

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/22 Third Quarter Budget Update:
Popular CIP Status Report Through March 31, 2022

DATE: May 11, 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 3rd 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 March 31, 2022. 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 include \$100,000 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 \$16,679,695, and a budget for expense items included in the current-year capital plan of \$1,653,570.

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 third quarter of FY2021/22 (March 31, 2022) totaled \$5,652,195, or 30.7% 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)	\$ -	\$ 523,385	\$ 164,945
Utility Fund	4,279,000	1,550,000	5,829,000	1,791,387	-	7,620,387	882,477
Internal Services	-	-	-	-	-	-	-
Community Services	3,870,130	-	3,870,130	2,110,924	307,916	6,288,970	2,080,997
Beach	3,520,060	-	3,520,060	453,019	-	3,973,079	2,523,776
<i>Total All Funds</i>	<u>\$ 12,125,628</u>	<u>\$ 1,625,000</u>	<u>\$ 13,750,628</u>	<u>\$ 4,347,277</u>	<u>\$ 307,916</u>	<u>\$ 18,405,821</u>	<u>\$ 5,652,195</u>

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 plan, 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 third quarter of the fiscal year, expenditures against approved capital improvement projects (CIP) totaled \$5,318,971, or 31.8% of the adjusted budget of \$16,732,251. (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)	\$ (100,000)	\$ 329,085	\$ 73,796
Utility Fund	3,666,500	1,550,000	5,216,500	1,771,657	-	6,988,157	794,167
Internal Services	-	-	-	-	-	-	-
Community Services	3,543,430	-	3,543,430	1,833,024	307,916	5,684,370	1,928,450
Beach	3,419,060	-	3,419,060	311,579	-	3,730,639	2,522,558
Total All Funds	\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ 207,916	\$ 16,732,251	\$ 5,318,971

Additionally, through the third quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization totaled \$333,224, or 19.9% of the adjusted 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	\$ 91,149
Utility Fund	612,500	-	612,500	19,730	-	632,230	88,310
Internal Services	-	1	2	-	-	-	-
Community Services	326,700	-	326,700	277,900	-	604,600	152,547
Beach	101,000	-	101,000	141,440	-	242,440	1,218
Total All Funds	\$ 1,130,200	\$ 1	\$ 1,130,202	\$ 443,370	\$ 100,000	\$ 1,673,570	\$ 333,224

Project Status –

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through March 31, 2022, 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.

Carry-Forward Estimates -

This report also provides an estimate of funding that will likely be requested to be carried-forward from the current fiscal year to the FY2022/23 budget to support ongoing projects, projects that have been delayed and procurement of equipment that is not expected to be received until after July 1, 2022. These amounts are reflected in Attachments A & B. Formal Board action to authorize carry-forward appropriations will again be deferred until early September, when actual carry-forward amounts required will be determined.

III. COMMENTS

This report provides budget vs actual results for projects as of the close of the accounting period ending March 31, 2022. The following summarizes adjustments that have been made since the end of the third quarter, and will be reflected in the fourth quarter CIP status report:

Community Services Fund:

Diamond Peak: Yamaha Rhino ATV (CIP#3464LV1732) – This vehicle was 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.

Recreation Upstairs Lobby Restroom Remodel (CIP#4884BD1902) – This project budget, originally included in the FY20/21 capital budget, was carried-over to the current fiscal year. At the time of contract award (April 2021), a budget augmentation was of \$52,556 approved by the Board of Trustees, however, this budget augmentation was not included in the carry-over amount requested and approved in September, and thus will require a supplemental budget augmentation to correct.

Recreation Center Locker Room Improvements (CIP#4884BD1902) – At their meeting of April 13th, the Board of Trustees approved the construction contract for this project and, concurrently, approved a budget augmentation of \$236,282 to provide additional funding in support of this contract award.

Recreation Center Expansion Project (New – CIP# TBD) – At their meeting of April 27th the Board of Trustees approved a budget augmentation of \$101,000 in conjunction with its approval of a contract to perform 30% schematic design for the Recreation Center Expansion Project as well as District staff time in support of this project. Funding was originally contemplated to be included in the FY2022/23 budget, however, the project schedule resulted in the 30% schematic design contract being awarded in the current fiscal year.

Beach Fund:

Burnt Cedar Swimming Pool and Site Improvements (CIP#3970BD2601) – Also at their meeting of April 27th, the Board of Trustees approved a re-allocation of \$37,213 in budgeted funds for the Burnt Cedar Swimming Pool project to the Pavement Maintenance – Burnt Cedar Beach capital maintenance project (Project #3972LI1202x) for asphalt repairs to the parking lot.

