

MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin
Acting District General Manager

FROM: Bobby Magee
Interim Director of Finance

SUBJECT: Review, discuss and possibly approve augmentations to the 2023/24 approved budget to reflect carry-forward of available appropriations from the 2022/23 budget to support ongoing capital improvement and other projects with funding provided in the prior fiscal year in the amount of \$22,401,085

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: August 30, 2023

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 in the amount of \$22,401,085 (\$20,685,522 from Attachment A and \$1,715,564 from Attachment B).

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 \$22,401,085 in available, unexpended 2022/23 capital budget appropriations to augment the 2023/24 budget for ongoing projects. Of this amount, a total of \$14,030,748 represents encumbered appropriations as a result of executed contracts and purchase orders issued during 2022/23. The balance, \$8,370,337, 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 \$20,685,522 across all funds. Attachment B provides a listing of available 2022/23 capital plan expense items recommended for carry-forward to 2023/24 related to non-capital projects, in the amount of \$1,715,564.

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	17,004,882	1,247,176	18,252,058
300-320 Golf	1,517,853	47,543	1,565,396
300-330 Facilities	17,891	62,800	80,691
300-340 Ski	1,374,426	36,905	1,411,331
300-350 Recreation	86,953	13,332	100,285
300-360 CS Admin	-	30,367	30,367
300-370 Tennis	-	7,604	7,604
390-000 Beach	522,497	202,742	725,239
	\$ 20,685,522	\$ 1,715,564	\$ 22,401,085

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, \$1,715,564 is supporting expenditures that do not meet capitalization criteria, and therefore will be appropriated to expense account codes within the 2023/24 budget.

As a final reminder, this report reflects a snapshot at a particular point in time.

Attachments:

Attachment A – FY 2022/23 Capital Improvement Budget

Attachment B – FY 2022/23 Capital Plan – Expense Items

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.

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /		New TYLER		FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status	GM Approved	Encumbrance
Dept. Div.	Project #	Project #	Project Title	Budget	(6/30/23)	Budget	(6/30/23)		
General Fund									
Accounting/Information Systems									
	1099OE1401		Replace Xerox Printer	24,197	24,197	-	Completed		
	1213BD2106		Network Closet Updates (HVAC)	15,000	-	15,000	Delayed	15,000	
	1213CE2101		Power Infrastructure Improvements	53,803	25,272	28,531	Completed		
	1213CE2102		Network Upgrades - Switches, Controllers, WAP	285,000	235,613	49,387	In Progress	49,387	49,387
	1213CE2104		Fiber Installation/Replacement	25,000	-	25,000	Delayed	25,000	
	1213CE2105		Security Cameras	100,000	92,659	7,341	Completed		
	1315CO1801		HRIS, Payroll, & Finance Software Implementation	-	61,140	(61,140)	Xfer to Operating		
			Sub-Total	503,000	438,881	64,119		89,387	49,387
General									
	4378LI2104		IVGID Community Dog Park	100,000	573	99,427	Ongoing		
	1099CE2201	CE23100100	Board Meeting - Technology Upgrades	30,000	3,095	26,905	In Progress		
			Sub-Total	130,000	3,668	126,332		-	-
			Total General Fund	633,000	442,549	190,451		89,387	49,387
Utilities									
Public Works Shared									
	2097CO2101		Public Works Billing Software Replacement	20,000	-	20,000	Delayed	20,000	
	2097HE1725		Loader Tire Chains - 2 sets	26,352	-	26,352	In Progress - On Order	26,352	26,352
	2097HE1729		2002 Caterpillar 950G Loader #523	258,648	-	258,648	In Progress - On Order	225,000	225,000
	2097HE1730		2003 Caterpillar 950G Loader #525	265,000	-	265,000	In Progress - On Order	225,000	225,000
	2097LE1720		Snowplow #300A	19,000	-	19,000	Contingency Item	19,000	
	2097LE1721		Snowplow #307A	19,000	-	19,000	Contingency Item	19,000	
	2097LI1701		Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	220,000	-	220,000	In Progress	220,000	
	2097LE2221	LV23200100	Medium Duty Truck Plow	16,500	16,564	(64)	Completed		
	2097LV2220	LV23200200	Chevy 1/2-Ton Pick-up Truck	37,200	37,166	34	Completed		
			Sub-Total	881,700	53,730	827,970		754,352	476,352
Water									
	2299DI1707		Burnt Cedar Water Disinfection Plant Emerg. Generator Fuel Tank	137,429	14,766	122,663	In Progress - Multi Year	122,663	6,663
	2299WS1705		Watermain Replacement - Crystal Peak Road	1,568,642	915,764	652,878	In Progress - Multi Year	652,878	418,748
	2299WS1802		Watermain Replacement - Alder Avenue	65,000	1,731	63,269	In Progress - Multi Year	62,956	7,000
	2299WS1706		Watermain Replacement Slott Peak Ct	72,230	25,306	46,924	Completed		
	2299DI1102		Water Pumping Station Improvements	50,000	33,565	16,435	Ongoing	16,435	23,000
	2299DI1401		Burnt Cedar Water Disinfection Plant Improvements	44,208	-	44,208	Ongoing	44,208	12,807
	2299CO2203	SW23200100	LIMSs Software	55,000	-	55,000	See Footnote 1	55,000	
			Sub-Total	1,992,509	991,132	1,001,377		954,140	468,218

