

MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, District General Manager

FROM: Mike Bandelin, Diamond Peak Ski Resort General Manager, Kate Nelson, Director of Public Works

SUBJECT: Capital Improvement Project Workshop; for Discussion and Possible Direction Regarding Project Priorities and Associated Facility Fee (for possible action). (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin and Director of Public Works Kate Nelson)

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Board Policies: 8.1.0 Capitalization of Fixed Assets; 12.1.0 Capital Planning Multi-Year Planning; 13.1.0 Capital Planning Project Budgeting; 13.2.0 Capital Planning Capital Expenditures

LONG RANGE PRINCIPLE #3 - FINANCE

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

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

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

DATE: February 26, 2025

I. RECOMMENDATION

II. BACKGROUND

The purpose of tonight's discussion is to provide a District-wide update on the Five-Year Capital Improvement Plan (CIP) for Fiscal Year (FY) 2024/25 (Attachment A), incorporating feedback from the Board at the January 29th meeting (Item G.5). As Staff continues to develop the strategic plan for upcoming projects, guidance and approval from the Board is sought, in alignment with Board Policies 8.1.0 Capitalization of Fixed Assets, 12.1.0 Capital Planning Multi-Year Planning Policy, 13.1.0 Capital Project Budgeting, and 13.2.0 Capital Planning Capital Expenditures (Attachment B).

The primary focus of tonight's discussion will be the Community Services Fund Year 1 CIP. Staff has reviewed the proposed projects, and the updated spreadsheet reflects the "project type" as outlined in Board Policy 12.1.3.1 Capital Planning Multi-Year Planning Policy, to aid in the prioritization process. Staff will propose examples of different priority project lists within the Community Services Fund as well as the associated funding required.

At the next Board CIP Workshop, Staff will present the updated Five-Year CIP, including various funding models that align with the Board's financial goals and community priorities, and during the Board meetings in March, the community service operation budget will be reviewed, with the Board determining the appropriate funding mechanism for both operational and capital projects moving forward.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

Staff will return to the Board at a future CIP and Operating Budget Workshop to further refine the CIP, present the operating budgets for each fund, and explore potential funding strategies, including any necessary adjustments to facility fees, while ensuring alignment with both the Board's financial goals and community priorities for the upcoming fiscal year and beyond.

