

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/2022 First Quarter Budget Update:
Popular CIP Status Report Through September 30, 2021

DATE: December 8, 2021

I. RECOMMENDATION

This is an informational report and therefore no Board action is required.

II. BACKGROUND AND DISCUSSION

This communication represents the FY2021/2022 1st 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, 2021 through September 30, 2021. 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 FY2021/22 approved capital budget adopted by the Board on May 26, 2021 provides for appropriations totaling \$13,750,628 in support of planned capital projects across all District activities, including Administration (\$531,438), Utilities (\$5,829,000), Community Services (\$3,870,130), and Beaches (\$3,520,060).

This agenda item, via attachment, provides the Board with the first quarterly Popular Report, reflecting financial results through the first three months of this fiscal year.

Capital Budget (CIP Projects + Expense)

	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 9/30/21
General Fund	\$ 456,438	\$ 75,000	\$ 531,438	\$ (8,053)	\$ -	\$ 523,385	\$ 25,926
Utility Fund	4,279,000	1,550,000	5,829,000	1,791,387	-	7,620,387	241,260
Internal Services	-	-	-	-	-	-	-
Community Services	3,870,130	-	3,870,130	2,110,924	100,000	6,081,054	199,019
Beach	3,520,060	-	3,520,060	453,019	-	3,973,079	1,501,116
<i>Total All Funds</i>	<i>\$ 12,125,628</i>	<i>\$ 1,625,000</i>	<i>\$ 13,750,628</i>	<i>\$ 4,347,277</i>	<i>\$ 100,000</i>	<i>\$ 18,197,905</i>	<i>\$ 1,967,321</i>

The FY2021/22 capital budget was subsequently amended by Board action (9/30/21) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$4,347,277. In addition, the Board approved (8/13/21) a separate budget augmentation appropriating \$100,000 to the Community Services (Ski) Fund to support emergency replacement of the Lodgepole Ski Lift Haul Rope (CIP# 3462HE1711). These Board actions combine to provide for an amended FY2021/22 capital budget of \$18,197,905.

Overall, capital budget expenditures through the first quarter of FY2021/22 (September 30, 2021) totaled \$1,967,321, or 10.8% of the amended CIP budget.

Capital Projects vs. Capital Maintenance and Repairs

A major focus of the FY2021/22 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 FY2021/22 capital budget, 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).

Capital Budget - CIP Projects	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 9/30/21
General Fund	\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ 429,085	\$ 25,926
Utility Fund	3,666,500	1,550,000	5,216,500	1,771,657	-	6,988,157	186,614
Internal Services	-	-	-	-	-	-	-
Community Services	3,543,430	-	3,543,430	1,833,024	100,000	5,476,454	185,520
Beach	3,419,060	-	3,419,060	311,579	-	3,730,639	1,501,116
Total All Funds	\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ 100,000	\$ 16,624,335	\$ 1,899,176

Through the first quarter of the fiscal year, expenditures against approved capital projects totaled \$1,899,176, or 11.4% of the amended budget of \$16,624,335. (See projects details – Attachment A).

Capital Budget - Expense	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 9/30/21
General Fund	\$ 90,000	\$ -	\$ 90,000	\$ 4,300	\$ -	\$ 94,300	\$ -
Utility Fund	612,500	-	612,500	19,730	-	632,230	54,646
Internal Services	-	1	2	-	-	-	-
Community Services	326,700	-	326,700	277,900	-	604,600	13,499
Beach	101,000	-	101,000	141,440	-	242,440	0
Total All Funds	\$ 1,130,200	\$ 1	\$ 1,130,202	\$ 443,370	\$ -	\$ 1,573,570	\$ 68,145

Through the first quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization (ex. maintenance and repairs) totaled \$68,145, or 4.3% of the amended budget of \$1,573,570 for these projects. (See projects details – Attachment B).

Project Status

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through September 30, 2021, 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.

