

To: Board of Commissioners

From: Lisa Scumaci, Director of Finance & IT

Date: February 9, 2026

Discussion: Capital Improvement Plan – Fourth Quarter 2025

Agenda Item# 6C

Staff has updated the new consolidated Quarterly Capital Improvement Plan **through 12/31/25**. It presents a clear list of capital projects as well as the funds available for capital expenditures.

The projects planned and **funded** are broken down into several categories of maintenance type items, and capital projects:

- Vehicles/Equipment Replacements 2026-2028
- Facility Renovations/Updates
- Park & Playground Replacements
- Emergency Repair/Replacements
- IGA Commitments
- Projects being completed in the current fiscal year
- Capital Projects which are on hold due to lack of funding

The **unfunded** projects were those previously ranked by the Board as a priority or are considered maintenance items that need to be addressed in the next several years.

Capital Fund Budget Balance:

The current balance of the District's Self-Funded Capital Improvement Fund 32: \$390,054.05

- The balance was impacted by lack of Special Recreation money to reimburse capital projects.
- OSLAD and DCEO grant reimbursements were received or accrued to 2025 and are included in this final balance.

The current balance of the 2025 Bond Issue Capital Improvement Fund 43: \$1,261,796.65

- The SRC Gym Floor, CCWP Leak, and CCWP Electric Project expenses were moved to this fund on 12/31/25, per prior approval.
- The original bond dollars received totaled \$1,546,786.64.

Keep in mind that funding can be a moving target due to unforeseen/emergency expenses that operating funds may not be able to afford.

Vehicle/Equipment Replacements			Fund
Year	Item	Cost	
2026	39 Passenger Bus	275,000	43
2026	Small Gator	12,000	43
2026	Turf Aerator Replacement	21,200	43
2027	Replace 2012 F250 Pickup #1	57,500	43
2027	Replace 2012 Ford Explorer	45,000	43
2027	Replace 2007 Econoline Van #1	65,300	43
2028	Replace 2012 F250 Pickup #2	57,500	43
2028	Replace 2011 Econoline Van #2	65,300	43
		598,800	

Facility Renovations/Updates			Fund
Year	Item	Cost	
2026	FVF Member Locker Room Shower Floor	24,500	43
2026	FVF Member Locker Room Wallpaper/Paint	18,800	43
2026	Replace 5 CCWP Concession Tables	8,500	43
2027	Replace 5 CCWP Concession Tables	8,500	43
2028	Replace 5 CCWP Concession Tables	8,500	43
		68,800	

2025 In-Process/Completed Projects			Fund
Year	Item	Cost	
2025	Armstrong Lot Reseal/Stripe	26,120	32
2025	Bierman Shoreline Repair	19,269	32
2025	CCMG Water Service Conversion	46,626	32
2025	CCWP Bucket Feature Painting/Netting Replacement	39,175	32
2025	Evergreen 2024 Floor Replacement 50%	59,750	32
2025	Evergreen 2024 Masonry 50%	28,375	32
2025	Pleasant Hill Park Renovation	88,444	32
2025	SRC Gym Floor Repair/Refinish 24-25	63,605	32
2025	Bierman/Red Hawk Turf Restoration	11,120	32
2025	SRC Gym Floor/CCWP Leak/Electric	285,145	43
		667,630	

Capital Funding Available			Fund
12/31/25	2025 Capital Improvement Bond Dollars	1,261,797	43
12/31/25	Self-Funded Capital Improvement Dollars	390,054	32
Total Funding		1,651,851	

Park & Playground Replacements			Fund
Year	Item	Cost	
2026	Appomattox Park	185,000	43
2026	Armstrong Park Hub Renovation	300,000	43
		485,000	

Capital/Emergency Repair/Replacements-UNBUDGETED			Fund
Year	Item	Cost	
2025	SRC HVAC System Analysis	20,500	32
		20,500	

IGA Commitments			Fund
Year	Item	Cost	
2026	Evergreen Gym 2025 Doors 50%	35,035	43
2026	Evergreen Gym 2025 Water Fountain 50%	1,275	43
2026	Evergreen Gym 2025 Walkway Light 50%	1,105	43
2026	Evergreen Gym 2025 Parking Lot 50%	2,400	43
		39,815	

Capital Projects-UNFUNDED			Fund
Year	Item	Cost	
TBD	FVRC Fitness Floor Replacement ESTIMATE	85,000	TBD
TBD	SRC Locker Room/Restrooms ESTIMATE	75,000	TBD
TBD	Evergreen Lakes Shoreline Phs 1 ESTIMATE	75,000	TBD
TBD	Armstrong Pickleball Shade/Expansion ESTIMATE	55,000	TBD
TBD	McCaslin Batting Cages ESTIMATE	40,000	TBD
TBD	Evergreen Lakes Shoreline Remaining Areas	225,000	TBD
TBD	SRC HVAC System Replacement-Pending Quote	TBD	TBD

Combined Total - All Except Unfunded Projects:		1,880,545	32/43
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Surplus / (Deficit) Funding		(228,694)
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