



**INCLINE
VILLAGE**

GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

FY2022/23 Budget Workshop #1

**Board of Trustees
December 14, 2021**

Planned FY2022/23 Budget Workshops

■ BUDGET WORKSHOP #1 - December 14th

- Board Policies – Fiscal Management
- Internal Services
- Central Services Cost Allocation

■ BUDGET WORKSHOP #2 – January 26th

- District-wide Baseline Budget Assumptions
- Administration (General Fund)
- Public Works (Utility Fund)
- Venue Baseline Staffing/Budgets / Service-Levels / Outcomes
 - Golf Fund
 - Facilities / Special Events
 - Ski Fund
 - Parks
 - Tennis
 - Beaches

Planned FY2022/23 Budget Workshops

■ BUDGET WORKSHOP #3 - February

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- Capital Improvement Plan Update
- Preliminary FY22/23 Facility Fee – Rates & Allocation

■ BUDGET WORKSHOP #4 - March

- Updates to Capital Improvement Plan / CIP Budget
- Finalize FY22/23 Facility Fee / Rec Roll

■ Board Approval: TENTATIVE Budget – April

- Filed with State Department of Taxation by April 15th*

■ Board Approval: FINAL Budget – May

- Filed with State Department of Taxation by June 1st*

Budget Workshop #1

PART 1 - Board Policies: Guide Budget Development Process:

- Existing Board Policies
- Updating Board Policies (*from October 13 Board Discussion*)
 - Reserve / Working Capital Policy
 - Capitalization Policy
 - Central Services Cost Allocation Methodology
- New Board Policy
 - District-wide Pricing Policy

PART II - Overview: Internal Service Funds:

- **Fleet (Fund 410)**
 - District Fleet Inventory
 - Fleet Maintenance Operations
 - Internal Services Charge-Back Methodology
 - FY 2022/23 Budget Development: **Issues and Policy Considerations**



□ **Engineering (Fund 420)**

- Support to District Capital Projects and Infrastructure Repairs and Maintenance
- Internal Services Charge-Back Methodology
- FY 2022/23 Budget Development: **Issues and Policy Considerations**

□ **Building Maintenance (Fund 430)**

- District-wide Facility Assets
- Internal Services Charge-Back Methodology
- FY 2022/23 Budget Development: **Issues and Policy Considerations**

PART III - Central Services Cost Allocation

- Central Services Overhead Functions
- Cost Allocation Methodology
- Establishing Central Services “Overhead Rates”
- FY 2022/23 Budget Development: **Issues and Policy Considerations**



FY2022/23 Budget Workshop #1

PART I: BOARD POLICIES AND PRACTICES

Existing and Updated Board Policies and Practices

POLICY		<i>Related Practice</i>
<i>Existing Policy Framework:</i>		
Policy 2.1.0	Financial Standards	
Policy 4.1.0	Performance Measurement for Decision-Making	
Policy 5.1.0	Budgeting for Results and Outcomes	
<i>Updated Board Policies / Practices</i>		
Policy 7.1.0 / 19.1.0	Appropriate Level of Reserves	(Practice 7.2.0 / 19.2.0)
Policy 8.1.0 / 9.1.0	Capitalization of Fixed Assets	(Practice 2.9.0)
Policy 18.1.0	Central Services Overhead Cost Allocation Plan	(practice 18.2.0)
<i>NEW Policy / Practice</i>		
Policy 6.1.0	District-wide Pricing Policy (Practice)	New Practice 6.2.0

Existing Board Policies – Budget Development

■ Policy 2.1.0 – Financial Standards

- *The District has committed to a Strategic Planning Process to provide a context for policy direction for the budget process.*
 - 2.1 – IVGID’s process for establishing the financial goals for each of its departments will address both financial measures for operating and net income (loss) and cash flow.
 - 2.2 – As part of the operating budget process, IVGID will review each major venue’s cash flow needs for the upcoming year. On that basis, IVGID shall establish an allocation of the Recreation and/or Beach Facility Fee.

■ Policy 4.1.0 – Performance Measurement for Decision-Making

- The IVGID program and service performance measures will be developed and used as an important component of budgeting, financial planning and decision-making.
 - 1.0 – These measures will be linked to the District’s budgeting
 - 2.0 – The District will use performance measures as an integral part of the budget process...should be used to report on outputs and outcomes of each program

Existing Board Policies – Budget Development

■ Policy 5.1.0 – Budgeting for Results and Outcomes

- To achieve the objective of integrating Strategic Planning and performance in the budgetary process, the District will:
 - Conduct analysis of strategies and objectives
 - Prioritize results/outcomes as services and activities that matter most to the parcel owners as a whole
 - Allocate resources among highest priority results
 - Set measures, monitor outcomes, communicate performance results

- Finance and Accounting Department is responsible for:
 - Providing credible budget allocations and expected revenues
 - Advise on the allocation for administrative support functions / organizational infrastructure
 - Facilitate the process for budgeting for results



RESERVE POLICIES

Board Policy 7.1.0 – Appropriate Level of Fund Balance

Board Practice 7.2.0 – Appropriate Level of Fund Balance

Board Policy 19.1.0 – Appropriate Level of Working Capital

Board Practice 19.2.0 – Appropriate Level of Working Capital

DRAFT UPDATE – RESERVE POLICY

- **POLICY.** This policy establishes the minimum level of reserve funding to be maintained by the District within the fund balance of its governmental funds and net position of its proprietary funds. The policy further provides for the conditions under which reserve funds may be utilized, and a timeline for replenishment of reserve funds, when utilized

Purpose. The District desires to maintain prudent reserves for each of its major funds, consistent with best practices, to guard against the financial impacts associated with economic cycles, revenue fluctuation, and unanticipated emergencies and/or mandates.

In addition, this policy will also establish appropriate level of working capital that should be maintained within its Enterprise Funds in order to meet its cash flow requirements related to routine operations and maintenance, contractual obligations, capital program expenditures and debt service.

DRAFT UPDATE – RESERVE POLICY

2.0 Target Reserve Levels

2.1 General Fund Reserves. The policy of the District shall be to maintain a target fund balance within the General Fund equal to 15% of annual budgeted expenditures (less transfers and debt), to provide for economic uncertainty, fluctuations in General Fund revenues and unforeseen events that may require of unbudgeted expenditures.

