Capital Maintenance - Expense |
| | | 2599SS1203X | Replace & Reline Sewer Mains, Manholes and Appurtenances | Senior Engineer | | 55,000 | 55,000 | 105,000 | 105,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 325,000 | 325,000 | H - Capital Maintenance - Expense |
| | | NEW | SPS#1 Pump Station & Generator Bldg Roof Replacement | District Project Manager | | | | | | | | | 255,000 | - | - | - | 255,000 | D - Capital Improvement - Existing Facilities |
| | | Total | Total Utilities | | | 2,347,500 | 13,935,000 | 2,675,000 | 11,120,000 | 2,990,000 | 10,945,000 | 3,773,000 | 12,228,000 | 230,000 | 800,000 | 12,015,500 | 49,028,000 | |
| | | | | | | 4,874,500 | 16,692,000 | 4,015,500 | 12,953,500 | 5,062,320 | 13,063,000 | 7,206,700 | 15,943,700 | 2,058,500 | 3,497,820 | 23,217,520 | 62,150,020 | |



2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

| Department | Description | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|------------------|-------------|---|------------|--|----------------------|------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|--------------|---------------------|--------------------|--------------------------|
| Internal Service | | | | | | | | | | | | | | | | | | | |
| Fleet | | | 5197LE1720 | Replace 2007 Vehicle/Equipment Trailer #629 | Fleet Superintendent | | - | - | 12,000 | 12,000 | - | - | - | - | - | - | 12,000 | 12,000 | F - Rolling Stock |
| | | | 5190ME1201 | Replacement Shop Tools and Equipment | Fleet Superintendent | | 16,000 | - | - | - | - | - | - | 18,000 | - | - | 16,000 | 18,000 | G - Equipment & Software |
| | | | 5197CO1501 | Fuel Management Program | Fleet Superintendent | | - | - | - | - | 28,000 | 28,000 | - | - | - | - | 28,000 | 28,000 | G - Equipment & Software |
| | | | 5197CO1801 | Fleet Software upgrade - manages rolling stock/equip | Fleet Superintendent | | 14,000 | - | - | - | - | 14,000 | - | - | - | - | 14,000 | 14,000 | G - Equipment & Software |
| | | | | Total | | | 30,000 | - | 12,000 | 12,000 | 28,000 | 42,000 | - | 18,000 | - | - | 70,000 | 72,000 | |
| Buildings | | | 5394LE1723 | 2003 Genie Scissor Lift | Fleet Superintendent | | - | - | - | - | 16,000 | 16,000 | - | - | - | - | 16,000 | 16,000 | F - Rolling Stock |
| | | | 5394LE1724 | 2004 Equipment Trailer (Tilt) | Fleet Superintendent | | - | - | - | - | 5,200 | 5,200 | - | - | - | - | 5,200 | 5,200 | F - Rolling Stock |
| | | | 5394LV1720 | Replace 2005 Service Truck 4X4 (1-ton) #555 | Fleet Superintendent | | - | - | - | - | - | - | 45,000 | 45,000 | - | - | 45,000 | 45,000 | F - Rolling Stock |
| | | | | Total | | | - | - | - | - | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 66,200 | 66,200 | |
| | | | | Total Internal Service | | | 30,000 | - | 12,000 | 12,000 | 49,200 | 63,200 | 45,000 | 63,000 | - | - | 136,200 | 138,200 | |



2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

| Department | Description | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|--------------------|-------------------|---|------------|--|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|---|
| Community Services | Championship Golf | | 3144BD2101 | Championship Golf Cart Barn Siding Replacement | Engineering Manager | | - | - | 18,000 | - | 144,000 | 165,000 | - | - | - | - | 162,000 | 165,000 | B - Major Projects - Existing Facilities |
| | | | 3141GC1901 | Practice Green Expansion | Grounds Superintendent Golf Courses | | - | - | 40,000 | 30,000 | 180,000 | 200,000 | - | - | - | - | 220,000 | 230,000 | D - Capital Improvement - Existing Facilities |
| | | | 3141GC1202 | Championship Course Bunkers | Grounds Superintendent Golf Courses | | - | - | 145,000 | - | 150,000 | 160,000 | 155,000 | 170,000 | - | 180,000 | 450,000 | 510,000 | E - Capital Maintenance |
| | | | 3141L11202 | Cart Path Replacement - Champ Course | Senior Engineer | | 55,000 | 55,000 | 55,000 | 55,000 | 195,000 | 195,000 | 187,500 | 187,500 | 55,000 | 55,000 | 547,500 | 547,500 | E - Capital Maintenance |
| | | | 3143GC1202 | Driving Range Improvements | Grounds Superintendent Golf Courses | | - | - | 34,000 | 34,000 | - | - | - | - | - | - | 34,000 | 34,000 | E - Capital Maintenance |
| | | | 3153BD2001 | Recoat Chateau F&B Grill and Catering Kitchen Floors | Buildings Superintendent | | 39,700 | 39,700 | - | - | - | - | - | - | 45,500 | 45,500 | 85,200 | 85,200 | E - Capital Maintenance |
| Push to 2028/29 | | | 3141LV1898 | Championship Golf Course Electric Cart Fleet and GPS | Director of Golf/Community-Services | | - | - | - | - | - | - | 620,000 | - | - | - | 620,000 | - | F - Rolling Stock |
| | | | 3142LE1722 | 2001 Shatterline Aerifier #500 | Fleet Superintendent | | - | - | 8,000 | 8,000 | - | - | - | - | - | - | 8,000 | 8,000 | F - Rolling Stock |
| | | | 3142LE1723 | 2017 Toro Force Debris Blower #742 | Fleet Superintendent | | 10,000 | - | - | - | - | - | - | - | - | 12,000 | 10,000 | 12,000 | F - Rolling Stock |
| | | | 3142LE1725 | 2015 Carryall Club Car #720 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | | 3142LE1726 | 2015 Carryall Club Car #721 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | | 3142LE1727 | 2017 Carryall Club Car #736 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | | 3142LE1728 | 2017 Carryall Club Car #737 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | | 3142LE1729 | 2017 Carryall Club Car #738 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | | 3142LE1730 | 2017 Carryall Club Car #739 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | | 3142LE1731 | 2017 Carryall Club Car #740 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | | 3142LE1732 | 2017 Carryall Club Car #741 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | | 3142LE1741 | 2016 Bar Cart #724 | Fleet Superintendent | CFWD | - | 20,000 | - | - | - | - | - | - | - | - | CFWD | 20,000 | F - Rolling Stock |
| | | | 3142LE1742 | 2016 Bar Cart #725 | Fleet Superintendent | CFWD | - | 20,000 | - | - | - | - | - | - | - | - | CFWD | 20,000 | F - Rolling Stock |
| | | | 3142LE1743 | 2017 Toro Sand Pro 3020 #744 | Fleet Superintendent | | - | - | 22,000 | 22,000 | - | - | - | - | - | - | 22,000 | 22,000 | F - Rolling Stock |
| | | | 3142LE1748 | 2015 Toro Greensmaster 1600 #711 | Fleet Superintendent | | - | - | 11,300 | 11,300 | - | - | - | - | - | - | 11,300 | 11,300 | F - Rolling Stock |
| | | | 3142LE1749 | 2015 Toro Greensmaster 1600 #712 | Fleet Superintendent | | - | - | 11,300 | 11,300 | - | - | - | - | - | - | 11,300 | 11,300 | F - Rolling Stock |
| | | | 3142LE1750 | 2013 JD 3235 Fairway Mower #685 | Fleet Superintendent | | 92,000 | 98,000 | - | - | - | - | - | - | - | - | 92,000 | 98,000 | F - Rolling Stock |
| | | | 3142LE1753 | 2019 Toro Greensmaster 2120 #797 | Fleet Superintendent | | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | | 3142LE1754 | 2019 Toro Greensmaster 2120 #798 | Fleet Superintendent | | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | | 3142LE1755 | 2019 Toro Greensmaster 2120 #799 | Fleet Superintendent | | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | | 3142LE1756 | 2019 Toro Greensmaster 2120 #800 | Fleet Superintendent | | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | | 3142LE1757 | 2019 Toro Greensmaster 2120 #801 | Fleet Superintendent | | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | | 3142LE1758 | 2019 Toro Greensmaster 2120 #802 | Fleet Superintendent | | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | | 3142LE1760 | Replacement of 2010 John Deere 8500 #641 | Fleet Superintendent | CFWD | - | 92,000 | - | - | - | - | - | - | - | - | CFWD | 92,000 | F - Rolling Stock |
| | | | 3142LE1861 | Toro Greensmaster 1600 #796 | Fleet Superintendent | | - | - | 11,300 | 11,300 | - | - | - | - | - | - | 11,300 | 11,300 | F - Rolling Stock |
| | | | 3197LE1721 | 2017 Toro Aerator #754 | Fleet Superintendent | | - | - | - | - | 28,000 | 28,000 | - | - | - | - | 28,000 | 28,000 | F - Rolling Stock |
| | | | 3197LE1722 | 2018 Toro Multi-Pro Sprayer #781 | Fleet Superintendent | | - | - | 75,000 | 75,000 | - | - | - | - | - | - | 75,000 | 75,000 | F - Rolling Stock |
| | | | 3197LE1726 | 2001 Spiker/Seeder #477 | Fleet Superintendent | | - | - | - | - | - | - | 12,000 | 12,000 | - | - | 12,000 | 12,000 | F - Rolling Stock |
| | | | 3197LE1728 | 2013 Toro Top Dresser #686 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 | F - Rolling Stock |
| | | | 3197LE1729 | 2017 Toro Multi-Pro Spray Rig #746 | Fleet Superintendent | | - | - | 41,000 | 41,000 | - | - | - | - | - | - | 41,000 | 41,000 | F - Rolling Stock |
| | | | 3197LE1731 | 2008 Planetair HD50 #616 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 39,000 | 39,000 | 39,000 | 39,000 | F - Rolling Stock |
| | | | 3197LE1732 | 2015 John Deere 1500 Fairway Aerator #716 | Fleet Superintendent | | - | - | - | - | 32,500 | 32,500 | - | - | - | - | 32,500 | 32,500 | F - Rolling Stock |
| | | | 3197LE1733 | 2008 JD TC125 Core Harvester #621 | Fleet Superintendent | | - | - | - | - | - | - | 14,500 | 14,500 | - | - | 14,500 | 14,500 | F - Rolling Stock |
| | | | 3197LE1734 | 2008 Bandit Brush Chipper #625 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 45,000 | 45,000 | 45,000 | 45,000 | F - Rolling Stock |
| | | | 3197LE1735 | 2017 TORO Procore 864 Aerator #747 | Fleet Superintendent | | - | - | - | - | 32,500 | 32,500 | - | - | - | - | 32,500 | 32,500 | F - Rolling Stock |
| | | | 3197LE1736 | 2017 John Deere Pro Gator #734 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 38,000 | 38,000 | 38,000 | 38,000 | F - Rolling Stock |
| | | | 3197LE1741 | 2015 Greens Roller #812 | Fleet Superintendent | | - | - | - | - | - | - | 20,000 | 20,000 | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | | 3197LE1742 | 2014 Vibratory Greens Roller #811 | Fleet Superintendent | | - | - | - | - | - | - | 20,000 | 20,000 | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | | 3197LE1744 | 2017 John Deere 5075E Tractor #761 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 42,000 | 42,000 | 42,000 | 42,000 | F - Rolling Stock |
| | | | 3197LE1747 | John Deer 5075E Tractor #697 | Fleet Superintendent | | - | - | - | - | - | - | 50,000 | 50,000 | - | - | 50,000 | 50,000 | F - Rolling Stock |
| | | | 3197LE1752 | 2017 Deep Tine Aerator #763 | Fleet Superintendent | | - | - | - | - | 27,800 | 27,800 | - | - | - | - | 27,800 | 27,800 | F - Rolling Stock |
| | | | 3197LE1902 | Graden Sand Injection Verticutter #827 | Fleet Superintendent | | - | - | - | - | - | - | 20,000 | 20,000 | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | | 3197LE2003 | JD TC125 Core Harvester #661 | Fleet Superintendent | | - | - | - | - | - | - | 14,500 | 14,500 | - | - | 14,500 | 14,500 | F - Rolling Stock |
| | | | 3197LE2004 | 2017 TORO PROCORE 864 AERATOR #756 | Fleet Superintendent | | - | - | 32,500 | 32,500 | - | - | - | - | - | - | 32,500 | 32,500 | F - Rolling Stock |
| | | | 3197LE2020 | 2010 JD 4120 Tractor #643 | Fleet Superintendent | | - | - | - | - | - | - | 34,000 | 34,000 | - | - | 34,000 | 34,000 | F - Rolling Stock |
| | | | 3197LE2022 | 2017 Toro Core Processor #758 | Fleet Superintendent | | - | - | 26,000 | 26,000 | - | - | - | - | - | - | 26,000 | 26,000 | F - Rolling Stock |
| | | | 3144FF1702 | Replace Icemaker Championship Golf Course Cart Barn | Buildings Superintendent | | - | - | - | - | - | - | - | - | 11,970 | 11,970 | 11,970 | 11,970 | G - Equipment & Software |
| | | | 3153FF2604 | Grille Patio Table and Chairs | Sales and Events Coordinator | | - | - | - | - | - | - | 12,380 | 12,380 | - | - | 12,380 | 12,380 | G - Equipment & Software |
| | | | 3197LE1748 | Replace Blade Grinding Equipment | Fleet Superintendent | | - | - | 49,000 | 49,000 | - | - | - | - | - | - | 49,000 | 49,000 | G - Equipment & Software |
| | | | 3199OE1501 | Championship Golf Printer Copier Replacement 955 | Director of IT | | 10,000 | 10,000 | - | - | - | - | - | - | - | - | 10,000 | 10,000 | G - Equipment & Software |



