



**CAPITAL IMPROVEMENT EXPENDITURES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
UTILITIES FUND  
COMMUNITY SERVICES FUND  
BEACH FUND**

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***STRATEGIC PLAN LONG RANGE PRINCIPLE #2 FINANCE –  
OBJECTIVE 2 – BUILDING UNDERSTANDING OF THE DIFFERENT  
ASPECTS BETWEEN OPERATIONS, CAPITAL IMPROVEMENTS  
AND DEBT SERVICE***

**Incline Village General Improvement District  
Capital Improvement Project Expenditures  
For the Fiscal Year Ending June 30, 2016**

**Background**

The Board of Trustees adopted a 2015-2016 budget that includes capital expenditure authorizations that are added to carryover projects that have been brought from the prior fiscal year. These expenditure budgets cover all funds. Much of the detail relative to the capital expenditure is in a separate section in the operating budget book.

The Board of Trustees also adopted a 2015-2016 budget for debt service. These expenditures occur in the Utility Fund (4 issues) and Community Service and Beach Funds (2 issues).

**Profile**

Effective July 1, 2015 the District began utilizing separate fund accounting for capital expenditure and debt service transactions for the Community Services Fund and the Beach Fund. These types of transactions for the Utility Fund are reported in their annual audited cash flow statement. For budgeting purposes they are listed as uses of funds. For the General Fund capital expenditure is a regular functional line item. The comparison to budget for all presentations are based on District's Sources and Uses schedule prepared for the consideration of the 2015-2016 budget. The reported carryover amounts are also included, since many of those projects progress right away with the start of the fiscal year.

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**Fundamentals used for Reporting**

Beginning in 2008 the District raised its standard for planning for capital expenditures by adopting Board Policy 12.1.10 Multi-Year Capital Planning and Board Policy 13.1.10 Capital Project Budgeting. Prior to those policies the driving force was simply compliance with the State of Nevada budget requirements for one year of expenditures and a five-year summary accompanying the annual debt management filing. Additional factors are now regularly considered as the District outlines its capital plan, financing and budgeting. These factors include Master Planning, the phases of pre-design, design and acquisition, multi-year acquisition periods, carryover of project costs and unspent budget. These factors combine to allow important planning ahead; to have funding in place, to meet expenditure needs.

For several years the District has prepared a report its carryover projects. This was a time of analysis and learning, locating the sources of information and what the operating environmental factors might be to affect our ability to measure. We've learned to report not only what was spent, but what was expected to be spent in any given fiscal year. This process has revealed the need to temper our expectations for the precision of carryover of unspent budget as a project continues into the next fiscal year. Project Managers have a good handle on their costs, but often find the opportunity to act is driven by factors such as weather and vendor proximity. These factors are beyond their ability to anticipate well enough in advance to create a high degree of precision during the budget development period. Project budget development (as it relates to the realities of project delivery) is further complicated by the end of fiscal year (June 30) occurring in the middle of a limited construction window, stipulated by the Tahoe Regional Planning Agency, which for underground and grading work is May 1 to October 15. Therefore, our approach is to do the best we can with the information at the time, be as clear as possible about that timing, and realize things change, whether it is accelerated or delayed. What will stay in place until a project is completed, is the running tally of unspent budget and the incurred costs by fiscal year. As a control feature, but not reported, we also tally the accumulated budget and spending by project. Generally, the timing differences that do occur reverse by the end of the successive fiscal year.

This report is neither one of reporting construction in progress in terms of accumulated cost or as a percentage of completion. That information is beyond the scope of the annual budgeting and planning, but is a part of project

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management. It is addressed in financial terms in the District's audited Comprehensive Annual Financial Report (CAFR).

### **Highlights**

The expected spending is the combination of the carryforward from 2014-15, plus the capital budget authorized for 2015-16, less the anticipated carryover over to 2016-17. Initial spending authorization occurs only through the budget actions, including augmentations or release of the contingency. There can be unbudgeted projects, but they are expected be funded by either unspent amounts from other projects or budget items.

### **General Fund**

- We are carrying over the Accounting System Upgrade since the review and scoping of a possible Human Resource Information System and Payroll module is ongoing and not ready to proceed until an improved system is identified.
- The paving and heater replacement at the Administration Offices were necessitated by unanticipated failures of those assets.
- The backup IT appliance became necessary to acquire because existing systems became full and found a need to adequately provide secure back up, in greater volume, with the new network.
- The opportunity to accelerate licensing Microsoft Office was taken in lieu of other General Fund professional services that were deemed no longer necessary. This allowed replacement computers to have all current software from the start for the 2016 summer service season.

