

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2022/23 Second Quarter Budget Update:
Popular CIP Status Report through December 31, 2022

DATE: February 22, 2023

I. RECOMMENDATION

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

II. BACKGROUND AND DISCUSSION

This communication represents the FY2022/23 2nd 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, 2022 through December 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 FY2022/23 approved capital budget adopted by the Board on May 26, 2022 provided for appropriations totaling \$44,748,400 in support of planned capital projects across all District activities, including Administration (\$633,000), Utilities (\$15,588,700), Community Services (\$28,041,700), and Beaches (\$485,000).

The FY2022/23 capital budget was subsequently amended by Board action (8/31/22) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$8,820,050. These Board actions combine to provide for an amended FY2022/23 capital budget of \$53,568,450.

Note - At their meeting of January 11, 2023, the Board took action to reduce unexpended appropriations for the Recreation Expansion Project in the amount of \$24,348,044. While this action took place after 12/31/22, this action is reflected in this report, which reflects an amended capital budget of \$29,220,406.

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

Capital Budget - CIP Projects	FY2022/23 Final Budget	BOT Approved Carry			FY2022/23 Amended Budget	FY2022/23 Expenditures (12/31/22)	Available Budget
		Forward 8/31/2022	Cancelled	Reallocation			
General Fund	\$ 833,000	\$ -	\$ -	\$ -	\$ 833,000	\$ 138,113	# \$ 494,887
Utility Fund	15,588,700	5,532,700	-	-	21,121,400	693,020	# 20,428,380
Community Services	28,041,700	2,827,350	(24,348,044)	-	6,521,006	2,182,851	# 4,358,155
Beach	485,000	460,000	-	-	945,000	108,188	# 836,812
Total All Funds	\$ 44,748,400	\$ 8,820,050	\$ (24,348,044)	\$ -	\$ 29,220,406	\$ 3,102,172	\$ 26,118,234

Overall, capital budget expenditures through the second quarter of FY2022/23 (December 31, 2022) totaled \$3,102,172 or 11% of the amended CIP budget. A summary of activity, along with project status as of the second quarter of the fiscal year, is provide via Attachment A of this report.

Attachment B provides a summary of activity for projects included in the District's FY2022/23 budget that do not meet policy criteria for capitalization, and are therefore expensed within the fiscal year incurred.

Report Modifications for FY2022/23

- Over the course of the fiscal year, additional information will be included with each quarterly CIP Status Report:
 - Project Budget Adjustments - The report will continue to include budget-related activity for each capital project, including budget modifications (cancellations, augmentations, reallocations).
 -
 - Project Encumbrances – With the transition to the new Tyler/Munis financial system, staff plans on expanding the quarterly CIP Popular Status Report to include project budget appropriations that are encumbered through approved contracts and purchase orders. Encumbered funds effectively reduce the “available budget” as these reflect contractual funding commitments against projects budget. *This information is not included as part of this second quarter report as staff is in the process of ensuring that all contract and purchase orders tied to specific capital projects are correctly identified.*
 - Project Status – included with this report are brief “project status” labels, reflecting project status as of the end of the second quarter of the fiscal year (December 31, 2022). The status descriptions have been defined by the Board (see Attachment C). As these descriptions do not always provide the best summary of project status, staff recommends that the Board revisit these descriptions, even if only for certain categories of projects (i.e. fleet replacement, equipment purchases).

FY2022/23 Second Quarter CIP Project Status Report Highlights

The following is intended to supplement the information provided in Attachment A for selected projects. Staff is available to provide additional information on projects included in the District's FY2022/23 CIP Budget.

- General Fund / Administration -
 - Replace Xerox Printer (CIP#1099OE1401) – Funding for this project was included in the FY2021/22 CIP budget. The new printer was ordered and expected to be delivered prior to the end of the fiscal year and, as such, carry-over of available budget appropriations was not requested. As the equipment was not received until early July, the expense has been charged to the current fiscal year. Prior to requesting Board action for an FY2022/23 budget augmentation, staff is evaluation the extent to which current year budget appropriations can be re-allocated to this project.
 - HRIS/Payroll/Finance Software Implementation (CIP#1315CO1801) – The report reflects charges of \$26,520 charged to this project in the first quarter of the fiscal year. These costs, including training and technical support services represent non-capital operating expenses (provided for within the General Fund operating budget) and will be transferred from the capital budget accounts.

