

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/22 Second Quarter Budget Update:
Popular CIP Status Report Through December 31, 2021

DATE: February 23, 2022

I. RECOMMENDATION

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

II. BACKGROUND AND DISCUSSION

This communication represents the FY2021/22 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).

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 subsequent budget augmentations totaling \$255,360 for the Community Services Fund to support emergency replacement of the Lodgepole Ski Lift Haul Rope (CIP# 3462HE1711), and \$155,360 related to the purchase of the replacement Golf Cart Fleet at the Championship Golf Course (CIP#314LI1202). These Board actions combine to provide for an amended FY2021/22 capital budget of \$18,353,265.

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.

Overall, capital budget expenditures through the first quarter of FY2021/22 (December 31, 2021) totaled \$3,681,705, or 20.0% of the amended CIP budget.

Capital Budget (CIP Projects + Expense)

	FY2021/22	Estimated	FY2021/22	Prior Year		Adjusted	Expenditures
	Original Budget	Carry Forward	Adopted Budget	Carry Forward	Adjustments	Budget	thru 12/31/21
General Fund	\$ 456,438	\$ 75,000	\$ 531,438	\$ (8,053)	\$ 100,000	\$ 623,385	\$ 126,560
Utility Fund	4,279,000	1,550,000	5,829,000	1,791,387	-	7,620,387	493,627
Internal Services	-	-	-	-	-	-	-
Community Services	3,870,130	-	3,870,130	2,110,924	255,360	6,236,414	773,220
Beach	3,520,060	-	3,520,060	453,019	-	3,973,079	2,288,298
Total All Funds	\$ 12,125,628	\$ 1,625,000	\$ 13,750,628	\$ 4,347,277	\$ 355,360	\$ 18,453,265	\$ 3,681,705

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).

Through the second quarter of the fiscal year, expenditures against approved capital projects totaled \$3,512,429, or 20.9% of the amended budget of \$16,779,695. (See projects details – Attachment A).

Capital Budget - CIP Projects	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ 429,085	\$ 35,991
Utility Fund	3,666,500	1,550,000	5,216,500	1,771,657	-	6,988,157	436,638
Internal Services	-	-	-	-	-	-	-
Community Services	3,543,430	-	3,543,430	1,833,024	255,360	5,631,814	752,513
Beach	3,419,060	-	3,419,060	311,579	-	3,730,639	2,287,286
Total All Funds	\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ 255,360	\$ 16,779,695	\$ 3,512,429

Additionally, through the second quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization totaled \$169,277, or 10.1% of the amended budget of \$1,673,570 for these projects. (See projects details – Attachment B).

Capital Budget - Expense	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 90,000	\$ -	\$ 90,000	\$ 4,300	\$ 100,000	\$ 194,300	\$ 90,569
Utility Fund	612,500	-	612,500	19,730	-	632,230	56,989
Internal Services	-	1	2	-	-	-	-
Community Services	326,700	-	326,700	277,900	-	604,600	20,707
Beach	101,000	-	101,000	141,440	-	242,440	1,012
Total All Funds	\$ 1,130,200	\$ 1	\$ 1,130,202	\$ 443,370	\$ 100,000	\$ 1,673,570	\$ 169,277

Project Status –

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through December 31, 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.

The “status” reflected in this report, as of December 31, 2021, may – in some cases – reflect and update (in parentheses), to indicate status as of preparation of this report. (Example – Recreation Center Upstairs Lobby Restroom Remodel – CIP #4884BD1902 – has been completed since the end of the second quarter).

III. COMMENTS

This report provides budget vs actual results for projects as of the close of the accounting period ending December 31, 2021. The following summarizes adjustments that have been made since the end of the second quarter, and will be reflected in the third quarter CIP status report:

General Fund:

Security Cameras (CIP#1213CE2015) – Costs associated with this project through 12/31/21 are shown as \$87,545 and have been determined to not meet the criteria for capitalization. However, at the time of approval of the FY2021/22 budget, this project was expected to be capitalized and as a result, the budget for this project is shown in Attachment A. A budget adjustment has been processed to re-allocate the budget for this project to the appropriate expense account, so that the budget and expenditures will appear in Attachment B in future reports.