Overall Utility Public Works projects occurred within spending limits. The State of Nevada budget process does not regulate capital expenditure for the Utility Fund to the same degree as other funds under Enterprise accounting. Therefore, changes to carryover and plans for projects is more a factor of available funding, not reported budgets. Their capital budget is only reported in the cash flow statement of the Form 4404LGF. However, the District reports activity under the Required Supplementary Information section of its CAFR to allow comparison to the District capital plan.

Some projects occurred faster and other slower than planned. The most significant projects include:

- Equipment Storage Building which is proceeding with the design phase and which begins construction during 2016-17
- Watermain Replacement which is ongoing and is subject to both weather and access factors that often affect the rate of completion

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- The very long-term pre-design phase for the Effluent Pipeline
- Resources from the Ozone Upgrade were used for continued upgrades of the entire Burnt Cedar Water Disinfection Plant

The Community Service projects across its venues are a mix of equipment, including technology, and venue improvements. While they overall show a positive variance of \$223,515, the creek project is measured by spending which is 100% grant funded. However, unspent funds are not available for other project types, only creek approved improvements. A creek project is planned for 2016-17 is the basis for that carryover.

The Golf projects were dominated by equipment purchases. Other items include:

- Additional paving of cart paths was done to save on mobilization costs
- The food & beverage point of sale system had considerable savings by simply adding a module to the system purchased for the ski resort rather than acquiring a standalone system.
- The Facility projects included taking advantage of a chance to start early and complete the Chateau paver project when it was planned to be carried over to 2016-17.
- Stairs added to the deck at Aspen Grove were a much needed service enhancement.

The Ski projects planned a carryover but then continued to progress after the estimated carryover was set for 2016-17. This will also change the actual phases when continued into next year. These include:

- the Base Facilities Improvements for further design to address unanticipated conditions discovered during the design phase and allow the project to define the increase in scope
- the carryover of Culvert Rehabilitation design
- the carryover of the Master Plan Implementation.
- The two lift equipment replacement projects were expected to be carried over, but were able to get started before June 30, 2016, but after the 2016-17 budget was set. This variance will reverse in fiscal 2016-17 as the carryover will not be used to the same degree.

The Parks project totals are dominated by the Creek Restoration. This variance follows the calculation, but should be considered in the light of knowing \$235,649 was actually spent under an early opening, and therefore would have reduced the total grant from \$1,133,000 to \$897,351, if that had been known in time for the 2015-16 budget adoption. That would reduce the positive variance down to

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\$146,250. The grant is only available if spent on specific projects, therefore, unless there is a new project, \$141,054 will never be awarded or realized.

The Tennis Facility Study was expanded to allow additional analysis and make valuable recommendations. These added costs was able to be offset by permanently not doing the sign or pavement capital projects.

The Recreation Center variance is directly the result of:

- the early opening of the boiler replacement to allow design in time to have the remaining phases to be scheduled at an appropriate time to minimize customer conflicts.
- the copier replacement was an early opening of a 2016-2017 project estimated at \$14,000, and was necessitated by failure of the current equipment. The new copier has a much lower operating cost which should cover the added cost over its useful life.

Both Community Service Administration projects were carried over. The General Fund transfer has been received to cover the costs of the Master Plan Update. The work will commence in 2016-17 once the consultant is in place. The EMV Compliance project was held until the golf point of sale system was identified, to optimize equipment and vendor selection.

The Beach project variance of \$239,492 should be considered knowing that most of the \$75,000 carryover for the Retaining Wall was actually spent after the 2015-16 budget was adopted, but before June 30, 2016. The same pattern occurred for the Beach Study carryover for about \$29,000. Both of these variances will reverse with 2016-2017 fiscal year. The Beach had three unbudgeted projects all to address customer service matters:

- Burnt Cedar Pool skimmer work allowed the completion of a replacement of old and ineffective equipment.
- The tile work was a replacement resulting from failed conditions.
- The boiler replacement was the result of unanticipated equipment failure, but was able to be funded by allowing a use of the Beach Contingency.

