

**MEMORANDUM**

**Item G.4.**

**TO:** Board of Trustees

**THROUGH:** Mike Bandelin  
Interim District General Manager

**FROM:** Bobby Magee  
Interim Director of Finance

**SUBJECT:** Review, discuss and possibly approve augmentations to the Fiscal Year the 2023/24 approved budget to reflect carry-forward of available appropriations from the 2022/23 budget in support of ongoing capital improvement (per NRS 354.598005 procedures for augmentation) and other projects with funding provided in the prior fiscal year, subject to further context provided in the discussion and background sections of this memorandum, and the attachments hereto.

**STRATEGIC PLAN:** Long Range Principle #2 - Finance

**DATE:** October 25, 2023

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**I. RECOMMENDATION**

That the Board of Trustees makes a motion to approve augmentation of the 2023/24 approved budget to reflect carry-forward of available appropriations from the 2022/23 budget in support of ongoing capital improvement and other projects with funding provided in the prior fiscal year, subject to further context provided in the discussion and background sections of this memorandum, and the attachments hereto.

**II. BACKGROUND**

At the meeting of May 25, 2023, the Board of Trustees approved the District's 2023/24 budget which included Capital Improvement Program appropriations totaling **\$72,536,886** funded through **\$72,424,443** in new appropriations and **\$112,443** in net carry-forward appropriations from the 2022/23 capital budget supporting ongoing projects. In addition, the 2023/24 approved budget included capital plan expense items with appropriations totaling **\$1,379,500**.

The carry-forward appropriations included in the 2023/24 final budget approved on May 25, 2023 were limited to estimates of available General Fund appropriations supporting ongoing capital improvement and other projects funded in the prior fiscal year's budget.

Prior to 2021/22, the Board was asked to approve capital program carry-forward appropriations in conjunction with the approval of the annual budget, based on *estimates* of available funding expected to be remaining at the end of the fiscal year for specified projects. Starting with the adoption of the 2021/22 budget, Board action related to carry-forward appropriations has been deferred until early in the new fiscal year so that carry-forward appropriations are now based on *actual* funds available at the end of the fiscal year, rather than preliminary estimates.

### III. DISCUSSION

This item recommends Board approval to carry-forward an additional **\$20,186,725** in available, unexpended 2022/23 capital budget appropriations to augment the 2023/24 budget for ongoing projects. Of this amount, a total of **\$14,202,265** represents encumbered appropriations as a result of executed contracts and purchase orders issued during 2022/23. The balance represents unencumbered appropriations for budgeted capital improvements, repair and maintenance projects, and equipment purchases that are planned to be implemented in the new 2023/24 budget.

Attachment A provides a listing of available 2022/23 capital budget appropriations recommended for carry-forward to the 2023/24 budget, totaling **\$18,440,942** across all funds. Attachment B provides a listing of available 2022/23 operating budget appropriations recommended for carry-forward to 2023/24 related to non-capital projects, in the amount of **\$1,745,783**.

The following table summarizes the recommended carry-forward appropriations from each category, across all funds:

**Recommended FY 2022/23 Carry-Forward Appropriations**

Fund	FY2022/23		Total FY2022/23 Carry-Forward Appropriations
	Capital Projects (Attachment A)	Expense Projects (Attachment B)	
100-000 General	\$ 89,387	\$ 32,762	\$ 122,149
100-380 Parks	71,633	34,333	105,966
200-000 Utility	14,693,903	1,247,176	15,941,079
300-320 Golf	1,530,684	47,543	1,578,227
300-330 Facilities	17,891	62,800	80,691
300-340 Ski	1,374,426	36,905	1,411,331
300-350 Recreation	92,628	13,332	105,960
300-360 CS Admin	-	33,644	33,644
300-370 Tennis	-	7,604	7,604
390-000 Beach	570,390	229,684	800,075
	<u>\$ 18,440,942</u>	<u>\$ 1,745,783</u>	<u>\$ 20,186,725</u>

Capital vs. Expense Items.

As part of the 2023/24 budget process, a total of **\$1,379,500** in project funding included in the capital plan was identified as operating expenses rather than capital assets to be depreciated. This includes funding for routine repairs and maintenance, individual items that fall below existing capitalization thresholds, and funds to support master plans and studies. These appropriations were budgeted as operating expenditures across applicable funds.

Of the carry-forward appropriation amount recommended for Board approval with this agenda item, **\$1,745,783** is supporting expenditures that do not meet capitalization criteria, and therefore will be appropriated to expense account codes within the 2023/24 budget.