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Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|---------------|---|-----------------------|---|--------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-------------------|--------------|---------------------|--------------------|--|
| | | 3141GC1103 | Irrigation Improvements | Grounds Superintendent Golf Courses | | 15,000 | 15,000 | 20,000 | 20,000 | 27,000 | 20,000 | - | - | 15,000 | 15,000 | 77,000 | 70,000 | H - Capital Maintenance - Expense |
| | | 3141LI1201 | Pavement Maintenance of Parking Lots - Champ Course & Chateau | Senior Engineer | | 65,000 | 25,000 | 615,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 20,000 | 20,000 | 710,000 | 60,000 | H - Capital Maintenance - Expense |
| | | Total | | | | 286,700 | 374,700 | 1,257,900 | 474,900 | 910,300 | 954,300 | 1,164,880 | 559,880 | 418,270 | 610,270 | 4,038,050 | 2,974,050 | |
| Mountain Golf | | 3241GC1502 | Wash Pad Improvements | Engineering Manager | | 10,000 | - | 85,000 | 100,000 | - | - | - | - | - | - | 95,000 | 100,000 | D - Capital Improvement - Existing Facilities |
| | | 3241LI2001 | Mountain Golf Cart Path Replacement - Phase II | Senior Engineer | | 550,000 | 1,100,000 | 550,000 | - | - | - | - | - | - | - | 1,100,000 | 1,100,000 | D - Capital Improvement - Existing Facilities |
| | | NEW | Maintenance Bldg. / Torch Down Roof Replacement | Buildings Superintendent | | - | - | - | 100,000 | - | - | - | - | - | - | - | 100,000 | D - Capital Improvement - Existing Facilities |
| | | 3241GC1404 | Irrigation Improvements | Grounds Superintendent Golf Courses | | 30,000 | 18,000 | 10,000 | 10,000 | 12,000 | 12,000 | - | - | - | - | 52,000 | 40,000 | E - Capital Maintenance |
| | | 3241LV1899 | Mountain Course 58 Cart Fleet | Director of Golf/Community Services | | - | - | - | 491,200 | 491,200 | - | - | - | - | - | 491,200 | 491,200 | F - Rolling Stock |
| | | 3242LE1720 | 2018 Toro Force Blower #777 | Fleet Superintendent | | 10,000 | - | - | - | - | 12,000 | - | - | - | - | 10,000 | 12,000 | F - Rolling Stock |
| | | 3242LE1721 | 2015 Carryall Club Car #713 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1722 | 2015 Carryall Club Car #714 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1723 | 2015 Carryall Club Car #718 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1724 | 2015 Carryall Club Car #719 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1726 | 2016 Bar Cart #726 | Fleet Superintendent | | CFWD | 20,000 | - | - | - | - | - | - | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | 3242LE1729 | 2015 JD 3235 Fairway Mower #717 | Fleet Superintendent | | - | - | - | - | 93,000 | 93,000 | - | - | - | - | 93,000 | 93,000 | F - Rolling Stock |
| | | 3242LE1730 | 2018 Toro Tri-Plex 3250D Mower #779 | Fleet Superintendent | | - | - | - | - | 45,500 | 45,500 | - | - | - | - | 45,500 | 45,500 | F - Rolling Stock |
| | | 3242LE1731 | 2017 Toro Sand Pro #745 | Fleet Superintendent | | - | - | 22,000 | 22,000 | - | - | - | - | - | - | 22,000 | 22,000 | F - Rolling Stock |
| | | 3242LE1732 | 2018 Toro Tri-Plex Mower #780 | Fleet Superintendent | | - | - | - | - | 60,000 | 60,000 | - | - | - | - | 60,000 | 60,000 | F - Rolling Stock |
| | | 3242E2002 | 2019 Toro Tri-Plex Mower #795 | Fleet Superintendent | | - | - | - | - | 40,000 | 40,000 | - | - | - | - | 40,000 | 40,000 | F - Rolling Stock |
| | | 3241GC1101 | Mountain Course Greens, Tees and Bunkers | Grounds Superintendent Golf Courses | | 8,000 | 8,000 | - | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 98,000 | 98,000 | H - Capital Maintenance - Expense |
| | | 3242LI1204 | Pavement Maintenance of Parking Lot - Mountain Golf Course | Senior Engineer | | 12,500 | 12,500 | 22,500 | 22,500 | 27,500 | 27,500 | 5,000 | 5,000 | 407,500 | 407,500 | 475,000 | 475,000 | H - Capital Maintenance - Expense |
| | | 3299BD1705 | Paint Exterior of Mountain Golf Clubhouse | Buildings Superintendent | | - | - | - | - | 31,000 | 25,000 | - | - | - | - | 31,000 | 25,000 | H - Capital Maintenance - Expense |
| | | Total | | | | 620,500 | 1,158,500 | 689,500 | 745,700 | 890,200 | 405,000 | 35,000 | 35,000 | 437,500 | 437,500 | 2,672,700 | 2,781,700 | |
| Facilities | | 3350BD1302 | Resurface Patio Deck - Chateau | Buildings Superintendent | | - | - | - | - | - | - | - | 27,500 | 35,400 | - | 35,400 | 27,500 | E - Capital Maintenance |
| | | 3350BD1808 | Chateau Community Room Ceiling and Beam Refurbishing | Buildings Superintendent | | - | - | 25,000 | - | - | - | - | 25,000 | - | - | 25,000 | 25,000 | E - Capital Maintenance |
| | | 3351BD1703 | Aspen Grove Outdoor Seating BBQ and Landscaping | Parks Superintendent | | 10,000 | 10,000 | - | - | - | - | - | - | - | - | 10,000 | 10,000 | E - Capital Maintenance |
| | | 3352LV1720 | Replace 2013 Cargo Truck #690 | Fleet Superintendent | | 38,500 | - | - | - | - | - | - | - | - | 40,000 | 38,500 | 40,000 | F - Rolling Stock |
| | | 3350BD1702 | Upgrade Chateau Community Room Lighting Control Module | Buildings Superintendent | | - | - | - | - | 25,620 | - | - | - | - | 25,620 | 25,620 | 25,620 | G - Equipment & Software |
| | | 3350FF1603 | Portable Bars | Sales and Events Coordinator | | - | - | - | - | - | - | 18,375 | 18,375 | - | - | 18,375 | 18,375 | G - Equipment & Software |
| | | 3352FF1003 | Catering Ceremony Chairs | Sales and Events Coordinator | | - | - | - | - | - | - | - | - | 14,520 | 16,000 | 14,520 | 16,000 | G - Equipment & Software |
| | | 3352FF1104 | Replace Banquet Serviceware | Sales and Events Coordinator | | - | - | 11,000 | 12,000 | 66,000 | 75,000 | - | - | - | - | 77,000 | 87,000 | G - Equipment & Software |
| | | 3352FF1704 | Banquet Tables | Sales and Events Coordinator | | - | - | - | - | - | - | 8,800 | 10,000 | - | - | 8,800 | 10,000 | G - Equipment & Software |
| | | 3350BD1103 | Chateau - Replace Carpet | Buildings Superintendent | | 49,500 | 49,500 | 68,000 | 68,000 | - | - | - | - | 55,500 | 55,500 | 173,000 | 173,000 | H - Capital Maintenance - Expense |
| | | 3350BD1505 | Paint Interior of Chateau | Buildings Superintendent | | 40,500 | 40,500 | - | - | - | - | - | - | - | - | 40,500 | 40,500 | H - Capital Maintenance - Expense |
| | | Total | | | | 138,500 | 100,000 | 104,000 | 80,000 | 91,620 | 75,000 | 27,175 | 80,875 | 105,420 | 137,120 | 466,715 | 472,995 | |
| Ski | | 3469LI1805 | Ski Way and Diamond Peak Parking Lot Reconstruction | Engineering Manager | | 3,600,000 | - | - | - | - | - | - | 3,600,000 | - | - | 3,600,000 | 3,600,000 | B - Major Projects - Existing Facilities |
| Up-scoped | | 3453BD1806 | Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration | Engineering Manager | | 240,000 | 110,000 | - | 800,000 | - | - | - | - | - | - | 240,000 | 910,000 | D - Capital Improvement - Existing Facilities |
| | | 3462CE1902 | Diamond Peak Fiber Network to Lifts | Director of IT | | - | - | - | - | - | - | 68,000 | - | - | 75,000 | 68,000 | 75,000 | D - Capital Improvement - Existing Facilities |
| | | 3464ME1802 | Diamond Peak Fuel Storage Facility | Fleet Superintendent | | - | - | - | - | 20,000 | 20,000 | 400,000 | 400,000 | - | - | 420,000 | 420,000 | D - Capital Improvement - Existing Facilities |
| | | 3464SH1104 | Snowmaking Infrastructure Evaluation and Enhancement | Slope Maintenance Manager | | - | - | - | - | - | - | - | - | 56,240 | - | 56,240 | - | D - Capital Improvement - Existing Facilities |
| | | 3462HE1502 | Crystal Express Ski Lift Maintenance and Improvements | Mountain Operations Manager | | 145,000 | 32,342 | - | 80,000 | - | - | 180,000 | 180,000 | 92,000 | 40,000 | 417,000 | 332,342 | E - Capital Maintenance |