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**Going Forward**

District staff continues to look at our processes and methods for reporting. We will work on ways to introduce the effects of early opening projects to minimize the appearance of variances that are strictly timing differences. We are working even harder to eliminate early opening projects. Staff is also looking at ways we can be more effective in the process of estimating carryovers and evaluate the real possibility of completions in the period between budget proposal and adoption and the fiscal year end. We will also look at ways to identify multi-year projects, that by their nature cross fiscal years, and inherently cause a carryover.

The District's budget compliance is based on total expended in a fiscal year. Therefore, we will budget to err on the side of enough resources to cover all possible expenditures. Early opening projects can jeopardize compliance. Generally completing projects ahead of a carryover will not be a problem, but still must be monitored. What is important is that the budget distinguish between new project funding and when previously accumulated resources are being transferred to cover carryover projects. Beginning with the 2016-2017 budget, the transfers reported in State Form 4404LGF have distinguished between those Community Services and Beach projects sourced from the current fees from those that are from carryovers. This has been done to present what are new resources, and which are previously funded. Most planning situations are simply dealing with timing issues.

Communicating the capital project expenditures is an important part of demonstrating the District use of public resources. However, the volume and complexity of project types makes a single report format difficult. Staff has added this analysis to further explain some of the situations. Further questions can be addressed to the District's Public Information Officer.

**Summary of CIP Activity by Project for the Fiscal Year Ending 6/30/2016**

<b>Project Description</b>	<b>CIP #</b>	<b>Carry Forward 2014-15</b>	<b>Capital Budget 2015-16</b>	<b>Less Carryover to 2016-17</b>	<b>Total Expected 2015-16</b>	<b>Total Expenditures 2015-16</b>	<b>Variance</b>
<i>General Fund</i>							
Accounting System Upgrade	1212CO1503	-	55,000	53,000	2,000	-	2,000
IT Master Plan - Firewall/Remote Access	1213CE1101	-	15,000	-	15,000	-	15,000
Development of Lots for Resale	1099LI1504	-	-	-	-	-	-
IT Pod - External Computer Room/Data Center	1099BD1204	-	-	-	-	-	-
<b>Unbudgeted Projects</b>							
IT Infrastructure - Unbudgeted Project	1213CO1505	-	-	-	-	(11,550)	11,550
Paving Maintenance Admin. Building - Unbudgeted Project	1099LI1601	-	-	-	-	9,995	(9,995)
Network Backup Appliance - Unbudgeted Project	1213CE1602	-	-	-	-	22,343	(22,343)
Admin. Building Replacement of Heaters - Unbudgeted Project	1099ME1603	-	-	-	-	11,870	(11,870)
Microsoft Office 2016 Licenses - Unbudgeted Project	1213CO1504	-	-	-	-	46,673	(46,673)
<b>Total General Fund</b>		<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 53,000</b>	<b>\$ 17,000</b>	<b>\$ 79,331</b>	<b>\$ (62,331)</b>