Attachments:

- A) Recommended augmentations to the 2023/24 approved budget representing carry-forward appropriations for ongoing capital projects funded in the prior fiscal year.
- B) Recommended augmentations to the 2023/24 approved budget representing carry-forward appropriations for ongoing non-capital projects funded in the prior fiscal year.
- 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	48,387	48,387	
	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	-	-	
	1315CO1801		HRIS, Payroll, & Finance Software Implementation	503,000	-	-	-	-	503,000	438,881	64,119	Xfer to Operating	89,387	49,387	
			Sub-Total		1,000,000				1,000,000	573	99,427	Ongoing			
			Board Meeting - Technology Upgrades	30,000	-	-	-	-	30,000	3,095	26,905	In Progress	-	-	
			Sub-Total		130,000				130,000	3,668	126,332				
			<b>Total General Fund</b>		633,000				633,000	442,549	190,451			89,387	49,387
	Utilities Public Works Shared	2097CO2101		Public Works Billing Software Replacement	-	20,000	-	-	-	20,000	-	20,000	Delayed	20,000	-
		2097HE1725		Loader Tire Chains - 2 sets	-	20,000	-	-	6,352	26,352	-	26,352	In Progress - On Order	26,352	26,352
2097HE1729			2002 Caterpillar 950G Loader #523	-	265,000	-	(196,382)	6,352	265,000	-	265,000	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			754,352	476,352
Water		2299DI1707		Burnt Cedar Water Disinfection Plant Emerg. Generator Fuel Tank	-	137,429	-	(196,382)	-	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	-	-	-	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	-	-	
	2299DI1102		Water Pumping Station Improvements	25,000	-	-	-	-	25,000	33,565	16,435	Ongoing	16,435	23,000	
	2299DI1401		Burnt Cedar Water Disinfection Plant Improvements	55,000	19,208	-	-	-	44,208	-	44,208	Ongoing	44,208	12,807	
	2299CO2203		LIMS Software	-	-	-	(196,382)	-	55,000	-	55,000	See Footnote 1	55,000	55,000	
			Sub-Total		1,695,000	297,509	-	(196,382)	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	6,277,509	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
		2599DI1703		Sewer Pump Station #1 Improvements	500,000	1,038,370	-	-	-	1,538,370	10,759	1,527,611	In Progress	1,527,611	-
		2599DI1104		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
			<b>Total Utilities</b>		15,586,700	5,532,700	-	1,740,611	22,865,011	8,043,667	14,818,344			14,689,903	12,106,915