V. ALTERNATIVES

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

VIII. ATTACHMENTS

1. Attachment A_5-Yr CIP Funds ALL_updated_02202025
2. Attachment B_Board Policies

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
General Fund															
Acct/IT															
	Rolling Stock	Fleet	48,000	48,000	-	-	45,000	45,000	-	-	-	-	93,000	93,000	F - Rolling Stock
	POS System Improvements	IT	-	TBD	-	TBD	-	TBD	-	-	-	-	-	-	A - Major Projects - New Initiatives
	Total Acct/IT		48,000	48,000	-	-	45,000	45,000	-	-	-	-	93,000	93,000	
General & Admin															
	Pavement Maintenance	PW	-	24,500	-	5,000	-	5,500	-	6,000	-	33,000	-	41,000	H - Capital Maintenance - Expense
	New Administration Services Building	PW	-	-	TBD	-	TBD	-	-	-	-	-	TBD	-	A - Major Projects - New Initiatives
	Total General & Admin		-	24,500	-	5,000	-	5,500	-	6,000	-	33,000	-	41,000	
Parks															
	Rolling Stock	Fleet	70,000	70,000	132,000	132,000	130,000	130,000	186,000	186,000	230,000	230,000	748,000	748,000	F - Rolling Stock
	Pavement Maintenance	PW	50,000	13,500	30,000	52,500	28,000	31,000	58,000	29,000	-	61,500	166,000	187,500	H - Capital Maintenance - Expense
	IVGID Community Dog Park	PW	-	-	-	-	-	-	-	-	-	-	-	-	A - Major Projects - New Initiatives
	Bike Park	PW	-	200,000	-	-	-	-	-	-	-	-	-	200,000	D - Capital Improvement - New Initiative
	Preston Field Retaining Wall Replacement (600 LF)	PW	-	-	500,000	-	-	1,000,000	-	-	-	-	500,000	1,000,000	D - Capital Improvement - Existing Facilities
	Skate Park Enhancement	PW	500,000	500,000	-	-	-	-	-	-	-	-	500,000	500,000	D - Capital Improvement - Existing Facilities
	Ridgeline Fields at Incline Park Bleacher Replacement	PW	-	75,000	75,000	-	-	-	-	-	-	-	75,000	75,000	D - Capital Improvement - Existing Facilities
	Replace 2 Playgrounds - Preston (2-5 and 5-12)	PW	500,000	-	-	600,000	-	-	-	-	-	-	500,000	600,000	E - Capital Maintenance
	Aspen Grove and Village Green Assessment	PW	-	50,000	-	-	-	-	-	-	-	-	-	50,000	D - Capital Improvement - Existing Facilities
	Aspen Grove Update	PW	-	-	-	250,000	-	-	-	-	-	-	-	250,000	D - Capital Improvement - Existing Facilities
	Total Parks		1,120,000	908,500	737,000	1,034,500	158,000	1,161,000	244,000	215,000	230,000	291,500	2,489,000	3,610,500	
	Total General Fund		1,168,000	981,000	737,000	1,039,500	203,000	1,211,500	244,000	221,000	230,000	324,500	2,582,000	3,744,500	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Utilities															
PW Shared															
	Rolling Stock	Fleet	800,000	800,000	148,000	148,000	603,000	603,000	375,000	375,000	1,133,000	1,133,000	3,059,000	3,059,000	F - Rolling Stock
	Pavement Maintenance	PW	-	66,500	-	14,000	-	15,000	-	15,500	-	16,500	-	127,500	H - Capital Maintenance - Expense
	Replace Public Works Front Security Gate	PW	-	-	-	-	80,000	80,000	-	-	-	-	80,000	80,000	D - Capital Improvement - Existing Facilities
	Building B Replacement	PW	-	-	-	-	-	50,000	-	250,000	-	-	-	300,000	D - Capital Improvement - Existing Facilities
	Pavement Reservoir 3-1 WPS 4-2/5-1	PW	200,000	270,000	-	-	-	-	-	-	-	-	200,000	270,000	D - Capital Improvement - Existing Facilities
	Utilities System and Plant Control Upgrade (SCADA)	PW	1,250,000	1,250,000	-	750,000	-	-	-	-	-	-	1,250,000	2,000,000	D - Capital Improvement - Existing Facilities
	HHW Prefab Chemical Storage Bldg.	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	PW Building Entrance Walkway	PW	-	-	-	100,000	-	750,000	-	-	-	-	-	850,000	D - Capital Improvement - Existing Facilities
	PW Upper Parking Lot Reconstruction & BMPs		-	-	-	-	-	-	-	400,000	-	-	-	400,000	D - Capital Improvement - Existing Facilities
	Total Shared PW		2,250,000	2,386,500	148,000	1,012,000	683,000	1,498,000	375,000	1,040,500	1,133,000	1,149,500	4,589,000	7,086,500	
Water															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	-	-	-	-	F - Rolling Stock
	Pavement Maintenance	PW	-	13,000	-	13,500	-	39,000	-	15,500	-	64,000	-	145,000	H - Capital Maintenance - Expense
	Watermain Replacement - Future	PW	1,200,000	1,200,000	1,200,000	1,500,000	1,200,000	1,750,000	1,200,000	2,000,000	-	-	4,800,000	6,450,000	D - Capital Improvement - Existing Facilities
	Watermain Replacement - Ponderosa Ranch Rd.	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	R6-1 Tank Road Construction	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	Burnt Cedar Water Disinfection Plant Improvements	PW	500,000	-	500,000	750,000	500,000	-	-	-	-	-	1,500,000	750,000	E - Capital Maintenance