- Of this amount, 5% is designated as a reserve for economic uncertainty in the event that general fund revenues received within the fiscal year fall short of the amounts assumed in the approved budget.
- An additional 10% is to be designated as an emergency reserve to cover unanticipated expenditures resulting from emergencies or unanticipated mandates.
- In no case shall the fund balance for the District's General Fund fall below the 4% of expenditures required under Nevada Administrative Code Section 354.
- *The target reserve level established for the District's General Fund shall be reviewed annually.*

DRAFT UPDATE – RESERVE POLICY

2.2 Proprietary Fund Reserves. The policy of the District shall be to maintain target levels of reserves within the Unrestricted Net Position of each of its proprietary funds (excluding Internal Service Funds), as follows:

Target Reserve Levels:

- Operating Reserve Target: 25% of annual budgeted operating expenses (*excluding depreciation and debt*).
- Capital Reserve Target: 1 year of 3-year average annual budgeted depreciation.
- Debt Reserve Target – The District’s approved annual budget will maintain required debt coverage ratios for all existing debt. In addition, should the District issue any variable-rate debt obligations, an additional debt reserve shall be established at a level equal to one year's interest expenses related to variable-rate debt.
- *The target reserve levels established for each of the District’s enterprise funds shall be reviewed annually.*



DRAFT UPDATE – RESERVE POLICY

■ 2.2.2 Internal Services Funds.

Internal Service Funds (Engineering, Buildings, Fleet) are intended to be self-funding business-type activities supporting internal customers. At year-end, adjustments are made to user charges to ensure fund revenues and expenditures are balanced. As such, operating reserves are not required to be maintained.

DRAFT UPDATE – RESERVE POLICY

3.0 Working Capital. The District will establish target levels of working capital that should be maintained within its Enterprise Funds in order to meet its cash flow requirements related to routine operations and maintenance, contractual obligations, capital program expenditures and debt service.

■ 3.1. Target Level of Working Capital:

- Working Capital Target = 90-days operating expenses (*inclusive of depreciation and interest expense*).
- Working Capital serves primarily as a measure of fund liquidity and, as such, should be viewed as a component of, and not incremental to, the target reserves levels otherwise established by this policy.

DRAFT UPDATE – RESERVE POLICY

4.0 Appropriate Use of Reserves

- The targeted level of reserves established by Board policy serve to address significant short-term issues, including unexpected revenue shortfalls, higher than anticipated expenditures, or unforeseen emergencies.
- It is the intent of the Board of Trustees to limit the use of reserves to address unanticipated, non-recurring needs. Fund balances should not be applied to recurring annual operating expenditures. Fund balances may, however, be applied buffer the impacts of a loss or reduction in revenues to allow time for the District to restructure its operations, but such use will only take place in the context of a Board-approved long-term financial plan.

DRAFT UPDATE – RESERVE POLICY

5.0 Excess Unrestricted Fund Balance or Net Position

- At the end of each fiscal year, the Finance Department will report on the audited year-end budgetary fiscal results. Should actual revenues exceed expenditures, including contractual obligations and carryforward items, a year-end surplus shall be reported
- Any year-end operating surplus which results in unrestricted fund balances or unrestricted net position in excess of the targeted reserve levels established by the policy, shall be deemed available for allocation to specific needs, subject to Board action.
- Priorities for possible allocation of available funds in excess of established target reserve levels include:
 - Payments toward unfunded liabilities, deferred maintenance and asset replacement.
 - Transfer to other funds, as deemed appropriate, to offset year-end deficits within those funds.
 - Allocation to capital projects with shortfalls in funding sources and/or to provide matching funds for awarded grants.
 - Re-appropriation within the subsequent year's operating budget to provide for one-time, non-recurring needs.

DRAFT UPDATE – RESERVE POLICY

6.0 Replenishment of Reserves

- If the any of the District's reserve balances are required to be drawn-down below the minimum level established by this policy, a plan will be developed and implemented to replenish fund balances. Replenishing fund balances will be a priority use of one-time resources, and minimum reserve balances will be restored within a maximum of two fiscal years.

DRAFT UPDATE – RESERVE POLICY

7.0 Utility Rate Stabilization Fund

- The District may establish a Utility Rate Stabilization reserve intended to mitigate potential future year's water and sewer rate adjustments necessary to meet operating, capital and debt obligations of the District's Utility Fund.
- Consideration for establishing an appropriate Utility Rate Stabilization Fund should be made in conjunction with development of a periodic multi-year Utility Rate Study as well as annual utility rate adjustments.
- Factors in determining whether, and to what extent, a Utility Rate Stabilization fund is warranted should include:
 - Managing long-term utility rates to avoid excessive rate increases in any single year (example = in excess of 2.5-times CPI)
 - Mitigating the rate impacts associated with financing significant one-time capital projects
 - Mitigating the potential impacts associated with significant fluctuations in charges for service revenues, beyond those associated with normal business cycles (example – mandated water conservation protocols).

DRAFT UPDATE – RESERVE POLICY

8.0 Other Classifications

The District will apply other classifications and accounting standards under GASB 54 including the use of Non-spendable, Restricted, Committed, Assigned, Unassigned and Unrestricted when presenting either a Statement of Net Assets or other forms of fund balance in its financial reports.

Governmental Funds

Non-Spendable

Restricted

Committed

Unassigned

Unreserved Fund Balance

Reserve (per Policy)

Proprietary Funds

Net Investment in Capital Assets

Restricted

Unrestricted

Designated

Operating

Capital

Debt

Other

Undesignated

Reserves (per Policy)



CAPITALIZATION POLICY

Board Policy 8.1.0 – Capitalization Thresholds

Board Policy 9.1.0 - Useful Life of Capital Assets

Board Practice 2.9.0 – Useful Life of Capital Assets

DRAFT UPDATE – CAPITALIZATION POLICY

- **Policy.** Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and all other tangible or intangible assets that are used in District operations that have initial useful lives extending beyond two years and meet defined capitalization thresholds.