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 #	FY2022/23 Final		807 Approved Carry Forward (8/31/22)	Cancelled	Adjustments	Reallocation	FY2022/23 Amended		FY2022/23 Expenditures (6/30/23)	Available Budget (6/30/23)	Project Status (6/30/23)	Recommended Carryforward	Encumbrance
				Budget	Budget					Budget	Budget					
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 Recoat Chateau F&B Grill and Catering Kitchen Floors		39,700	533,360					533,360	533,360	-		Completed	-	
	3153B02001	2016 Bar Cart #724		20,000						39,700	-	39,700		Delayed	39,700	
	3142LE1741	2014 Toro T1-Plex Mower #694		20,000	42,781					20,000	-	20,000		In Progress - On Order	20,000	20,000
	3142LE1742	2017 Toro 3500D Mower #743		20,000	36,184					42,781	-	42,781		In Progress - On Order	42,781	42,781
	3142LE1745	2012 JD 8500 Fairway Mower #670		20,000	93,486					36,184	-	36,184		In Progress - On Order	36,184	36,184
	3142LE1746	2011 Toro Groundmaster 4000D #650		98,000	66,211					93,486	93,486	-		Completed	-	
	3142LE1750	2013 JD 3235 Fairway Mower #685		92,000	40,028					66,211	-	66,211		In Progress - On Order	66,211	66,211
	3142LE1759	2014 3500D Toro Rotary Mower #693		92,000	20,000					98,000	-	98,000		In Progress - On Order	97,467	97,467
	3143GC2002	Replacement of 2010 John Deere 8500 #641		10,000	20,000					92,000	93,486	(1,486)		Completed	-	
	31990E1501	Championship Golf Printer Copier Replacement		10,000	10,000					20,000	4,234	15,766		In Progress	5,000	
		Sub-Total		334,700	946,717					1,281,417	770,310	511,107		In Progress - On Order	6,419	6,419
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		In Progress - On Order	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		Delayed	17,891	
Ski																
	3453B01806	Base Lodge Walk in Cooler and Food Prep (Kitchen) Reconfiguration		110,000	31,338			478,557		619,955	35,795	584,160		In Progress	584,160	516,390
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements		18,000	1,613					18,000	2,361	15,639		In Progress	15,639	
	3462HE1701	Lodgepole 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)		17,000	9,750			3,426		261,574	-	261,574		In Progress - On Order	265,000	225,000
	3463HE1723	2002 Caterpillar 950G Loader #524		17,000	265,000			(3,426)		31,295	16,504	14,791		In Progress - On Order	19,000	
	3464LE1601	Ski Resort Snowmobile Fleet Replacement		19,000	19,000					19,000	-	19,000		Completed	19,000	
	3464LE1729	Snowplow #304A		19,000						19,000	19,384	(384)		Completed	-	
	3464LE1734	2016 Polaris Ranger Crew #723		19,000						19,000	3,227	(3,227)		Completed	-	
	3464SH1002	Snowmaking Infrastructure Replacement		10,000	10,000					10,000	3,600	6,400		Completed	-	
	3467LE1703	Replace Child SK Center Surface Lift		125,000	259,133					259,133	-	259,133		In Progress	131,880	131,880
	3468RE0002	Replace Ski Rental Equipment		49,000	8,870					49,000	2,364	46,636		In Progress	46,636	6,500
	3469HE1740	14-passenger Van		410,000	115,000					410,000	1,027	113,973		In Progress	110,494	
	3469B02101	Replace Ski Lodge Facility Equipment		823,000	734,059					823,000	428,933	398,067		In Progress	398,067	
	3468RE0002	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures		49,000	8,870					49,000	8,870	-		Completed	-	
	3453FE1706	Ski Services Printer/Copier		410,000	410,000					410,000	319,594	90,406		Completed	-	
	34990E1502	Installation RFD - Software and Gantries		823,000	734,059					823,000	428,933	398,067		Completed	-	
	3499CE2201	Installation RFD - Software and Gantries		823,000	734,059					823,000	428,933	398,067		Completed	-	
		Sub-Total		823,000	734,059			481,983	(3,426)	2,035,616	428,933	1,606,683		In Progress	1,374,426	954,317
Parks																
	4378L12104	IVGID Community Dog Park		10,000	78,196					10,000	28,042	50,154		In Progress	50,154	
	4378L1604	Pump Track		10,000	78,196					10,000	-	10,000		In Progress	10,000	
	4378B02202	Skate Park Enhancement		10,000	24,000			(13,000)		11,000	-	11,000		Cancelled	-	
	4378LE1742	2015 Ball Field Groomer #706		70,000	61,367					70,000	61,367	8,633		In Progress	8,633	8,633
	4378LE2220	Toolbox with Bucket and Snowblower		50,000	45,166					50,000	-	63,000		In Progress	63,000	
	4378LV1734	2011 Pick-Up with Lift gate #646		50,000	45,166					50,000	45,166	4,834		In Progress	4,834	
	4378LV1735	2005 Pick-up Truck 4x4 (1-ton) #654		130,000	167,362					130,000	134,275	162,787		Cancelled	-	
		Village Green Drainage and Park Improvement Project		130,000	167,362					130,000	134,275	162,787		Cancelled	-	
		Sub-Total		130,000	167,362					130,000	134,275	162,787		Cancelled	-	
	4378RS2103														71,633	8,633

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 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
Tennis	4588801604		Tennis Center Renovation											
Recreation Center														
	4884802201	BI23350100	Recreation Center Expansion Project	25,435,000		(24,348,044)		(38,009)	1,048,947	680,146	368,801	Cancelled/Complete		
	4884802202	BI23350300	Recreation Center Tennant Improvements					38,009	38,009	13,047	24,962	Cancelled/Complete		
	4899F1202	BI23350200	Rec Center Exterior Wall Waterproofing & French Drain	100,000					100,000	7,372	92,628	In Progress	92,628	5,850
	4884801804		Rec Center Locker Room Improvements	22,000	969,212				969,212	1,176,820	(207,608)	Completed		
	4886L0001		Chemtrol System for Recreation Center Pool Fitness Equipment	49,000					49,000	42,259	6,741	Completed		
			Sub-Total	25,606,000	969,212	(24,348,044)			2,227,168	1,919,644	307,524	Completed	92,628	5,850
Community Services Shared														
			Total											
			Total Community Services	28,041,700	2,827,350	(24,348,044)		(34,26)	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			(44,872)	305,128	17,755	287,373	In Progress	175,000	75,928
	3972801501		Beaches Flatcape and Retaining Wall Enhancement and Replacement	55,000	110,000				165,000	5,824	159,176	Cancelled	-	
	3972802101		Ski Beach Boat Ramp Improvement Project	100,000					100,000	1,151	98,849	In Progress	98,849	
	3999801708		Ski Beach Bridge Replacement	120,000					120,000	-	120,000	See Footnote 4	120,000	
	3999F2201	FF23390100	Beach Furnishings	10,000				(10,000)	-	-	-	In Progress	-	
	3972802102		Beach Access Improvements	200,000	460,000			(54,872)	200,000	23,459	176,541	In Progress	176,541	
			Total Beaches	485,000					890,128	48,889	841,939		570,390	75,928
			Total All Funds	44,746,400	8,820,050	(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