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /		New TYLER		FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status	GM Approved	Encumbrance
Dept. Div.	Project #	Project #	Project Title	Budget	(6/30/23)	Budget	(6/30/23)		
Sewer									
	2524SS1010		Effluent Pipeline Project	14,006,500	4,113,312	9,893,188	See Footnote 2	9,893,188	10,182,490
	2599SS2010		Effluent Pond Lining / Storage Tank	4,069,185	573,443	3,495,742	See Footnote 3	3,495,742	724,406
	2599DI1703		Sewer Pump Station #1 Improvements	1,538,370	10,759	1,527,611	In Progress	1,527,611	
	2599DI1104		Sewer Pumping Station Improvements	50,000	24,700	25,300	Ongoing	32,248	14,885
	2599SS1102		Water Resource Recovery Facility Improvements	186,607	94,046	92,561	Ongoing	92,561	40,040
	2599SS1103		Wetlands Effluent Disposal Facility Improvements	273,523	18,483	255,040	In Progress	255,040	200,524
	2599SS2107		Update Camera Equipment	60,000	49,465	10,535	Completed		
			Sub-Total	20,184,184	4,884,208	15,299,976		15,296,390	11,162,345
			Total Utilities	23,058,393	5,929,070	17,129,323		17,004,882	12,106,915
Community Services Funds									
Championship Golf									
	3141LI1202		Cart Path Replacement - Champ Course	169,667	5,716	163,951	In Progress	163,951	
	3141LV1898		Championship Golf Course Electric Cart Fleet and	533,360	533,360	-	Completed	-	
	3153BD2001		Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700	-	39,700	Delayed	39,700	
	3142LE1741		2016 Bar Cart #724	20,000	-	20,000	In Progress - On Order	20,000	
	3142LE1742		2016 Bar Cart #725	20,000	-	20,000	In Progress - On Order	20,000	
	3142LE1744		2014 Toro Tri-Plex Mower 3250D #694	42,781	-	42,781	In Progress - On Order	42,781	42,781
	3142LE1745		2017 Toro 3500D Mower #743	36,184	-	36,184	In Progress - On Order	36,184	36,184
	3142LE1746		2012 JD 8500 Fairway Mower #670	93,486	93,486	-	Completed		
	3142LE1747		2011 Toro Groundmaster 4000D #650	66,211	-	66,211	In Progress - On Order	66,211	66,211
	3142LE1750		2013 JD 3235 Fairway Mower #685	98,000	-	98,000	In Progress - On Order	97,467	
	3142LE1759		2014 3500D Toro Rotary Mower #693	40,028	40,028	-	Completed		
	3142LE1760		Replacement of 2010 John Deere 8500 #641	92,000	93,486	(1,486)	Completed		
	3143GC2002		Range Ball Machine Replacement	20,000	4,234	15,766	In Progress	5,000	
	3199OE1501		Championship Golf Printer Copier Replacement	10,000	-	10,000	In Progress - On Order	6,419	6,419
			Sub-Total	1,281,417	770,310	511,107		497,713	151,595
Mountain Golf									
	3241LI2001		Mountain Golf Cart Path Replacement - Phase II	1,100,000	99,860	1,000,140	In Progress	1,000,140	416,640
	3241GC1404		Irrigation Improvements	18,000	785	17,215	Completed		
	3242LE1726		2016 Bar Cart #726	20,000	-	20,000	In Progress - On Order	20,000	
			Sub-Total	1,138,000	100,645	1,037,355		1,020,140	416,640
Facilities									
	3351BD1703		Aspen Grove Outdoor Seating BBQ and Landscaping	20,000	2,109	17,891	Delayed	17,891	
			Sub-Total	20,000	2,109	17,891		17,891	-