- **1.0 Classification of Capital Assets.** The District classifies capital assets in the following groups for financial reporting:
 - Land
 - Buildings and structures
 - Venue Improvements
 - Service Infrastructure
 - Equipment and Vehicles
 - Right to Use
 - Construction in progress

DRAFT UPDATE – CAPITALIZATION POLICY

- **2.0 Capitalization Thresholds.** The District's capitalization threshold shall be as follows:

<u>ASSET CLASS</u>	<u>CAPITALIZATION THRESHOLD</u>	<u>CURRENT</u>
Land	All	
Right to Use	All	
Building and Structures	\$ 25,000	\$ 10,000
Venue Improvements	\$ 10,000	
Service Infrastructure.....	\$ 25,000	
Equipment and Vehicles	\$ 10,000	\$ 5,000

- **3.0 Cost Basis.** Capital assets purchased by the District are recorded at cost. Capital assets donated to the District are recorded at fair value on the date accepted.

DRAFT UPDATE – CAPITALIZATION POLICY

4.0 **Useful Life of Capital Assets.** Items should only be capitalized if they have an estimated useful life of three years or more.

4.1 Capital assets are depreciated using the straight-line method over the following estimated useful life:

■	<u>Asset Class</u>	<u>Years</u>
■	Building and Structures	10-40
■	Venue Improvements	10-25
■	Service Infrastructure	5-40
■	Equipment and Vehicles	3-20

Note: The Accounting Division will maintain Schedule of Useful Life for specific assets

DRAFT UPDATE – CAPITALIZATION POLICY

5.0 Criteria for Capitalization of Fixed Assets

- 5.1. Capital projects will be capitalized if they meet one of the following criteria:
 - The project is creating a new asset for the District
 - The project significantly extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
 - Significantly increases the service capacity of the asset
- 5.2 Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.
- 5.3 Expenditures that simply maintain a given level of service should be expensed.

DRAFT UPDATE – CAPITALIZATION POLICY

- 5.4. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
 - Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
 - Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets certain established criteria.
 - Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:
 - The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
 - The project represents a repair activity that restores an asset to its original condition.

DRAFT UPDATE – CAPITALIZATION POLICY

- **6.0 Capital Project Phases.** Major capital projects, as defined in Board Policy 12.1.0, will often (but not always) be managed through defined project phases. These may include:
 - Feasibility
 - Planning
 - Design
 - Construction

- 6.1 Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.

DRAFT UPDATE – CAPITALIZATION POLICY

- 6.2 To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will, when appropriate, establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.
- 6.3 Capital project costs to be capitalized will be reported as Construction In Progress until the capital project is completed and the capital asset is placed into service.

7.0 Responsibility and Roles

- 7.1 *The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.*
- 7.2 *The Accounting Division will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.*
- 7.3 *The Controller is responsible for approving items to be capitalized, modified, or disposed.*



CENTRAL SERVICES COST ALLOCATION

Board Policy 18.1.0 – Central Services Cost Allocation Plan

Board Practice 18.2.0 – Central Services Cost Allocation Plan

Central Services Overhead

Board Policy 18.1.0

Board Practice 18.2.0

Preliminary Recommendations:

- 1) Update Board Policy 18.1.0 and Practice 18.2.0 to include direction relative to:
 - a) Goals and Objectives of Cost Allocation Plan
 - b) Overhead Cost Centers to be include in Cost Allocation Plan
 - c) Basis for allocating identified costs (FTE, Personnel Costs, Operating Costs, Transactions)
 - d) Accounting treatment for General Fund Charge-backs (*Moss Adams*)

- 2) Formalize transition from charging overhead “amounts” to use of overhead “rates” as basis for charges
(*As implemented for FY2021/22 budget*)

- 3) Establish formal procedure to ensure that (annual) charges stemming from Central Services Cost Allocations do not exceed ACTUAL costs incurred.
(*As implemented for FY2021/22 budget*)

- 4) Establish periodic review of Central Services Cost Allocation Plan scope and methodology

Practice 18.2.0 – Updates

■ 2.0 ALLOCATION METHOD

2.0.2 - The proportion of the allocation will be based on budget data in the form of statistics or amounts:

2.0.2.1 –Eighty percent (80%) of Budget and Accounting central overhead costs, net of credit for interest earnings, are to be allocated on the basis of Services and Supplies expenses, by fund.

2.0.2.2 – Human Resources, Payroll and twenty percent (20%) of Budget and Accounting costs are to be allocated on the basis of a blended rate of budget full-time equivalent positions, wages and benefits.

■ 3.0 BILLING RATES

- Monthly billings will be recorded and paid from the Enterprise Funds to the General Fund, based on actual expenditures incurred. The off-set to the charges billed to the Enterprise Funds will be recorded as an off-set to General Fund expenditures.
- The June billing each year, shall be adjusted such that the total charges to the Enterprise Funds, for the fiscal year ending that respective June, does not exceed the actual allowed incurred costs net of actual applicable credits.



NEW :

DISTRICT-WIDE PRICING POLICY

DRAFT – District-wide Pricing Policy

- **Board Policy 6.1.0 – Adoption of Financial Practices**

- **2.0 Revenue**

Understanding the revenue stream is essential to prudent planning. Most of these policies seek stability to avoid potential service disruptions caused by revenue shortfalls.

2.1 Revenue Diversification. The District shall adopt a process that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.

2.2 Fees and Charges for Services. The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.

2.3 Use of One-time Revenues. The District discourages the use of one-time revenues for ongoing expenditures.

Objectives of District Pricing Policy - (Board Presentation 11/10/21)

GLOBAL OBJECTIVES

District Pricing Structure should ensure that revenues are sufficient to cover full cost of providing services to its residents, guests and visitors.

Pricing should be based on sound financial planning principles to avoid volatility from year-to-year

To the extent possible, pricing principles should be applied consistently across all venues and programs

	Picture-Pass Holders	Guest	Non-Resident
Charges for Service:			
	Provide maximum discount in relation to annual Facility Fees assessed on parcels within the District.	Guest rates should be established to recover direct cost of services (less capital and debt)	Rates for Non-resident use of facilities and programs should be set to cover (no less than) 100% of full cost of services.
	Where Charges for Services are paid by Picture Pass Holders: <ul style="list-style-type: none"> • Rates should be set to cover 100% of Operating Costs 	Guest rates may provide for discounts over Non-Resident Rates (Discounted to Resident Rate): <ul style="list-style-type: none"> • With Punch Cards • When accompanied by Picture-Pass Holders 	Pricing for Profit Centers should include specified minimum margin over cost. Management should retain flexibility to utilize DYNAMIC pricing in response to market conditions (within parameters)
Facility Fees:	Community Services – covers cost of Capital Outlay and Debt Service Payments Beach – covers cost of Capital Outlay, Debt Service AND Operating Costs (No cost for PPH Beach access)		
	Resident Pricing (Charges and Facility Fees) should be established so as to ensure that revenue from residents does not subsidize Non-Resident use of facilities or programs.		