	LIMSs Software	PW	-	-	70,000	-	-	70,000	-	-	-	-	70,000	70,000	G - Equipment & Software
	WPS Generator Fuel Tank Protection	PW	-	-	-	-	75,000	-	-	-	-	75,000	75,000	75,000	H - Capital Maintenance - Expense
	R2-1 Reservoir Roof Replacement	PW	-	-	-	-	340,000	-	-	-	-	340,000	340,000	340,000	D - Capital Improvement - Existing Facilities
	R-2 Interior Tank Rehabilitation	PW	-	-	-	-	150,000	-	-	-	-	150,000	150,000	150,000	D - Capital Improvement - Existing Facilities
	Crystal Bay Water Reservoir Replacement	PW	-	-	-	-	-	125,000	-	1,500,000	-	-	-	1,625,000	A - Major Projects - New Initiatives
	Crystal Bay Water Reservoir Feasibility Study	PW	75,000	75,000	-	-	-	-	-	-	-	-	75,000	75,000	A - Major Projects - New Initiatives
	Fire Hydrant Replacement Project	PW	270,000	270,000	280,000	280,000	290,000	290,000	-	-	-	-	840,000	840,000	D - Capital Improvement - Existing Facilities
	BCWDP Emergency Generator Fuel Tank	PW	375,000	400,000	125,000	125,000	-	-	-	-	-	-	500,000	525,000	D - Capital Improvement - Existing Facilities
	Booster Pump Sta. Evaluation & Design	PW	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	-	200,000	200,000	D - Capital Improvement - Existing Facilities
	Booster Pump Sta. Improvements	PW	-	-	280,000	280,000	290,000	290,000	300,000	300,000	-	-	870,000	870,000	D - Capital Improvement - Existing Facilities
	Total Water		2,470,000	2,008,000	2,505,000	2,998,500	2,895,000	2,614,000	1,550,000	3,865,500	-	629,000	9,420,000	12,115,000	
Sewer															
	Rolling Stock	Fleet	-	-	190,000	190,000	-	-	-	-	-	-	190,000	190,000	F - Rolling Stock
	Pavement Maintenance	PW	-	7,000	-	12,000	-	7,500	-	34,500	-	8,500	-	69,500	H - Capital Maintenance - Expense
	Effluent Pipeline Project	PW	14,500,000	23,000,000	10,000,000	1,500,000	-	-	-	-	-	-	24,500,000	24,500,000	B - Major Projects - Existing Facilities
	WRRF Biosolids Bins	PW	-	-	100,000	-	-	-	-	-	-	100,000	100,000	100,000	D - Capital Improvement - Existing Facilities
	Sewer Pumping Station 14 Improvements	PW	-	-	-	-	120,000	120,000	440,000	440,000	-	-	560,000	560,000	E - Capital Maintenance
	Sewer Main Rehabilitation	PW	100,000	100,000	500,000	500,000	300,000	300,000	-	100,000	-	500,000	900,000	1,500,000	E - Capital Maintenance
	SPS#1 Pump Station & Generator Bldg. Roof Replacement	PW	-	-	255,000	255,000	-	-	-	-	-	-	255,000	255,000	D - Capital Improvement - Existing Facilities
	Aeration Basin Upgrades and Lining	PW	-	-	-	3,800,000	-	1,500,000	-	-	-	-	-	5,300,000	D - Capital Improvement - Existing Facilities
	SPS - 16 Surge Protection BDR & Improvements	PW	150,000	150,000	700,000	700,000	-	-	-	-	-	-	850,000	850,000	D - Capital Improvement - Existing Facilities
	Headworks Design and Improvements	PW	-	-	80,000	80,000	700,000	700,000	-	-	-	-	780,000	780,000	D - Capital Improvement - Existing Facilities
	Sludge Holding Tanks	PW	-	-	-	-	-	-	350,000	350,000	-	-	350,000	350,000	D - Capital Improvement - Existing Facilities
	Sludge Dewatering Improvements	PW	-	-	-	-	-	-	-	1,650,000	-	-	-	1,650,000	D - Capital Improvement - Existing Facilities
	SPS - 13 Generator	PW	-	80,000	-	-	-	-	-	-	-	-	-	80,000	D - Capital Improvement - Existing Facilities
	Sewer Pump Sta. Evaluation & Design	PW	-	-	-	-	-	-	50,000	50,000	50,000	50,000	100,000	100,000	D - Capital Improvement - Existing Facilities
	Sewer Pump Sta. Improvements	PW	-	-	-	-	-	-	-	-	-	500,000	-	500,000	D - Capital Improvement - Existing Facilities
	Total Sewer		14,750,000	23,337,000	11,825,000	7,037,000	1,120,000	2,627,500	840,000	2,624,500	50,000	1,158,500	28,585,000	36,784,500	
	Total Utilities		19,470,000	27,731,500	14,478,000	11,047,500	4,698,000	6,739,500	2,765,000	7,530,500	1,183,000	2,937,000	42,594,000	55,986,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Internal Service															
Fleet															
	Rolling Stock	Fleet	-	-	42,000	42,000	-	-	20,000	20,000	-	-	62,000	62,000	F - Rolling Stock
	Total Fleet		-	-	42,000	42,000	-	-	20,000	20,000	-	-	62,000	62,000	
Buildings															
	Rolling Stock	Fleet	-	-	42,000	42,000	-	-	42,000	42,000	-	-	84,000	84,000	F - Rolling Stock
	Total Buildings		-	-	42,000	42,000	-	-	42,000	42,000	-	-	84,000	84,000	
	Total Internal Service		-	-	84,000	84,000	-	-	62,000	62,000	-	-	146,000	146,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Community Services															
Championship Golf															
