

MEMORANDUM

Item E.2.

TO: Board of Trustees

FROM: Bobby Magee
Interim Director of Finance

SUBJECT: Fiscal Year 2022/2023 Fourth Quarter Budget Update:
Popular CIP Status Report through June 30, 2023 (Unaudited)

DATE: October 25, 2023

I. RECOMMENDATION

It is recommended that the Board receive and file this informational report.

II. BACKGROUND AND DISCUSSION

This informational report represents the FY2022/23 4th Quarter Popular CIP Status Report intended to provide an update for the District’s Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2022 through June 30, 2023. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District’s capital projects.

Overview

The District’s FY2022/23 approved capital budget adopted by the Board on May 26, 2022 (Item G.1) provides for appropriations totaling \$44,748,400 in support of planned capital projects across all District activities, including Administration (\$633,000), Utilities (\$15,588,700), Community Services (\$28,041,700), and Beaches (\$485,000).

The FY2022/23 capital budget was subsequently amended by Board action, reducing staff spending authority for the Watermain Replacement Crystal Peak Road Project by \$196,382 on March 8, 2023 (Item F.3). This amount is shown on the attached Capital Improvement Projects Report under the Water Fund – Watermain Replacement – Crystal Peak Road line item. In addition, the Recreation Center Expansion Project was canceled with the cancellation amount set at \$24,348,044.

This agenda item, via attachment, provides the Board with the fourth quarter CIP Popular Report, reflecting unaudited financial results through June 30, 2023. As the Finance Department continues to work through the end of year close process, these numbers reflect a draft trial balance and are still subject to minor modifications.

Overall, capital budget expenditures through the fourth quarter of FY2022/23 (June 30, 2023) totaled \$12,573,455, or 37.1% of the combined amended CIP capital and expense budgets, which total \$33,905,455. An additional \$14,202,265 in budgeted appropriations were encumbered through executed contracts or purchase orders, bringing the total of expended and committed funds to \$26,775,721, or 79.0% of the approved budget.

	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (06/30/2023)
Capital Budget - CIP and Expense Projects							
General Fund	\$ 740,700	\$ -	\$ -	\$ -	\$ -	\$ 740,700	\$ 503,464
Utility Fund	16,723,700	5,887,795	-	1,740,611	-	24,352,106	8,228,386
Community Services	28,348,200	3,075,713	-	481,983	(3,426)	7,554,426	3,661,028
Beach	569,000	689,223	-	-	-	1,258,223	180,577
Total All Funds	\$ 46,381,600	\$ 9,652,731	\$ -	\$ 2,222,594	\$ (3,426)	\$ 33,905,455	\$ 12,573,455

Capital Projects vs. Capital Maintenance and Repairs

A major focus of the FY2022/23 budget process was to identify projects included in the District’s multi-year capital improvement plan that do not meet criteria for establishing capital assets and thus should be expensed within the fiscal year rather than depreciated over the useful life of the asset.

While this report provides a summary of all projects approved as part of the FY2022/23 capital plan, separate attachments to this report provide a summary of activity for projects that meet capitalization criteria (Attachment A), and projects that will be expensed within the current fiscal year (Attachment B).

Through the fourth quarter of the fiscal year, expenditures against approved capital improvement projects (CIP) totaled \$11,890,621, or 37.9% of the adjusted budget of \$31,384,702 (See *projects details – Attachment A*). An additional \$13,939,563 of budgeted appropriations were encumbered through executed contracts, which results in a total of \$25,830,184 (82.3%) in expended or committed funding through June 30, 2023.

	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (06/30/2023)
Capital Budget - CIP Projects							
General Fund	\$ 633,000	\$ -	\$ -	\$ -	\$ -	\$ 633,000	\$ 442,549
Utility Fund	15,588,700	5,532,700	-	1,740,611	-	22,862,011	8,043,667
Community Services	28,041,700	2,827,350	(24,348,044)	481,983	(3,426)	6,999,563	3,356,216
Beach	485,000	460,000	-	-	(54,872)	890,128	48,189
Total All Funds	\$ 44,748,400	\$ 8,820,050	\$ (24,348,044)	\$ 2,222,594	\$ (58,298)	\$ 31,384,702	\$ 11,890,621

Additionally, through the fourth quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization totaled \$682,834, or 27.1% of the adjusted budget of \$2,520,753 for these projects. (See *projects details – Attachment B*). An additional \$262,703 of budgeted appropriations were encumbered through executed contracts, which results in a total of \$945,537 (37.5%) of expended and committed funding through June 30, 2023.