Consideration in District Pricing Policy

- Need for consistent Cost-of-Service Analysis for District venues and programs
 - Operating Costs (Programs and Services)
 - Capital Outlay / Depreciation / Replacement Costs
 - Non-capital costs associated with Upkeep of District FACILITIES
 - Overhead cost burdens allocated to District Community Services and Beach venues

- Role of Facility Fees in Resident Pricing (Discounted Charges for Services)
 - Consider STANDARD Picture-Pass Holder Discount (as % of Non-Resident Rate)
 - Consider VARIABLE Picture-Pass Holder Discount, by venue, based on annual on level of Facility Fee

- How SURPLUS funds from profit-generating activities are applied to support other venues
 - Diamond Peak
 - Food & Beverage / Retail

- Dynamic Pricing for Non-Resident Rates

- Recreation and Community Programming
 - Cost-Recovery Pyramid -> Differing levels of Cost Recovery
 - Role of Facility Fees in covering “subsidies”
 - Role of General Fund in covering “subsidies”



District-Wide Pricing Policy - Outline

- Scope / Objective
- Definitions
- District-wide Pricing Guidelines
- Venue Pricing Guidelines
 - Golf Courses
 - Facilities / Special Events
 - Ski
 - Parks, Recreation and Tennis
 - Beaches
- Discounts
- Administration of District's Pricing Policy

DRAFT – District-wide Pricing Policy

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet District-wide and venue-specific revenue and cost-recovery targets established through the annual budget process.

- The objective of the District's pricing policy is to:
 - Ensure that revenues, including Charges for Services and applicable Facility Fees, are sufficient to cover the full cost of providing services to Picture Pass holders (residents), Guests and Non-Residents (visitors).
 - Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
 - Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
 - Provide flexibility to management in modifying pricing during the fiscal year, based on market conditions, and establishment of new programs.

District-wide Pricing Guidelines

■ Residents (Picture-Pass holders):

- Rates charged to Picture-Pass Holders shall be discounted from the full-cost of services, in recognition of the Facility Fees assessed on parcels within the District.
- Rates established for Picture-Pass holders shall generally be set at no greater than the rate required to cover the operating costs of programs and services.
- In some cases, rates charged may exceed operating costs to the extent that the Facility Fee approved through the budget process are insufficient to cover the cost of annual capital and debt, as defined.

■ Guests:

- Guest rates may be set at a discount in relation to Non-Resident rates, provided that the guest rates shall, at a minimum, cover the operating costs of access to District venues and programs.
- Where Guest Rates are established, to access the discounted rates a Guest must either be accompanied by a Picture-Pass holder or provide a District-issued Punch Card. The latter can be used to pay-down the Non-Resident rate to either a Guest Rate, or Resident Rate, depending on the venue.

District-wide Pricing Guidelines

■ Non-Residents:

- Rates charged to Non-Residents for use of District facilities and programs shall be set to cover no less than 100% of the full cost of providing facilities and programs.
- Pricing for services and merchandise provided through District profit centers (Golf Shop, Food and Beverage) shall incorporate mark-up over costs, based on market-driven targeted profit margins established as part of the budget process.
- As it applies to daily rates charged to Non-Residents for programs and services, management is authorized to utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the Picture Pass-holder rate).

Next Steps

- Board Feedback
- Return to Board JANUARY 12th with Action Item for Approval of
 - Update Reserve Policy
 - Updated Capitalization Policy
 - Updated Central Services Cost Allocation Plan Policy
- Agendize Board Review of Updated District-wide Pricing Policy
 - Needed to guide product pricing and cost-recovery of FY2022/23 venue programs / services
- January 12th Board Meeting –
 - Receive Moss Adams Report – Updates to Capital Planning and Budgeting
 - Board Policy 12.1.0 – Multi-Year Capital Planning
 - Board Policy 13.1.0 – Capital Project Budgeting
 - Board Practice 13.2.0 – Capital Expenditures