	Rolling Stock	Fleet	59,000	179,000	146,000	146,000	148,000	148,000	400,500	400,500	215,500	215,500	969,000	969,000	F - Rolling Stock
	Pavement Maintenance	PW	-	46,000	-	47,000	-	339,000	-	51,000	-	52,000	-	535,000	H - Capital Maintenance - Expense
	Cart Path Replacement - Champ Course	PW	187,500	1,500,000	55,000	1,500,000	-	-	55,000	-	-	-	297,500	3,000,000	B - Major Projects - Existing Facilities
	Chateau Porte Cochere Repair & Chateau Siding Replacement	PW	-	625,000	-	625,000	-	-	-	-	-	-	-	1,250,000	D - Capital Improvement - Existing Facilities
	Parking Lot Reconstruction - Champ Course	PW	-	10,000	615,000	-	-	1,350,000	-	-	-	-	615,000	1,360,000	H - Capital Maintenance - Expense
	Championship Course Bunker Lining and Sand Replacement	Golf	180,000	15,000	185,000	180,000	190,000	190,000	195,000	195,000	-	-	750,000	580,000	E - Capital Maintenance
	Championship Golf Course Electric Cart Fleet and GPS	Golf	-	-	-	-	-	-	620,000	800,000	-	-	620,000	800,000	A - Major Projects - New Initiatives
	Practice Green Expansion	Golf	-	-	-	-	35,000	35,000	190,000	190,000	-	-	225,000	225,000	D - Capital Improvement - Existing Facilities
	Driving Range Nets	Golf	-	-	-	-	110,000	110,000	-	-	-	-	110,000	110,000	H - Capital Maintenance - Expense
	Cart Barn Roof Replacement	Golf	-	-	-	-	-	100,000	-	-	-	-	-	100,000	D - Capital Improvement - Existing Facilities
	Material Storage Bins	Golf	-	-	-	-	-	-	275,000	-	-	275,000	275,000	275,000	H - Capital Maintenance - Expense
	Total Championship Golf		426,500	2,375,000	1,001,000	2,498,000	483,000	2,272,000	1,735,500	1,636,500	215,500	542,500	3,861,500	9,204,000	
Mountain Golf															
	Rolling Stock	Fleet	162,500	162,500	185,500	185,500	108,000	108,000	-	-	88,000	88,000	544,000	544,000	F - Rolling Stock
	Pavement Maintenance	PW	-	50,500	-	20,000	-	49,000	-	21,500	-	118,000	-	259,000	H - Capital Maintenance - Expense
	Parking Lot Reconstruction - Mt. Course	PW	-	-	-	-	-	-	-	550,000	-	-	-	-	H - Capital Maintenance - Expense
	Maintenance Building Replacement	PW	-	-	-	-	-	-	-	250,000	-	2,000,000	-	2,250,000	B - Major Projects - Existing Facilities
	Mt Course Fuel Tank Replacement	PW	100,000	100,000	500,000	500,000	-	-	1,000,000	-	-	-	1,600,000	600,000	D - Capital Improvement - Existing Facilities
	Wash Pad Improvements	PW	-	-	100,000	-	-	-	-	-	-	100,000	100,000	100,000	H - Capital Maintenance - Expense
	Total Mountain Golf		262,500	313,000	785,500	705,500	108,000	157,000	1,000,000	821,500	88,000	2,306,000	2,244,000	3,753,000	
Facilities															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	65,000	65,000	65,000	65,000	F - Rolling Stock
	Total Facilities										65,000	65,000	65,000	65,000	
Ski															
	Fleet - Rolling Stock Vehicles and Equipment	Fleet	462,000	400,000	20,000	195,000	898,000	898,000	50,000	50,000	694,000	694,000	2,124,000	2,237,000	F - Rolling Stock
	Pavement Maintenance	PW	-	150,000	-	50,000	-	145,000	-	190,000	-	60,000	-	595,000	H - Capital Maintenance - Expense
	Asphalt - Ski Way & DP Parking Lot Reconstruction	PW	-	20,000	480,000	-	6,500,000	3,500,000	-	3,000,000	-	-	6,980,000	6,520,000	B - Major Projects - Existing Facilities
	Facility - Replace 1966 Ski Lodge Electrical Equipment	PW	-	175,000	-	-	-	-	-	-	-	-	-	175,000	D - Capital Improvement - Existing Facilities
	Facility - Install Compliant Main Lodge Grease Interceptor	PW	300,000	400,000	-	-	-	-	-	-	-	-	300,000	400,000	D - Capital Improvement - Existing Facilities
	Facility - Replace 1993 - 6,250 Gallon Fuel Storage Tank	PW	750,000	-	-	950,000	-	-	-	-	-	-	750,000	950,000	D - Capital Improvement - Existing Facilities
	Facility - Replace Snowflake Lodge - Needs Assessment	Ski	-	-	-	-	6,000,000	TBD	-	-	-	-	6,000,000	-	G - Equipment & Software
	Facility - Replace 1986 Loft Bar Refrigeration Unit	F&B	-	-	-	120,000	-	-	-	-	-	-	-	120,000	D - Capital Improvement - Existing Facilities
	Ski Lift Maintenance and Improvements - Crystal Express	Ski	-	-	250,000	250,000	-	-	500,000	500,000	-	-	750,000	750,000	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Lakeview	Ski	150,000	-	-	-	210,000	210,000	-	-	-	-	360,000	210,000	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Lodgepole	Ski	205,000	80,000	-	-	-	-	200,000	200,000	-	-	405,000	280,000	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Red Fox	Ski	-	-	-	-	-	-	-	-	-	-	-	-	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Ridge	Ski	-	-	-	-	-	-	-	-	-	-	-	-	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - School House	Ski	-	-	-	-	-	-	-	750,000	-	-	-	750,000	E - Capital Maintenance