Community Services:

Championship Golf: 2006 Carryall Club Cars (CIP#3142LE1737-39) – These items were budgeted and approved for purchase in FY2020/21, however the funds were not requested for carry-over due to unanticipated delay in receiving the equipment. This report reflects expenditures of \$12,168 for each of the three vehicles, which were incurred in the second quarter of the fiscal year. Normally, staff would be requesting a supplemental carry-over appropriation from funds budgeted in the prior year to cover these costs. However, due to the fact that another fleet replacement project for the Championship Golf Course (3500D Toro Rotary Mower - CIP#3142LE1760), budget at \$92,000 in the current budget, will be delayed until the FY2022/23, staff is recommending to re-allocate funds from this project so that the Carryall Club Cars would not require a supplemental budget appropriation due to timing of delivery.

Diamond Peak: Yamaha Rhino ATV (CIP#3464LV1732) – This vehicle was also budgeted and ordered last fiscal year. Delivery was expected prior to the close of the fiscal year so no funds were requested to be carried-over to the current fiscal year. However, due (again) to delays in delivery of fleet/equipment, delivery and payment occurred in the second quarter of FY2021/22. At this time, staff is evaluating whether funding to cover this expense is available within the existing budget, prior to requesting a formal supplemental budget appropriation.

Tennis Center Renovation (CIP#4588BD1604) – The report reflects the cost of furnishings purchased for the renovated Tennis Center, which were to be funded with funds remaining within the Tennis Center Renovation project. A supplemental budget appropriation request is pending, as staff has been evaluating whether the current Tennis Fund (380) budget could absorb this expense absent the supplemental appropriation.

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 December 31, 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 12/31/21		
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	3,351	6,649	In Progress
Security Cameras	1213CE2105	100,000	-	100,000	-	-	-	-	100,000	-	100,000	In Progress / Expense
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438	(12,353)	-	-	-	154,085	-	121,445	In Progress
Total General Fund		\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ -	\$ -	\$ 429,085	\$ 35,991	\$ 393,094	
Utility Fund:												
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000	-	-	-	-	60,000	-	60,000	Cancelled
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000	10,000	-	-	-	20,000	-	20,000	Delayed
Water Reservoir Safety and Security Improvements (Moved from Water)	2097DI1701	-	-	-	67,000	-	-	-	67,000	-	67,000	In Progress
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	3,718	89,282	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	13,744	160,600	In Progress
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000	-	-	-	-	50,000	-	50,000	In Progress
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000	16,425	-	-	-	296,425	13,834	282,591	In Progress
Water		425,000	-	425,000	316,422	-	-	-	741,422	97,195	644,227	
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	339,210	-	-	-	2,339,210	87,485	2,251,725	Multi-Year
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000	-	-	-	-	70,000	24,401	45,599	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	8,234	175,266	Delayed
Effluent Pond Lining	2599SS2010	-	1,550,000	1,550,000	-	-	-	-	1,550,000	218,749	1,331,251	In Progress
Update Camera Equipment	2599SS2107	60,000	-	60,000	-	-	-	-	60,000	-	60,000	In Progress
Sewer		2,453,500	1,550,000	4,003,500	1,378,235	-	-	-	5,381,735	339,443	5,042,292	
Total Utility Fund		\$ 3,666,500	\$ 1,550,000	\$ 5,216,500	\$ 1,771,657	\$ -	\$ -	\$ -	\$ 6,988,157	\$ 436,638	\$ 6,551,519	
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	-	-	155,360	533,360	-	533,360	In Progress
2006 Carryall Club Car #589	3142LE1737	-	-	-	-	-	-	-	12,168	12,168	-	Completed
2006 Carryall Club Car #590	3142LE1738	-	-	-	-	-	-	-	12,168	12,168	-	Completed
2006 Carryall Club Car #591	3142LE1739	-	-	-	-	-	-	-	12,168	12,168	-	Completed
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	-	-	(36,504)	55,496	-	55,496	Delayed / FY22/23
Range Ball Machine Replacement	3143GC2002	20,000	-	20,000	-	-	-	-	20,000	-	20,000	In Progress
Replace Icebreaker 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	\$ -	\$ 155,360	\$ -	\$ 1,143,542	\$ 36,795	\$ 1,106,747	
Mountain Golf Course:												
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	77,449	-	-	-	77,449	47,096	30,353	In-Progress
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000	-	-	-	-	550,000	273,164	276,836	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	\$ 320,260	\$ 375,589	
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 December 31, 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 12/31/21		
Diamond Peak Ski Resort:												
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-	40,000	-	-	-	40,000	-	40,000	Delayed
Crestal 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	70,146	84,854	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	17,896	1,104	Completed
2013 Yamaha Rhino (ATV) #674	3464LV1732	-	-	-	-	-	-	-	-	17,525	(17,525)	Completed
Snowmaking Infrastructure Replacement	3464SI1002	160,000	-	160,000	-	-	-	-	160,000	154,159	5,841	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	\$ 287,326	\$ 2,135,764	
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	229	79,771	In Progress
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-	-	75,000	3,641	71,359	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	\$ 3,870	\$ 269,130	
Tennis:												
Tennis Center Renovation	4588BD1604	-	-	-	-	-	-	-	-	20,795	(20,795)	Completed - Carry-forward pending
Total Tennis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,795	\$ (20,795)	
Recreation Center:												
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-	-	53,000	-	53,000	In Progress
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	-	-	-	800,000	20,367	779,633	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	63,100	61,833	In Progress (Complete)
Total Recreation Center		\$ 885,000	\$ -	\$ 885,000	\$ 124,933	\$ -	\$ -	\$ -	\$ 1,009,933	\$ 83,467	\$ 926,466	
Beach:												
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000	256,579	-	-	-	3,606,579	2,287,286	1,319,293	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	\$ 2,287,286	\$ 1,443,353	
District-wide Total		\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ -	\$ 255,360	\$ -	\$ 16,779,695	\$ 3,512,429	\$ 13,267,266	