III. COMMENTS

- Subsequent to the end of the 1st Quarter, the Board approved a budget augmentation (\$155,360) related to the Championship Golf Cart Replacement Project (CIP 3141LI1202). This augmentation will be reflected in the 2nd Quarter CIP Popular Status Report.
- Additionally, a pending carry-forward budget augmentation will be required covering costs associated with the Tennis Center Renovation Project (CIP#4588BD1604) for furnishings that were not received until the current fiscal year. Contingency project funds were used to cover this expense but were not include in the carry-forwards approved by the Board on September 30, 2021.

Attachments: Popular CIP Status Report - FY2021/22, through September 30, 2021

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

ATTACHMENT A
CAPITAL PROJECTS - CAPITAL ASSETS

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status
		Original Budget	Carry Forward	Adopted Budget	Carry Forward				Adjusted Budget	Expenditures As of 9/30/21		
General Fund:												
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500	-				32,500	-	32,500	In Progress
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500	-				57,500	-	57,500	In Progress
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000	-				75,000	-	75,000	In Progress
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000	-				10,000	1,085	8,915	In Progress
Security Cameras	1213CE2105	100,000	-	100,000	-				100,000	-	100,000	In Progress
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438	(12,353)				154,085	24,841	129,244	In Progress
Total General Fund		\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ -	\$ -	\$ 429,085	\$ 25,926	\$ 403,159	
Utility Fund:												
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000	-				60,000	-	60,000	Ongoing
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000	10,000				20,000	-	20,000	Ongoing
Water Reservoir Safety and Security Improvements (Moved from Water)	2097DI1701	-	-	-	67,000				67,000	-	67,000	Ongoing
Loader Tire Chains - 2 Sets	2097HE1725	20,000	-	20,000	-				20,000	-	20,000	In Progress
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000	-				265,000	-	265,000	In Progress
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000	-				265,000	-	265,000	In Progress
Snowplow #300A	2097LE1720	19,000	-	19,000	-				19,000	-	19,000	In Progress
Snowplow #307A	2097LE1721	19,000	-	19,000	-				19,000	-	19,000	In Progress
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000	-				130,000	-	130,000	In Progress
Utility Shared Projects		788,000	-	788,000	77,000	-	-	-	865,000	-	865,000	
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000	23,000				93,000	829	92,171	Ongoing
Water Reservoir Coatings and Site Improvements	2299DI1204	-	-	-	85,000				85,000	65,898	19,102	Ongoing
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000	17,653				42,653	-	42,653	Ongoing
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-	174,344				174,344	148	174,196	In Progress
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000	-				50,000	-	50,000	In Progress
Watermain Replacement - Slott PK Ct	2299WS1706	289,000	-	289,000	16,425				289,425	-	296,425	In Progress
Water		425,000	-	425,000	316,422	-	-	-	741,422	66,876	674,546	
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	339,210				2,339,210	39,772	2,299,438	Multi-Year
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000	-				70,000	17,908	52,092	Ongoing
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-	1,039,025				1,039,025	574	1,038,451	In Progress
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000	-				140,000	-	140,000	Ongoing
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500	-				183,500	6,797	176,703	Delayed
Effluent Pond Lining	2599SS2010	60,000	1,550,000	1,550,000	-				1,550,000	54,687	1,495,313	In Progress
Update Camera Equipment	2599SS2107	60,000	-	60,000	-				60,000	-	60,000	Ongoing
Sewer		2,453,500	1,550,000	4,003,500	1,378,235	-	-	-	5,381,735	119,738	5,261,997	
Total Utility Fund		\$ 3,666,500	\$ 1,550,000	\$ 5,216,500	\$ 1,771,657	\$ -	\$ -	\$ -	\$ 6,988,157	\$ 186,614	\$ 6,801,543	
Championship Golf Course:												
Maintenance Building Drainage, Washpad and Pavement improvements	3141GC1501	-	-	-	-				-	291	(291)	Completed
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000	59,975				114,975	-	114,975	Ongoing
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-	378,000				378,000	-	378,000	In Progress - Budget Adjustment 11/22/21
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000	-				46,000	-	46,000	In Progress
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000	-				37,000	-	37,000	In Progress
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500	-				93,500	-	93,500	In Progress
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400	-				68,400	-	68,400	In Progress
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000	-				37,000	-	37,000	In Progress
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-	92,000				92,000	-	92,000	In Progress
Range Ball Machine Replacement	3143GC2002	20,000	-	20,000	-				20,000	-	20,000	In Progress
Replace Ice-maker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980	-				10,980	-	10,980	In Progress
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000	-				51,000	-	51,000	In Progress
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500	-				17,500	-	17,500	In Progress
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	-	-	21,827				21,827	-	21,827	Carried Over
Total Championship Golf Course		\$ 436,380	\$ -	\$ 436,380	\$ 551,802	\$ -	\$ -	\$ -	\$ 988,182	\$ 291	\$ 987,891	
Mountain Golf Course:												
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	77,449				77,449	8,196	69,253	In-Progress
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000	-				550,000	18,169	531,831	In-Progress
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400	-				68,400	-	68,400	Delayed
Total Mountain Golf Course		\$ 618,400	\$ -	\$ 618,400	\$ 77,449	\$ -	\$ -	\$ -	\$ 695,849	\$ 26,365	\$ 669,484	
Chateau:												
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400	-				41,400	-	41,400	In Progress
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000	-				45,000	-	45,000	In Progress
Total Facilities		\$ 86,400	\$ -	\$ 86,400	\$ -	\$ -	\$ -	\$ -	\$ 86,400	\$ -	\$ 86,400	