FY2022/23 Budget Workshop #1

PART II: OVERVIEW OF INTERNAL SERVICES

FY2021/22 APPROVED FINAL BUDGET
May 26, 2021

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Beaches 390	Fleet 410	Engineering Bldgs. 420 430	Grand Total	
Row Labels														
Revenue														
Ad Valorem	(1,948,610)												(1,948,610)	
Consolidated Tax	(1,901,530)												(1,901,530)	
Charges for Services	(2,400)	(12,796,676)	(4,277,646)	(1,798,720)	(10,958,399)	(1,147,154)	262,000	(60,615)	(181,048)	(892,500)			(31,853,158)	
Facility Fee			-	-	-	-	(820,300)	-	-	(5,268,640)			(6,088,940)	
Interfund		(241,400)			(14,985)			(84,926)			(1,244,526)	(949,500)	(1,024,200)	(3,559,537)
Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)			(171,575)	
Capital Grants								(80,000)					(80,000)	
Other Source													-	
Operating Grants		(31,000)				(17,000)		(17,800)					(65,800)	
Misc. Rev.			(40,890)		(77,240)			(12,100)					(130,230)	
Transfers			(185,393)	(175,191)	(19,553)	(2,229)		(2,972)	(1,291)				(386,629)	
Revenue Total	(3,918,240)	(13,143,076)	(4,503,929)	(1,973,911)	(11,081,427)	(1,166,383)	(573,300)	(258,413)	(182,339)	(6,166,765)	(1,244,526)	(949,500)	(1,024,200)	(46,186,009)
Expense														
Wages	2,327,299	3,079,621	1,786,716	503,309	3,299,155	1,069,121	173,588	365,679	115,464	885,579	560,523	586,275	321,035	15,073,364
Benefits	1,154,282	1,644,339	524,638	218,627	1,131,813	327,197	63,879	89,419	24,203	229,705	317,959	276,070	173,826	6,175,958
Professional Services	400,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		654,000
Services & Supplies	1,095,433	2,752,576	1,347,546	510,732	2,000,361	612,845	49,418	410,653	80,925	639,716	358,150	56,543	469,228	10,384,125
Insurance	55,000	211,000	95,700	12,200	219,800	57,900		13,800	3,700	39,300	5,600	4,200	6,000	724,200
Utilities	108,000	933,004	321,040	55,720	621,260	145,640	8,604	96,360	9,610	139,064	1,680	3,120	6,720	2,449,822
Cost of Goods Sold			668,540	429,400	529,100	51,380			10,435	100,500				1,789,355
Central Services Cost	(1,546,624)	447,540	279,255	97,530	389,595	130,539	17,956	51,848	13,681	118,680				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	441,438	5,216,500	1,054,780	86,400	1,268,250	885,000		249,000		3,419,060				12,620,428
Debt Service		643,129	185,393	175,191	19,553	2,229		2,972	1,291	6,296				1,036,054
Extraordinary	100,000													100,000
Transfers							386,629							386,629
Expense Total	4,135,303	15,209,759	6,275,758	2,090,279	9,502,587	3,287,701	800,074	1,280,901	259,893	5,595,750	1,243,912	935,208	976,809	51,593,934
Grand Total	217,063	2,066,683	1,771,829	116,368	(1,578,840)	2,121,318	226,774	1,022,488	77,554	(571,015)	(614)	(14,292)	(47,391)	5,407,925

FY2021/22 APPROVED FINAL BUDGET

Fund	400 - Internal Services		410 Fleet	430 Buildings	420 Engineering
	Object	Account Description			
Revenue					
Interfund	4300	Interfund Services Operations	\$ (1,244,526)	\$ (1,024,200)	\$ (108,000)
	4350	Interfund Services CIP			(841,500)
Revenue Total			\$ (1,244,526)	\$ (1,024,200)	\$ (949,500)
Expense					
Wages	5010	Regular Earnings	\$ 550,761	\$ 318,824	\$ 585,198
	5020	Other Earnings	9,762	2,211	1,077
	5030	Leave	-	-	-
Wages Sub-Total			\$ 560,523	\$ 321,035	\$ 586,275
Benefits Sub-Total			\$ 317,959	\$ 173,826	\$ 276,070
Personnel Total			\$ 878,482	\$ 494,861	\$ 862,345
Professional Services	6030	Professional Consultants			9,000
Services & Supplies	7010	Paid Advertising			1,500
	7310	Computer License & Fees	3,200	-	18,500
	7330	Contractual Services	64,000	-	4,200
	7340	Dues and Subscriptions			1,530
	7350	Employee Recruit & Retain	1,600	1,050	1,100
	7405	Office Supplies	1,300	1,200	700
	7415	Operating	5,900	8,400	10,284
	7420	Fuel	-	16,800	1,800
	7430	Uniforms	4,000	3,600	1,000
	7440	Tools	3,600	1,200	
	7450	Permits & Fees	950	-	
	7460	Postage			900
	7490	Repair Parts	258,800	-	
	7510	R& M General	10,950	-	
	7515	RM Preventitive		247,710	
	7520	R&M Corrective		158,168	
	7530	Janitorial		-	
	7540	Fleet Maintenance Services		25,100	3,779
	7680	Training & Education	1,850	3,600	8,750
	7685	Travel & Conferences	2,000	2,400	2,500
Services & Supplies Sub-Total			\$ 358,150	\$ 469,228	\$ 56,543
Insurance	7710	General Liability	5,600	6,000	4,200
Utilities	7840	Telephone	1,680	6,720	3,120
Expense Total			\$ 1,243,912	\$ 976,809	\$ 935,208
Grand Total			\$ (614)	\$ (47,391)	\$ (14,292)

Internal Service Fund Charges (FY21/22) By Fund

Internal Service Charges		Fleet		Buildings		Engineering	
100	General Fund	10,000	0.8%	45,324	4.6%	18,000	1.9%
200	Water (22)	186,260	15.0%	77,304	7.9%	66,000	6.9%
	Sewer (25)	164,800	13.2%	40,637	4.1%	-	0.0%
	Solid Waste (27)	5,170	0.4%	-	0.0%	-	0.0%
	Utilities Sub-Total	356,230	28.6%	117,941	12.0%	66,000	6.9%
320	Championship Course	310,734	25.0%	108,455	11.1%	6,000	0.6%
	Mountain Course	98,693	7.9%	69,647	7.1%	2,400	0.3%
	Golf Sub-Total	409,427	32.9%	178,102	18.2%	8,400	0.9%
330	Facilities	4,736	0.4%	156,248	15.9%	-	0.0%
340	Ski	281,880	22.6%	113,406	11.6%	6,000	0.6%
350	Recreation	26,190	2.1%	146,369	14.9%	6,000	0.6%
360	Rec Admin.	-	-	-	0.0%	-	0.0%
370	Parks	60,940	4.9%	64,468	6.6%	-	0.0%
380	Tennis	-	0.0%	26,375	2.7%	-	0.0%
390	Beaches	66,244	5.3%	131,711	13.4%	-	0.0%
410	Fleet	-	0.0%	-	0.0%	6,000	0.6%
420	Engineering	3,779	0.3%	-	0.0%	-	0.0%
430	Buildings	25,100	2.0%	-	0.0%	-	0.0%
		\$ 1,244,526	100.0%	\$ 979,944	100.0%	\$ 110,400	11.6%
	CIP Project Charges	\$ -	-	\$ -	-	\$ 841,500	88.4%
		\$ 1,244,526	100.0%	\$ 979,944	100.0%	\$ 951,900	100.0%

Fleet Maintenance (Fund 410)

- District Fleet Inventory
 - Over 600 pieces of Equipment and Vehicles
 - Current Asset Value: Cost - \$ 9.6 million
 Book Value - \$ 3.2 million
 - Total Replacement Cost \$11.25 million
 - 20-Year CIP Replacement Funding \$23.59 million