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<i>Utilities</i>							
<b>Public Works</b>							
2010 Sander/Spreader #642	2097AT741	-	13,000	-	13,000	12,900	100
New Carpets Building A	2097BD1204	6,138	-	-	6,138	5,246	892
Fueling Facility Upgrade	2097BD1502	67,000	20,000	87,000	-	-	-
Raise Manholes & Valve Boxes	2097DI1401	26,542	30,000	-	56,542	136,548	(80,006)
Pump Station Roof Replacements	2097DI1603	241,334	-	214,358	26,976	255,413	(228,437)
Public Works Office Space Reconfiguration	2097FF1602	-	42,500	27,754	14,746	19,929	(5,183)
Pavement Maintenance, Utility Facilities	2097LI1401	46,807	48,000	62,709	32,098	32,098	-
Replace Boiler in Washbay	2097ME1601	-	55,470	55,470	-	-	-
2005 Chevy 1/2-Ton Pick-up #553	2097P2255	-	30,000	-	30,000	29,012	988
2005 Chevy 3/4-Ton Service Truck #555	2097P3304	-	41,200	-	41,200	39,893	1,307
2004 Freightliner Vactor Truck #534	2097TR140	-	100,000	-	100,000	-	100,000
Public Works Equipment Storage Building	2297BD1301	1,052,131	200,000	1,119,693	132,438	140,788	(8,350)
<b>Water</b>							
Upgrade Ozone Facility	2223DI0903	243,005	-	-	243,005	-	243,005
Water Pumping Station Improvements	2299DI1102	76,661	30,000	9,557	97,104	99,256	(2,152)
Replace Commercial Water Meters, Vaults, Lids	2299DI1103	3,494	78,000	11,055	70,439	94,538	(24,099)
Recoat Potable Water Reservoir Exteriors	2299DI1204	42,582	20,000	-	62,582	75,191	(12,609)
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	71,767	40,000	332,639	(220,872)	87,383	(308,255)
Watermain Replacement	2299WS1101	318,358	952,217	-	1,270,575	664,102	606,473
<b>Sewer</b>							
WWTP Operations Space Reconfiguration	2523FF1602	-	20,000	94,383	(74,383)	10,978	(85,361)
Trailer mounted 8" Emergency Pump	2523SE1601	-	148,000	148,000	-	-	-
Wastewater Flow Projection Study	2523SS1603	-	30,000	-	30,000	-	30,000
Effluent Export Line - Phase II	2524SS1010	6,506,369	2,000,000	7,942,937	563,432	606,317	(42,885)
Building Upgrades Treatment Plant	2599BD1105	77,200	-	-	77,200	-	77,200
Upgrade Sewer Pump Stations	2599DI1104	248,629	100,000	250,438	98,191	196,228	(98,037)
Upper Pond Improvements	2599LI1801	9,967	400,000	369,216	40,751	51,061	(10,310)
Wastewater Treatment Plant Improvements	2599SS1102	293,029	150,000	191,935	251,094	421,241	(170,147)
Wetlands Effluent Disposal Facility Improvements	2599SS1103	40,647	25,000	-	65,647	69,028	(3,381)
Replace & Reline Sewer Mains & Manholes	2599SS1203	99,617	-	-	99,617	21,385	78,232
Aeration basin and wetwell structure evaluation	2599SS1301	50,000	-	50,000	-	-	-
<b>Total Utility Fund</b>		<b>\$ 9,521,277</b>	<b>\$ 4,573,387</b>	<b>\$ 10,967,144</b>	<b>\$ 3,127,520</b>	<b>\$ 3,068,536</b>	<b>\$ 58,984</b>

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<i>Golf</i>							
<b><i>Championship Golf</i></b>							
Forward Tees - Championship Golf Course	3140GC1501	-	-	-	-	501	(501)
Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	3141BD1502	15,000	10,000	25,000	-	7,183	(7,183)
Irrigation Improvements	3141GC1103	30,000	11,000	15,000	26,000	26,706	(706)
Championship Course Greens, Tees and Bunkers	3141GC1202	113,000	67,000	120,000	60,000	39,562	20,438
Pavement Maintenance of Parking Lots - Champ. Course & Chateau	3141LI1201	-	40,000	39,070	930	8,315	(7,385)
Pavement Maintenance of Cart Paths	3141LI1202	8,905	50,000	21,980	36,925	59,776	(22,851)
2001 Aerothatch Seeder #479	3142AT708	-	16,500	16,500	-	-	-
1999 Carryall Club Car #447	3142NL404	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #448	3142NL405	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #449	3142NL406	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #450	3142NL407	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #451	3142NL408	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #452	3142NL409	-	10,000	-	10,000	9,907	93
2002 Bar Cart #527	3142NL480	-	34,000	-	34,000	30,097	3,903
2002 Bar Cart #528	3142NL481	-	34,000	-	34,000	27,597	6,403
2001 Toro Greensmaster 1600 #505	3142SV509	-	9,200	-	9,200	6,418	2,782
2001 Toro Greensmaster 1600 #506	3142SV510	-	9,200	-	9,200	-	9,200
2004 Toro Greensmaster 1600 #549	3142SV514	-	9,200	-	9,200	8,768	432
2005 Toro Greensmaster 1600 #574	3142SV516	-	9,200	-	9,200	8,768	432
Driving Range Improvements	3143GC1202	-	73,000	-	73,000	73,575	(575)
Food & Beverage Shared POS	3153CO1599	-	49,500	-	49,500	19,234	30,266
Champ Grille Kitchen Equipment	3153FF1204	-	52,000	52,000	-	-	-
The Grille Bar Equipment and Furniture	3153FF1205	-	7,500	7,500	-	-	-
2002 Toro Hydroject 3000 #514	3197AT710	-	29,950	29,950	-	-	-
2006 Toro 1250 Spray Rig #586	3197AT714	-	34,000	34,000	-	-	-
2006 John Deere 1500 Fairway Aerator #592	3197AT715	-	28,400	-	28,400	25,429	2,971
Greens Roller	3197SE1601	-	16,000	-	16,000	14,500	1,500
<b><i>Mountain Golf</i></b>							
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	10,000	10,000	20,000	-	-	-
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101	-	27,000	-	27,000	23,321	3,679
Irrigation Improvements	3241GC1404	-	36,000	10,000	26,000	23,118	2,882
Pavement Maintenance of Cart Paths - Mt. Golf Course	3242LI1205	-	50,000	19,000	31,000	45,565	(14,565)
2002 Bar Cart #529	3242NL482	-	34,000	-	34,000	24,914	9,086
2002 Toro 4000D Rough Mower #515	3242SV513	-	62,000	-	62,000	57,030	4,970
2005 JD 3235 Fairway Mower #570	3242SV515	-	66,000	-	66,000	61,062	4,938
Mountain Course Clubhouse and Maintenance Building Replacement	3299BD1403	10,724	-	-	10,724	-	10,724
<b>Total Golf Sub Fund</b>		<b>\$ 187,629</b>	<b>\$ 934,650</b>	<b>\$ 410,000</b>	<b>\$ 712,279</b>	<b>\$ 650,877</b>	<b>\$ 61,402</b>