	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (06/30/2023)
Capital Budget - Expense Projects						
General Fund	\$ 107,700	\$ -	\$ -	\$ -	\$ 107,700	\$ 60,915
Utility Fund	1,135,000	355,095	-	-	1,490,095	184,719
Community Services	306,500	248,363	-	-	554,863	304,812
Beach	84,000	229,223	-	54,872	368,095	132,388
Total All Funds	\$ 1,633,200	\$ 832,681	\$ -	\$ 54,872	\$ 2,520,753	\$ 682,834

Project Status –

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through June 30, 2022, the report also includes a brief “status” classification to assist in understanding the information contained in this report as well as to help track changes project status from quarter to quarter.

Carry-Forward Estimates -

This report also reflects amounts of funding requested for carry-forward to the FY2023/24 fiscal year to support ongoing projects, projects that have been delayed and procurement of equipment that was not delivered prior to July 1, 2023.

Attachments: Popular CIP Status Report - FY2022/23, through June 30, 2023

- Attachment A – Capital Projects
- Attachment B – Capital Maintenance and Repairs
- Attachment C – Project “Status” Definitions

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Attachment A

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final Budget	807 Approved Carry Forward (8/31/22)	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status (6/30/23)	Recommended Carryforward	Encumbrance	
General Fund Accounting/Information Systems	10990E1401		Replace Xerox Printer	-	-	-	-	-	24,197	24,197	-	Completed	-	-	
	1213B02106		Network Closet Updates (HVAC)	15,000	-	-	-	-	15,000	-	15,000	Delayed	15,000	-	
	1213CE2101		Power Infrastructure Improvements	78,000	-	-	-	-	78,000	-	78,000	Completed	-	-	
	1213CE2102		Network Upgrades - Switches, Controllers, WAP	285,000	-	-	-	(24,197)	260,803	25,772	285,575	In Progress	49,387	49,387	
	1213CE2104		Fiber Installation/Replacement	25,000	-	-	-	-	25,000	-	25,000	Delayed	25,000	-	
	1213CE2105		Security Cameras	100,000	-	-	-	-	100,000	92,659	7,341	Completed	-	-	
	13155C01801		HRIS, Payroll, & Finance Software Implementation	503,000	-	-	-	-	503,000	438,881	64,119	Xfer to Operating	89,387	49,387	
			Sub-Total												
	General	4378I12104		IVGD Community Dog Park	100,000	-	-	-	-	100,000	573	99,427	Ongoing	-	-
		1099CE2201	CE23100100	Board Meeting - Technology Upgrades	30,000	-	-	-	-	30,000	3,095	26,905	In Progress	-	-
				Sub-Total	130,000	-	-	-	-	130,000	3,668	126,332		-	-
				Total General Fund	633,000	-	-	-	-	633,000	442,549	190,451		89,387	49,387
	Utilities Public Works Shared	2097C02101		Public Works Billing Software Replacement	-	20,000	-	-	-	20,000	-	20,000	Delayed	20,000	-
2097HE1725			Loader Tire Chains - 2 sets	-	20,000	-	-	-	20,000	-	20,000	In Progress - On Order	26,352	26,352	