	Snowmaking Infrastructure Maintenance and Improvements	Ski	-	170,000	200,000	150,000	-	150,000	-	150,000	-	-	200,000	620,000	G - Equipment & Software
	Total Ski		1,867,000	1,395,000	950,000	1,715,000	13,608,000	4,903,000	750,000	4,840,000	694,000	754,000	17,869,000	13,607,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Tennis															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	-	-	-	-	F - Rolling Stock
	Pavement Maintenance	PW	-	31,000	-	5,000	-	5,000	-	22,000	-	5,500	-	68,500	H - Capital Maintenance - Expense
	Reconstruct Tennis Courts 5 -7	PW	2,700,000	2,700,000	-	-	-	-	-	-	-	-	2,700,000	2,700,000	B - Major Projects - Existing Facilities
	Reconstruct Tennis Courts 3-4	PW	-	-	2,000,000	2,000,000	-	-	-	-	-	-	2,000,000	2,000,000	B - Major Projects - Existing Facilities
	Reconstruct Tennis Courts 1-2	PW	-	-	-	-	2,000,000	2,000,000	-	-	-	-	2,000,000	2,000,000	B - Major Projects - Existing Facilities
	Rec Center & Tennis Parking Lot Reconstruction & BMPs	PW	-	-	725,000	725,000	-	-	-	-	-	-	725,000	725,000	B - Major Projects - Existing Facilities
	Total Tennis		2,700,000	2,731,000	2,725,000	2,730,000	2,000,000	2,005,000	-	22,000	-	5,500	7,425,000	7,493,500	
Rec Center															
	Rolling Stock	Fleet	50,000	50,000	85,000	85,000	-	-	-	-	-	-	135,000	135,000	F - Rolling Stock
	Pavement Maintenance, Recreation Center Area	PW	40,000	10,500	20,000	11,000	-	11,500	-	21,500	-	12,000	60,000	66,500	H - Capital Maintenance - Expense
	Rec Center Exterior Wall Waterproofing & French Drain	PW	77,000	77,000	-	-	-	-	-	-	-	-	77,000	77,000	D - Capital Improvement - Existing Facilities
	Rec Center & Tennis Parking Lot Reconstruction & BMPs	PW	-	-	725,000	725,000	-	-	-	-	-	-	725,000	725,000	E - Capital Maintenance
	Rec Center HVAC Replacement	PW	1,035,000	2,035,000	-	-	-	-	-	-	-	-	1,035,000	2,035,000	B - Major Projects - Existing Facilities
	Exterior Stairway at Rec Center	PW	-	300,000	-	-	-	-	-	-	-	-	-	300,000	B - Major Projects - Existing Facilities
	Total Rec Center		1,202,000	2,472,500	830,000	821,000	-	11,500	-	21,500	-	12,000	2,032,000	3,338,500	
Community Services Shared															
	Rolling Stock	Fleet	-	-	67,000	67,000	-	-	-	-	-	-	67,000	67,000	F - Rolling Stock
	Total Community Services Shared		-	-	67,000	67,000	-	-	-	-	-	-	67,000	67,000	
	Total Community Services		6,458,000	9,286,500	6,358,500	8,536,500	16,199,000	9,348,500	3,485,500	7,341,500	1,062,500	3,685,000	33,563,500	37,528,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Beaches															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	56,000	56,000	56,000	56,000	F - Rolling Stock
	Pavement Maintenance	PW	65,000	19,500	19,000	21,000	20,000	22,000	77,000	23,500	-	48,000	181,000	134,000	H - Capital Maintenance - Expense
	Incline Beach Facility Replacement	PW	-	11,000,000	-	-	-	-	-	-	-	-	-	11,000,000	B - Major Projects - Existing Facilities
	Ski Beach Boat Ramp Improvement Project	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	Ski Beach Bridge Replacement	PW	-	350,000	-	-	-	-	-	-	-	-	-	350,000	D - Capital Improvement - Existing Facilities
	Burnt Cedar Beach Eastern Stormwater Improvements	PW	190,000	-	-	190,000	-	-	-	-	-	-	190,000	190,000	D - Capital Improvement - Existing Facilities
	Beach Access Improvements	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	Reconstruct Pavement - Ski Beach	PW	-	-	-	-	-	350,000	365,000	-	-	-	350,000	365,000	E - Capital Maintenance
	Reconstruct Pavement - Burnt Cedar Beach	PW	-	-	-	-	835,000	-	-	-	-	-	835,000	-	E - Capital Maintenance
	Replace Stairs at BC Pool	PW	-	-	-	250,000	-	-	-	-	-	-	-	250,000	E - Capital Maintenance
	Ski Beach New Entrance Kiosk	PW	-	-	50,000	100,000	-	-	-	-	-	-	50,000	100,000	D - Capital Improvement - Existing Facilities
	Burnt Cedar Beach New Entrance Kiosk	PW	-	-	-	-	-	100,000	-	-	-	-	-	100,000	D - Capital Improvement - Existing Facilities
	Replace Playgrounds Equipment - Incline Beach	Parks	400,000	-	200,000	500,000	-	-	-	-	-	-	600,000	500,000	E - Capital Maintenance
	Replace Playground Equipment - Burnt Cedar	Parks	-	-	-	200,000	-	500,000	-	-	-	-	-	700,000	E - Capital Maintenance
	Total Beaches		655,000	11,369,500	269,000	1,261,000	855,000	622,000	427,000	388,500	56,000	104,000	2,262,000	13,745,000	