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Run Date: 1/13/2022

| Department Description | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type | | |
|-------------------------|---|------------|---|-----------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|------------------------------------|---|--------------------------------------|
| | | 3462HE1702 | Lakeview Ski Lift Maintenance and Improvements | Mountain Operations Manager | | 17,000 | | | | 41,000 | | 192,000 | | | 190,900 | 250,000 | 190,900 | E - Capital Maintenance | | |
| | | 3462HE1711 | Lodgepole Ski Lift Maintenance and Improvements | Mountain Operations Manager | | | 18,000 | | | 205,000 | 205,000 | 166,000 | | | 144,900 | 371,000 | 367,900 | E - Capital Maintenance | | |
| | | 3462HE1712 | Red Fox Ski Lift Maintenance and Improvements | Ski Resort General Manager | | 127,800 | 75,000 | 20,000 | 64,000 | | | | | | | 147,800 | 139,000 | E - Capital Maintenance | | |
| | | 3464BD1302 | Vehicle Shop/ Snowmaking Pump House Improvements | Mountain Operations Manager | | | | | | | | 45,000 | | | | 45,000 | | E - Capital Maintenance | | |
| | | 3462LE1720 | 2016 Polaris Ranger Crew #728 | Fleet Superintendent | | | | 19,000 | 19,000 | | | | | | | 19,000 | 19,000 | F - Rolling Stock | | |
| | | 3463HE1721 | 2013 Snow blower #689 | Fleet Superintendent | | | | 165,900 | 165,900 | | | | | | | 165,900 | 165,900 | F - Rolling Stock | | |
| | | 3463HE1722 | Loader Tire Chains (1-Set) | Fleet Superintendent | | | | | | | | 10,000 | 10,000 | | | 10,000 | 10,000 | F - Rolling Stock | | |
| | | 3463HE1724 | Replace 2014 Winch Cat Grooming vehicle # 699 | Fleet Superintendent | | | | | | | | 415,000 | 415,000 | | | 415,000 | 415,000 | F - Rolling Stock | | |
| | | 3463HE1725 | Replace 2014 Grooming vehicle # 700 | Fleet Superintendent | | | | 415,000 | 448,000 | | | | | | | 415,000 | 448,000 | F - Rolling Stock | | |
| | | 3464HE1908 | 1983 Case 855C Track Backhoe # 348 | Fleet Superintendent | | | | | | | | 282,000 | 282,000 | | | 282,000 | 282,000 | F - Rolling Stock | | |
| | | 3464LE1601 | Ski Resort Snowmobile Fleet Replacement | Fleet Superintendent | | 17,000 | 17,000 | 17,000 | 17,000 | 17,500 | 17,500 | 17,500 | 17,500 | 18,000 | 18,000 | 87,000 | 87,000 | F - Rolling Stock | | |
| | | 3464LE1734 | 2016 Polaris Ranger Crew #723 | Fleet Superintendent | | 19,000 | 19,000 | | | | | | | | | 19,000 | 19,000 | F - Rolling Stock | | |
| | | 3464LV1731 | 2012 Yamaha ATV #683 | Fleet Superintendent | | | | | | | | 18,000 | 18,000 | | | 18,000 | 18,000 | F - Rolling Stock | | |
| | | 3469HE1739 | Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2) | Fleet Superintendent | | | | | | | | 160,000 | 250,000 | | | 160,000 | 250,000 | F - Rolling Stock | | |
| | | 3469HE1740 | Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2) | Fleet Superintendent | | | 250,000 | | | | | 160,000 | | | | 160,000 | 250,000 | F - Rolling Stock | | |
| | | 3469LV1735 | 2007 Chevy 1-Ton Pick-Up #596 | Fleet Superintendent | | | | | | | | 40,000 | 40,000 | | | 40,000 | 40,000 | F - Rolling Stock | | |
| | | 3469LV1736 | 2007 Chevy 1-Ton Pick-Up #597 | Fleet Superintendent | | | | | | | | 40,000 | 40,000 | | | 40,000 | 40,000 | F - Rolling Stock | | |
| | | 3469LV1737 | 1991 Ski Passenger Tram #267 | Fleet Superintendent | | | | | | | | 22,700 | 22,700 | | | 22,700 | 22,700 | F - Rolling Stock | | |
| | | 3469LV1738 | 1993 Ski Passenger Tram #283 | Fleet Superintendent | | | | | | | | 22,700 | 22,700 | | | 22,700 | 22,700 | F - Rolling Stock | | |
| | | 3453FF1706 | Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures | Food and Beverage Manager | | 49,000 | 49,000 | | | | | | | | | 49,000 | 49,000 | G - Equipment & Software | | |
| | | 3453FF1707 | Replacement of Main and Snowflake Lodge Kitchen Equipment | Food and Beverage Manager | | 53,000 | | | | 11,000 | 11,000 | | | | | 64,000 | 11,000 | G - Equipment & Software | | |
| | | 3464HE1904 | Snowmaking Compressor House (C45) | Mountain Operations Manager | | | | | | | | | | 485,000 | | 485,000 | | G - Equipment & Software | | |
| | | 3464SI1002 | Snowmaking Infrastructure Replacement | Mountain Operations Manager | | 150,000 | | | 425,000 | | 200,000 | | | | 200,000 | 150,000 | 825,000 | G - Equipment & Software | | |
| | | 3468RE0002 | Replace Ski Rental Equipment | Director of Skier Services | | | | | | 340,000 | 340,000 | 210,000 | 210,000 | | | 550,000 | 550,000 | G - Equipment & Software | | |
| | | 3468RE1609 | Replace Ski Rental Machinery | Director of Skier Services | | 40,000 | | | | | 40,000 | | | | | 40,000 | 40,000 | G - Equipment & Software | | |
| | | NEW | Installation RFID - Software and Gantries | Ski Resrt Generam Manager | | | 410,000 | | | | | | | | | | 410,000 | G - Equipment & Software | | |
| | | 3464BD1403 | Resurface Main Lodge Decks | Buildings Superintendent | | | | | | 65,000 | 75,000 | | | | | 65,000 | 75,000 | H - Capital Maintenance - Expense | | |
| | | 3469LI1105 | Pavement Maintenance, Diamond Peak and Ski Way | Senior Engineer | | | 75,000 | | 12,500 | | 12,500 | 10,000 | | | 12,500 | 10,000 | 112,500 | H - Capital Maintenance - Expense | | |
| | | 3499BD1710 | Diamond Peak Facilities Flooring Material Replacement | Mountain Operations Manager | | 20,000 | 20,000 | 20,000 | 20,000 | 8,000 | | 57,000 | 57,000 | | | 105,000 | 97,000 | H - Capital Maintenance - Expense | | |
| | | 3499OE1205 | Replace Staff Uniforms | Ski Resort General Manager | | | | | | | | 155,000 | 155,000 | | | 155,000 | 155,000 | I - Equipment & Software - Expense | | |
| | | Total | | | | 4,477,800 | 1,075,342 | 656,900 | 2,051,400 | 707,500 | 921,000 | 2,670,900 | 5,719,900 | 651,240 | 681,300 | 9,164,340 | 10,448,942 | | | |
| Ski Master Plan | | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities | Ski Resort General Manager | | | | | | | 250,000 | | 4,500,000 | 242,898 | | 5,896,859 | | 6,139,757 | 4,750,000 | A - Major Projects - New Initiatives |
| | | Total | | | | | | | | | 250,000 | | 4,500,000 | 242,898 | | 5,896,859 | | 6,139,757 | 4,750,000 | |
| Parks | | 4378LI2104 | IVGID Community Dog Park | | 75,000 | | 100,000 | | 1,000,000 | | | | | | | | | 1,100,000 | | A - Major Projects - New Initiatives |
| | | 4378RS1501 | Replace Playground - Incline Park | Parks Superintendent | | 20,000 | | 100,000 | | | 20,000 | | | | | 120,000 | 170,000 | | C - Capital Improvement - New Initiatives | |
| | | 4378BD1605 | Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement | Parks Superintendent | | 145,000 | | 105,000 | | | 250,000 | | | | | 250,000 | 250,000 | | D - Capital Improvement - Existing Facilities | |
| | | 4378BD1701 | Dumpster enclosure - Incline Park | Parks Superintendent | | 45,000 | | | 45,000 | | | | | | | 45,000 | 45,000 | | D - Capital Improvement - Existing Facilities | |
| | | 4378BD1710 | Storage Container replacement | Parks Superintendent | | | | | | | | | | 20,000 | 20,000 | 20,000 | 20,000 | | D - Capital Improvement - Existing Facilities | |
| | | 4378BD1801 | Preston Field Retaining Wall Replacement | Engineering Manager | | | | 40,000 | 430,000 | 390,000 | | | | | | 430,000 | 430,000 | | D - Capital Improvement - Existing Facilities | |
| | | NEW | Incline Park 2 bleacher replacement | Parks Superintendent | | | | | | | | | | | 45,000 | | 45,000 | | D - Capital Improvement - Existing Facilities | |
| PW vs Parks - Esitmates | | NEW | Skate Park Enhancement | Parks Superintendent | | | 10,000 | | 150,000 | | 20,000 | | 10,000 | | | | 190,000 | | D - Capital Improvement - Existing Facilities | |
| | | NEW | Central Irrigation Controller Upgrade | Parks Superintendent | | | | | | | 60,000 | | | | | | 60,000 | | D - Capital Improvement - Existing Facilities | |
| | | 4378RS1601 | Replace Playgrounds - Preston | Senior Engineer | | | | 100,000 | 20,000 | | | | 200,000 | | | 100,000 | 220,000 | | E - Capital Maintenance | |
| | | 4378HV1738 | 2013 1-Ton Dump Truck #692 | Fleet Superintendent | | | | | | 43,000 | 43,000 | | | | | 43,000 | 43,000 | | F - Rolling Stock | |