- Utilities –
 - Effluent Pipeline (CIP#2599SS1010) – The FY2022/23 budget includes a total of \$12,069,507 in budget appropriations in support of this priority project. Staff is in the process of finalizing a project financing plan to include access a low-interest State Revolving Loan Fund (Clean Water Program), and the required private placement (State Treasurer’s Office) revenue bond. Board action will be required in March for formal action to approve loan agreement(s) and bond documents. At that time, the Board will also be asked to take action amending the FY2022/23 capital project budget to reflect the financing plan (sources) as well as ensure that the current budget fully-supports all contractual obligations expected to be entered into this fiscal year.
 - Effluent Pond Lining / Storage Tank (CIP#2599SS2010) – The FY2022/23 budget appropriations totaling \$4,069,185 in support of this priority project. Staff has made progress in securing funding commitments from the Army Corps of Engineers and related cost-sharing agreements. As these agreements are finalized, staff will be returning to the Board for formal action, including modifications to the current budget, as required, to reflect the grant-funding and local cost share needed to award construction contracts.
- Community Services
 - Recreation Center Expansion (CIP#BI23350100) – The FY2022/23 adopted budget includes \$25,435,000 in budget appropriations to support this grant-funded project. With the cancellation of the project, the Board took action (1/11/23) to reduce the capital project budget appropriation by \$24,348,044, representing unexpended appropriations at project close-out. *While this action amending the capital budget took place after 12/31/22, the budget amendment is nonetheless reflected in this report.*
- Fleet Replacement (various funds)
 - The annual fleet replacement program continues to be impacted by extended delays in procurement and delivery of vehicles, light and heavy equipment and specialized items. A significant portion of funds carried-forward from the FY21-22 budget support fleet-related procurement that was approved and ordered last fiscal year, with several items as yet not delivered.
 - Among the projects impacted by extended lead-time is the replacement of the Championship Course golf cart fleet. The District received has received delivery of the new golf carts, however the payment was issued to the vendor after 12/31/22, and is thus not reflected in this report.
 - Many of fleet replacement projects included in the FY2022/23 capital budget have already been ordered, however delivery of selected items may extend beyond the end of the fiscal year. These are reflected as “In Process” status in this report.

Attachments:

- Attachment A – FY2022/23 Q2 Popular CIP Status Report – Capital Projects
- Attachment B – FY2022/23 Q2 Popular CIP Status Report – Expense Projects
- Attachment C - Project “Status” Definitions