Multi-Year CIP Totals

Fund	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Updated FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Five Year Total	Updated Five Year Total
General Fund	1,168,000	981,000	737,000	1,039,500	203,000	1,211,500	244,000	221,000	230,000	324,500	2,582,000	3,744,500
Utilities	19,470,000	27,731,500	14,478,000	11,047,500	4,698,000	6,739,500	2,765,000	7,530,500	1,183,000	2,937,000	42,594,000	55,586,000
Internal Service	-	-	84,000	84,000	-	-	62,000	62,000	-	-	146,000	146,000
Community Services	6,458,000	9,286,500	6,358,500	8,536,500	16,199,000	9,348,500	3,485,500	7,341,500	1,062,500	3,685,000	33,563,500	37,528,000
Beaches	655,000	11,369,500	269,000	1,261,000	855,000	622,000	427,000	388,500	56,000	104,000	2,262,000	13,745,000
Grand Total	27,751,000	49,368,500	21,926,500	21,968,500	21,955,000	17,921,500	6,983,500	15,543,500	2,531,500	7,050,500	81,147,500	110,749,500



**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



Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
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(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 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.



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)

5.0 Criteria for Capitalization of Fixed Assets

- 5.1. Capital projects will be capitalized if they meet one of the following criteria:
 - 1) The project is creating a new asset for the District
 - 2) The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
 - 3) 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.
- 5.4 Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
 - 1) 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.
 - 2) 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).
 - 3) Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:



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)

- a. 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.
- b. 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.

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.



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)

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)



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 Expenditures Practice 13.2.0

RELEVANT POLICIES: 1.1.0 Strategic Planning, 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting

1.0 AUTHORITY

Decision-making responsibilities and duties on capital projects shall be allocated by the General Manager to specific members of the IVGID staff as provided herein. The staff member so assigned may delegate “duties” to another, but shall remain “responsible” for their actions pertaining to the project.

A Project Manager will usually be a representative of the IVGID department which will acquire or construct the project. The Project Manager may seek the input or assistance of a representative of the IVGID department that will utilize the capital asset. A planner, analyst, designer, or construction representative usually reports to the Project Manager as an employee or through a contract for services.

2.0 CAPITAL PROJECT FINANCING RESOURCES

Financial management of capital projects is controlled through a system including the Multi-Year Capital Improvement Plan and each fiscal year’s Capital Improvement Project Budget. The ability to pay for the costs of a project will be based on identifiable and predictable financing resources at the time of acquisition.

2.1 Establishment. A capital project’s financing resources may be established by action of the Board of Trustees by the adoption of a Capital Project Report. Financing resources may be established for each fund; for each program; or for each project or group of projects. The preference is on each project to facilitate calculating the affects of each project on the Multi-Year Capital Improvement Plan.

2.2 Status. All financing resources identified and received for a Capital Improvement Project shall be held in cash or



Capital Planning Capital Expenditures Practice 13.2.0

investments and shall constitute an element of fund balance or net position until expended or released by an action of the Board of Trustees.

- 2.3 Interest.** Investment earnings on a project's financing resources shall accrue to the project to the extent they were included in the Capital Improvement Project Data Sheet or are deemed needed for possible project cost adjustments. In any project where part of the financing resources came from bond proceeds, the investment earnings must be attached to the project in order to determine and comply with IRS arbitrage regulations.
- 2.4 Expenditures.** Funds identified as financing resources may only be expended by action of the Board of Trustees according to the District's Capital Improvement Project Budget. Projects carrying over from one fiscal year to another are expected to be identified during each budget process to extend spending authority and facilitate completion of the construction or acquisition of the capital assets. The General Manager has the authority to redirect the design or specifications affecting up to an aggregate of \$50,000 if it does not exceed the total approved cost of the project.
- 2.5 Exclusivity.** All financing resources identified for a project, are considered exclusively for expenditures related to that project. No expenditures or obligations shall be made related to that project which cumulatively exceeds the available balance in identifiable and predictable financing resources.
- 2.6 Changes.** The amount of funds in identifiable and predictable financing resources may be increased or decreased by action of the Board of Trustees, provided that no decrease shall occur which causes the unexpended financing resources for any project to fall below the cumulative total of obligations outstanding pertaining to the project.



Capital Planning Capital Expenditures Practice 13.2.0

- 2.7 Close-out.** Upon completion or termination of a project, the unexpended financing resources for that project may be closed out by the General Manager, except when a previous action by the Board of Trustees, designates where the unexpended amount, if any, shall be transferred.

3.0 PROJECT LIFE CYCLE

Projects shall be managed in relation to the following typical project life cycle:

- 3.1 Definition.** The process of developing a document which describes a specific project, in terms of location, function, cost, and other parameters. Approval of a Capital Project Data Sheet means the project has been "**defined.**"
- 3.2 Planning.** The process of developing documents which identify the location and function of projects, in relation to other projects and existing facilities. Approval of a project plan document within an approved Capital Project Summary means the project has been "**planned.**"
- 3.3 Feasibility.** The process of analyzing the practicality of a project, in terms of capital financing and cost, operating revenue and cost, environmental and permit conditions, and other factors. Acceptance information stated on the Capital Project Data Sheet as a feasibility report, means the project has been "**justified.**"
- 3.4 Scheduling.** The process of developing an outline identifying the cost, timing and financing of the capital project. All capital project expenditures shall be evaluated through a Multi-Year Capital Improvement Plan and authorized for expenditure through a specific fiscal year's Capital Improvement Plan Budget. Inclusion of a project within an approved Multi-Year Capital Improvement Plan means the project has been "**scheduled.**"