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /		New TYLER		FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status	GM Approved	Encumbrance
Dept. Div.	Project #	Project #	Project Title	Budget	(6/30/23)	Budget	(6/30/23)		
Ski									
	3453BD1806		Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	619,955	35,795	584,160	In Progress	584,160	516,390
	3462HE1702		Lakeview Ski Lift Maintenance and Improvements	1,613	4,248	(2,635)	Completed		
	3462HE1701		Lodgepole Ski Lift Maintenance and Improvements	18,000	2,361	15,639	In Progress	15,639	
	3462HE1712		Red Fox Ski Lift Maintenance and Improvements	75,000	11,559	63,441	In Progress - On Order	63,441	61,371
	3463HE1722		Loader Tire Chains (1-Set)	13,176	-	13,176	In Progress	13,176	13,176
	3463HE1723		2002 Caterpillar 950G Loader #524	265,000	-	265,000	In Progress - On Order	265,000	225,000
	3464LE1601		Ski Resort Snowmobile Fleet Replacement	31,295	16,904	14,391	Completed		
	3464LE1729		Snowplow #304A	19,000	-	19,000	Contingency Item	19,000	
	3464LE1734		2016 Polaris Ranger Crew #723	19,000	19,384	(384)	Completed		
	3464SI1002		Snowmaking Infrastructure Replacement		3,227	(3,227)	Completed		
	3467LE1703		Replace Child Ski Center Surface Lift	10,000	3,600	6,400	Completed		
	3468RE0002		Replace Ski Rental Equipment	259,133	-	259,133	In Progress	131,880	131,880
	3469HE1740		14-passenger Van	125,000	-	125,000	In Progress	125,000	
	3469BD2101		Replace Ski Lodge Facility Equipment	115,000	1,027	113,973	In Progress	110,494	6,500
	3453FF1706		Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000	2,364	46,636	In Progress	46,636	
	3499OE1502		Skier Services Printer/Copier	8,870	8,870	-	Completed		
	3499CE2201	CO23340100	Installation RFID - Software and Gantries	410,000	319,594	90,406	Completed		
			Sub-Total	2,039,042	428,933	1,610,109		1,374,426	954,317
Parks									
	4378LI1604		Pump Track	78,196	28,042	50,154	In Progress		
	4378BD2202		Skate Park Enhancement	10,000	-	10,000	In Progress	-	
	4378LE1742		2015 Ball Field Groomer #706	11,000	-	11,000	Cancelled		
	4378LE2220	HV23370100	Toolcat with Bucket and Snowblower	70,000	61,367	8,633	In Progress	8,633	8,633
	4378LV1734		2011 Pick-Up with Lift gate #646	63,000	-	63,000	In Progress - On Order	63,000	
	4378LV1735		2005 Pick-up Truck 4x4 (1-ton) #554	45,166	45,166	-	Completed		
	4378RS2103		Village Green Drainage and Park Improvement Project	20,000	824	19,176	Cancelled		
			Sub-Total	297,362	135,399	161,963		71,633	8,633