ATTACHMENT A
CAPITAL PROJECTS - CAPITAL ASSETS

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	FY2021/22			Fiscal Year	Variance	Status	
		Original Budget	Carry Forward	Adopted Budget	Carry Forward	Projects Cancelled	Adjustments	Reallocation	Adjusted Budget			Expenditures As of 9/30/21
Diamond Peak Ski Resort:												
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-	40,000	-	-	-	40,000	-	40,000	Delayed
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000	-	-	-	-	49,000	-	49,000	In Progress
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000	-	-	-	-	75,000	27,600	47,400	In Progress
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000	-	-	100,000	-	155,000	51,921	103,079	In Progress
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750	-	-	-	-	9,750	-	9,750	In Progress
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000	-	-	-	-	265,000	-	265,000	In Progress
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000	-	-	-	-	400,000	-	400,000	In Progress
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500	-	-	-	-	16,500	-	16,500	In Progress
Snowplow #304A	3464LE1729	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress
Snowmaking Infrastructure Replacement	3464SI1002	160,000	-	160,000	-	-	-	-	160,000	31,559	128,441	In Progress
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000	-	-	-	-	75,000	-	75,000	In Progress
Replace Ski Rental Equipment	3468RE0002	-	-	-	514,840	-	-	-	514,840	-	514,840	In Progress
Replace Ski Lodge Facility Equipment	3469BD2101	115,000	-	115,000	-	-	-	-	115,000	-	115,000	In Progress
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	-	-	500,000	-	-	-	500,000	-	500,000	Delayed
Skier Services Administration Printer Copier	3499OE1502	10,000	-	10,000	-	-	-	-	10,000	-	10,000	In Progress
Total Diamond Peak		\$ 1,268,250	\$ -	\$ 1,268,250	\$ 1,054,840	\$ -	\$ 100,000	\$ -	\$ 2,423,090	\$ 111,080	\$ 2,312,010	
Parks:												
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000	-	-	-	-	27,000	-	27,000	In Progress
2015 Ball Field Groomer #706	4378LE1742	-	-	-	24,000	-	-	-	24,000	-	24,000	Carried Over
Pump Track	4378LI1604	80,000	-	80,000	-	-	-	-	80,000	74	79,926	In Progress
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-	-	75,000	1,182	73,818	In Progress
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000	-	-	-	-	47,000	-	47,000	In Progress
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000	-	-	-	-	20,000	-	20,000	Delayed
Total Parks		\$ 249,000	\$ -	\$ 249,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 273,000	\$ 1,256	\$ 271,744	
Tennis:												
Tennis Center Renovation	4588BD1604	-	-	-	-	-	-	-	-	17,747	(17,747)	Completed - Carry-forward pending
Total Tennis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,747	\$ (17,747)	
Recreation Center:												
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-	-	53,000	-	53,000	Delayed
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	-	-	-	800,000	19,067	780,934	In Progress
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000	-	-	-	-	32,000	-	32,000	In Progress
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-	124,933	-	-	-	124,933	9,715	115,218	In Progress
Total Recreation Center		\$ 885,000	\$ -	\$ 885,000	\$ 124,933	\$ -	\$ -	\$ -	\$ 1,009,933	\$ 28,781	\$ 981,152	
Beach:												
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000	256,579	-	-	-	3,606,579	1,501,116	2,105,463	Multi-Year
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	55,000	-	-	-	110,000	-	110,000	Postponed
Incline Beach Kitchen	3973FF1204	7,260	-	7,260	-	-	-	-	7,260	-	7,260	In Progress
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800	-	-	-	-	6,800	-	6,800	In Progress
Total Beach		\$ 3,419,060	\$ -	\$ 3,419,060	\$ 311,579	\$ -	\$ -	\$ -	\$ 3,730,639	\$ 1,501,116	\$ 2,229,523	
District-wide Total		\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ -	\$ 100,000	\$ -	\$ 16,624,335	\$ 1,899,176	\$ 14,725,159	