Capital Planning Capital Expenditures Practice 13.2.0

- 3.5 Funding Identified.** The process by which funds are identified, as either planned or set aside to underwrite capital costs. Identification of predictable financing resources for inclusion of a project in a specific fiscal year's Capital Improvement Plan Budget means the project has been “**funded.**”
- 3.6 Design/Specification.** The process of determining the size, specifications, acquisition/construction methods, and other factors prerequisite to construction or acquisition, including the selection of the designers. Approval of final design means the project has been “**designed.**”
- 3.7 Construction/Acquisition.** The process entails constructing or acquiring a project’s assets, including the selection of contractors or vendors. Approval of final payment means the project has been “**completed.**”
- 3.8 Requirements.** All projects may not be subject to all phases, or be phased in the same order. However, all capital projects shall be defined. All capital projects shall be scheduled and have funding identified, prior to design/specification. All construction projects shall be planned. All construction projects shall be justified, prior to design/specification.

3.8.1.0 Definition

3.8.1.1 Trustees Responsibility: Relate District needs identified through the Strategic Plan to capital projects placed on the Multi-Year Capital Improvement Plan. **Duties:** Consider project definitions as part of Capital Improvement Project Budget submittal.

3.8.1.2 General Manager Responsibility: Ensure capital projects developed for consideration by the Board of Trustees relate to strategies and actions



Capital Planning Capital Expenditures Practice 13.2.0

developed under the District's Strategic Planning Process. **Duties:** Approve capital project definitions.

3.8.1.3 Staff Duties: Prepare an accurate and up to date Capital Project Data Sheet, containing statement of project cost, schedule, location, financing, and other factors.

3.8.2.0 Planning

3.8.2.1 Trustees Responsibility: Ensure adequate planning basis for capital improvement projects. **Duties:** Define general goals, constraints, and directions. Award and execute planning contracts according to Nevada Revised Statutes. Establish public input process. Review and approve final plan.

3.8.2.2 General Manager. Responsibility: Ensure all issues are addressed and plans are coordinated with the Multi-Year Capital Improvement Plan. **Duties:** Review and approve planning scope. Approve requests for proposals on consulting contracts. Approve planning methods and planning team. Provide guidance to Project Manager during planning.

3.8.2.3 Project Manager. Responsibility: Administration, quality and accuracy. **Duties:** Define specific objectives, alternatives, criteria, and scope. Prepare requests for proposals and administer selection process for planning team. Prepare planning contracts. Recommend approval for and executing planning contracts. Coordinate project with, public, staff, and General Manager. Review and approve progress reports, make substantive and procedural decisions during planning process, and



Capital Planning Capital Expenditures Practice 13.2.0

recommend preferred alternatives and final plans to the General Manager and Board of Trustees.

3.8.2.4 Engineering and Staff. Duties: Provide input to planning scope, methods, analysis, conclusions, and recommendations.

3.8.2.5 Planner Duties: Conduct analysis and produce planning documents and reports, for review by Project Manager.

3.8.3.0 Feasibility

3.8.3.1 Trustees. Responsibility: Ensure feasibility of capital improvement projects prior to design and construction. **Duties:** Determine when feasibility studies are required. Identify issues to be addressed. Award and execute consulting contracts according to Nevada Revised Statutes.. Review and accept the final "Capital Improvement Project Budget" as a basis for decision-making.

3.8.3.2 General Manager. Responsibility: Ensure critical issues are addressed and conservative approach to feasibility is applied. **Duties:** Review and approve study scope. Approve requests for proposals on consulting contracts. Approve study methods and team. Provide guidance to the Project Manager during study.

3.8.3.3 Project Manager. Responsibility: Administration, quality and accuracy. **Duties:** Define specific concerns, alternatives, criteria, and scope. Prepare requests for proposals and administer selection process for study team. Prepare study contracts. Recommend award and execute study contract. Coordinate project with, staff and General



Capital Planning Capital Expenditures Practice 13.2.0

Manager. Review and approve progress reports, make substantive and procedural decisions during study process, and approve conclusions and recommendations.

3.8.3.4 Finance, Engineering, and Staff. Duties: Provide input to study contract, scope, methods, analysis, conclusions, and recommendations.

3.8.3.5 Analyst. Duties: Conduct analysis and produce study documents and reports for review by the Project Manager.

3.8.4.0 Scheduling

3.8.4.1 Trustees. Responsibility: Prioritization and prudent investment of capital assets. **Duties:** Review and approve Multi-Year Capital Improvement Plan considering financing programs, priorities and needs and validity to proceed as scheduled. Approve project amendments and substitutions according to District purchasing policies.

3.8.4.2 General Manager. Responsibility: Validate scheduling in terms of sound financial planning and the ability to construct or acquire the capital assets. **Duties:** Review, revise and recommend capital improvement projects to the Board of Trustees.