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<i>Facilities</i>							
Chateau - Replace Carpet	3350BD1103	36,120	-	-	36,120	29,350	6,770
Repair/Replace Front Entrance Concrete	3350BD1301	48,840	40,000	82,480	6,360	102,521	(96,161)
Catering Kitchen Ice Machine	3350FF1303	-	7,500	7,500	-	-	-
Enclose Chateau Exterior Storage Area	3350FF1601	-	10,000	10,000	-	-	-
Portable Bars	3350FF1603	-	17,500	17,500	-	-	-
Aspen Grove - Replace Siding	3351BD1502	22,520	-	22,520	-	-	-
<b>Unbudgeted Projects</b>							
Aspen Grove - Rebuild Stairs - Unbudgeted Project	3351BD1602	-	-	-	-	6,200	(6,200)
<b>Total Facilities Sub Fund</b>		<b>\$ 107,480</b>	<b>\$ 75,000</b>	<b>\$ 140,000</b>	<b>\$ 42,480</b>	<b>\$ 138,071</b>	<b>\$ (95,591)</b>
<i>Ski</i>							
Food & Beverage Shared POS	3453CO1501	-	49,500	-	49,500	19,234	30,266
Ski Main Lodge Loft Bar Heating System	3453ME1610	-	15,000	-	15,000	-	15,000
School House Lift Major Component Replacement	3462HE1602	-	52,830	41,234	11,596	111,905	(100,309)
Ridge Lift Major Component Replacement	3462HE1603	-	94,116	94,116	-	-	-
4 Pilz plc control modules Crystal Express Lift	3462LE1606	-	16,500	-	16,500	11,239	5,261
Redfox & Ridge Lift Restraining Bar Upgrade	3462LE1608	-	50,000	23,420	26,580	26,580	-
Lift Operations Service Vehicle	3462SE1601	-	20,000	-	20,000	-	20,000
Vehicle Shop/Snowmaking Pumphouse Roof	3464BD1302	21,897	-	21,897	-	(2,293)	2,293
Diamond Peak Base Facilities Maintenance and Improvements	3464LI1501	69,679	40,000	108,361	1,318	-	1,318
2011 Ski Resort Snowmobile #644	3464NL434	-	11,500	-	11,500	10,909	591
Ski Resort Snowmobile	3464SE1601	-	11,500	-	11,500	10,909	591
Mountain Operations Service Vehicle	3464SE1602	-	20,000	20,000	-	-	-
Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	-	50,000	50,000	-	-	-
Low Energy Snowmaking Gun	3464SI1604	-	50,000	-	50,000	48,589	1,411
Replace Ski Rental Equipment	3468RE1102	-	115,000	-	115,000	108,131	6,870
Ski Area Master Plan Update and Summer Activities Assessment	3499BD1399	7,808	-	-	7,808	5,682	2,126
Main lodge floor/carpet replacement	3499BD1605	-	45,000	-	45,000	20,491	24,509
Skier Services Building Customer Service Counter	3499FF1607	-	20,000	19,550	450	450	-
Incline Creek Culvert Rehabilitation	3499LI1101	260,982	-	248,564	12,418	44,554	(32,136)
Diamond Peak BMP Revegetation	3499LI1404	10,028	-	-	10,028	9,995	33
Ski Business Operations Software System	3499RS1501	-	215,000	-	215,000	217,396	(2,396)
Ski Area Master Plan Implementation - Phase 1	3653BD1501	250,000	150,000	395,858	4,142	20,122	(15,980)
<b>Unbudgeted Projects</b>							
Ski Fleet Building Water Service Line Replacement - Unbudgeted Project	3464BD1611	-	-	-	-	9,305	(9,305)
Diamond Peak Rental Shop POS Stations - Unbudgeted Project	3468CO1609	-	-	-	-	17,044	(17,044)
Diamond Peak Optical Scanners - Unbudgeted Project	3461CO1613	-	-	-	-	5,200	(5,200)
Diamond Peak Lift Scanners - Unbudgeted Project	3462CO1612	-	-	-	-	12,027	(12,027)
<b>Total Ski Sub Fund</b>		<b>\$ 620,394</b>	<b>\$ 1,025,946</b>	<b>\$ 1,023,000</b>	<b>\$ 623,340</b>	<b>\$ 707,467</b>	<b>\$ (84,127)</b>