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	Budget				Budget	Budget						
General Fund	12120E1701	EX23100100	Accounting Printer Replacement	8,400	8,400	-	-	-	8,400	8,400	-	8,400	In Progress	8,462	-	8,462
	1213CO1703		District Wide PC, Laptops, Peripheral Equipment and	75,000	75,000	-	-	-	75,000	60,915	60,915	14,085	Ongoing	8,462	-	47,592
			Total	83,400	83,400	-	-	-	83,400	60,915	60,915	22,485				56,054
			<b>Total General Fund</b>	<b>107,700</b>	<b>107,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,700</b>	<b>60,915</b>	<b>60,915</b>	<b>46,785</b>				<b>56,054</b>
Utilities Shared	49990E1399	EX23100200	Web Site Redesign and Upgrade	10,000	10,000	-	-	-	10,000	10,000	-	10,000	In Progress	10,000	-	10,000
	10999U1705		Pavement Maintenance - Administration Building	14,300	14,300	-	-	-	14,300	14,300	-	14,300	In Progress	14,300	-	14,300
			Total	24,300	24,300	-	-	-	24,300	24,300	-	24,300				24,300
			<b>Total Utilities Shared</b>	<b>107,700</b>	<b>107,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,700</b>	<b>60,915</b>	<b>60,915</b>	<b>46,785</b>				<b>56,054</b>
Water	2097DI1401		Adjust Utility Facilities in NDOT/Washoe County Right	60,000	183,000	141,495	-	-	243,000	42,974	42,974	200,026	Ongoing	200,026	-	200,026
	2097LU1401		Pavement Maintenance, Utility Facilities	180,000	321,495	141,495	-	-	321,495	48,405	48,405	273,090	In Progress	273,090	-	273,090
	49990E1399	EX23100200	Web Site Redesign and Upgrade	10,000	10,000	-	-	-	10,000	10,000	-	10,000	In Progress	10,000	-	10,000
	NEW	EX23200200	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000	100,000	-	-	-	100,000	100,000	-	100,000	In Progress	100,000	-	100,000
Sewer	NEW	EX23200300	Utility Infrastructure Masterplan	500,000	500,000	-	-	-	500,000	57,559	57,559	442,441	In Progress	442,441	-	442,441
			Total	850,000	1,174,495	324,495	-	-	1,174,495	148,938	148,938	1,025,557		1,025,557	-	1,025,557
	2299DI1103		Replace Commercial Water Meters, Vaults and Lids	40,000	40,000	4,663	-	-	40,000	4,663	4,663	35,337	Ongoing	35,337	-	35,337
	2299DI1204		Water Reservoir Coatings and Site Improvements	60,000	85,000	25,000	-	-	85,000	13,973	13,973	71,027	In Progress	71,027	-	71,027
Community Services	2599BD1105X		Building Upgrades Water Resource Recovery Facility	30,000	5,600	5,600	-	-	35,600	2,269	2,269	33,331	Ongoing	33,331	-	33,331
	2599SS1203X		Replace & Refine Sewer Mains, Manholes and	55,000	55,000	-	-	-	55,000	14,876	14,876	40,124	Ongoing	40,124	-	40,124
	NEW	EX23200400	Effluent Pipeline Repairs	100,000	100,000	-	-	-	100,000	17,145	17,145	82,855	Ongoing	82,855	-	82,855
			Total	185,000	190,600	5,600	-	-	190,600	34,290	34,290	126,310		126,310	-	126,310
Mountain	3141GC1103		Irrigation Improvements	15,000	15,000	17,500	-	-	42,500	12,206	12,206	2,794	In Progress	2,794	-	2,794
	3141LU1201		Pavement Maintenance of Parking Lots - Champ	25,000	25,000	17,500	-	-	42,500	25,575	25,575	16,925	In Progress	16,925	-	16,925
			Total	40,000	40,000	35,000	-	-	75,000	37,781	37,781	19,719		19,719	-	19,719
	3241GC1101		Mountain Course Greens, Trees and Bunkers	8,000	8,000	17,400	-	-	25,400	3,194	3,194	4,806	In Progress	4,806	-	4,806
Facilities	3242LU1204		Pavement Maintenance of Parking Lot - Mountain	12,500	12,500	17,400	-	-	29,900	4,088	4,088	25,812	In Progress	25,812	-	25,812