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| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type | |
|----------------------|-------------|-------------------------------------|--|--|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|-----------------------------------|---|-----------------------------------|
| Washoe Reimbursement | | 4378LE1720 | 2013 Surf Rake #684 | Fleet Superintendent | | - | | 26,500 | 26,500 | - | | - | | - | | 26,500 | 26,500 | F - Rolling Stock | |
| | | 4378LE1722 | 2017 Toro Rake-O-Vac #735 | Fleet Superintendent | | - | | - | - | - | - | - | - | 37,100 | 37,100 | 37,100 | 37,100 | F - Rolling Stock | |
| | | 4378LE1725 | 2008 Landpride Overseeder #622 | Fleet Superintendent | | - | | - | - | 17,000 | 17,000 | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock | |
| | | 4378LE1726 | 2018 John Deere UTV #771 | Fleet Superintendent | | - | | - | - | 20,000 | 20,000 | - | - | - | - | 20,000 | 20,000 | F - Rolling Stock | |
| | | 4378LE1727 | 2015 John Deere Pro Gator #722 | Fleet Superintendent | | - | | - | - | 32,000 | 32,000 | - | - | - | - | 32,000 | 32,000 | F - Rolling Stock | |
| | | 4378LE1739 | 2013 Ball Field Groomer #809 | Fleet Superintendent | | - | | - | - | - | - | - | - | 25,000 | 25,000 | 25,000 | 25,000 | F - Rolling Stock | |
| | | 4378LE1740 | 2013 Ball Field Mower / Toro 3500D Groundsmaster | Fleet Superintendent | | - | | - | - | - | - | - | - | 39,000 | 39,000 | 39,000 | 39,000 | F - Rolling Stock | |
| | | 4378LE1743 | 2019 Toro 3500D Rotary Mower #792 | Fleet Superintendent | | - | | - | - | 37,000 | 37,000 | - | - | - | - | 37,000 | 37,000 | F - Rolling Stock | |
| | | 4378LE2220 | Toolcat with Bucket and Snowblower | Fleet Superintendent | | - | | 70,000 | - | - | - | - | - | - | - | - | 70,000 | 70,000 | F - Rolling Stock |
| | | 4378LV1732 | 2016 Pick-up Truck 4x4 (1-Ton) #730 | Fleet Superintendent | | - | | - | - | - | - | - | - | 46,000 | 46,000 | 46,000 | 46,000 | F - Rolling Stock | |
| | | 4378LV1734 | 2011 Pick-Up with Lift gate #646 | Fleet Superintendent | | 44,500 | 44,500 | - | - | - | - | - | - | - | - | 44,500 | 44,500 | F - Rolling Stock | |
| | | NEW | GPS Field Striper | Parks Superintendent | | - | - | - | 12,000 | - | - | - | - | - | - | - | - | 12,000 | G - Equipment & Software |
| | | 4378BD1603 | Resurface and Coat Incline Park Bathroom Floors | Buildings Superintendent | | - | - | - | - | - | 14,500 | - | - | - | - | 14,500 | 14,500 | 14,500 | H - Capital Maintenance - Expense |
| | | 4378BD1604 | Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors | Buildings Superintendent | | - | - | - | - | - | - | - | 63,400 | - | - | 63,400 | 63,400 | 63,400 | H - Capital Maintenance - Expense |
| | | 4378LI1207 | Maintenance, East & West End Parks | Senior Engineer | | 42,500 | 42,500 | 41,500 | 41,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 99,000 | 99,000 | H - Capital Maintenance - Expense | |
| | | 4378LI1303 | Pavement Maintenance, Village Green Parking | Senior Engineer | | 32,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 12,500 | 33,000 | 12,500 | 5,000 | 67,500 | 53,000 | H - Capital Maintenance - Expense | |
| | | 4378LI1403 | Pavement Maintenance, Preston Field | Senior Engineer | | 27,500 | 5,000 | 6,000 | 6,000 | 7,500 | 7,500 | 6,000 | 6,000 | 12,500 | 30,000 | 59,500 | 54,500 | H - Capital Maintenance - Expense | |
| | | 4378LI1602 | Pavement Maintenance, Overflow Parking Lot | Senior Engineer | | 27,500 | 5,000 | 5,000 | 5,000 | 10,000 | 30,000 | 5,000 | 5,000 | 5,000 | 5,000 | 52,500 | 50,000 | H - Capital Maintenance - Expense | |
| | 4378LI1802 | Pavement Maintenance - Incline Park | Senior Engineer | | 3,500 | 6,000 | 6,000 | 35,000 | 6,000 | 6,000 | 30,000 | 30,000 | 5,000 | 5,000 | 50,500 | 82,000 | H - Capital Maintenance - Expense | | |
| | 4378RS1601X | Playground Repairs - Preston | Parks Superintendent | | 7,500 | 7,500 | - | - | - | - | - | - | - | - | 7,500 | 7,500 | H - Capital Maintenance - Expense | | |
| | NEW | Incline Parks Fencing Refurbishment | Parks Superintendent | | - | - | - | 20,000 | - | - | - | - | - | - | - | - | 20,000 | H - Capital Maintenance - Expense | |
| | Total | | | | | 395,500 | 295,500 | 435,000 | 1,796,000 | 563,500 | 552,500 | 121,900 | 289,000 | 207,100 | 490,000 | 1,746,500 | 3,423,000 | | |
| Tennis | | 4588RS1401 | Resurface Tennis Courts 8-9-10-11 | Superintendent of Parks and Recreation | | - | - | - | - | - | - | - | - | 19,000 | 19,000 | 19,000 | 19,000 | E - Capital Maintenance | |
| | | 4588RS1402 | Resurface Tennis Courts 3 thru 7 | Superintendent of Parks and Recreation | | - | - | 23,000 | 23,000 | - | - | - | - | - | - | 23,000 | 23,000 | E - Capital Maintenance | |
| | | 4588RS1501 | Resurface Tennis Courts 1 and 2 | Superintendent of Parks and Recreation | | - | - | - | - | 10,000 | 10,000 | - | - | - | - | 10,000 | 10,000 | E - Capital Maintenance | |
| | | 4588ME1701 | Ball Machines for Tennis Center | Superintendent of Parks and Recreation | | - | - | - | - | - | - | - | - | 17,000 | 17,000 | 17,000 | 17,000 | G - Equipment & Software | |
| | | 4588BD1602 | Paint All Court Fences and Light Poles | Buildings Superintendent | | - | - | - | 37,000 | - | - | 30,000 | - | - | - | 30,000 | 37,000 | H - Capital Maintenance - Expense | |
| | | 4588LI1201 | Pavement Maintenance, Tennis Facility | Senior Engineer | | 5,000 | 5,000 | 10,000 | 10,000 | 22,500 | 22,500 | 5,000 | 5,000 | 5,000 | 5,000 | 47,500 | 47,500 | H - Capital Maintenance - Expense | |
| | Total | | | | | 5,000 | 5,000 | 33,000 | 70,000 | 32,500 | 32,500 | 35,000 | 5,000 | 41,000 | 41,000 | 146,500 | 153,500 | | |
| Recreation Center | | NEW | Recreation Center Expansion Project | General Manager / Engineering Manager | | - | 500,000 | - | 12,500,000 | - | 12,500,000 | - | - | - | - | - | 25,500,000 | A - Major Projects - New Initiatives | |
| | | NEW | Rec Center Exterior Wall Waterproofing & French Drain | District Project Manager | | - | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | D - Capital Improvement - Existing Facilities | |
| | | 4884LI1102 | Recreation Center Parking Lot Reconstruction | Senior Engineer | | 350,000 | - | 300,000 | - | 300,000 | 950,000 | - | - | - | - | 950,000 | 950,000 | E - Capital Maintenance | |
| | | 4884RS1503 | Replaster Recreation Center Pool | Buildings Superintendent | | - | - | 200,000 | - | - | - | - | - | 200,000 | 200,000 | 200,000 | 200,000 | E - Capital Maintenance | |
| | | 4885BD1606 | Pool Facility Deck/Floor Re-coat | Buildings Superintendent | | - | - | - | - | - | - | - | - | 38,000 | 38,000 | 38,000 | 38,000 | E - Capital Maintenance | |
| | | 4899LV1721 | 2012 15-Passenger Van #667 | Fleet Superintendent | | - | - | - | - | - | - | 45,800 | 45,800 | - | - | 45,800 | 45,800 | F - Rolling Stock | |
| | | 4899LV1723 | 2017 Chevy Compact SUV #751 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 35,000 | 35,000 | 35,000 | 35,000 | F - Rolling Stock | |
| | | 4884BD1702 | Replace Bird Netting | Buildings Superintendent | | - | - | 17,720 | - | - | - | - | 17,720 | - | 17,720 | 17,720 | G - Equipment & Software | | |
| | | 4884BD1804 | Chemtrol System for Recreation Center Pool | Buildings Superintendent | | 22,000 | 22,000 | - | - | - | - | - | - | - | - | 22,000 | 22,000 | G - Equipment & Software | |
| | | 4886LE0001 | Fitness Equipment | Recreation Center Manager | | 49,000 | 49,000 | 70,000 | 70,000 | 57,200 | 57,200 | 51,300 | 51,300 | - | - | 227,500 | 227,500 | G - Equipment & Software | |
| | | 4899OE1607 | Recreation Center Printer Copier Replacement 980 Incline Way | Director of IT | | - | - | - | - | - | - | 25,000 | 25,000 | - | - | 25,000 | 25,000 | G - Equipment & Software | |
| | | 4884FF1501 | Resurface Recreation Center Patio Deck | Buildings Superintendent | | - | - | - | - | - | - | 35,000 | 35,000 | - | - | 35,000 | 35,000 | H - Capital Maintenance - Expense | |
| | | 4884LI1102X | Pavement Maintenance, Recreation Center Area | Senior Engineer | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | - | 6,000 | 6,000 | 6,000 | 6,000 | 34,500 | 27,000 | H - Capital Maintenance - Expense | |
| | | 4899BD1305 | Paint Interior of Recreation Center | Buildings Superintendent | | - | - | 15,500 | 15,500 | - | - | - | - | - | - | 15,500 | 15,500 | H - Capital Maintenance - Expense | |



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|---------------------------|---|---------------------------------|-----------------------------|----------------------|------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|-------------------|
| | | Total | | | | 428,500 | 678,500 | 610,720 | 12,593,000 | 364,700 | 13,507,200 | 163,100 | 180,820 | 79,000 | 279,000 | 1,646,020 | 27,238,520 | |
| Community Services Shared | | 4999LV1802 | 2017 Dodge Caravan ADA #769 | Fleet Superintendent | | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 | F - Rolling Stock |
| | | Total | | | | - | - | 64,000 | 64,000 | - | - | - | - | - | - | 64,000 | 64,000 | |
| | | Total Community Services | | | | 6,352,500 | 3,687,542 | 3,851,020 | 18,125,000 | 3,560,320 | 20,947,500 | 4,460,853 | 6,870,475 | 7,836,389 | 2,676,190 | 26,084,582 | 52,306,707 | |



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|------------------------|---|-----------------------|--|--|------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|--------------------|---|
| Beaches | | | | | | | | | | | | | | | | | | |
| | | 3+Q304+C304-C304-R304 | Burnt Cedar Pool Replacement Timing to be Determined | Superintendent of Parks and Recreation | | | | | | | | | | -2,000,000 | | -2,000,000 | | B - Major Projects - Existing Facilities |
| | | 3973LI1302 | Incline Beach Facility Replacement | Senior Engineer | 100,000 | | | | 250,000 | | 3,000,000 | | | | | | 3,250,000 | B - Major Projects - Existing Facilities |
| | | 3972BD1501 | Beaches Flatscape and Retaining Wall Enhancement and Replacement | Senior Engineer | | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | | | | | 165,000 | 165,000 | D - Capital Improvement - Existing Facilities |
| | | 3972BD2101 | Ski Beach Boat Ramp Improvement Project | Engineering Manager | | | 250,000 | | 1,500,000 | 20,000 | | 715,000 | | | | 735,000 | 1,750,000 | D - Capital Improvement - Existing Facilities |
| | | 3999BD1708 | Ski Beach Bridge Replacement | Senior Engineer | | 120,000 | 120,000 | | | | | | | | | 120,000 | 120,000 | D - Capital Improvement - Existing Facilities |
| | | 3999LI1902 | Burnt Cedar Beach Eastern Stormwater Improvements | Senior Engineer | | | | | | | | 189,200 | 190,000 | | | 189,200 | 190,000 | D - Capital Improvement - Existing Facilities |
| | | NEW | Beach Furnishings | Parks Superintendent | | | 10,000 | | 10,000 | | | | 10,000 | | 10,000 | | 50,000 | D - Capital Improvement - Existing Facilities |
| | | NEW | Central Irrigation Controller Upgrade | Parks Superintendent | | | | | | | | | | | | | 30,000 | D - Capital Improvement - Existing Facilities |
| | | NEW | Third Creek Fence Redesign and Replacement | Parks Superintendent | | | | | | | | | | | | | 15,000 | D - Capital Improvement - Existing Facilities |
| | | NEW | Ski and Incline Beach Landscape Enhancement | Parks Superintendent | | | | | | | | | | | | | 15,000 | D - Capital Improvement - Existing Facilities |
| | | 3972BD2102 | Beach Access Improvements | Senior Engineer | 45,000 | | 200,000 | | 200,000 | | 200,000 | | | | | | 600,000 | D - Capital Improvement - Existing Facilities |
| | | 3972BD1301 | Reconstruct Pavement - Ski Beach | Senior Engineer | | | | 250,000 | 250,000 | | | | | | | 250,000 | 250,000 | E - Capital Maintenance |
| | | 3972LI1202 | Pavement Reconstruction - Burnt Cedar Beach | Senior Engineer | | | | | | | | 835,000 | 835,000 | | | 835,000 | 835,000 | E - Capital Maintenance |
| | | 3972RS1701 | Replace Playgrounds - Beaches | Senior Engineer | | 7,500 | | 100,000 | 7,500 | 100,000 | 150,000 | | 150,000 | | | 207,500 | 307,500 | E - Capital Maintenance |
| | | 3999BD1703 | Replace Ski Beach Entrance Gate | Buildings Superintendent | | | | 19,500 | | | | | | | 25,000 | 19,500 | 25,000 | E - Capital Maintenance |
| | | 3972LE1720 | 2014 John Deere 5075E Tractor #698 | Fleet Superintendent | | | | | | 54,000 | 54,000 | | | | | 54,000 | 54,000 | F - Rolling Stock |
| | | 3972BD1301X | Pavement Maintenance, Ski Beach | Senior Engineer | | 15,000 | 15,000 | 6,000 | | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 39,000 | 33,000 | H - Capital Maintenance - Expense |
| | | 3972LI1201 | Pavement Maintenance, Incline Beach | Senior Engineer | | 31,500 | 6,500 | 6,500 | 350,000 | 6,500 | 6,500 | 12,500 | 6,500 | 340,000 | 6,500 | 397,000 | 376,000 | H - Capital Maintenance - Expense |
| | | 3972LI1202X | Pavement Maintenance, Burnt Cedar Beach | Senior Engineer | | 67,500 | 67,500 | 12,500 | 12,500 | 12,500 | 5,000 | | 5,000 | 5,000 | 5,000 | 97,500 | 95,000 | H - Capital Maintenance - Expense |
| | | 3972RS1701X | Playground Repairs - Beaches | Parks Superintendent | | 7,500 | 7,500 | | | | | | | | | 7,500 | 7,500 | H - Capital Maintenance - Expense |
| | | 3999BD1702 | Resurface Burnt Cedar Pool Patio Deck | Buildings Superintendent | | | | | | 29,100 | | | | | 30,000 | 29,100 | 30,000 | H - Capital Maintenance - Expense |
| | | 3999DH1706 | Burnt Cedar Beach Backflow Device Replacement | Engineering Manager | | 45,000 | 55,000 | | | | | | | | | 45,000 | 55,000 | H - Capital Maintenance - Expense |
| | | Total | | | | 349,000 | 786,500 | 449,500 | 2,635,000 | 283,100 | 3,546,500 | 1,757,700 | 1,202,500 | 2,351,000 | 82,500 | 5,190,300 | 8,253,000 | |
| Grand Total | | | | | | 12,140,000 | 21,722,442 | 8,593,020 | 34,075,500 | 9,434,940 | 38,110,200 | 13,682,253 | 24,324,675 | 12,504,089 | 6,554,010 | 56,377,802 | 124,786,827 | |