Attachments: Popular CIP Status Report - FY2021/22, through March 31, 2022

- 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	Carr-Over Estimates
		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	40,000
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000	-	-	-	-	75,000	-	75,000	In Progress	75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000	-	-	-	-	10,000	3,896	6,104	In Progress	
Security Cameras	1213CE2105	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	69,900	84,185	In Progress	
Total General Fund		\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ -	\$ (100,000)	\$ 329,085	\$ 73,796	\$ 255,289		115,000
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	20,000
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	20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000	-	-	-	-	265,000	-	265,000	In Progress	265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000	-	-	-	-	265,000	-	265,000	In Progress	265,000
Snowplow #300A	2097LE1720	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress	19,000
Snowplow #307A	2097LE1721	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress	19,000
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000	-	-	-	-	130,000	-	130,000	In Progress	125,000
Utility Shared Projects		788,000	-	788,000	77,000	-	-	-	865,000	-	865,000		733,000
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000	23,000	-	-	-	93,000	57,406	35,594	Ongoing	
Water Reservoir Coatings and Site Improvements	2299DI1204	-	-	-	85,000	-	-	-	85,000	67,657	17,343	Ongoing	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000	17,653	-	-	-	42,653	5,430	37,223	Ongoing	
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-	174,344	-	-	-	174,344	25,656	148,688	In Progress	140,018
Watermain Replacement - Crstal Peak Road	2299WS1705	50,000	-	50,000	-	-	-	-	50,000	1,118	48,882	In Progress	
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000	16,425	-	-	-	296,425	23,044	273,381	In Progress	
Water		425,000	-	425,000	316,422	-	-	-	741,422	180,311	561,111		140,018
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	339,210	-	-	-	2,339,210	155,997	2,183,213	Multi-Year	500,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000	-	-	-	-	70,000	36,421	33,579	Ongoing	
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-	1,039,025	-	-	-	1,039,025	655	1,038,370	In Progress	1,033,370
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	8,455	175,045	Delayed	170,286
Effluent Pond Lining	2599SS2010	-	1,550,000	1,550,000	-	-	-	-	1,550,000	412,329	1,137,671	In Progress	1,053,419
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	613,857	4,767,878		2,757,055
Total Utility Fund		\$ 3,666,500	\$ 1,550,000	\$ 5,216,500	\$ 1,771,657	\$ -	\$ -	\$ -	\$ 6,988,157	\$ 794,167	\$ 6,193,990		3,630,073
Championship Golf Course:													
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000	59,975	-	-	-	114,975	171	114,804	Ongoing	114,804
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-	378,000	-	-	155,360	533,360	-	533,360	In Progress	533,360
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	42,781
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000	-	-	-	-	37,000	-	37,000	In Progress	36,184
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500	-	-	-	-	93,500	-	93,500	In Progress	93,486
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	37,000
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-	92,000	-	-	(36,504)	55,496	-	55,496	Delayed / FY22/23	
Ranche Ball Machine Replacement	3143GC2002	20,000	-	20,000	-	-	-	-	20,000	-	20,000	In Progress	20,000
Replace Icemaker 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	3197HV1724	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	\$ 36,675	\$ 1,106,867		877,615
Mountain Golf Course:													
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	77,449	-	-	-	77,449	59,589	17,860	Completed	
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000	-	-	-	-	550,000	463,878	86,122	In Progress	86,122
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	\$ 523,467	\$ 172,382		86,122
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	Carr-Over Estimates
		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	7,593	32,407	In Progress	32,407
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000	-	-	-	49,000	47,739	1,261	-	In Progress	-
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000	-	-	-	75,000	56,030	18,970	-	In Progress	-
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000	-	-	100,000	155,000	105,793	49,207	-	In Progress	-
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750	-	-	-	9,750	-	9,750	-	In Progress	9,750
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000	-	-	-	265,000	-	265,000	-	In Progress	265,000
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	19,000
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000	-	-	-	19,000	-	17,896	1,104	Completed	-
2013 Yamaha Rhino (ATV) #674	3464LV1732	-	-	-	-	-	-	-	-	20,167	(20,167)	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	55,565	19,435	-	In Progress	-
Replace Ski Rental Equipment	3468RE0002	-	-	-	514,840	-	-	514,840	255,707	259,133	-	In Progress	259,000
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	\$ 1,120,649	\$ 1,302,441		585,157
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	-	Delayed	24,000
Pump Track	4378LI1604	80,000	-	80,000	-	-	-	80,000	1,496	78,504	-	In Progress	78,504
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-	75,000	3,966	71,034	-	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	-	In Progress	-
Total Parks		\$ 249,000	\$ -	\$ 249,000	\$ 24,000	\$ -	\$ -	\$ 273,000	\$ 5,462	\$ 267,538			102,504
Tennis:													
Total Tennis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Recreation Center:													
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-	53,000	16,937	36,063	-	In Progress	-
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	-	-	800,000	29,507	770,493	-	In Progress	750,000
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	-	52,556	177,489	195,753	(18,264)	-	In Progress (Complete)	-
Total Recreation Center		\$ 885,000	\$ -	\$ 885,000	\$ 124,933	\$ -	\$ 52,556	\$ 1,062,489	\$ 242,197	\$ 820,292			750,000
Beach:													
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000	256,579	-	-	3,606,579	2,522,558	1,084,021	-	Multi-Year	-
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	55,000	-	-	110,000	-	110,000	-	Postponed	110,000
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	\$ 2,522,558	\$ 1,208,081			110,000
District-wide Total		\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ -	\$ 307,916	\$ (100,000)	\$ 16,732,251	\$ 5,318,971	\$ 11,413,280		\$ 6,256,471