2097HE1729			2002 Caterpillar 950G Loader #523	-	265,000	-	(196,382)	6,352	26,352	-	26,352	In Progress - On Order	225,000	225,000	
2097HE1730			2003 Caterpillar 950G Loader #525	-	265,000	-	-	(6,352)	258,648	-	258,648	In Progress - On Order	225,000	225,000	
2097LE1720			Snowplow # 300A	-	19,000	-	-	-	19,000	-	19,000	In Progress	19,000	19,000	
2097LE1721			Snowplow # 307A	-	19,000	-	-	-	19,000	-	19,000	In Progress	19,000	19,000	
2097LI1701			Pavement Maintenance, Reservoir 3.1, WPS 4-2/5-1	90,000	-	-	-	-	90,000	-	90,000	In Progress	19,000	19,000	
2097LE2221			Medium Duty Truck Plow	16,500	-	-	-	-	16,500	16,564	(64)	Completed	220,000	220,000	
2097LV2220			Chevy 1/2-Ton Pickup Truck	37,200	-	-	-	-	37,200	37,166	34	Completed	754,352	476,352	
			Sub-Total	143,700	738,000	-	-	-	881,700	53,730	827,970				
Water		2299D11707		Burnt Cedar Water Disinfection Plant Emerg. Generator Fuel Tank	-	137,429	-	-	-	137,429	14,766	122,663	In Progress - Multi Year	122,663	6,663
		2299WS1705		Watermain Replacement - Crystal Peak Road	1,500,000	68,642	-	(196,382)	-	1,372,260	915,764	456,496	In Progress - Multi Year	456,496	418,748
		2299WS1802		Watermain Replacement - Alder Avenue	65,000	-	-	-	-	65,000	1,731	63,269	In Progress - Multi Year	63,269	7,000
	2299WS1706		Watermain Replacement Slot Peak Ct	50,000	72,230	-	-	-	72,230	25,306	46,924	Completed	-	-	
	2299D11102		Water Pumping Station Improvements	25,000	-	-	-	-	25,000	33,565	16,435	Ongoing	16,435	23,000	
	2299D1401		Burnt Cedar Water Disinfection Plant Improvements	55,000	19,208	-	-	-	44,208	-	55,000	Ongoing	44,208	12,807	
	2299C02203	SW23200100	LIMS Software	-	-	-	(196,382)	-	55,000	-	55,000	See Footnote 1	55,000	-	
			Sub-Total	1,695,000	297,509	-	-	-	1,796,127	991,132	804,995		757,758	468,218	
Sewer	2524SS1010		Effluent Pipeline Project	10,000,000	2,069,507	-	1,936,993	-	14,006,500	6,227,509	7,778,991	See Footnote 2	7,778,991	10,182,490	
	2599SS2010		Effluent Pond Lining / Storage Tank	3,000,000	1,069,185	-	-	-	4,069,185	573,443	3,495,742	See Footnote 3	3,495,742	724,406	
	2599D11703		Sewer Pump Station #1 Improvements	500,000	1,038,370	-	-	-	1,538,370	10,759	1,527,611	In Progress	1,527,611	-	
	2599D11104		Sewer Pumping Station Improvements	50,000	-	-	-	-	50,000	24,700	25,300	Ongoing	32,248	14,885	
	2599SS1102		Water Resource Recovery Facility Improvements	100,000	86,607	-	-	-	186,607	94,046	92,561	Ongoing	92,561	40,040	
	2599SS1103		Wetlands Effluent Disposal Facility Improvements	100,000	173,523	-	-	-	273,523	18,483	255,040	In Progress	255,040	200,524	
	2599SS2107		Update Camera Equipment	-	60,000	-	-	-	60,000	49,465	10,535	Completed	-	-	
			Sub-Total	13,750,000	4,497,191	-	1,936,993	-	20,184,184	6,998,805	13,185,379		13,181,793	11,162,345	
			Total Utilities	15,586,700	5,532,700	-	1,740,611	-	22,865,011	8,043,667	14,821,344		14,689,593	12,106,915	