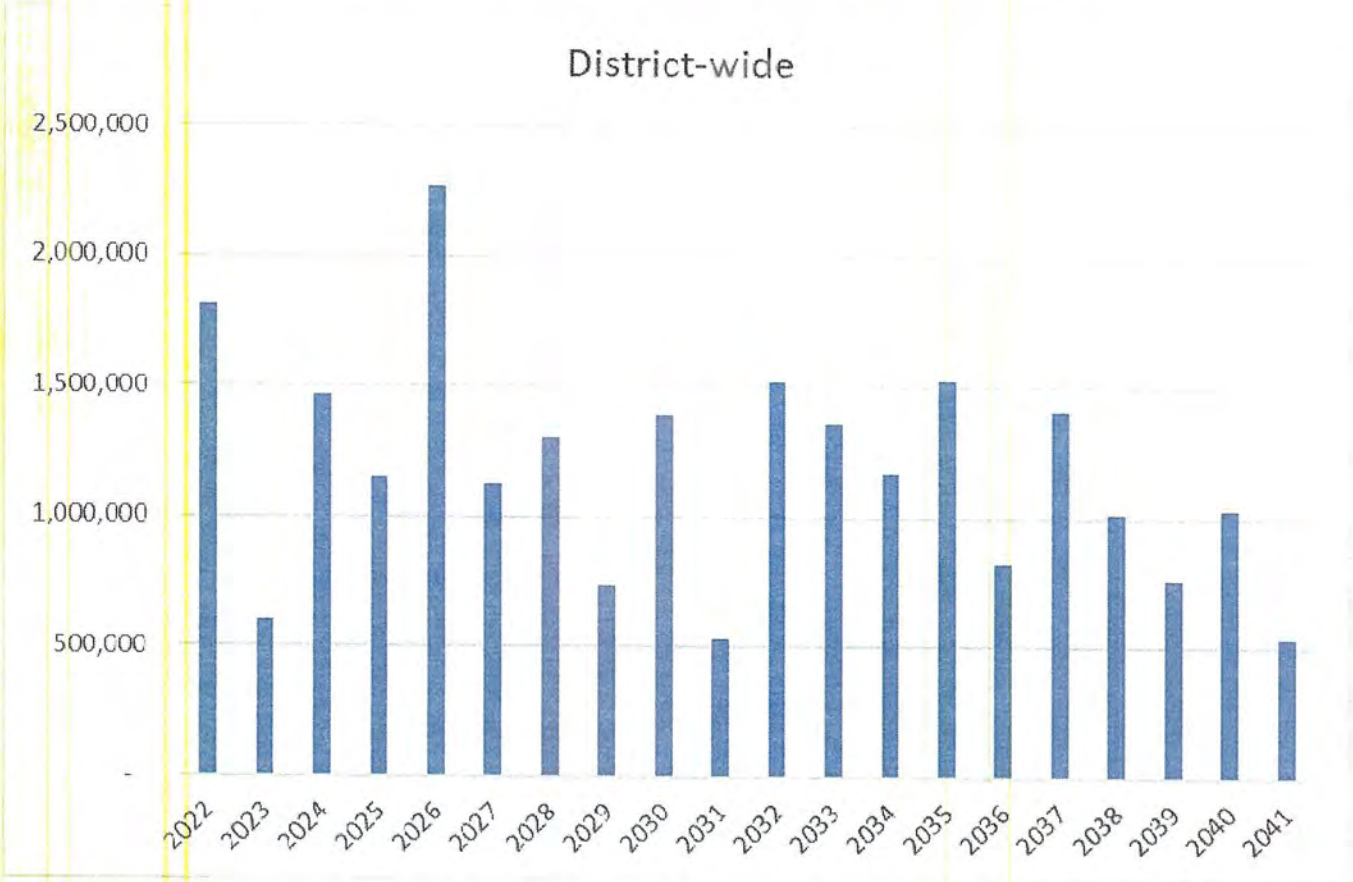
- Fleet Maintenance Operations
 - Sweetwater (PW), Golf Courses, Diamond Peak
 - Staffing 7.0 FTE
 - FY21/22 Budget = \$1.24 Million

- Internal Services Charge-Back Methodology
 - Budget Allocation
 - Actual Charges

- FY 2022/23 Budget Development: **Issues and Policy Considerations**

Fleet Replacement Costs – 20-year CIP

District-wide



Total Replacement Cost \$ 11,248,748

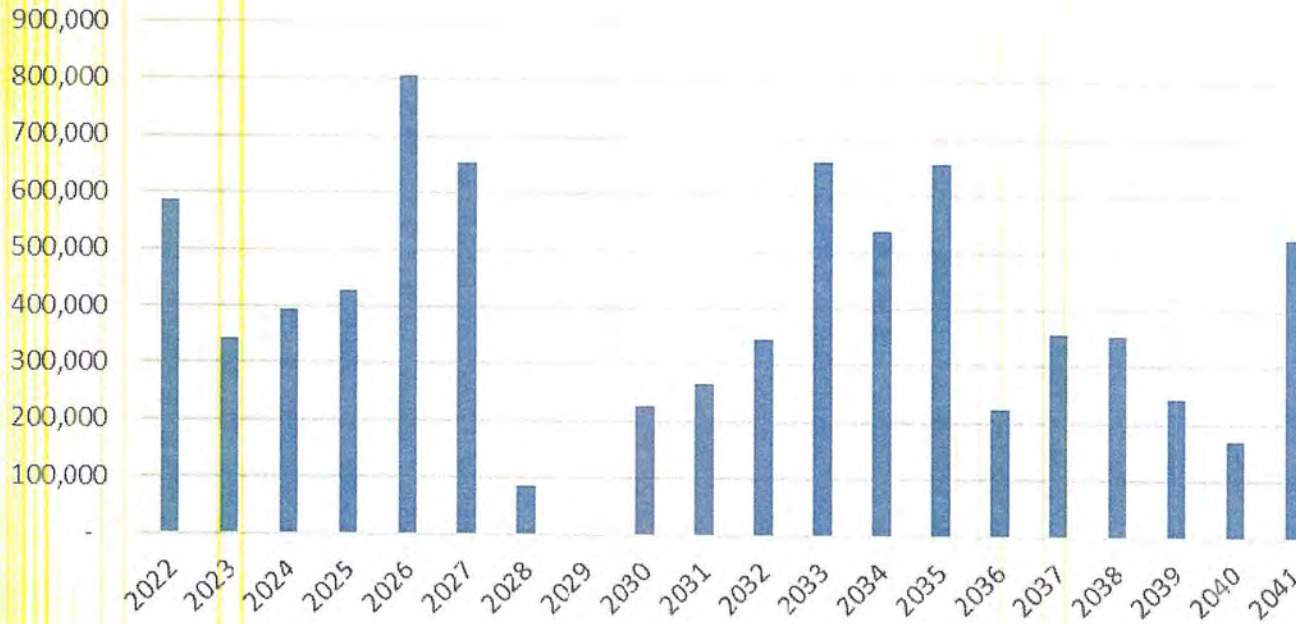
	CIP Plan	Avg. Annual
5-Year Plan	\$ 7,301,750	\$ 1,460,350
10-year Plan	\$ 12,405,425	\$ 1,240,543
20-Year Plan	\$ 23,594,575	\$ 1,179,729