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /		New TYLER		FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status	GM Approved	Encumbrance
Dept. Div.	Project #	Project #	Project Title	Budget	(6/30/23)	Budget	(6/30/23)		
Recreation Center									
	4884BD2201	BI23350100	Recreation Center Expansion Project	1,048,947	680,146	368,801	Cancelled/Complete		
		BI23350300	Recreation Center Tennant Improvements	38,009	13,047	24,962	Cancelled/Complete		
	4884BD2202	BI23350200	Rec Center Exterior Wall Waterproofing & French Drain	100,000	13,047	86,953	In Progress	86,953	5,850
	4899FF1202		Rec Center Locker Room Improvements	969,212	1,176,820	(207,608)	Completed		
	4884BD1804		Chemtrol System for Recreation Center Pool	22,000	-	22,000	Completed		
	4886LE0001		Fitness Equipment	49,000	42,259	6,741	Completed		
			Sub-Total	2,227,168	1,925,319	301,849		86,953	5,850
			Total Community Services	7,002,989	3,362,715	3,640,274		3,068,756	1,537,035
Beaches									
	3970BD2601		Burnt Cedar Swimming Pool and Site Improvements	305,128	141,579	163,549	In Progress	163,549	90,818
	3972BD1501		Beaches Flatscape and Retaining Wall Enhancement and Replacement	165,000	6,975	158,025	Cancelled	-	
	3972BD2101		Ski Beach Boat Ramp Improvement Project	100,000	1,151	98,849	In Progress	98,849	
	3999BD1708		Ski Beach Bridge Replacement	120,000	-	120,000	See Footnote 4	120,000	
	3999FF2201	FF23390100	Beach Furnishings	10,000	-	10,000	In Progress- On Order	10,000	
	3972BD2102		Beach Access Improvements	200,000	69,901	130,099	In Progress	130,099	
			Total Beaches	900,128	219,606	680,522		522,497	90,818
			Total All Funds	\$ 31,594,510	\$ 9,953,940	\$ 21,640,570		\$ 20,685,522	\$ 13,784,155

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 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status	GM Approved	Encumbrance
General Fund									
	1212OE1701	EX23100100	Accounting Printer Replacement	8,400	-	8,400	In Progress	8,462	8,462
	1213CO1703		District Wide PC, Laptops, Peripheral Equipment and	75,000	60,915	14,085	Ongoing		47,592
			Total	83,400	60,915	22,485		8,462	56,054
	4999OE1399	EX23100200	Web Site Redesign and Upgrade	10,000	-	10,000	In Progress	10,000	
	1099LI1705		Pavement Maintenance - Administration Building	14,300	-	14,300	In Progress	14,300	
			Total	24,300	-	24,300		24,300	-
			Total General Fund	107,700	60,915	46,785		32,762	56,054
Utilities									
Shared	2097DI1401		Adjust Utility Facilities in NDOT/Washoe County Right	243,000	42,974	200,026	Ongoing	200,026	
	2097LI1401		Pavement Maintenance, Utility Facilities	321,495	48,405	273,090	In Progress	273,090	
	4999OE1399	EX23100200	Web Site Redesign and Upgrade	10,000	-	10,000	In Progress	10,000	
	NEW	EX23200200	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000	-	100,000	In Progress	100,000	
	NEW	EX23200300	Utility Infrastructure Masterplan	500,000	57,559	442,441	In Progress	442,441	
	Total			1,174,495	148,938	1,025,557		1,025,557	-
Water	2299DI1103		Replace Commercial Water Meters, Vaults and Lids	40,000	4,663	35,337	Ongoing	35,337	15,350
	2299DI1204		Water Reservoir Coatings and Site Improvements	85,000	13,973	71,027	In Progress	71,027	
	Total			125,000	18,636	106,364		106,364	15,350
Sewer	2599BD1105X		Building Upgrades Water Resource Recovery Facility	35,600	2,269	33,331	Ongoing	33,331	
	2599SS1203X		Replace & Reline Sewer Mains, Manholes and	55,000	14,876	40,124	Ongoing	40,124	
	NEW	EX23200400	Effluent Pipeline Repairs	100,000	-	100,000	Ongoing	41,800	41,800
	Total			190,600	17,145	173,455		115,255	41,800
			Total Utilities	1,490,095	184,719	1,305,376		1,247,176	57,150
Internal Service									
			Total Internal Service						