Capital Improvement Projects Report to the Board of Trustees

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Attachment A

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final		807 Approved Carry Forward		FY2022/23 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status (6/30/23)	Recommended Carryforward	Encumbrance
				Budget	Final	(8/31/22)	Forward						
Community Services Funds													
Championship Golf													
	3141L1202		Cart Path Replacement - Champ Course	55,000		114,667		169,667	5,716	163,951	In Progress	163,951	
	3141L1888		Championship Golf Course Electric Cart Fleet and			533,360		533,360	533,360	-	Completed	-	
	3153B02001		Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700		39,700	-	39,700	Delayed	39,700	
	3142LE1741		2016 Bar Cart #724	20,000				20,000	-	20,000	In Progress - On Order	20,000	20,000
	3142LE1742		2016 Bar Cart #725	20,000				20,000	-	20,000	In Progress - On Order	20,000	20,000
	3142LE1744		2014 Toro Tri-Plex Mower 3250D #694			42,781		42,781	-	42,781	In Progress - On Order	42,781	42,781
	3142LE1745		2017 Toro 3500D Mower #743			36,184		36,184	-	36,184	In Progress - On Order	36,184	36,184
	3142LE1746		2012 JD 8500 Fairway Mower #670			93,486		93,486	93,486	-	Completed	-	
	3142LE1747		2011 Toro Groundmaster 4000D #650			66,211		66,211	-	66,211	In Progress - On Order	66,211	66,211
	3142LE1750		2013 JD 3235 Fairway Mower #685	98,000		40,028		40,028	40,028	-	In Progress - On Order	40,028	40,028
	3142LE1759		2014 3500D Toro Rotary Mower #693			98,000		98,000	-	98,000	In Progress - On Order	98,000	98,000
	3143GC2002		Replacement of 2010 John Deere 8500 #641	92,000		20,000		92,000	93,486	(1,486)	Completed	-	
	3143GC2002		Range Ball Machine Replacement	20,000		4,234		20,000	4,234	15,766	In Progress	5,000	
	31990E1501		Championship Golf Printer Copier Replacement	10,000		10,000		10,000	-	10,000	In Progress - On Order	10,000	6,419
			Sub-Total	334,700		946,717		1,281,417	770,310	511,107		497,713	289,062
Mountain Golf													
	3241L2001		Mountain Golf Cart Path Replacement - Phase II	1,100,000				1,100,000	99,860	1,000,140	In Progress	1,000,140	416,640
	3241GC1004		Irrigation Improvements	18,000				18,000	785	17,215	In Progress	12,831	
	3242LE1726		2016 Bar Cart #726	20,000				20,000	-	20,000	In Progress - On Order	20,000	20,000
			Sub-Total	1,138,000				1,138,000	100,645	1,037,355		1,032,971	449,471
Facilities													
	3351B01703		Aspen Grove Outdoor Seating BBQ and Landscaping	10,000		10,000		20,000	2,109	17,891	Delayed	17,891	
			Sub-Total	10,000		10,000		20,000	2,109	17,891		17,891	
Ski													
	3453B01806		Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000		31,338		619,955	35,795	584,160	In Progress	584,160	516,390
	3462HE1702		Lakeview Ski Lift Maintenance and Improvements	18,000		1,613		1,613	4,248	(2,635)	Completed	-	
	3462HE1701		Lodgepole Ski Lift Maintenance and Improvements	18,000				18,000	2,361	15,639	In Progress	15,639	63,441
	3462HE1712		Red Fox Ski Lift Maintenance and Improvements	75,000				75,000	11,559	63,441	In Progress - On Order	63,441	61,371
	3463HE1722		Loader Tire Chains (1-5et)			9,750		13,176	-	13,176	In Progress	13,176	13,176
	3463HE1723		2002 Caterpillar 950G Loader #524			265,000		265,000	-	265,000	In Progress - On Order	265,000	225,000
	3464LE1601		Ski Resort Snowmobile Fleet Replacement	17,000		14,295		31,295	16,504	14,391	Completed	-	
	3464LE1729		Snowplow #304A			19,000		19,000	-	19,000	In Progress	19,000	
	3464LE1734		2016 Polaris Ranger Crew #723	19,000				19,000	19,384	(384)	Completed	-	
	3464SHL002		Snowmaking Infrastructure Replacement			10,000		10,000	3,227	(3,227)	Completed	-	
	3467LE1703		Replace Child SK Center Surface Lift			259,133		259,133	-	259,133	Completed	-	
	3468RE0002		Replace Ski Rental Equipment	125,000		115,000		125,000	-	125,000	In Progress	125,000	131,880
	3469HE1740		14-passenger Van			49,000		49,000	1,027	113,973	In Progress	110,494	6,500
	3469B02101		Replace Ski Lodge Facility Equipment	49,000		8,870		8,870	2,364	46,636	In Progress	46,636	
	3453FF1706		Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		8,870		8,870	8,870	-	Completed	-	
	34990E1502		Ski Services Printer/Copier	410,000		20,000		410,000	319,594	90,406	Completed	-	
	3499CE2201		Installation RFD - Software and Gantries	823,000		734,059		2,035,616	428,933	1,606,683	Completed	1,374,426	954,317
			Sub-Total	823,000		734,059		2,035,616	428,933	1,606,683		1,374,426	954,317
Parks													
	4378L12104		IVGID Community Dog Park							50,154	In Progress		
	4378L1604		Pump Track			78,196		78,196	28,042	10,000	In Progress		
	4378B02202		Skate Park Enhancement	10,000				10,000	-	10,000	Cancelled		
	4378LE1742		2015 Ball Field Groomer #706			24,000		11,000	-	11,000	In Progress	8,633	8,633
	4378LE2220		Toolbox with Bucket and Snowblower	70,000				70,000	61,367	63,000	In Progress	63,000	63,000
	4378LV1734		2011 Pick-Up with Lift gate #646	50,000		45,166		45,166	-	45,166	In Progress	63,000	63,000
	4378LV1735		2005 Pick-up Truck 4x4 (1-ton) #654						13,000	-	Completed	-	
			Village Green Drainage and Park Improvement Project							20,000	Cancelled		
			Sub-Total	130,000		167,362		297,362	134,275	162,787		71,633	8,633