2023 Capital Improvement Project Summary Report - FLEET REPLACEMENT PROJECTS

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|--------------------------------|---|--------------|---|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|--------------------------|
| General Fund | | | | | | | | | | | | | | | | | | |
| Accounting/Information Systems | | 1213LV1721 | IS&T Pick-up Truck and Cargo Unit | Fleet Superintendent | | 31,000 | - | - | - | - | - | - | 33,000 | - | - | 31,000 | 33,000 | F - Rolling Stock |
| | | Total | | | | 31,000 | - | - | - | - | - | - | 33,000 | - | - | 31,000 | 33,000 | |
| | | Total | | | | 31,000 | - | - | - | - | - | - | 33,000 | - | - | 31,000 | 33,000 | |
| | | | Total General Fund | | | 31,000 | - | - | - | - | - | - | 33,000 | - | - | 31,000 | 33,000 | |
| Utilities | | | | | | | | | | | | | | | | | | |
| | | 2097HE1725 | Loader Tire Chains - 2 Sets | Fleet Superintendent | | - | - | - | - | - | - | 20,700 | 20,700 | - | - | 20,700 | 20,700 | F - Rolling Stock |
| | | 2097HE1731 | 2018 MultiHog MX120 Snowblower #783 | Fleet Superintendent | | - | - | - | - | - | - | 176,000 | 176,000 | - | - | 176,000 | 176,000 | F - Rolling Stock |
| | | 2097HE1750 | 1997 Forklift #315 | Fleet Superintendent | | - | - | 36,000 | 36,000 | - | - | - | - | - | - | 36,000 | 36,000 | F - Rolling Stock |
| | | 2097HE1751 | 2013 Trackless Snowblower #687 | Fleet Superintendent | | 175,000 | - | - | - | - | - | - | - | - | 180,000 | 175,000 | 180,000 | F - Rolling Stock |
| | | 2097HE1752 | 2001 105KW Mobile Generator #313 | Fleet Superintendent | | 50,000 | - | - | - | - | - | - | - | - | 65,000 | 50,000 | 65,000 | F - Rolling Stock |
| | | 2097HV1732 | 2020 Vac-Con Truck #807 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 475,000 | 475,000 | 475,000 | 475,000 | F - Rolling Stock |
| | | 2097HV1753 | 2004 Freightliner Vactor Truck #534 | Fleet Superintendent | | - | - | - | - | - | - | 380,000 | 380,000 | - | - | 380,000 | 380,000 | F - Rolling Stock |
| | | 2097HV1755 | 2001 Peterbilt Bin Truck #468 | Fleet Superintendent | | - | - | 190,000 | 190,000 | - | - | - | - | - | - | 190,000 | 190,000 | F - Rolling Stock |
| | | 2097LE1722 | Slurry Liquidator #326 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 41,000 | 41,000 | 41,000 | 41,000 | F - Rolling Stock |
| | | 2097LE1724 | 2019 Sander/Spreader #808 | Fleet Superintendent | | - | - | 10,000 | 10,000 | - | - | - | - | - | - | 10,000 | 10,000 | F - Rolling Stock |
| | | 2097LE1727 | 2012 Snowplow #669B | Fleet Superintendent | | - | - | 72,000 | 72,000 | - | - | - | - | - | - | 72,000 | 72,000 | F - Rolling Stock |
| | | 2097LE1728 | 2017 Caterpillar 420F2 Backhoe #755 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 140,000 | 140,000 | 140,000 | 140,000 | F - Rolling Stock |
| | | 2097LV1710 | 2013 Chevy Equinox #691 | Fleet Superintendent | | - | - | 37,000 | 37,000 | - | - | - | - | - | - | 37,000 | 37,000 | F - Rolling Stock |
| | | 2097LV1734 | 2013 1/2 Ton Pick-Up #677 Treatment | Fleet Superintendent | | - | - | 37,000 | 37,000 | - | - | - | - | - | - | 37,000 | 37,000 | F - Rolling Stock |
| | | 2097LV1735 | 2003 GMC 3/4-Ton Pick-up #702 | Fleet Superintendent | | - | - | - | - | 34,000 | 34,000 | - | - | - | - | 34,000 | 34,000 | F - Rolling Stock |
| | | 2097LV1736 | 2005 Chevy 1/2-Ton Pick-up #553 | Fleet Superintendent | | - | - | - | - | 32,000 | 32,000 | - | - | - | - | 32,000 | 32,000 | F - Rolling Stock |
| | | 2097LV1738 | 2009 Chevrolet 1/2 Ton Pick-up Truck #631 | Fleet Superintendent | | - | - | - | - | 32,000 | 32,000 | - | - | - | - | 32,000 | 32,000 | F - Rolling Stock |
| | | 2097LV1739 | 2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept. | Fleet Superintendent | | - | - | - | - | - | - | 32,000 | 32,000 | - | - | 32,000 | 32,000 | F - Rolling Stock |
| | | 2097LV1740 | 2012 Extend-A-Cab Pick-up #678 Pipeline Dept. | Fleet Superintendent | | 32,000 | - | - | - | - | - | - | 37,000 | - | - | 32,000 | 37,000 | F - Rolling Stock |
| | | 2097LV1741 | 2004 3/4-Ton Service Truck w/liftgate and crane #703 | Fleet Superintendent | | - | - | - | - | 58,000 | 58,000 | - | - | - | - | 58,000 | 58,000 | F - Rolling Stock |
| | | 2097LV1743 | 2013 1-Ton Flatbed #679 Pipeline Dept. | Fleet Superintendent | | - | - | 44,000 | 44,000 | - | - | - | - | - | - | 44,000 | 44,000 | F - Rolling Stock |
| | | 2097LV1744 | 2012 1-Ton Service Truck w/ Liftgate #668 Treatment | Fleet Superintendent | | 43,000 | - | - | - | - | - | - | 47,000 | - | - | 43,000 | 47,000 | F - Rolling Stock |
| | | 2097LV1745 | 2013 1-Ton Service Truck #680 Utilities Electrician | Fleet Superintendent | | - | - | 44,000 | 44,000 | - | - | - | - | - | - | 44,000 | 44,000 | F - Rolling Stock |
| | | 2097LV1748 | 2008 Chevrolet Service Truck #680 | Fleet Superintendent | | 45,000 | - | - | - | - | - | - | 49,000 | - | - | 45,000 | 49,000 | F - Rolling Stock |
| | | NEW | Chevy 1/2-Ton Pick-up Truck | | | - | 32,000 | - | - | - | - | - | - | - | - | - | 32,000 | F - Rolling Stock |
| | | Total | | | | 345,000 | 32,000 | 198,000 | 198,000 | 428,000 | 428,000 | 608,700 | 741,700 | 656,000 | 901,000 | 2,235,700 | 2,300,700 | |
| | | 2299LV1720 | 2013 Mid Size Truck #630 Compliance | Fleet Superintendent | | - | - | 31,000 | 31,000 | - | - | - | - | - | - | 31,000 | 31,000 | F - Rolling Stock |
| | | Total | | | | - | - | 31,000 | 31,000 | - | - | - | - | - | - | 31,000 | 31,000 | |
| | | 2523HE1723 | 2001 Sellick Forklift #499 | Fleet Superintendent | | - | - | 65,000 | 65,000 | - | - | - | - | - | - | 65,000 | 65,000 | F - Rolling Stock |
| | | 2523HV1721 | 2006 Kenworth T800 Bin truck #587 | Fleet Superintendent | | - | - | - | - | - | - | 198,000 | 198,000 | - | - | 198,000 | 198,000 | F - Rolling Stock |
| | | 2523LE1720 | 2018 Flail Mower #784 | Fleet Superintendent | | - | - | 15,000 | 15,000 | - | - | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 2524HE1725 | 2008 Chevrolet Camera Truck #615 | Fleet Superintendent | | - | - | 85,000 | 85,000 | - | - | - | - | - | - | 85,000 | 85,000 | F - Rolling Stock |
| | | Total | | | | - | - | 165,000 | 165,000 | - | - | 198,000 | 198,000 | - | - | 363,000 | 363,000 | |
| | | | Total Utilities | | | 345,000 | 32,000 | 394,000 | 394,000 | 428,000 | 428,000 | 806,700 | 939,700 | 656,000 | 901,000 | 2,629,700 | 2,694,700 | |
| Internal Service | | | | | | | | | | | | | | | | | | |
| Fleet | | 5197LE1720 | Replace 2007 Vehicle/Equipment Trailer #629 | Fleet Superintendent | | - | - | 12,000 | 12,000 | - | - | - | - | - | - | 12,000 | 12,000 | F - Rolling Stock |
| | | Total | | | | - | - | 12,000 | 12,000 | - | - | - | - | - | - | 12,000 | 12,000 | |
| Buildings | | 5394LE1723 | 2003 Genie Scissor Lift | Fleet Superintendent | | - | - | - | - | 16,000 | 16,000 | - | - | - | - | 16,000 | 16,000 | F - Rolling Stock |
| | | 5394LE1724 | 2004 Equipment Trailer (Tilt) | Fleet Superintendent | | - | - | 5,200 | 5,200 | - | - | - | - | - | - | 5,200 | 5,200 | F - Rolling Stock |
| | | 5394LV1720 | Replace 2005 Service Truck 4X4 (1-ton) #555 | Fleet Superintendent | | - | - | - | - | - | - | 45,000 | 45,000 | - | - | 45,000 | 45,000 | F - Rolling Stock |
| | | Total | | | | - | - | - | - | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 66,200 | 66,200 | |
| | | | Total Internal Service | | | - | - | 12,000 | 12,000 | 21,200 | 21,200 | 45,000 | 45,000 | - | - | 78,200 | 78,200 | |
| Community Services | | | | | | | | | | | | | | | | | | |
| Push to 2028/29 | | 3141LV1898 | Championship Golf Course Electric Cart Fleet and GPS | Director of Golf/Community Services | | - | - | - | - | - | - | - | 620,000 | - | - | 620,000 | - | F - Rolling Stock |
| | | 3142LE1722 | 2001 Shattertine Aerifier #500 | Fleet Superintendent | | - | - | 8,000 | 8,000 | - | - | - | - | - | - | 8,000 | 8,000 | F - Rolling Stock |
| | | 3142LE1723 | 2017 Toro Force Debris Blower #742 | Fleet Superintendent | | 10,000 | - | - | - | - | - | - | - | 12,000 | - | 10,000 | 12,000 | F - Rolling Stock |
| | | 3142LE1725 | 2015 Carryall Club Car #720 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3142LE1726 | 2015 Carryall Club Car #721 | Fleet Superintendent | | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3142LE1727 | 2017 Carryall Club Car #736 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | 3142LE1728 | 2017 Carryall Club Car #737 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | 3142LE1729 | 2017 Carryall Club Car #738 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | 3142LE1730 | 2017 Carryall Club Car #739 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | 3142LE1731 | 2017 Carryall Club Car #740 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |
| | | 3142LE1732 | 2017 Carryall Club Car #741 | Fleet Superintendent | | - | - | - | - | - | - | - | - | 15,300 | 15,300 | 15,300 | 15,300 | F - Rolling Stock |