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /	New TYLER		BOT Approved Carry Forward				FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status	
Dept. Div.	Project #	Project #	Project Title	FY2022/23 Final Budget	(8/31/22)	Cancelled	Reallocation	Budget	(12/31/22)	Budget	(12/31/22)
General Fund											
Accounting/Information Systems											
	1099OE1401		Replace Xerox Printer	-				-	24,197	(24,197)	CFWD Completed
	1213BD2106		Network Closet Updates (HVAC)	15,000				15,000	-	15,000	Delayed
	1213CE2101		Power Infrastructure Improvements	78,000				78,000	16,351	61,649	In Process
	1213CE2102		Network Upgrades - Switches, Controllers, WAP	285,000				285,000	70,472	214,528	In Process
	1213CE2104		Fiber Installation/Replacement	25,000				25,000	-	25,000	Delayed
	1213CE2105		Security Cameras	100,000				100,000	-	100,000	In Process
	1315CO1801		HRIS, Payroll, & Finance Software Implementation	-				-	26,520	(26,520)	Xfer to Operating
			Sub-Total	503,000	-	-	-	503,000	137,540	365,460	
General											
	4378LI2104		IVGID Community Dog Park	100,000				100,000	573	99,427	In-Progress
	1099CE2201	CE23100100	Board Meeting - Technology Upgrades	30,000				30,000	-	30,000	
			Sub-Total	130,000	-	-	-	130,000	573	129,427	
			Total General Fund	633,000	-	-	-	633,000	138,113	494,887	
Utilities											
Public Works Shared											
	2097CO2101		Public Works Billing Software Replacement	-	20,000			20,000	-	20,000	Delayed
	209HE1725		Loader Tire Chains - 2 sets	-	20,000			20,000	-	20,000	Delayed
	2097HE1729		2002 Caterpillar 950G Loader #523	-	265,000			265,000	-	265,000	Delayed
	2097HE1730		2003 Caterpillar 950G Loader #525	-	265,000			265,000	-	265,000	Delayed
	2097LE1720		Snowplow #300A	-	19,000			19,000	16,564	2,436	Delayed
	2097LE1721		Snowplow #307A	-	19,000			19,000	-	19,000	Delayed
	2097LI1701		Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-	90,000	130,000			220,000	-	220,000	In Progress
	2097LE2221	LV23200100	Medium Duty Truck Flow	16,500				16,500	-	16,500	In Progress
	2097LV2220	LV23200200	Chevy 1/2-Ton Pick-up Truck	37,200				37,200	3,510	33,690	In Progress
			Sub-Total	143,700	738,000	-	-	881,700	20,074	861,626	
Water											
	2299DI1707		Burnt Cedar Water Disinfection Plant Emerg.	-	137,429			137,429	4,647	132,782	In Progress
	2299WS1705		Watermain Replacement - Crystal Peak Road	1,500,000	68,642			1,568,642	35,378	1,533,264	In Progress
	2299WS1802		Watermain Replacement - Alder Avenue	65,000				65,000	-	65,000	In Progress
	2299WS1706		Watermain Replacement Slott Peak Ct		72,230			72,230	2,214	70,016	In Progress
	2299DI1102		Water Pumping Station Improvements	50,000				50,000	-	50,000	Ongoing
	2299DI1401		Burnt Cedar Water Disinfection Plant	25,000	19,208			44,208	-	44,208	Ongoing
	2299CO2203	SW23200100	LIMS Software	55,000				55,000	-	55,000	Postponed
			Sub-Total	1,695,000	297,509	-	-	1,992,509	42,239	1,950,270	
Sewer											
	2524SS1010		Effluent Pipeline Project	10,000,000	2,069,507			12,069,507	238,743	11,830,764	In Progress
	2599SS2010		Effluent Pond Lining / Storage Tank	3,000,000	1,069,185			4,069,185	297,115	3,772,070	In Progress
	2599DI1703		Sewer Pump Station #1 Improvements	500,000	1,038,370			1,538,370	577	1,537,793	In Progress
	2599DI1104		Sewer Pumping Station Improvements	50,000				50,000	1,027	48,973	Ongoing
	2599SS1102		Water Resource Recovery Facility Improvements	100,000	86,607			186,607	41,352	145,255	Ongoing
	2599SS1103		Wetlands Effluent Disposal Facility Improvements	100,000	173,523			273,523	3,644	269,879	In Progress
	2599SS2107		Update Camera Equipment		60,000			60,000	48,249	11,751	Completed
			Sub-Total	13,750,000	4,497,191	-	-	18,247,191	630,707	17,616,484	
			Total Utilities	15,588,700	5,532,700	-	-	21,121,400	693,020	20,428,380	
Community Services Funds											
Championship Golf											
	3141LI1202		Cart Path Replacement - Champ Course	55,000	114,667			169,667	-	169,667	In Process
	3141LV1898		Championship Golf Course Electric Cart Fleet		533,360			533,360		533,360	In Process
	3153BD2001		Recoat Chateau F&B Grill and Catering Kitchen	39,700				39,700	-	39,700	