Capital Improvement Projects Report to the Board of Trustees

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Attachment A

Fund / Dept. Div.	Project #	Project Title	New TYLER Project #	807 Approved Carry Forward (8/31/22)	FY2022/23 Final Budget	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status (6/30/23)	Recommended Carryforward	Encumbrance
Tennis	4588801604	Tennis Center Renovation												
Recreation Center														
	4884802201	Recreation Center Expansion Project	BI23350100		25,435,000	(24,348,044)		(38,009)	1,048,947	680,146	368,801	Cancelled/Complete		
	4884802202	Recreation Center Tennant Improvements	BI23350300					38,009	38,009	13,047	24,962	Cancelled/Complete		
	4899F1202	Rec Center Exterior Wall Waterproofing & French Drain	BI23350200		100,000				100,000	7,372	92,628	In Progress	92,628	5,850
	4884801804	Rec Center Locker Room Improvements		969,212					969,212	1,176,820	(207,608)	Completed		
	4886L0001	Chemtrol System for Recreation Center Pool Fitness Equipment			22,000				22,000	-	22,000	Completed		
		Sub-Total		969,212	25,606,000	(24,348,044)			49,000	42,259	6,741	Completed	92,628	5,850
Community Services Shared									2,227,168	1,919,644	307,524		92,628	5,850
		Total												
		Total Community Services		2,827,350	28,041,700	(24,348,044)		(34,286)	6,999,563	3,356,216	3,643,347		3,087,262	1,707,333
Beaches														
	3970802601	Burnt Cedar Swimming Pool and Site Improvements		350,000					305,128	17,755	287,373	In Progress	175,000	75,928
	3972801501	Beaches Flatscape and Retaining Wall Enhancement and Replacement		110,000				(44,872)	165,000	5,824	159,176	Cancelled	-	
	3972802101	Ski Beach Boat Ramp Improvement Project			55,000				100,000	1,151	98,849	In Progress	98,849	
	3999801708	Ski Beach Bridge Replacement			100,000				100,000	-	120,000	See Footnote 4	120,000	
	3999F2201	Beach Furnishings	FF23390100		10,000			(10,000)	-	-	-	In Progress	-	
	3972802102	Beach Access Improvements		460,000					200,000	23,459	176,541	In Progress	176,541	
		Total Beaches		485,000	485,000			(54,872)	890,128	48,889	841,939		570,390	75,928
		Total All Funds		8,820,050	44,746,400	(24,348,044)		(58,298)	31,384,702	11,890,621	19,494,081		18,440,942	13,939,563

Footnote 1 - On hold until laboratory equipment is in place; software must match equipment
 Footnote 2 - This is a multi-year project funding will be expended fall/winter of 2023
 Footnote 3 - This is a multi-year project construction will begin May 2024 after USACE NEPA clearance
 Footnote 4 - Grant in progress with Nevada Division of Wildlife; keeping in the budget pending grant outcome