**Summary of CIP Activity by Project for the Fiscal Year Ending 6/30/2016**

Project Description	CIP #	Carry Forward	Capital Budget	Less	Total	Total	Variance
		2014-15	2015-16	Carryover to 2016-17	Expected 2015-16	Expenditures 2015-16	
<i><b>Parks</b></i>							
Stairs Replacement Incline Park	4378BD1502	-	40,000	36,657	3,343	24,070	(20,727)
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	-	8,500	-	8,500	-	8,500
Resurface and Coat Preston Park Bathroom and Mechanical Room Floors	4378BD1604	-	14,200	14,200	-	-	-
Village Green/Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	4378BD1605	-	15,000	11,149	3,851	5,861	(2,010)
Pathway Village Green and Recreation Center/Tennis	4378LI1203	15,043	-	-	15,043	(2,547)	17,589
Pavement Maintenance, Aspen Grove	4378LI1303	3,673	-	3,673	(1)	-	(1)
Pavement Maintenance, Preston Field	4378LI1403	-	26,000	26,000	-	-	-
Bocce Courts at Rec Center	4378LI1503	16,759	-	-	16,759	-	16,759
Incline & Third Creek Restoration - Phase V	4378LI1504	-	1,133,000	170,000	963,000	586,297	376,703
Pump Track Demonstration	4378LI1604	-	20,000	10,321	9,679	9,679	0
2002 John Deere Pro Gator #516	4378NL456	-	29,500	-	29,500	25,169	4,331
Retrofit ball field lights I.P.3	4378RS1004	10,000	-	10,000	-	11,430	(11,430)
2005 Ball Field Groomer #557	4378SV531	-	18,000	-	18,000	16,174	1,826
<u>Unbudgeted Projects</u>							
IP Field #1 Safety Fence - Unbudgeted	4378LI1505	-	-	-	-	9,642	(9,642)
<b>Total Parks Sub Fund</b>		<b>\$ 45,475</b>	<b>\$ 1,304,200</b>	<b>\$ 282,000</b>	<b>\$ 1,067,675</b>	<b>\$ 685,776</b>	<b>\$ 381,899</b>
<i><b>Tennis</b></i>							
Rec Center Rockwall Sign Modification - Tennis Wayfinding	4588BD1502	10,000	-	-	10,000	-	10,000
Pavement Maintenance, Tennis Facility	4588LI1201	3,977	-	-	3,977	-	3,977
Tennis Facility Study	4588RS1605	-	35,000	-	35,000	46,482	(11,482)
<b>Total Tennis Sub Fund</b>		<b>\$ 13,977</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 48,977</b>	<b>\$ 46,482</b>	<b>\$ 2,495</b>
<i><b>Recreation Center</b></i>							
Recreation Center Natatorium Mezzanine Safety Enhancements	4884BD1601	-	40,000	40,000	-	-	-
Resurface Recreation Center Patio Deck	4884FF1501	24,620	-	24,400	220	-	220
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	53,710	-	53,600	110	-	110
Pavement Maintenance, Recreation Center Area	4884LI1102	9,117	-	-	9,117	-	9,117
Fitness Equipment	4886LE1101	-	42,000	-	42,000	28,301	13,699
Replace Rec. Center Copier - FY 16/17 Project Opened Early	4899OE1607	-	-	-	-	19,883	(19,883)
<u>Unbudgeted Projects</u>							
Rec Center Safety Platform - Unbudgeted Project	4884FF1503	14,015	-	-	14,015	12,034	1,981
Recreation Center Pool Diving Board Replacement - Unbudgeted	4884FF1603	-	-	-	-	8,340	(8,340)
Rec Center Natatorium Mezzanine - Unbudgeted Project	4884BD1501	7,500	-	-	7,500	559	6,941
Recreation Center Secondary Boiler - Unbudgeted	4884BD1602	-	-	-	-	32,320	(32,320)
<b>Total Recreation Sub Fund</b>		<b>\$ 108,962</b>	<b>\$ 82,000</b>	<b>\$ 118,000</b>	<b>\$ 72,962</b>	<b>\$ 101,437</b>	<b>\$ (28,475)</b>