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund / Dept. Div.	New TYLER Project #	Project Title	FY2022/23 Final Budget	BOT Approved Carry Forward (8/31/22)	Cancelled	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (12/31/22)	Available Budget	Project Status (12/31/22)
	3142LE1741	2016 Bar Cart #724	20,000				20,000	-	20,000	In Process
	3142LE1742	2016 Bar Cart #725	20,000				20,000	-	20,000	In Process
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694		42,781			42,781	-	42,781	In Process
	3142LE1745	2017 Toro 3500D Mower #743		36,184			36,184	-	36,184	In Process
	3142LE1746	2012 JD 8500 Fairway Mower #670		93,486			93,486	40,028	53,458	In Process
	3142LE1747	2011 Toro Groundmaster 4000D #650		66,211			66,211	-	66,211	In Process
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000				98,000	-	98,000	In Process
	3142LE1759	2014 3500D Toro Rotary Mower #693		40,028			40,028	-	40,028	In Process
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000				92,000	-	92,000	In Process
	3143GC2002	Range Ball Machine Replacement		20,000			20,000	4,234	15,766	In Process
	3199OE1501	Championship Golf Printer Copier	10,000				10,000	-	10,000	In Process
		Sub-Total	334,700	946,717	-	-	1,281,417	44,262	1,237,155	
Mountain Golf										
	3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000				1,100,000	8,699	1,091,301	In Process
	3241GC1404	Irrigation Improvements	18,000				18,000	3,436	14,564	In Process
	3242LE1726	2016 Bar Cart #726	20,000				20,000	-	20,000	
		Sub-Total	1,138,000	-	-	-	1,138,000	12,135	1,125,865	
Facilities										
	3351BD1703	Aspen Grove Outdoor Seating BBQ and	10,000	10,000			20,000	-	20,000	
		Sub-Total	10,000	10,000	-	-	20,000	-	20,000	
Ski										
	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000	31,398			141,398	12,538	128,860	In Process
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements		1,613			1,613	500	1,113	In Process
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000				18,000	-	18,000	
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000				75,000	-	75,000	
	3463HE1722	Loader Tire Chains (1-Set)		9,750			9,750	-	9,750	Delayed
	3463HE1723	2002 Caterpillar 950G Loader #524		265,000			265,000	-	265,000	Delayed
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000	14,295			31,295	-	31,295	In Process
	3464LE1729	Snowplow #304A		19,000			19,000	-	19,000	Delayed
	3464LE1734	2016 Polaris Ranger Crew #723	19,000				19,000	19,384	(384)	Completed
	3467LE1703	Replace Child Ski Center Surface Lift		10,000			10,000	3,600	6,400	In Process
	3468RE0002	Replace Ski Rental Equipment		259,133			259,133	-	259,133	Delayed
	3469HE1740	14-passenger Van	125,000				125,000	-	125,000	In Process
	3469BD2101	Replace Ski Lodge Facility Equipment		115,000			115,000	906	114,094	In Process
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining	49,000				49,000	-	49,000	
	3499OE1502	Skier Services Printer/Copier		8,870			8,870	-	8,870	In Process
	3499CE2201	CO23340100 Installation RFID - Software and Gantries	410,000				410,000	27,823	382,177	In Process
		Sub-Total	823,000	734,059	-	-	1,557,059	64,751	1,492,308	
Parks										
	4378LI1604	Pump Track		78,196			78,196	14,599	63,597	In Process
	4378BD2202	Skate Park Enhancement	10,000				10,000	423	9,577	In Process
	4378LE1742	2015 Ball Field Groomer #706		24,000			24,000	-	24,000	Cancelled
	4378LE2220	HV23370100 Toolcat with Bucket and Snowblower	70,000				70,000	-	70,000	In Process
	4378LV1734	2011 Pick-Up with Lift gate #646	50,000				50,000	-	50,000	In Process
	4378LV1735	2005 Pick-up Truck 4x4 (1-ton) #554		45,166			45,166	45,166	(0)	Completed
	4378RS2103	Village Green Drainage and Park Improvement		20,000			20,000	600	19,400	In Process
		Sub-Total	130,000	167,362	-	-	297,362	60,788	236,574	