3.8.4.3 Engineering Staff. Responsibility: Accuracy of cost projections and coordination of project scheduling. **Duties:** Identify capital project scheduling issues correlated to timing of expenditures and acquisition of the capital assets. Coordinate input of operating staff receiving the capital asset.



Capital Planning Capital Expenditures Practice 13.2.0

3.8.4.4 Finance Staff Responsibility: Adequacy of identifiable and predictable financing resources to meet the timing of expenditures. **Duties:** Analyze alternative financing schemes and prepare capital financing program coordinated with appropriate Capital Improvement Project Budget and the Multi-Year Capital Improvement Plan.

3.8.5.0 Funding

3.8.5.1 Trustees. Responsibility: Adequate identifiable and predictable financial resources exist for the project prior to the approval to proceed. **Duties:** Establish appropriate identifiable predictable financing resources are available. Increase and decrease funding level.

3.8.5.2 General Manager Responsibility: Approve recommendations for project to proceed and increases in project financing resources beyond levels identified in Capital Project Report, prior to submitted to Board. **Duties:** Review updated financial analysis for the capital project with Finance Staff for adequate financing resources and cash flows. Approve close-out upon project termination or completion.

3.8.5.3 Project Manager. Responsibility: Accuracy. **Duties:** Assemble and update project cost estimates.

3.8.5.4 Finance Staff. Responsibility: Administration of project finances. **Duties:** Produce periodic report on capital project financing resources, obligations and expenditures. Recommend periodic action to establish, increase, decrease, and close out



Capital Planning Capital Expenditures Practice 13.2.0

financing resources. Consider the current affects of projects on the Capital Improvement Project Budget and the Multi-Year Capital Improvement Plan.

3.8.5.5 Engineering Staff. Duties: Coordinate estimates of project cost for periodic funding report.

3.8.6.0 Design/Specification

3.8.6.1 Trustees. Responsibility: General oversight of project design and specifications. **Duties:** Award and execute design contract according to Nevada Revised Statutes. Review and accept regulatory permit conditions on construction projects, if \$50,000 or more.

3.8.6.2 General Manager. Responsibilities: Ensure design and specifications correlate to defined capital project. **Duties:** Approve design methods and team. Provide guidance to Project Manager during design. Review and approve final design/specification reports on projects. Review and accept regulatory permit conditions.

3.8.6.3 Project Manager. Responsibility: Administration, detailed oversight and design functionality. **Duties:** Prepare scope of services and requests for proposals for design services. Administer selection process for design team. Prepare design contracts. Recommend for award and execute design contracts. Assemble cost estimates; prepare project budget and budget revisions. Prepare project schedule and schedule revisions. Approve project budget and budget revisions. Approve project schedule and schedule revisions. Establish, execute, and administer arrangements for surveys, analysis, environmental



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studies, and other forms of technical support. Supervise designers. Establish functional and performance requirements. Coordinate activities of designers with the balance of the technical team, and operating staff. Present major design alternatives and issues. Provide direction to on major design alternatives and issues. Review and approve ongoing design reports and documents. Sign all regulatory permits and permit applications. Review, approve, and correct ongoing design reports and documents, including all technical specifications. Prepare construction contract forms. Assemble and submit regulatory permit applications and coordinate regulatory process. Approve all requests for payment.

3.8.6.4 Designer Duties: Analysis of design alternatives. Preparation of plans and specifications. Preparation of support material for permit applications, and other contract documents. Coordination of various members of the design team. Preparation of cost estimates.

3.8.7.0 Construction/Acquisition

3.8.7.1 Trustees. Responsibility: General oversight of contract awards, major payments and acceptance of capital assets constructed or acquired. **Duties:** Award and execute construction/acquisition contract according to Nevada Revised Statutes. Approve change orders cumulatively exceeding 10% of construction contract or \$50,000, whichever is the greater.

3.8.7.2 General Manager. Responsibility: Ensure contracts and requests for payments submitted to the Board of Trustees for approval meet the



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requirements outlined in the Capital Improvement Project Budget. **Duties:** Approve change orders cumulatively not exceeding 10% of construction contract or \$50,000. Upon substantial completion, approve release of retention for Construction projects.

3.8.7.3 Project Manager Responsibility: Detailed oversight. **Duties:** Recommend award and execute construction/acquisition contracts. Recommend approval of change orders. Recommend release of retention to General Manager and Board of Trustees. Recommend approval of the final payment. Administer bid process. Recommend contract award. Coordinate final contract preparation, including insurance, bonding, and certificates. Establish, administer and execute arrangements for inspection and testing. Supervise construction representatives. Review all inspection, testing and construction observation reports. Serve as District's representative to contractor and regulatory agencies. Approve all shop drawings. Approve requests for equals. Approve all certificates for payment. Update construction schedule.

3.8.7.4 Construction Representative. Duties: Observe construction and testing. Prepare construction observation reports. Advise Project Manager of deficiencies when noted. Notify Project Manager of deviations from plans and specifications. Prepare and execute notice to proceed.



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- 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.