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status	GM Approved	Encumbrance
Community Services									
Championship	3141GC1103		Irrigation Improvements	15,000	12,206	2,794	In Progress		
	3141LI1201		Pavement Maintenance of Parking Lots - Champ	42,500	25,575	16,925	In Progress	16,925	
	Total			57,500	37,781	19,719		16,925	-
Mountain	3241GC1101		Mountain Course Greens, Tees and Bunkers	8,000	3,194	4,806	In Progress	4,806	
	3242LI1204		Pavement Maintenance of Parking Lot - Mountain Golf	29,900	4,088	25,812	In Progress	25,812	28,355
	Total			37,900	7,282	30,618		30,618	28,355
Facilities	3350BD1103		Chateau - Replace Carpet	49,500	55,942	(6,442)	Completed		
	3350BD1506		Paint Exterior of Chateau	22,300	-	22,300	In Progress	22,300	
	3350BD1803		Replace Carpet in Chateau Grill	2,090	-	2,090	Completed		
	3350BD1505		Paint Interior of Chateau	40,500	-	40,500	Delayed	40,500	
	3351BD1501		Aspen Grove Replace Carpet	3,880	408	3,472	Completed		
	Total			118,270	56,350	61,920		62,800	-
Ski	3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	100,000	80,960	19,040	In Progress	19,040	67,206
	3499BD1710		Diamond Peak Facilities Flooring Material Replacement	55,603	37,738	17,865	In Progress	17,865	
	Total			155,603	118,698	36,905		36,905	67,206
Parks	4378BD1604		Resurface and Coat Preston Park Bathroom, Mech.	2,100	-	2,100	In Progress	2,100	
	4378BD2001		Grout Repair Upstaris Parks Office & Tile Replace	10,000	-	10,000	Cancel	-	
	4378LI1303		Pavement Maintenance, Village Green Parking	5,000	10,434	(5,434)	Completed		
	4378LI1403		Pavement Maintenance, Preston Field	12,500	1,610	10,890	In Progress	10,980	
	4378LI1602		Pavement Maintenance, Overflow Parking Lot	10,000	890	9,110	In Progress	9,110	
	4378LI1802		Pavement Maintenance - Incline Park	13,500	1,357	12,143	In Progress	12,143	
	4378RS1601X		Playground Repairs - Preston	7,500	-	7,500	Cancel		
	Total			60,600	14,291	46,309		34,333	-
Tennis	4588LI1201		Pavement Maintenance, Tennis Facility	10,000	2,396	7,604	In Progress	7,604	
	Total			10,000	2,396	7,604		7,604	-
Rec Center	4884LI1102x		Pavement Maintenance, Recreation Center Area	15,000	1,668	13,332	In Progress	13,332	
	Total			15,000	1,668	13,332		13,332	-
CS Admin	4999OE1399	EX23100200	Web Site Redesign and Upgrade	99,990	69,624	30,367	In Progress	30,367	
	Total			99,990	69,624	30,367		30,367	-
			Total Community Services	554,863	308,089	246,774		232,884	95,561

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Amended Budget	FY2022/23 Expenditures (6/30/23)	Available Budget	Project Status	GM Approved	Encumbrance
Beaches									
	3972BD1301X		Pavement Maintenance, Ski Beach	23,500	1,556	21,944	In Progress	21,944	
	3972BD1707		Burnt Cedar Dumpster enclosure	27,648	-	27,648	Canceled		
	3972BD2102		Beach Access Improvement Project	40,775	69,901	(29,126)	In Progress		16,899
	3972FF1704		Beach Furnishings	21,000	1,855	19,145	In Progress - On Order	19,145	
	3970BD2601		Burnt Cedar Swimming Pool and Site Improvements	44,872	29,785	15,087	In Progress		14,890
	3972LI1201		Pavement Maintenance, Incline Beach	13,000	3,210	9,790	In Progress	9,790	
	3972LI1202X		Pavement Maintenance, Burnt Cedar Beach	24,800	1,142	23,658	In Progress	23,658	
	3972RS1701X		Playground Repairs - Beaches	7,500	-	7,500	Canceled		
	3973LI1302		Incline Beach Facility Replacement	100,000	25,760	74,240	In Progress	74,240	
	3999DI1706		Burnt Cedar Beach Backflow Device Replacement	55,000	1,035	53,965	In Progress	53,965	6,038
	Total			358,095	134,243	223,852		202,742	37,827
Grand Total				\$ 2,510,753	\$ 687,967	\$ 1,822,786		\$ 1,715,564	\$ 246,593