			Total	20,500	20,500	34,800	-	-	55,300	7,282	7,282	30,618		30,618	-	30,618
	3350BD1103		Chateau - Replace Carpet	49,500	49,500	22,300	-	-	71,800	55,942	55,942	15,858	Completed	15,858	-	15,858
	3350BD1506		Paint Exterior of Chateau	22,300	22,300	2,090	-	-	24,390	2,090	2,090	22,300	In Progress	22,300	-	22,300
Ski	3350BD1803		Replace Carpet in Chateau Grill	40,500	40,500	3,880	-	-	44,380	408	408	43,972	Completed	43,972	-	43,972
	3350BD1505		Paint Interior of Chateau	40,500	40,500	3,880	-	-	44,380	408	408	43,972	Completed	43,972	-	43,972
	3351BD1501		Aspen Grove Replace Carpet	3,880	3,880	28,270	-	-	32,150	56,350	56,350	61,920	Completed	61,920	-	61,920
			Total	90,000	90,000	32,150	-	-	122,150	56,756	56,756	111,842		111,842	-	111,842
Parks	3469LU1105		Pavement Maintenance, Diamond Peak and Ski Way	75,000	25,000	25,000	-	-	100,000	80,960	80,960	19,040	In Progress	19,040	-	19,040
	3499BD1710		Diamond Peak Facilities Flooring Material	20,000	35,603	60,603	-	-	55,603	37,738	37,738	17,865	In Progress	17,865	-	17,865
			Total	95,000	60,603	85,603	-	-	155,603	118,698	118,698	36,905		36,905	-	36,905
	4378BD1604		Resurface and Coat Preston Park Bathroom, Mech.	2,100	2,100	10,000	-	-	12,100	-	-	2,100	In Progress	2,100	-	2,100
Tennis	4378BD2001		Grout Repair Upstairs Parks Office & Tile Replace	10,000	10,000	-	-	-	10,000	10,000	-	10,000	Cancel	10,000	-	10,000
	4378LU1303		Pavement Maintenance, Village Green Parking	5,000	5,000	-	-	-	5,000	10,434	10,434	5,566	Completed	5,566	-	5,566
	4378LU1403		Pavement Maintenance, Preston Field	5,000	5,000	7,500	-	-	12,500	1,610	1,610	10,890	In Progress	10,890	-	10,890
	4378LU1602		Pavement Maintenance, Overflow Parking Lot	5,000	5,000	5,000	-	-	10,000	890	890	9,110	In Progress	9,110	-	9,110
Rec Center	4378LU1802		Pavement Maintenance - Incline Park	6,000	6,000	7,500	-	-	13,500	13,500	13,500	12,143	In Progress	12,143	-	12,143
	4378RS1601X		Playground Repairs - Preston	7,500	7,500	-	-	-	7,500	7,500	-	7,500	Cancel	7,500	-	7,500
			Total	28,500	28,500	32,100	-	-	60,600	14,291	14,291	46,309		46,309	-	46,309
	4588LU1201		Pavement Maintenance, Tennis Facility	5,000	5,000	5,000	-	-	10,000	2,396	2,396	7,604	In Progress	7,604	-	7,604
Rec Center	4884LU1102x		Pavement Maintenance, Recreation Center Area	7,500	7,500	7,500	-	-	15,000	1,668	1,668	13,332	In Progress	13,332	-	13,332
			Total	7,500	7,500	7,500	-	-	15,000	1,668	1,668	13,332		13,332	-	13,332



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		
			<b>Total Community Services</b>	<b>306,500</b>	<b>248,363</b>			<b>554,863</b>	<b>304,812</b>	<b>250,051</b>		<b>236,161</b>		<b>95,561</b>
<b>Beaches</b>														
	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		
	3972L11201		Pavement Maintenance, Incline Beach	6,500	6,500			13,000	3,210	9,790	In Progress	9,790		
	3972L11202X		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			
	3973L11302		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			<b>84,000</b>	<b>229,223</b>		<b>54,872</b>	<b>368,095</b>	<b>132,388</b>	<b>235,707</b>		<b>229,684</b>		<b>53,937</b>
<b>Grand Total</b>				<b>\$ 1,633,200</b>	<b>\$ 832,681</b>		<b>\$ 54,872</b>	<b>\$ 2,520,753</b>	<b>\$ 682,834</b>	<b>\$ 1,837,919</b>		<b>\$ 1,745,783</b>		<b>\$ 262,703</b>



## 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.