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 Expenditures As of 12/31/21	Variance	Status	Carr-Over Estimates	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget											
General Fund:																			
District Communication Radios - Capital Maint.	1213CE1701		10,000			10,000							10,000		-	10,000	In Process		
Security Cameras	1213CE2105											100,000	100,000		87,545	12,455	In Process		
District Wide PC, Laptops, etc. - Capital Maint.	1213CO1703		75,000			75,000							75,000		3,604	71,396	Ongoing		
Pavement Maint. - Admin Building - Capital Maint.	1099LI1705		5,000			5,000	4,300						9,300		-	9,300	Ongoing	9,300	
Total General Fund		\$	90,000	\$	-	\$	90,000	\$	4,300	\$	-	\$	100,000	\$	194,300	\$	91,149	\$	103,151
Utility Fund:																			
Adjust Utility Facilities in NDOT/Washoe County Right-of-Way	2097DI1401		180,000			180,000	3,000						183,000			183,000	Ongoing	183,000	
Pavement Maintenance - Utility Facilities	2097LI1401		157,500			157,500							157,500		13,847	143,653	Ongoing	139,886	
Utility Shared Projects			337,500			337,500	3,000						340,500		13,847	326,653		322,886	
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	Delayed		
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		29,675	30,325	Ongoing		
Replace & Reline Sewer Mains etc. - Capital Maint.	2599SS1203X		60,000			60,000	10,730						70,730		38,000	32,730	Ongoing	32,730	
Sewer			120,000			120,000	10,730						130,730		67,675	63,055		32,730	
Total Utility Fund			612,500			612,500	19,730						632,230		88,310	543,920		355,616	
Championship Golf Course:																			
Irrigation Improvements	3141GC1103		11,000			11,000							11,000		5,997	5,003	Ongoing		
Championship Course Tees	3141GC1803		12,000			12,000							12,000		3,645	8,355	Ongoing		
Pavement Maint. Parking Lots -Champ Course/Chateau	3141LI1201		17,500			17,500							17,500			17,500	Ongoing	14,000	
Championship Golf Course			40,500			40,500							40,500		9,642	30,858		14,000	
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	15,900	
Mountain Golf Course			20,500			20,500	4,900						25,400		4,564	20,836		15,900	
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		9,910	13,090	In Process		
Aspen Grove - Replace Carpet	3351BD1501		11,000			11,000							11,000		7,120	3,880	In Process		
Facilities			81,000			81,000							81,000		17,030	63,970			
Diamond Peak Ski Resort:																			
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105		25,000			25,000							25,000			25,000	Ongoing	25,000	
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		92,460	42,540	In Process		
Diamond Peak			61,000			61,000	190,000						251,000		92,460	158,540		25,000	
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	7,500	
Pavement Maintenance, Overflow Parking Lot	4378LI1602		5,000			5,000							5,000			5,000	Ongoing	5,000	
Pavement Maintenance - Incline Park	4378LI1802		7,500			7,500							7,500			7,500	Ongoing	7,500	
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		20,000	
Tennis:																			
Pavement Maintenance, Tennis Facility	4588LI1201		5,000			5,000							5,000			5,000	Ongoing	5,000	
Tennis			5,000			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	7,500	
Paint Interior of Recreation Center	4899BD1305		15,500			15,500							15,500		15,000	500	Completed		
Recreation Center			23,000			23,000							23,000		15,000	8,000		7,500	

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 Expenditures As of 12/31/21	Variance	Status	Carr-Over Estimates	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget											
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	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	152,547	452,053			87,400	
Beach:																			
Pavement Maintenance, Ski Beach - Capital Maint.	3972BD1301X	8,500	-	-	8,500	-	-	-	-	-	-	-	8,500	27,922	8,500	Ongoing		8,500	
Burnt Cedar Dumpster enclosure	3972BD1707	-	-	-	-	29,140	-	-	-	-	-	-	29,140	1,218	27,922	In Process		27,922	
Beach Access Improvement Project	3972BD2102	45,000	-	-	45,000	-	-	-	-	-	-	-	45,000	-	45,000	Delayed		45,000	
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		6,500	
Pavement Maintenance, BCB - Capital Maintenance	3972LI1202X	12,500	-	-	12,500	12,300	-	-	-	-	-	-	24,800	-	24,800	In Process		-	
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		100,000	
	Total Beach	101,000	-	-	101,000	141,440	-	-	-	-	-	-	242,440	1,218	241,222			187,922	
District-wide Total		\$ 1,130,200	\$ -	\$ -	\$ 1,130,200	\$ 443,370	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 1,673,570	\$ 333,224	\$ 1,340,346			640,238	

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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