2023 Capital Improvement Project Summary Report - FLEET REPLACEMENT PROJECTS

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|------------|---|------------|---|-------------------------------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|---------------------|--------------------|-------------------|
| | | 3142LE1741 | 2016 Bar Cart #724 | Fleet Superintendent | CFWD | - | 20,000 | - | - | - | - | - | - | - | - | CFWD | 20,000 | F - Rolling Stock |
| | | 3142LE1742 | 2016 Bar Cart #725 | Fleet Superintendent | CFWD | - | 20,000 | - | - | - | - | - | - | - | - | CFWD | 20,000 | F - Rolling Stock |
| | | 3142LE1743 | 2017 Toro Sand Pro 3020 #744 | Fleet Superintendent | - | - | - | 22,000 | 22,000 | - | - | - | - | - | - | 22,000 | 22,000 | F - Rolling Stock |
| | | 3142LE1748 | 2015 Toro Greensmaster 1600 #711 | Fleet Superintendent | - | - | - | 11,300 | 11,300 | - | - | - | - | - | - | 11,300 | 11,300 | F - Rolling Stock |
| | | 3142LE1749 | 2015 Toro Greensmaster 1600 #712 | Fleet Superintendent | - | - | - | 11,300 | 11,300 | - | - | - | - | - | - | 11,300 | 11,300 | F - Rolling Stock |
| | | 3142LE1750 | 2013 JD 3235 Fairway Mower #685 | Fleet Superintendent | - | 92,000 | 98,000 | - | - | - | - | - | - | - | - | 92,000 | 98,000 | F - Rolling Stock |
| | | 3142LE1753 | 2019 Toro Greensmaster 2120 #797 | Fleet Superintendent | - | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | 3142LE1754 | 2019 Toro Greensmaster 2120 #798 | Fleet Superintendent | - | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | 3142LE1755 | 2019 Toro Greensmaster 2120 #799 | Fleet Superintendent | - | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | 3142LE1756 | 2019 Toro Greensmaster 2120 #800 | Fleet Superintendent | - | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | 3142LE1757 | 2019 Toro Greensmaster 2120 #801 | Fleet Superintendent | - | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | 3142LE1758 | 2019 Toro Greensmaster 2120 #802 | Fleet Superintendent | - | - | - | 17,000 | 17,000 | - | - | - | - | - | - | 17,000 | 17,000 | F - Rolling Stock |
| | | 3142LE1760 | Replacement of 2010 John Deere 8500 #641 | Fleet Superintendent | CFWD | - | 92,000 | - | - | - | - | - | - | - | - | - | 92,000 | F - Rolling Stock |
| | | 3142LE1861 | Toro Greensmaster 1600 #796 | Fleet Superintendent | - | - | - | 11,300 | 11,300 | - | - | - | - | - | - | 11,300 | 11,300 | F - Rolling Stock |
| | | 3197LE1721 | 2017 Toro Aerator #754 | Fleet Superintendent | - | - | - | - | - | 28,000 | 28,000 | - | - | - | - | 28,000 | 28,000 | F - Rolling Stock |
| | | 3197LE1722 | 2018 Toro Multi-Pro Sprayer #781 | Fleet Superintendent | - | - | - | 75,000 | 75,000 | - | - | - | - | - | - | 75,000 | 75,000 | F - Rolling Stock |
| | | 3197LE1726 | 2001 Spiker/Seeder #477 | Fleet Superintendent | - | - | - | - | - | - | - | 12,000 | 12,000 | - | - | 12,000 | 12,000 | F - Rolling Stock |
| | | 3197LE1728 | 2013 Toro Top Dresser #686 | Fleet Superintendent | - | - | - | - | - | - | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 | F - Rolling Stock |
| | | 3197LE1729 | 2017 Toro Multi-Pro Spray Rig #746 | Fleet Superintendent | - | - | - | 41,000 | 41,000 | - | - | - | - | - | - | 41,000 | 41,000 | F - Rolling Stock |
| | | 3197LE1731 | 2008 Planetair HD50 #616 | Fleet Superintendent | - | - | - | - | - | - | - | - | - | 39,000 | 39,000 | 39,000 | 39,000 | F - Rolling Stock |
| | | 3197LE1732 | 2015 John Deere 1500 Fairway Aerator #716 | Fleet Superintendent | - | - | - | - | - | 32,500 | 32,500 | - | - | - | - | 32,500 | 32,500 | F - Rolling Stock |
| | | 3197LE1733 | 2008 JD TC125 Core Harvester #621 | Fleet Superintendent | - | - | - | - | - | - | - | 14,500 | 14,500 | - | - | 14,500 | 14,500 | F - Rolling Stock |
| | | 3197LE1734 | 2008 Bandit Brush Chipper #625 | Fleet Superintendent | - | - | - | - | - | - | - | - | - | 45,000 | 45,000 | 45,000 | 45,000 | F - Rolling Stock |
| | | 3197LE1735 | 2017 TORO Procure 864 Aerator #747 | Fleet Superintendent | - | - | - | - | - | 32,500 | 32,500 | - | - | - | - | 32,500 | 32,500 | F - Rolling Stock |
| | | 3197LE1736 | 2017 John Deere Pro Gator #734 | Fleet Superintendent | - | - | - | - | - | - | - | - | - | 38,000 | 38,000 | 38,000 | 38,000 | F - Rolling Stock |
| | | 3197LE1741 | 2015 Greens Roller #812 | Fleet Superintendent | - | - | - | - | - | - | - | 20,000 | 20,000 | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | 3197LE1742 | 2014 Vibratory Greens Roller #811 | Fleet Superintendent | - | - | - | - | - | - | - | 20,000 | 20,000 | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | 3197LE1744 | 2017 John Deere 5075E Tractor #761 | Fleet Superintendent | - | - | - | - | - | - | - | - | - | 42,000 | 42,000 | 42,000 | 42,000 | F - Rolling Stock |
| | | 3197LE1747 | John Deer 5075E Tractor #697 | Fleet Superintendent | - | - | - | - | - | - | - | 50,000 | 50,000 | - | - | 50,000 | 50,000 | F - Rolling Stock |
| | | 3197LE1752 | 2017 Deep Tine Aerator #763 | Fleet Superintendent | - | - | - | - | - | 27,800 | 27,800 | - | - | - | - | 27,800 | 27,800 | F - Rolling Stock |
| | | 3197LE1902 | Graden Sand Injection Verticutter #827 | Fleet Superintendent | - | - | - | - | - | - | - | 20,000 | 20,000 | - | - | 20,000 | 20,000 | F - Rolling Stock |
| | | 3197LE2003 | JD TC125 Core Harvester #661 | Fleet Superintendent | - | - | - | - | - | - | - | 14,500 | 14,500 | - | - | 14,500 | 14,500 | F - Rolling Stock |
| | | 3197LE2004 | 2017 TORO PROCORE 864 AERATOR #756 | Fleet Superintendent | - | - | - | - | - | 32,500 | 32,500 | - | - | - | - | 32,500 | 32,500 | F - Rolling Stock |
| | | 3197LE2020 | 2010 JD 4120 Tractor #643 | Fleet Superintendent | - | - | - | - | - | - | - | 34,000 | 34,000 | - | - | 34,000 | 34,000 | F - Rolling Stock |
| | | 3197LE2022 | 2017 Toro Core Processor #758 | Fleet Superintendent | - | - | - | - | - | 26,000 | 26,000 | - | - | - | - | 26,000 | 26,000 | F - Rolling Stock |
| | | Total | | | | 102,000 | 230,000 | 281,900 | 281,900 | 209,300 | 209,300 | 185,000 | 185,000 | 270,800 | 282,800 | 1,049,000 | 1,189,000 | |
| | | 3241LV1899 | Mountain Course 58 Cart Fleet | Director of Golf/Community Services | - | - | - | - | 491,200 | 491,200 | - | - | - | - | - | 491,200 | 491,200 | F - Rolling Stock |
| | | 3242LE1720 | 2018 Toro Force Blower #777 | Fleet Superintendent | - | 10,000 | - | - | - | - | 12,000 | - | - | - | - | 10,000 | 12,000 | F - Rolling Stock |
| | | 3242LE1721 | 2015 Carryall Club Car #713 | Fleet Superintendent | - | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1722 | 2015 Carryall Club Car #714 | Fleet Superintendent | - | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1723 | 2015 Carryall Club Car #718 | Fleet Superintendent | - | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1724 | 2015 Carryall Club Car #719 | Fleet Superintendent | - | - | - | - | - | 15,000 | 15,000 | - | - | - | - | 15,000 | 15,000 | F - Rolling Stock |
| | | 3242LE1726 | 2016 Bar Cart #726 | Fleet Superintendent | CFWD | - | 20,000 | - | - | - | - | - | - | - | - | - | 20,000 | F - Rolling Stock |
| | | 3242LE1729 | 2015 JD 3235 Fairway Mower #717 | Fleet Superintendent | - | - | - | - | - | 93,000 | 93,000 | - | - | - | - | 93,000 | 93,000 | F - Rolling Stock |
| | | 3242LE1730 | 2018 Toro Tri-Plex 3250D Mower #779 | Fleet Superintendent | - | - | - | - | - | 45,500 | 45,500 | - | - | - | - | 45,500 | 45,500 | F - Rolling Stock |
| | | 3242LE1731 | 2017 Toro Sand Pro #745 | Fleet Superintendent | - | - | - | 22,000 | 22,000 | - | - | - | - | - | - | 22,000 | 22,000 | F - Rolling Stock |
| | | 3242LE1732 | 2018 Toro Tri-Plex Mower #780 | Fleet Superintendent | - | - | - | - | - | 60,000 | 60,000 | - | - | - | - | 60,000 | 60,000 | F - Rolling Stock |
| | | 3242LE2002 | 2019 Toro Tri-Plex Mower #795 | Fleet Superintendent | - | - | - | - | - | 40,000 | 40,000 | - | - | - | - | 40,000 | 40,000 | F - Rolling Stock |
| | | Total | | | | 10,000 | 20,000 | 22,000 | 513,200 | 789,700 | 310,500 | - | - | - | - | 821,700 | 843,700 | |
| | | 3352LV1720 | Replace 2013 Cargo Truck #690 | Fleet Superintendent | - | 38,500 | - | - | - | - | - | - | - | - | 40,000 | 38,500 | 40,000 | F - Rolling Stock |
| | | Total | | | | 38,500 | - | - | - | - | - | - | - | - | 40,000 | 38,500 | 40,000 | |
| | | 3462LE1720 | 2016 Polaris Ranger Crew #728 | Fleet Superintendent | - | - | - | 19,000 | 19,000 | - | - | - | - | - | - | 19,000 | 19,000 | F - Rolling Stock |
| | | 3463HE1721 | 2013 Snow blower #689 | Fleet Superintendent | - | - | - | 165,900 | 165,900 | - | - | - | - | - | - | 165,900 | 165,900 | F - Rolling Stock |
| | | 3463HE1722 | Loader Tire Chains (1-Set) | Fleet Superintendent | - | - | - | - | - | - | - | 10,000 | 10,000 | - | - | 10,000 | 10,000 | F - Rolling Stock |
| | | 3463HE1724 | Replace 2014 Winch Cat Grooming vehicle # 699 | Fleet Superintendent | - | - | - | - | - | - | - | 415,000 | 415,000 | - | - | 415,000 | 415,000 | F - Rolling Stock |
| | | 3463HE1725 | Replace 2014 Grooming vehicle # 700 | Fleet Superintendent | - | - | - | 415,000 | 448,000 | - | - | - | - | - | - | 415,000 | 448,000 | F - Rolling Stock |
| | | 3464HE1908 | 1983 Case 855C Track Backhoe # 348 | Fleet Superintendent | - | - | - | - | - | - | - | 282,000 | 282,000 | - | - | 282,000 | 282,000 | F - Rolling Stock |
| | | 3464LE1601 | Ski Resort Snowmobile Fleet Replacement | Fleet Superintendent | - | 17,000 | 17,000 | 17,000 | 17,000 | 17,500 | 17,500 | 17,500 | 17,500 | 18,000 | 18,000 | 87,000 | 87,000 | F - Rolling Stock |
| | | 3464LE1734 | 2016 Polaris Ranger Crew #723 | Fleet Superintendent | - | 19,000 | 19,000 | - | - | - | - | - | - | - | - | 19,000 | 19,000 | F - Rolling Stock |
| | | 3464LV1731 | 2012 Yamaha ATV #683 | Fleet Superintendent | - | - | - | - | - | - | - | 18,000 | 18,000 | - | - | 18,000 | 18,000 | F - Rolling Stock |
| | | 3469HE1739 | Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2) | Fleet Superintendent | - | - | - | - | - | - | - | 160,000 | 250,000 | - | - | 160,000 | 250,000 | F - Rolling Stock |