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 December 31, 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 12/31/21		
General Fund:															
District Communication Radios - Capital Maint.	1213CE1701		10,000		10,000							10,000	-	10,000	Delayed
Security Cameras	1213CE2105		-		-					100,000		100,000	87,545	12,455	In Process / CIP
District Wide PC, Laptops, etc. - Capital Maint.	1213CO1703		75,000		75,000							75,000	3,024	71,976	Ongoing
Pavement Maint. - Admin Building - Capital Maint.	1099LI1705		5,000		5,000		4,300					9,300	-	9,300	Ongoing
Total General Fund		\$	90,000	\$	90,000	\$	4,300	\$	-	\$	100,000	\$	194,300	\$	103,731
Utility Fund:															
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	11,997	145,503	Ongoing
Utility Shared Projects			337,500		337,500		3,000					340,500	11,997	328,503	
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
Water			155,000		155,000		6,000					161,000	6,788	154,212	
Buildings Upgrade WRRF - Capital Maintenance	2599BD1105X		60,000		60,000							60,000	204	59,796	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	38,204	92,526	
Total Utility Fund			612,500		612,500		19,730					632,230	56,989	575,241	
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	2,292	9,708	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	2,292	38,208	
Mountain Golf Course:															
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101		8,000		8,000							8,000	4,564	3,436	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	4,564	20,836	
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	In Process
Ski Staff Uniforms	3499OE1205		-		-		135,000					135,000		135,000	In Process
Diamond Peak			61,000		61,000		190,000					251,000	-	251,000	
Parks:															
Resurface and Coat Preston Park Bathroom, Mechanic	4378BD1604		53,200		53,200							53,200	7,100	46,100	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	11,454	84,246	
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	Completed
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 December 31, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated	FY2021/22		Prior Year		Projects Canceled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status				
		Original	Budget	Carry Forward	Adopted	Budget	Carry	Forward				Adjusted Budget	Expenditures As of 12/31/21						
Community Services Administration																			
Arc Flash Study - Community Services	4999BD2001		-		-		3,000					3,000	2,397	603	In Process / CIP				
Web Site Redesign and Upgrade	4999OE1399				-		80,000					80,000		80,000	In Process				
	Comm. Services Admin.		-		-		83,000		-	-	-	83,000	2,397	80,603					
	Total Community Services		326,700		-		326,700		277,900			604,600	20,707	583,893					
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	1,012	28,128	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	In Process				
Pavement Maintenance, Incline Beach	3972LI1201		6,500		6,500							6,500		6,500	Ongoing				
Pavement Maintenance, BCB - Capital Maintenance	3972LI1202X		12,500		12,500		12,300					24,800		24,800	Ongoing				
Playground Repairs - Beaches - Capital Maintenance	3972RS1701X		7,500		7,500		-					7,500		7,500	Ongoing				
Incline Beach Facility Replacement	3973LI1302				-		100,000					100,000		100,000	Multi-Year				
	Total Beach		101,000		-		101,000		141,440			242,440	1,012	241,428					
District-wide Total		\$	1,130,200	\$	-	\$	1,130,200	\$	443,370	\$	-	\$	100,000	\$	1,673,570	\$	169,277	\$	1,504,293

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.
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