ATTACHMENT B
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget	Expenditures As of 9/30/21								
General Fund:																	
District Communication Radios - Capital Maint	1213CE1701		10,000			10,000							10,000	0	10,000	Ongoing	
District Wide PC, Laptops, etc - Capital Maint	1213CO1703		75,000			75,000							75,000	0	75,000	Ongoing	
Pavement Maint - Admin Building - Capital Maint	1099LI1705		5,000			5,000		4,300					9,300	0	9,300	Ongoing	
Total General Fund		\$	90,000	\$	-	\$	90,000	\$	4,300	\$	-	\$	94,300	\$	-	\$	94,300
Utility Fund:																	
Arc Flash Study - Utilities	2097BD2001													6,000	(6,000)	In Progress	
Adjust Utility Facilities in NDOT/Washoe County Right-of-Way	2097DI1401		180,000			180,000		3,000					183,000		183,000	Ongoing	
Pavement Maintenance - Utility Facilities	2097LI1401		157,500			157,500							157,500		157,500	Ongoing	
Utility Shared Projects			337,500			337,500		3,000					340,500	6,000	334,500		
Replace Commercial Water Meters, Vaults and Lids	2299DI1103		40,000			40,000		6,000					46,000	6,788	39,212	Ongoing	
Water Reservoir Coatings and Site Improvements	2299DI1204		85,000			85,000							85,000		85,000	Ongoing	
Remove Washoe 1 Water Intake Line -Cap Maintenance	2299DI1401X		30,000			30,000							30,000		30,000	Ongoing	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401															Ongoing	
Water			155,000			155,000		6,000					161,000	6,788	154,212		
WRRF Aeration System Improvements	2599SS1707													3,858	(3,858)	Completed	
Buildings Upgrade WRRF - Capital Maintenance	2599BD1105X		60,000			60,000							60,000		60,000	Ongoing	
Replace & Reline Sewer Mains etc. - Capital Maint	2599SS1203X		60,000			60,000		10,730					70,730	38,000	32,730	Ongoing	
Sewer			120,000			120,000		10,730					130,730	41,858	88,872		
Total Utility Fund			612,500			612,500		19,730					632,230	54,646	577,584		
Championship Golf Course:																	
Irrigation Improvements	3141GC1103		11,000			11,000							11,000		11,000	Ongoing	
Championship Course Tees	3141GC1803		12,000			12,000							12,000	1,087	10,913	Ongoing	
Pavement Maint. Parking Lots -Champ Course/Chateau	3141LI1201		17,500			17,500							17,500		17,500	Ongoing	
Championship Golf Course			40,500			40,500							40,500	1,087	39,413		
Mountain Golf Course:																	
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101		8,000			8,000							8,000	1,161	6,839	Ongoing	
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204		12,500			12,500		4,900					17,400		17,400	Ongoing	
Mountain Golf Course			20,500			20,500		4,900					25,400	1,161	24,239		
Chateau:																	
Paint Exterior of Chateau	3350BD1506		47,000			47,000							47,000		47,000	In Process	
Replace Carpet in Chateau Grill	3350BD1803		23,000			23,000							23,000		23,000	In Process	
Aspen Grove - Replace Carpet	3351BD1501		11,000			11,000							11,000		11,000	In Process	
Facilities			81,000			81,000							81,000		81,000		
Diamond Peak Ski Resort:																	
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105		25,000			25,000							25,000		25,000	Ongoing	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710		36,000			36,000		55,000					91,000		91,000	Ongoing	
Arc Flash Study - Ski	3499BD2002													6,000	(6,000)	In Process	
Ski Staff Uniforms	3499OE1205							135,000					135,000		135,000	In Process	
Diamond Peak			61,000			61,000		190,000					251,000	6,000	245,000		
Parks:																	
Resurface and Coat Preston Park Bathroom, Mechanic	4378BD1604		53,200			53,200							53,200		53,200	In Process	
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001		10,000			10,000							10,000		10,000	In Process	
Pavement Maintenance, Village Green Parking	4378LI1303		5,000			5,000							5,000	4,354	646	Ongoing	
Pavement Maintenance, Preston Field	4378LI1403		7,500			7,500							7,500		7,500	Ongoing	
Pavement Maintenance, Overflow Parking Lot	4378LI1602		5,000			5,000							5,000		5,000	Ongoing	
Pavement Maintenance - Incline Park	4378LI1802		7,500			7,500							7,500		7,500	Ongoing	
Playground Repairs - Preston - Capital Maintenance	4378RS1601X		7,500			7,500							7,500		7,500	Ongoing	
Parks			95,700			95,700							95,700	4,354	91,346		
Tennis:																	
Pavement Maintenance, Tennis Facility	4588LI1201		5,000			5,000							5,000		5,000	Ongoing	
Tennis			5,000			5,000							5,000		5,000		
Recreation Center:																	
Pavement Maintenance, Rec ctr Area - Capital Maint	4884LI1102X		7,500			7,500							7,500		7,500	Ongoing	
Paint Interior of Recreation Center	4899BD1305		15,500			15,500							15,500		15,500	Ongoing	
Recreation Center			23,000			23,000							23,000		23,000		