2023 Capital Improvement Project Summary Report - FLEET REPLACEMENT PROJECTS

Run Date: 1/13/2022

| Department | Q | Project # | Project Title | Project Manager | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type | |
|--------------------|---------------------------|---------------------------------|---|----------------------------|----------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|-------------------|-------------------|
| | | 3469HE1740 | Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2) | Fleet Superintendent | | | 250,000 | | | | | 160,000 | | | | 160,000 | 250,000 | F - Rolling Stock | |
| | | 3469LV1735 | 2007 Chevy 1-Ton Pick-Up #596 | Fleet Superintendent | | | | | | | | 40,000 | 40,000 | | | 40,000 | 40,000 | F - Rolling Stock | |
| | | 3469LV1736 | 2007 Chevy 1-Ton Pick-Up #597 | Fleet Superintendent | | | | | | | | 40,000 | 40,000 | | | 40,000 | 40,000 | F - Rolling Stock | |
| | | 3469LV1737 | 1991 Ski Passenger Tram #267 | Fleet Superintendent | | | | | | | | 22,700 | 22,700 | | | 22,700 | 22,700 | F - Rolling Stock | |
| | | 3469LV1738 | 1993 Ski Passenger Tram #283 | Fleet Superintendent | | | | | | | | 22,700 | 22,700 | | | 22,700 | 22,700 | F - Rolling Stock | |
| | | Total | | | | | 36,000 | 286,000 | 616,900 | 649,900 | 17,500 | 17,500 | 1,187,900 | 1,117,900 | 18,000 | 18,000 | 1,876,300 | 2,089,300 | |
| | | 4378HV1738 | 2013 1-Ton Dump Truck #692 | Fleet Superintendent | | | | | | 43,000 | 43,000 | | | | | 43,000 | 43,000 | F - Rolling Stock | |
| | | 4378LE1720 | 2013 Surf Rake #684 | Fleet Superintendent | | | | 26,500 | 26,500 | | | | | | | 26,500 | 26,500 | F - Rolling Stock | |
| | | 4378LE1722 | 2017 Toro Rake-O-Vac #735 | Fleet Superintendent | | | | | | | | | | 37,100 | 37,100 | 37,100 | 37,100 | F - Rolling Stock | |
| | | 4378LE1725 | 2008 Landpride Overseeder #622 | Fleet Superintendent | | | | | | 17,000 | 17,000 | | | | | 17,000 | 17,000 | F - Rolling Stock | |
| | | 4378LE1726 | 2018 John Deere UTV #771 | Fleet Superintendent | | | | | | 20,000 | 20,000 | | | | | 20,000 | 20,000 | F - Rolling Stock | |
| | | 4378LE1727 | 2015 John Deere Pro Gator #722 | Fleet Superintendent | | | | | | 32,000 | 32,000 | | | | | 32,000 | 32,000 | F - Rolling Stock | |
| | | 4378LE1739 | 2013 Ball Field Groomer #809 | Fleet Superintendent | | | | | | | | | | 25,000 | 25,000 | 25,000 | 25,000 | F - Rolling Stock | |
| | | 4378LE1740 | 2013 Ball Field Mower / Toro 3500D Groundsmaster | Fleet Superintendent | | | | | | | | | | 39,000 | 39,000 | 39,000 | 39,000 | F - Rolling Stock | |
| | | 4378LE1743 | 2019 Toro 3500D Rotary Mower #792 | Fleet Superintendent | | | | | | 37,000 | 37,000 | | | | | 37,000 | 37,000 | F - Rolling Stock | |
| | | 4378LE2220 | Toolcat with Bucket and Snowblower | Fleet Superintendent | | | | 70,000 | | | | | | | | | | 70,000 | F - Rolling Stock |
| | | 4378LV1732 | 2016 Pick-up Truck 4x4 (1-Ton) #730 | Fleet Superintendent | | | | | | | | | | 46,000 | 46,000 | 46,000 | 46,000 | F - Rolling Stock | |
| | | 4378LV1734 | 2011 Pick-Up with Lift gate #646 | Fleet Superintendent | | 44,500 | 44,500 | | | | | | | | | 44,500 | 44,500 | F - Rolling Stock | |
| | | Total | | | | 44,500 | 114,500 | 26,500 | 26,500 | 149,000 | 149,000 | | | 147,100 | 147,100 | 367,100 | 437,100 | | |
| | Community Services Shared | | 4899LV1721 | 2012 15-Passenger Van #667 | Fleet Superintendent | | | | | | | | 45,800 | 45,800 | | | 45,800 | 45,800 | F - Rolling Stock |
| | | 4899LV1723 | 2017 Chevy Compact SUV #751 | Fleet Superintendent | | | | | | | | | | 35,000 | 35,000 | 35,000 | 35,000 | F - Rolling Stock | |
| | | 4999LV1802 | 2017 Dodge Caravan ADA #769 | Fleet Superintendent | | | | 64,000 | 64,000 | | | | | | | 64,000 | 64,000 | F - Rolling Stock | |
| | | Total | | | | | | 64,000 | 64,000 | | | | | | | 64,000 | 64,000 | | |
| Beaches | | Total Community Services | | | | 231,000 | 650,500 | 1,011,300 | 1,535,500 | 1,165,500 | 686,300 | 1,418,700 | 1,348,700 | 470,900 | 522,900 | 4,297,400 | 4,743,900 | | |
| | | 3972LE1720 | 2014 John Deere 5075E Tractor #698 | Fleet Superintendent | | | | | | 54,000 | 54,000 | | | | | 54,000 | 54,000 | F - Rolling Stock | |
| Grand Total | | | | | | 607,000 | 682,500 | 1,417,300 | 1,941,500 | 1,668,700 | 1,189,500 | 2,270,400 | 2,366,400 | 1,126,900 | 1,423,900 | 7,090,300 | 7,603,800 | | |

2023 Capital Improvement Project Summary Report - EXPENSE ITEMS

Run Date: 1/13/2022

| Q | Project # | Project Title | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|---|--------------|--|------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|------------------------------------|
| | 1213CO1803 | Microsoft Office Licenses | | - | - | - | - | - | - | - | - | 10,800 | - | 10,800 | - | I - Equipment & Software - Expense |
| | 1213CO1804 | Windows Server Operating System | | - | - | - | - | - | - | - | - | 16,500 | - | 16,500 | - | I - Equipment & Software - Expense |
| | 1212OE1701 | Accounting Printer Replacement | | - | 8,400 | - | - | - | - | - | - | 8,400 | - | 8,400 | 8,400 | I - Equipment & Software - Expense |
| | 1213CE2103 | Email - Microsoft Office 365 (Hosted) | | - | - | - | 75,000 | 75,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 195,000 | 255,000 | I - Equipment & Software - Expense |
| | 1213CO1703 | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | 75,000 | 300,000 | 375,000 | I - Equipment & Software - Expense |
| | Total | | | 75,000 | 75,000 | 75,000 | 75,000 | 150,000 | 75,000 | 135,000 | 75,000 | 95,700 | 75,000 | 530,700 | 638,400 | |
| | 1099LI1705 | Pavement Maintenance - Administration Building | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 | 25,000 | H - Capital Maintenance - Expense |
| | Total | | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 | 25,000 | |
| | | Total General Fund | | 80,000 | 80,000 | 80,000 | 80,000 | 155,000 | 80,000 | 140,000 | 80,000 | 100,700 | 80,000 | 555,700 | 663,400 | |
| | 2097BD1202 | Paint Interior Building #A | | 49,000 | - | - | 40,000 | - | - | - | - | - | - | 49,000 | 40,000 | H - Capital Maintenance - Expense |
| | 2097BD1204 | New Carpet Building #A | | 47,000 | - | - | 47,000 | - | - | - | - | - | - | 47,000 | 47,000 | H - Capital Maintenance - Expense |
| | 2097DI1401 | Adjust Utility Facilities in NDOT/Washoe County Right of Way | | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 300,000 | 300,000 | H - Capital Maintenance - Expense |
| | 2097LI1401 | Pavement Maintenance, Utility Facilities | | 180,000 | 180,000 | 12,500 | 12,500 | 260,000 | 260,000 | 260,000 | 260,000 | 12,500 | 12,500 | 725,000 | 725,000 | H - Capital Maintenance - Expense |
| | NEW | Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C | | - | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | H - Capital Maintenance - Expense |
| | NEW | Utility Infrastructure Masterplan | | - | 500,000 | - | - | - | - | - | - | - | - | - | 500,000 | J - Capital Improvement - Expense |
| | Total | | | 336,000 | 840,000 | 72,500 | 159,500 | 320,000 | 320,000 | 320,000 | 320,000 | 72,500 | 72,500 | 1,121,000 | 1,712,000 | |
| | 2299DI1103 | Replace Commercial Water Meters, Vaults and Lids | | 40,000 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | 40,000 | 100,000 | 140,000 | H - Capital Maintenance - Expense |
| | 2299DI1204 | Water Reservoir Coatings and Site Improvements | | 60,000 | 60,000 | 80,000 | 80,000 | 55,000 | 55,000 | 85,000 | 85,000 | - | 60,000 | 280,000 | 340,000 | H - Capital Maintenance - Expense |
| | 2299DI2603 | Residential meter and electronics replacement | | - | - | 150,000 | 150,000 | 250,000 | 250,000 | 250,000 | 250,000 | 500,000 | 500,000 | 1,150,000 | 1,150,000 | H - Capital Maintenance - Expense |
| | NEW | WPS Generator Fuel Tank Protection | | - | - | - | - | - | - | - | - | - | 75,000 | - | 75,000 | H - Capital Maintenance - Expense |
| | NEW | BCWDP Production Meter 24" | | - | - | - | - | - | 50,000 | - | - | - | - | - | 50,000 | H - Capital Maintenance - Expense |
| | Total | | | 100,000 | 100,000 | 250,000 | 250,000 | 325,000 | 375,000 | 355,000 | 355,000 | 500,000 | 675,000 | 1,530,000 | 1,755,000 | |
| | 2599BD1105X | Building Upgrades Water Resource Recovery Facility | | 30,000 | 30,000 | - | - | - | - | - | - | - | - | 30,000 | 30,000 | H - Capital Maintenance - Expense |
| | 2599SS1203X | Replace & Reline Sewer Mains, Manholes and Appurtenances | | 55,000 | 55,000 | 105,000 | 105,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 325,000 | 325,000 | H - Capital Maintenance - Expense |
| | Total | | | 85,000 | 85,000 | 105,000 | 105,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 355,000 | 355,000 | |
| | | Total Utilities | | 521,000 | 1,025,000 | 427,500 | 514,500 | 700,000 | 750,000 | 730,000 | 730,000 | 627,500 | 802,500 | 3,006,000 | 3,822,000 | |
| | Total | | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Total | | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Total Internal Service | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 3141GC1103 | Irrigation Improvements | | 15,000 | 15,000 | 20,000 | 20,000 | 27,000 | 20,000 | - | - | 15,000 | 15,000 | 77,000 | 70,000 | H - Capital Maintenance - Expense |
| | 3141LI1201 | Pavement Maintenance of Parking Lots - Champ Course & Chateau | | 65,000 | 25,000 | 615,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 20,000 | 20,000 | 710,000 | 60,000 | H - Capital Maintenance - Expense |

2023 Capital Improvement Project Summary Report - EXPENSE ITEMS

Run Date: 1/13/2022

| Q | Project # | Project Title | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|---|-------------|--|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|--------------------|------------------------------------|
| | Total | | | 80,000 | 40,000 | 635,000 | 25,000 | 32,000 | 25,000 | 5,000 | 5,000 | 35,000 | 35,000 | 787,000 | 130,000 | |
| | 3241GC1101 | Mountain Course Greens, Tees and Bunkers | | 8,000 | 8,000 | - | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 98,000 | 98,000 | H - Capital Maintenance - Expense |
| | 3242LI1204 | Pavement Maintenance of Parking Lot - Mountain Golf Course | | 12,500 | 12,500 | 22,500 | 22,500 | 27,500 | 27,500 | 5,000 | 5,000 | 407,500 | 407,500 | 475,000 | 475,000 | H - Capital Maintenance - Expense |
| | 3299BD1705 | Paint Exterior of Mountain Golf Clubhouse | | - | - | - | - | 31,000 | 25,000 | - | - | - | - | 31,000 | 25,000 | H - Capital Maintenance - Expense |
| | Total | | | 20,500 | 20,500 | 22,500 | 22,500 | 88,500 | 82,500 | 35,000 | 35,000 | 437,500 | 437,500 | 604,000 | 598,000 | |
| | 3350BD1103 | Chateau - Replace Carpet | | 49,500 | 49,500 | 68,000 | 68,000 | - | - | - | - | 55,500 | 55,500 | 173,000 | 173,000 | H - Capital Maintenance - Expense |
| | 3350BD1505 | Paint Interior of Chateau | | 40,500 | 40,500 | - | - | - | - | - | - | - | - | 40,500 | 40,500 | H - Capital Maintenance - Expense |
| | Total | | | 90,000 | 90,000 | 68,000 | 68,000 | - | - | - | - | 55,500 | 55,500 | 213,500 | 213,500 | |
| | 3464BD1403 | Resurface Main Lodge Decks | | - | - | - | - | 65,000 | 75,000 | - | - | - | - | 65,000 | 75,000 | H - Capital Maintenance - Expense |
| | 3469LI1105 | Pavement Maintenance, Diamond Peak and Ski Way | | - | 75,000 | - | 12,500 | - | 12,500 | 10,000 | - | - | 12,500 | 10,000 | 112,500 | H - Capital Maintenance - Expense |
| | 3499BD1710 | Diamond Peak Facilities Flooring Material Replacement | | 20,000 | 20,000 | 20,000 | 20,000 | 8,000 | - | 57,000 | 57,000 | - | - | 105,000 | 97,000 | H - Capital Maintenance - Expense |
| | 3499OE1205 | Replace Staff Uniforms | | - | - | - | - | - | - | 155,000 | 155,000 | - | - | 155,000 | 155,000 | I - Equipment & Software - Expense |
| | Total | | | 20,000 | 95,000 | 20,000 | 32,500 | 73,000 | 87,500 | 222,000 | 212,000 | - | 12,500 | 335,000 | 439,500 | |
| | 4378BD1603 | Resurface and Coat Incline Park Bathroom Floors | | - | - | - | - | 14,500 | - | - | - | - | 14,500 | 14,500 | 14,500 | H - Capital Maintenance - Expense |
| | 4378BD1604 | Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors | | - | - | - | - | - | - | 63,400 | - | - | 63,400 | 63,400 | 63,400 | H - Capital Maintenance - Expense |
| | 4378LI1207 | Maintenance, East & West End Parks | | 42,500 | 42,500 | 41,500 | 41,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 99,000 | 99,000 | H - Capital Maintenance - Expense |
| | 4378LI1303 | Pavement Maintenance, Village Green Parking | | 32,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 12,500 | 33,000 | 12,500 | 5,000 | 67,500 | 53,000 | H - Capital Maintenance - Expense |
| | 4378LI1403 | Pavement Maintenance, Preston Field | | 27,500 | 5,000 | 6,000 | 6,000 | 7,500 | 7,500 | 6,000 | 6,000 | 12,500 | 30,000 | 59,500 | 54,500 | H - Capital Maintenance - Expense |
| | 4378LI1602 | Pavement Maintenance, Overflow Parking Lot | | 27,500 | 5,000 | 5,000 | 5,000 | 10,000 | 30,000 | 5,000 | 5,000 | 5,000 | 5,000 | 52,500 | 50,000 | H - Capital Maintenance - Expense |
| | 4378LI1802 | Pavement Maintenance - Incline Park | | 3,500 | 6,000 | 6,000 | 35,000 | 6,000 | 6,000 | 30,000 | 30,000 | 5,000 | 5,000 | 50,500 | 82,000 | H - Capital Maintenance - Expense |
| | 4378RS1601X | Playground Repairs - Preston | | 7,500 | 7,500 | - | - | - | - | - | - | - | - | 7,500 | 7,500 | H - Capital Maintenance - Expense |
| | NEW | Incline Parks Fencing Refurbishment | | - | - | - | 20,000 | - | - | - | - | - | - | - | 20,000 | H - Capital Maintenance - Expense |
| | Total | | | 141,000 | 71,000 | 63,500 | 112,500 | 48,000 | 53,500 | 121,900 | 79,000 | 40,000 | 127,900 | 414,400 | 443,900 | |
| | 4588BD1602 | Paint All Court Fences and Light Poles | | - | - | - | 37,000 | - | - | 30,000 | - | - | - | 30,000 | 37,000 | H - Capital Maintenance - Expense |
| | 4588LI1201 | Pavement Maintenance, Tennis Facility | | 5,000 | 5,000 | 10,000 | 10,000 | 22,500 | 22,500 | 5,000 | 5,000 | 5,000 | 5,000 | 47,500 | 47,500 | H - Capital Maintenance - Expense |
| | Total | | | 5,000 | 5,000 | 10,000 | 10,000 | 22,500 | 22,500 | 35,000 | 5,000 | 5,000 | 5,000 | 77,500 | 47,500 | |
| | 4884FF1501 | Resurface Recreation Center Patio Deck | | - | - | - | - | - | - | 35,000 | 35,000 | - | - | 35,000 | 35,000 | H - Capital Maintenance - Expense |
| | 4884LI1102X | Pavement Maintenance, Recreation Center Area | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | - | 6,000 | 6,000 | 6,000 | 6,000 | 34,500 | 27,000 | H - Capital Maintenance - Expense |
| | 4899BD1305 | Paint Interior of Recreation Center | | - | - | 15,500 | 15,500 | - | - | - | - | - | - | 15,500 | 15,500 | H - Capital Maintenance - Expense |
| | Total | | | 7,500 | 7,500 | 23,000 | 23,000 | 7,500 | - | 41,000 | 41,000 | 6,000 | 6,000 | 85,000 | 77,500 | |
| | Total | Total Community Services | | 364,000 | 329,000 | 842,000 | 293,500 | 271,500 | 271,000 | 459,900 | 377,000 | 579,000 | 679,400 | 2,516,400 | 1,949,900 | |