Fleet Replacement Costs – 20-year CIP

Total Replacement Cost \$ 3,831,943

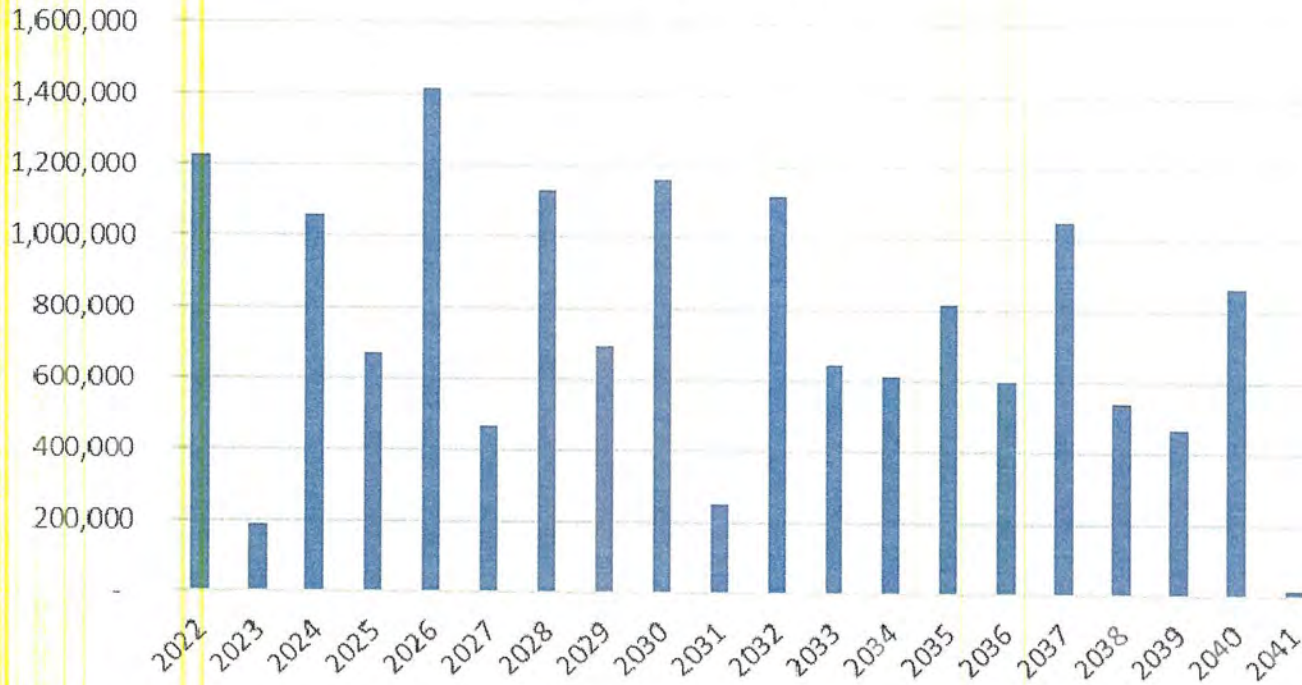
Utilities

	CIP Plan	Avg. Annual
5-Year Plan	\$ 2,561,700	\$ 512,340
10-year Plan	\$ 3,799,300	\$ 379,930
20-Year Plan	\$ 7,886,800	\$ 394,340



Fleet Replacement Costs – 20-year CIP

Community Services



Total Replacement Cost \$ 7,109,455

	CIP Plan	Avg. Annual
5-Year Plan	\$ 4,572,850	\$ 914,570
10-year Plan	\$ 8,288,925	\$ 828,893
20-Year Plan	\$ 15,041,075	\$ 752,054