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /	New TYLER		BOT Approved Carry		FY2022/23	FY2022/23	Available	Project Status			
Dept. Div.	Project #	Project #	Project Title	FY2022/23 Final Budget	(8/31/22)	Cancelled	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (12/31/22)	Available Budget	(12/31/22)
Recreation Center											
4884BD2201		B123350100	Recreation Center Expansion Project	25,435,000		(24,348,044)	(38,009)	1,048,947	1,046,215	2,732	Cancelled
		B123350300	Recreation Center Tennant Improvments				38,009	38,009	38,009	-	Cancelled
4884BD2202		B123350200	Rec Center Exterior Wall Waterproofing & French	100,000				100,000	494	99,506	In Process
4899FF1202			Rec Center Locker Room Improvements		969,212			969,212	896,196	73,016	Completed
4884BD1804			Chemtrol System for Recreation Center Pool	22,000				22,000	-	22,000	
48861E0001			Fitness Equipment	49,000				49,000	-	49,000	
			Sub-Total	25,606,000	969,212	(24,348,044)	-	2,227,168	1,980,914	246,254	
			Total Community Services	28,041,700	2,827,350	(24,348,044)	-	6,521,006	2,162,851	4,358,155	
Beaches											
3970BD2601			Burnt Cedar Swimming Pool and Site		350,000			350,000	108,188	241,812	In Process
3972BD1501			Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000	110,000			165,000	-	165,000	In Process
3972BD2101			Ski Beach Boat Ramp Improvement Project	100,000				100,000	-	100,000	In Process
3999BD1708			Ski Beach Bridge Replacement	120,000				120,000	-	120,000	Delayed
3999FF2201		FF23390100	Beach Furnishings	10,000				10,000	-	10,000	In Process
3972BD2102			Beach Access Improvements	200,000				200,000	-	200,000	In Process
			Total Beaches	485,000	460,000	-	-	945,000	108,188	836,812	
			Total All Funds	\$ 44,748,400	\$ 8,820,050	\$ (24,348,044)	\$ -	\$ 29,220,406	\$ 3,102,172	\$ 26,118,234	

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (12/31/22)	Available Budget	Project Status
General Fund												
	12120E1701	EX23100100	Accounting Printer Replacement	8,400					8,400	-	8,400	In Process
	1213CO1703		District Wide PC, Laptops, Peripheral Equipment and	75,000					75,000	19,598	55,402	In Process
			Total	83,400	-				83,400	19,598	63,802	
	4990E1399	EX23100200	Web Site Redesign and Upgrade	10,000					10,000	-	10,000	In Process
	1099L11705		Pavement Maintenance - Administration Building	14,300					14,300	-	14,300	
			Total	24,300	-				24,300	-	24,300	
			Total General Fund	107,700	-				107,700	19,598	88,102	
Utilities Shared												
	2097DI1401		Adjust Utility Facilities in NDOT/Washoe County Right	60,000	183,000				243,000	1,423	241,577	
	2097LI1401		Pavement Maintenance, Utility Facilities	180,000	141,495				321,495	48,105	273,390	
	4990E1399	EX23100200	Web Site Redesign and Upgrade	10,000					10,000	-	10,000	In Process
	NEW	EX23200200	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000					100,000	-	100,000	
	NEW	EX23200300	Utility Infrastructure Masterplan	500,000					500,000	3,213	496,787	In Process
			Total	850,000	324,495				1,174,495	52,740	1,121,755	
Water												
	2299DI1103		Replace Commercial Water Meters, Vaults and Lids	40,000					40,000	-	40,000	
	2299DI1204		Water Reservoir Coatings and Site Improvements	60,000	25,000				85,000	172	84,828	In Process
			Total	100,000	25,000				125,000	172	124,828	
Sewer												
	2599BD1105X		Building Upgrades Water Resource Recovery Facility	30,000	5,600				35,600	-	35,600	
	2599SS1203X		Replace & Reline Sewer Mains, Manholes and	55,000					55,000	-	55,000	
	NEW	EX23200400	Effluent Pipeline Repairs	100,000					100,000	-	100,000	
			Total	185,000	5,600				190,600	-	190,600	
			Total Utilities	1,135,000	355,095				1,490,095	52,913	1,437,182	
Community Services												
	3141GC1103		Irrigation Improvements	15,000					15,000	5,994	9,006	In Process
	3141LI1201		Pavement Maintenance of Parking Lots - Champ	25,000	17,500				42,500	25,355	17,145	In Process
			Total	40,000	17,500				57,500	31,349	26,151	
Mountain												
	3241GC1101		Mountain Course Greens, Tees and Bunkers	8,000					8,000	1,537	6,463	In Process
	3242LI1204		Pavement Maintenance of Parking Lot - Mountain	12,500	17,400				29,900	3,000	26,900	In Process
			Total	20,500	17,400				37,900	4,537	33,363	
Facilities												
	3350BD1103		Chateau - Replace Carpet	49,500					49,500	-	49,500	
	3350BD1506		Paint Exterior of Chateau		22,300				22,300	-	22,300	
	3350BD1803		Replace Carpet in Chateau Grill		2,090				2,090	-	2,090	
	3350BD1505		Paint Interior of Chateau	40,500					40,500	-	40,500	
	3351BD1501		Aspen Grove Replace Carpet		3,880				3,880	-	3,880	
			Total	90,000	28,270				118,270	-	118,270	
Ski												
	3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	75,000	25,000				100,000	76,651	23,349	
	3499BD1710		Diamond Peak Facilities Flooring Material	20,000	35,603				55,603	35,604	19,999	In Process
			Total	95,000	60,603				155,603	112,255	43,348	
Parks												
	4378BD1604		Resurface and Coat Preston Park Bathroom, Mech.		2,100				2,100	-	2,100	
	4378BD2001		Grout Repair Upstairs Parks Office & Tile Replace		10,000				10,000	-	10,000	
	4378LI1303		Pavement Maintenance, Village Green Parking	5,000	-				5,000	2,717	2,283	In Process
	4378LI1403		Pavement Maintenance, Preston Field	5,000	7,500				12,500	600	11,900	In Process
	4378LI1602		Pavement Maintenance, Overflow Parking Lot	5,000	5,000				10,000	5,000	5,000	
	4378LI1802		Pavement Maintenance - Incline Park	6,000	7,500				13,500	-	13,500	
	4378RS1601X		Playground Repairs - Preston	7,500	-				7,500	-	7,500	
			Total	28,500	32,100				60,600	8,317	52,283	