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

Attachment B

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final		BOT Approved Carry Forward	Adjustments	Reallocation	FY2022/23 Amended		FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status	Recommended Carryforward	Final Carryover	Encumbrance
				Budget	Final				Budget	Budget						
General Fund	12120E1701	EX23100100	Accounting Printer Replacement	8,400					8,400		-	8,400	In Progress	8,462		8,462
	1213CO1703		District Wide PC, Laptops, Peripheral Equipment and Total	75,000					75,000		60,915	14,085	Ongoing	8,462		47,592
	49990E1399	EX23100200	Web Site Redesign and Upgrade	10,000					10,000		-	10,000	In Progress	10,000		
	1099U1705		Pavement Maintenance - Administration Building Total	14,300					14,300		-	14,300	In Progress	14,300		
			Total General Fund	107,700					107,700		60,915	46,785		32,762		56,054
Utilities Shared	2097DI1401		Adjust Utility Facilities in NDOT/Washoe County Right	60,000		183,000			243,000		42,974	200,026	Ongoing	200,026		
	2097LU1401		Pavement Maintenance, Utility Facilities	180,000		141,495			321,495		48,405	273,090	In Progress	273,090		
	49990E1399	EX23100200	Web Site Redesign and Upgrade	10,000					10,000		-	10,000	In Progress	10,000		
	NEW	EX23200200	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000					100,000		-	100,000	In Progress	100,000		
	NEW	EX23200300	Utility Infrastructure Masterplan	500,000					500,000		57,559	442,441	In Progress	442,441		
	Total			850,000		324,495			1,174,495		148,938	1,025,557		1,025,557		
Water	2299DI1103		Replace Commercial Water Meters, Vaults and Lids	40,000					40,000		4,663	35,337	Ongoing	35,337		15,350
	2299DI1204		Water Reservoir Coatings and Site Improvements	60,000		25,000			85,000		13,973	71,027	In Progress	71,027		
	Total			100,000		25,000			125,000		18,636	106,364		106,364		15,350
Sewer	2599BD1105X		Building Upgrades Water Resource Recovery Facility	30,000		5,600			35,600		2,269	33,331	Ongoing	33,331		
	2599SS1203X		Replace & Re-line Sewer Mains, Manholes and	55,000					55,000		14,876	40,124	Ongoing	40,124		
	NEW	EX23200400	Effluent Pipeline Repairs	100,000					100,000		-	100,000	Ongoing	41,800		41,800
	Total			185,000		5,600			190,600		17,145	173,455		115,255		41,800
			Total Utilities	1,135,000		355,095			1,490,095		184,719	1,305,376		1,247,176		57,150
Community Services	3141GC1103		Irrigation Improvements	15,000					15,000		12,206	2,794	In Progress	2,794		
	3141LU1201		Pavement Maintenance of Parking Lots - Champ	25,000		17,500			42,500		25,575	16,925	In Progress	16,925		
	Total			40,000		17,500			57,500		37,781	19,719		16,925		
Mountain	3241GC1101		Mountain Course Greens, Trees and Bunkers	8,000					8,000		3,194	4,806	In Progress	4,806		
	3242LU1204		Pavement Maintenance of Parking Lot - Mountain	12,500		17,400			29,900		4,088	25,812	In Progress	25,812		28,355
	Total			20,500		17,400			37,900		7,282	30,618		30,618		28,355
Facilities	3350BD1103		Chateau - Replace Carpet	49,500					49,500		55,942	(6,442)	Completed			
	3350BD1506		Paint Exterior of Chateau	22,300		22,300			22,300		-	22,300	In Progress	22,300		
	3350BD1803		Replace Carpet in Chateau Grill	2,090		2,090			2,090		-	2,090	Completed			
	3350BD1505		Paint Interior of Chateau	40,500					40,500		-	40,500	Delayed			
	3351BD1501		Aspen Grove Replace Carpet	3,880		3,880			3,880		408	3,472	Completed			
	Total			90,000		28,270			118,270		56,350	61,920		62,800		
Ski	3469LU1105		Pavement Maintenance, Diamond Peak and Ski Way	75,000		25,000			100,000		80,960	19,040	In Progress	19,040		67,206
	3499BD1710		Diamond Peak Facilities Flooring Material	20,000		35,603			55,603		37,738	17,865	In Progress	17,865		
	Total			95,000		60,603			155,603		118,698	36,905		36,905		67,206
Parks	4378BD1604		Resurface and Coat Preston Park Bathroom, Mech.	2,100					2,100		-	2,100	In Progress	2,100		
	4378BD2001		Grout Repair Upstairs Parks Office & Tile Replace	10,000		10,000			10,000		-	10,000	Cancel			
	4378LU1303		Pavement Maintenance, Village Green Parking	5,000		-			5,000		10,434	(5,434)	Completed			
	4378LU1403		Pavement Maintenance, Preston Field	5,000		7,500			12,500		1,610	10,890	In Progress	10,890		
	4378LU1602		Pavement Maintenance, Overflow Parking Lot	5,000		5,000			10,000		890	9,110	In Progress	9,110		
	4378LU1802		Pavement Maintenance - Incline Park	6,000					6,000		13,500	12,143	In Progress	12,143		
	4378RS1601X		Playground Repairs - Preston	7,500		-			7,500		-	7,500	Cancel			
	Total			28,500		32,100			60,600		14,291	46,309		34,333		
Tennis	4588LU1201		Pavement Maintenance, Tennis Facility	5,000		5,000			10,000		2,396	7,604	In Progress	7,604		
	Total			5,000		5,000			10,000		2,396	7,604		7,604		
	4884LU1102x		Pavement Maintenance, Recreation Center Area	7,500		7,500			15,000		1,668	13,332	In Progress	13,332		
	Total			7,500		7,500			15,000		1,668	13,332		13,332		