ATTACHMENT B
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget	Expenditures As of 9/30/21								
Community Services Administration																	
Arc Flash Study - Community Services	4999BD2001		-					3,000					3,000	897	2,103	In Process	
Web Site Redesign and Upgrade	4999OE1399							80,000					80,000		80,000		
	Comm. Services Admin.		-					83,000					83,000	897	82,103		
Total Community Services			326,700					326,700					604,600	13,499	591,101		
Beach:																	
Pavement Maintenance, Ski Beach - Capital Maint.	3972BD1301X		8,500					8,500					8,500		8,500	Ongoing	
Burnt Cedar Dumpster enclosure	3972BD1707							-					29,140		29,140	In Process	
Beach Access Improvement Project	3972BD2102		45,000					45,000					45,000		45,000	In Process	
Beach Furnishings	3972FF1704		21,000					21,000					21,000		21,000		
Pavement Maintenance, Incline Beach	3972LI1201		6,500					6,500					6,500		6,500	Ongoing	
Pavement Maintenance, BCB - Capital Maintenance	3972LI1202X		12,500					12,500					24,800		24,800	Ongoing	
Playground Repairs - Beaches - Capital Maintenance	3972RS1701X		7,500					7,500					7,500		7,500		
Incline Beach Facility Replacement	3973LI1302							-					100,000		100,000	Multi-Year	
Total Beach			101,000					101,000					242,440		242,440		
District-wide Total			\$ 1,130,200					\$ 1,130,200					\$ 1,573,570		\$ 68,145	\$ 1,505,425	

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.
 - **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.
-