**Summary of CIP Activity by Project for the Fiscal Year Ending 6/30/2016**

<b>Project Description</b>	<b>CIP #</b>	<b>Carry Forward 2014-15</b>	<b>Capital Budget 2015-16</b>	<b>Less Carryover to 2016-17</b>	<b>Total Expected 2015-16</b>	<b>Total Expenditures 2015-16</b>	<b>Variance</b>
<b>Community Services Administration</b>							
EMV Credit Card Processing Compliance	4999CO1601	-	25,500	25,500	-	-	-
Parks and Recreation Master Plan Update	4999RS1603	-	250,000	250,000	-	2,500	(2,500)
<b>Unbudgeted Projects</b>							
Vermont POS System - Unbudgeted Project	4999CO1502	-	-	-	-	11,589	(11,589)
<b>Total Community Services Recreation Sub Fund</b>		<b>\$ -</b>	<b>\$ 275,500</b>	<b>\$ 275,500</b>	<b>\$ -</b>	<b>\$ 14,089</b>	<b>\$ (14,089)</b>
<b>Total Community Services Fund</b>		<b>\$ 1,083,917</b>	<b>\$ 3,732,296</b>	<b>\$ 2,248,500</b>	<b>\$ 2,567,713</b>	<b>\$ 2,344,198</b>	<b>\$ 223,515</b>
<b>Beaches</b>							
Replace Baby Pool Boiler	3970RS1304	12,920	-	-	12,920	24,167	(11,247)
Retaining Wall Burnt Cedar Beach	3972BD1501	15,000	75,000	80,000	10,000	80,404	(70,404)
Ski Beach Driveway Gate	3972BD1602	-	10,000	-	10,000	5,100	4,900
Pavement Maintenance, Incline Beach	3972LI1201	1,897	-	-	1,897	2,975	(1,078)
Incline Beach Facility Study	3973LI1302	1,842	100,000	75,000	26,842	56,154	(29,311)
Replace Beach Planter Boxes	3978FF1603	-	18,000	-	18,000	-	18,000
<b>Unbudgeted Projects</b>							
Burnt Cedar Pool Skimmer Replacement - Unbudgeted Project	3970BD1604	-	-	-	-	13,328	(13,328)
Burnt Cedar Pool House Shower Tile Replacement - Unbudgeted Project	3970BD1702	-	-	-	-	105,164	(105,164)
Burnt Cedar Boiler Replacement - Unbudgeted Project	3972RS1605	-	-	-	-	31,859	(31,859)
<b>Total Beach Fund</b>		<b>\$ 31,659</b>	<b>\$ 203,000</b>	<b>\$ 155,000</b>	<b>\$ 79,659</b>	<b>\$ 319,152</b>	<b>\$ (239,492)</b>
				<b>\$ -</b>			<b>\$ -</b>
<b>District-wide</b>	<b>Grand Total</b>	<b>\$ 10,636,853</b>	<b>\$ 8,578,683</b>	<b>\$ 13,423,644</b>	<b>\$ 5,791,892</b>	<b>\$ 5,811,217</b>	<b>\$ (19,325)</b>