2023 Capital Improvement Project Summary Report - EXPENSE ITEMS

Run Date: 1/13/2022

| Q | Project # | Project Title | Prior Year | Approved 2023 | Updated 2023 | Approved 2024 | Updated 2024 | Approved 2025 | Updated 2025 | Approved 2026 | Updated 2026 | Plan 2027 | Updated 2027 | Approved 5-YR Total | Updated 5-YR Total | Project Type |
|---|--------------|---|------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|-----------------------------------|
| | | | | | | | | | | | | | | | | |
| | 3972BD1301X | Pavement Maintenance, Ski Beach | | 15,000 | 15,000 | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 39,000 | 33,000 | H - Capital Maintenance - Expense |
| | 3972LI1201 | Pavement Maintenance, Incline Beach | | 31,500 | 6,500 | 6,500 | 350,000 | 6,500 | 6,500 | 12,500 | 6,500 | 340,000 | 6,500 | 397,000 | 376,000 | H - Capital Maintenance - Expense |
| | 3972LI1202X | Pavement Maintenance, Burnt Cedar Beach | | 67,500 | 67,500 | 12,500 | 12,500 | 12,500 | 5,000 | - | 5,000 | 5,000 | 5,000 | 97,500 | 95,000 | H - Capital Maintenance - Expense |
| | 3972RS1701X | Playground Repairs - Beaches | | 7,500 | 7,500 | - | - | - | - | - | - | - | - | 7,500 | 7,500 | H - Capital Maintenance - Expense |
| | 3999BD1702 | Resurface Burnt Cedar Pool Patio Deck | | - | - | - | - | 29,100 | - | - | - | - | 30,000 | 29,100 | 30,000 | H - Capital Maintenance - Expense |
| | 3999DI1706 | Burnt Cedar Beach Backflow Device Replacement | | 45,000 | 55,000 | - | - | - | - | - | - | - | - | 45,000 | 55,000 | H - Capital Maintenance - Expense |
| | Total | | | 166,500 | 151,500 | 25,000 | 362,500 | 54,100 | 17,500 | 18,500 | 17,500 | 351,000 | 47,500 | 615,100 | 596,500 | |
| | | | | 1,131,500 | 1,585,500 | 1,374,500 | 1,250,500 | 1,180,600 | 1,118,500 | 1,348,400 | 1,204,500 | 1,658,200 | 1,609,400 | 6,693,200 | 7,031,800 | |



Capital Planning Multi-Year Capital Planning Policy 12.1.0

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

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

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

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

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



Capital Planning Multi-Year Capital Planning Policy 12.1.0

- 2.3 For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
- 2.4 The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
- 2.5 A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.
- 2.6 Recognize the non-financial impacts of the project (e.g., environmental) on the community.

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

3.1 Categorize each submittal under Project Types:

3.1.1 Major Projects

- A non-recurring project with scope and management complexity with a project budget greater than \$1,000,000 and a 25-year minimum asset life.

3.1.1.1 New Initiatives

- A project that creates a new amenity or significantly expands an existing facility with new programming, operations or capacities.

3.1.1.2 Existing Facilities

- A project that maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations or capacities.



Capital Planning

Multi-Year Capital Planning

Policy 12.1.0

3.1.2 Capital Improvement

- A non-recurring project with some scope and management complexity with a project budget generally less than \$1,000,000.

3.1.2.1 New Initiatives

3.1.2.2 Existing Facilities

3.1.3 Capital Maintenance

- A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than \$1,000,000.

3.1.4 Rolling Stock

- On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.

3.1.5 Equipment & Software

- On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, serviceware, etc.), information technology hardware and software.

3.2 Prioritize Projects under these criteria:

3.2.1 Priority 1 are projects that address Existing Facilities or replace existing assets via Capital Maintenance, Rolling Stock, or Equipment & Software projects that have reached or are near the end of useful life and are necessary to meet existing programming, operations, or capacities that the community wants, needs and uses.

3.2.2 Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are



Capital Planning Multi-Year Capital Planning Policy 12.1.0

near the end of useful life in order to expand existing programming, operations, or capacities to meet the community's wants, needs and uses.

- 3.2.3 Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.
- 3.2.4 Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.
- 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider:
 - 3.3.1 Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
 - 3.3.2 Allow venues to provide a prioritization recommendation.
 - 3.3.3 Incorporate input and participation from major stakeholders and the general public.
 - 3.3.4 The condition assessment of existing assets as it relates to asset life-cycle, industry best practices, manufacturer's guidelines, safety, and the aesthetic character of the facility.
 - 3.3.5 Adhere to legal and regulatory requirements and/or mandates.
 - 3.3.6 Anticipate the operations and operating budget impacts resulting from capital projects.
 - 3.3.7 Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service,



Capital Planning

Multi-Year Capital Planning

Policy 12.1.0

payback period, cost-benefit analysis, cash flow modeling).

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

3.3.9 The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.

4.0 Develop financing strategies. The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected project requirements while sustaining the financial health of the District. The capital financing plan should:

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



Capital Planning Capital Project Budgeting Policy 13.1.0

POLICY. The District will prepare and adopt a formal capital budget as part of their annual budget process. The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget. Modifications may be necessary based on changes in project scope, funding requirements, or other issues. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans. The capital budget should be adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It will comply with all state and local legal requirements.

- 1.0 Preparing and Adopting the Capital Budget. The capital budget will include the following information:
 - 1.1 A definition of capital expenditure for the District.
 - 1.2 Summary information of capital projects by fund, function, venue/service or activity.
 - 1.3 A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, pre-design, design, and construction or acquisition activities and transition to complete operation.
 - 1.4 Descriptions of the general scope of the project, including expected service and financial benefits to the District.
 - 1.5 A description of any impact the project will have on the current or future operating budget.
 - 1.6 Estimated costs of the project, based on recent and accurate sources of information.
 - 1.7 Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.
 - 1.8 Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.



**Capital Planning
Capital Project Budgeting
Policy 13.1.0**

- 1.9 Any analytical information deemed helpful for setting capital priorities.

The District needs a greater level of detail and information for non-routine capital projects than for routine projects. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.

- 2.0 Reporting on the Capital Budget. The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports will be issued routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

Policy. Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and all other tangible or intangible assets that are used in District operations that have initial useful lives of three years or more and meet defined capitalization thresholds.

1.0 Classification of Capital Assets. The District classifies capital assets in the following groups for financial reporting:

- Land
- Buildings and structures
- Venue Improvements
- Service Infrastructure
- Equipment and Vehicles
- Right to Use
- Construction in progress

2.0 Capitalization Thresholds. The District's capitalization threshold shall be as follows:

| <u>ASSET CLASS</u> | <u>CAPITALIZATION THRESHOLD</u> |
|-------------------------------|---------------------------------|
| Land | All |
| Right to Use..... | All |
| Building and Structures | \$ 25,000 |
| Venue Improvements..... | \$ 10,000 |
| Service Infrastructure | \$ 25,000 |
| Equipment and Vehicles | \$ 10,000 |

2.1 Capitalization thresholds are typically to be applied to individual items. Thresholds may be applied to a network or group of items when:

- 1) Similar types of assets are grouped together as a class (example: golf carts when they are components of a fleet; banquet facility furnishing)
- 2) The items represent components of a system or network (components of a computer/ telephone network; snow-making system)

In cases where any asset is established to be a group of items, rather than being capitalized individually, the District will document justification to support the grouping of the assets.

3.0 Cost Basis. Capital assets purchased by the District are recorded at cost, and shall include purchase price, constructions cost, value of donated goods

Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

and/or services, and ancillary charges.

3.1 Ancillary charges mean incidental costs necessary to place a capital asset into its intended location, condition, or use. Examples include title fees, attorney or architect fees, freight charges, taxes, and site preparation costs. Ancillary charges are capitalized in addition to the purchase price and/or construction cost of capital assets.

3.2 Capital assets donated to the District are recorded at fair value on the date accepted.

4.0 Useful Life of Capital Assets. Assets should only be capitalized if they have an estimated useful life of three years or more.

4.1 Capital assets are depreciated using the straight-line method over the following estimated useful life:

| <u>Asset Class</u> | <u>Years</u> |
|-------------------------|--------------|
| Building and Structures | 10-40 |
| Venue Improvements | 10-25 |
| Service Infrastructure | 5-40 |
| Equipment and Vehicles | 3-20 |

Note: The Accounting Division will maintain Schedule of Useful Life for specific assets.

5.0 Criteria for Capitalization of Fixed Assets

5.1. Capital projects will be capitalized if they meet one of the following criteria:

- o The project is creating a new asset for the District
- o The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
- o Significantly increases the service capacity of the asset

5.2 Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.

5.3 Expenditures that simply maintain a given level of service or repair an item to its intended function should be expensed.

Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

- 5.4. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
- Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
 - Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets criteria for capitalization (5.1).
 - Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:
 - The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
 - The project represents a repair activity that restores an asset to its original function.

6.0 Capital Project Phases. Major capital projects, as defined in Board Policy 12.1.0, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction

6.1. Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.

6.2 To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.

Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

- 6.3 Capital project costs to be capitalized will be reported as Construction-In-Progress until the capital project is completed and the capital asset is placed into service.

7.0 Responsibility and Roles

- 7.1 The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.
- 7.2 The Senior Accountant will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.
- 7.3 The Controller is responsible for approving items to be capitalized, modified, or disposed.

Note: The disposal of capital assets are to be accounted for consistent with the procedures detailed in the District's Policy and Procedures Manual for Accounting and Financial Control (Section IX.5.0)