Incline Village General Improvement District Capital Improvement Projects Report to the Board of Trustees

Attachment B

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (12/31/22)	Available Budget	Project Status
Tennis	4588L11201		Pavement Maintenance, Tennis Facility	5,000	5,000				10,000	-	10,000	
	Total			5,000	5,000				10,000	-	10,000	
Rec Center	4884L11102x		Pavement Maintenance, Recreation Center Area	7,500	7,500				15,000	300	14,700	In Process
	Total			7,500	7,500				15,000	300	14,700	
CS Admin	4990E1399	EX23100200	Web Site Redesign and Upgrade	20,000	79,990				99,990	-	99,990	In Process
	Total			20,000	79,990				99,990	-	99,990	
			Total Community Services	306,500	248,363				554,863	156,758	398,105	
Beaches	3972BD1301X		Pavement Maintenance, Ski Beach	15,000	8,500				23,500	-	23,500	
	3972BD1707		Burnt Cedar Dumpster enclosure		27,648				27,648	-	27,648	
	3972BD2102		Beach Access Improvement Project		40,775				40,775	26,632	14,143	
	3972FF1704		Beach Furnishings		21,000				21,000	-	21,000	
	3972L11201		Pavement Maintenance, Incline Beach	6,500	6,500				13,000	-	13,000	
	3972L11202X		Pavement Maintenance, Burnt Cedar Beach	-	24,800				24,800	-	24,800	
	3972RS1701X		Playground Repairs - Beaches	7,500	-				7,500	-	7,500	
	3973L11302		Incline Beach Facility Replacement	-	100,000				100,000	-	100,000	
	3999D11706		Burnt Cedar Beach Backflow Device Replacement	55,000					55,000	165	54,835	
	Total			84,000	229,223				313,223	26,797	286,426	
Grand Total				\$ 1,633,200	\$ 832,681				\$ 2,465,881	\$ 256,065	\$ 2,209,816	

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.
-