Incline Village General Improvement District Capital Improvement Projects Report to the Board of Trustees

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final Budget	8/31/2022 Carry Forward	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status	Recommended Carryforward	Final Carryover	Encumbrance
CS-Admin	49990E1399	EX23100200	Web Site Redesign and Upgrade	20,000	79,990			99,990	66,346	33,644	In Progress	33,644		
	Total			20,000	79,990			99,990	66,346	33,644		33,644		
			Total Community Services	306,500	248,363			554,863	304,812	250,051		236,161		95,561
Beaches														
	3972BD1301X		Pavement Maintenance, Ski Beach	15,000	8,500			23,500	1,556	21,944	In Progress	21,944		
	3972BD1707		Burnt Cedar Dumpster enclosure		27,648			27,648	-	27,648	Cancelled			
	3972BD2102		Beach Access Improvement Project		40,775			40,775	69,901	(29,126)	In Progress			16,899
	3972FF1704		Beach Furnishings		21,000		10,000	31,000	-	31,000	In Progress - On Order			31,000
	3970BD2601		Burnt Cedar Swimming Pool and Site Improvements				44,872	44,872	29,785	15,087	In Progress	15,087		
	3972LI1201		Pavement Maintenance, Incline Beach	6,500	6,500			13,000	3,210	9,790	In Progress	9,790		
	3972LI1202X		Pavement Maintenance, Burnt Cedar Beach		24,800			24,800	1,142	23,658	In Progress	23,658		
	3972RS1701X		Playground Repairs - Beaches	7,500	-			7,500	-	7,500	Cancelled			
	3973LI1302		Incline Beach Facility Replacement		100,000			100,000	25,760	74,240	In Progress	74,240		6,038
	3999DI1706		Burnt Cedar Beach Backflow Device Replacement	55,000				55,000	1,035	53,965	In Progress	53,965		
	Total			84,000	229,223		54,872	368,095	132,388	235,707		229,684		53,937
Grand Total				\$ 1,633,200	\$ 832,681		\$ 54,872	\$ 2,520,753	\$ 682,834	\$ 1,837,919		\$ 1,745,783		\$ 262,703

Attachment C

IVGID Capital Improvement Project Reporting

Definitions for Status Terms

- Added – An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.
- Cancelled – A project that was scheduled but is no longer being considered for construction or acquisition.
- Carried Over – A project re-scheduled to another fiscal year and has had its remaining budget updated.
- Completed – A project that has finished all phases and is set up as a capital asset.
- Delayed – A project timeline extended for either for a change in scope of work or the conditions without adjustment to its budget.
- In Progress – A project which is not completed and may incur additional costs.
- In Progress – On Order – A project which is in progress and materials/equipment has been ordered but the project is not yet completed.
- In Progress - Multi-Year – A project that has been started and was scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
- Multi-Year – A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
- Ongoing – A project that represents a continuous flow of rehabilitation or renewal of an operating system with added revenues and costs over time.
- Opened Early – A scheduled project that starts ahead of plan due to a change in conditions or assumptions.
- Postponed – A project with some reason to not be active but is still intended to be executed at some future time.
- Reallocation – A project added or altered by the addition of spending authority from a specified completed or cancelled project from the same fiscal year.
- Xfer to Operating – A project that will be transferred to the capital plan – expense items.