Ski \$3.4 million
 Golf \$2.8 Million
 Parks \$0.75 million

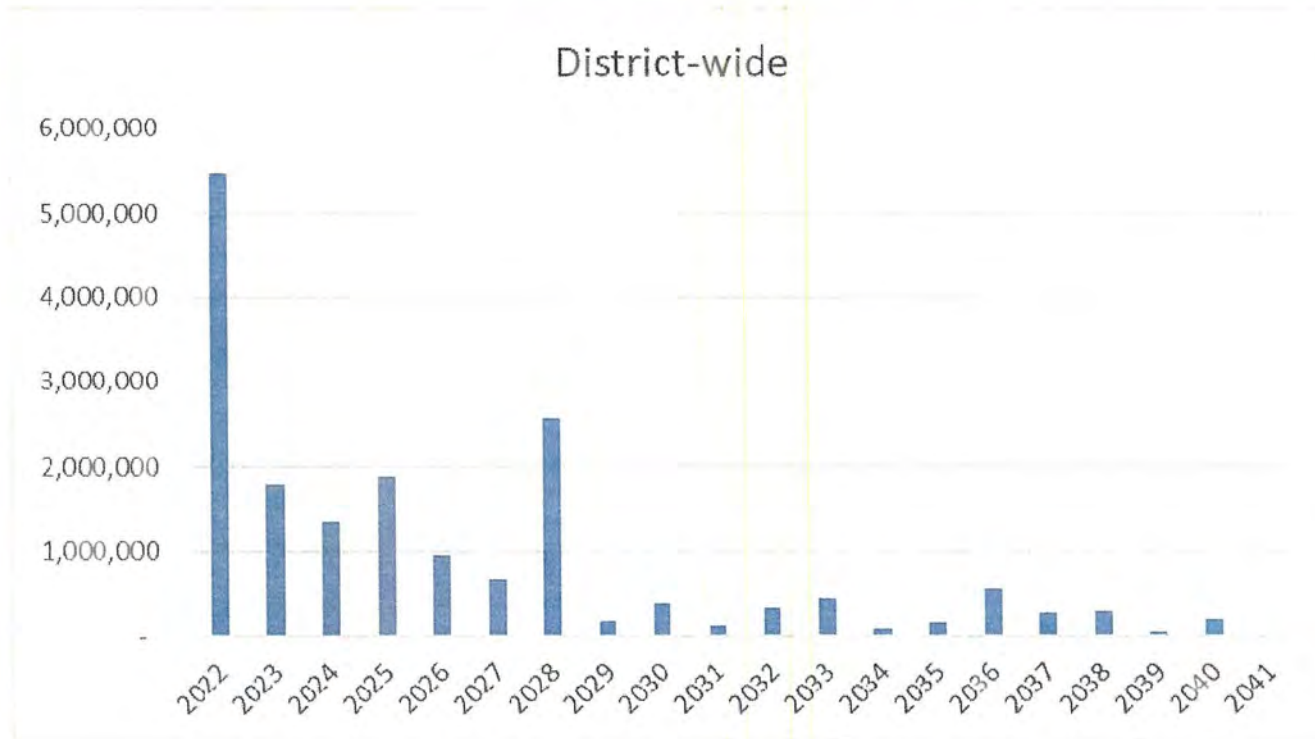
FY 2022/23 Budget Development: Issues and Policy Considerations

- Updating Baseline Budget
- Staffing Allocations across Fleet Maintenance Shops

- Allocations to User Departments
 - Update to Hourly billing Rates
 - Update budget allocations based on historical use
 - Adjustments for Golf Carts

- Long-Term
 - Consideration of establishing Fleet Replacement Fund to cover future replacement costs
 - Venue budgets would reflect level annual appropriations to cover planned replacement costs
 - Rolling 5-year or 10-year replacement costs

Facilities Capital Improvement Plan - 20-yr CIP (Incomplete)



5-Year	\$ 11,479,600
10-year	\$ 15,417,560
20-year	\$ 17,819,200



Building Condition Assessment

- Several of our facilities are in need of repairs that are outside normal projections
- Aging infrastructure and the change in maintenance and repair to keep these older structures operating
- Contributing factor: poor facility design for snow country and commercial use including subpar fit and finish due to lack of oversight during construction.

Consider including funding in FY2022/23 Budget for Comprehensive Facility Condition Assessment.

Building Condition Assessment

■ Facilities in good condition and requiring no special allowances

- Burnt Cedar lifeguard/snack bar*
- Ski –Lodge, skier services, Fleet*
- Mountain Golf Clubhouse*
- PW building A*
- Parks Office*
- Preston Field*
- Ski Beach*
- Village Green*
- Champ Golf Maintenance*
- Aspen Grove*
- Golf course bathrooms*

Building Condition Assessment

- **Facilities advanced age and will require major remodels or replacement.**
 - *Administration Building – ADA concerns, HVAC, Asbestos, Radon*
 - *Incline Beach- Serviceable just outdated*
 - *Burnt Cedar east side restrooms- Serviceable just out dated*
 - *Mountain Golf Maintenance- Roofing and siding*
 - *Snowflake- Serviceable outdated and limited in use*
 - *Champ Cart Barn- Siding needs re done and roof on 5-year plan rest of structure serviceable*
 - *Treatment plant- serviceable but showing age, roofing needs done 5-year plan*
 - *Ozone – serviceable but showing age*

Building Condition Assessment

- **Newer facilities with failures and concerns sooner than expected.**
 - *Chateau- Roof structure prone to leaks, exterior stone work failing, grading issues causing plumbing problems, HVAC issues equipment and placement of equipment. Interior finish of soft stained woods and slate very susceptible to wear in commercial setting.*
 - *PW Building C- Shop door issues having that assessed and bid, water issues with erosion Jim Youngblood handling this.*

- **Facilities in process of upgrades entering half-life and more maintenance projected**
 - *Recreation Center- Exterior stucco and paint, Pool infrastructure, doors and door hardware*
 - *PW Building B- roofing issues being handled this year*



FY2022/23 Budget Workshop #1

PART III: CENTRAL SERVICES COST ALLOCATION



Central Services Cost Allocation Plan

- Central Services Overhead Functions
 - Current Practice
 - Human Resources /Payroll
 - Finance / Accounting
- Baseline Budgets and Cost Allocation Methodology
- Establishing Central Services “Overhead Rates”
- Central Services Overhead Burdens
 - Budgeted CSO Allocations
 - Actual CSO Charges
- FY 2022/23 Budget Development: **Issues and Policy Considerations**

Central Services Overhead – Costs Allocated

Fund 100 - General Fund

Row Labels	Account Description	Revenue										
		010	100	110	120	130	140	150	160	170	990	Grand Total
Revenue												
Ad Valorem	Ad Valorem Property Tax	(1,948,610)										(1,948,610)
Ad Valorem Total		(1,948,610)										(1,948,610)
Consolidated Tax		(1,901,530)										(1,901,530)
Charges for Services	Rental Income	(2,400)										(2,400)
Charges for Services Total		(2,400)										(2,400)
Invest Inc.	Investment Earnings	(65,700)										(65,700)
Invest Inc. Total		(65,700)										(65,700)
Other Source	Funded Cap Res - Established											-
Other Source Total												-
Revenue Total		(3,918,240)										(3,918,240)
Expense												
Wages	Regular Earnings		289,452	126,688	743,318	449,875	88,622	477,095	1,197	95,536	31,862	2,303,645
	Other Earnings		6,219	1,424	3,982	504	2,045	6,900	-	1,844	736	23,654
Wages Total			295,671	128,112	747,300	450,379	90,667	483,995	1,197	97,380	32,598	2,327,299
Benefits			128,958	39,380	376,039	225,683	47,397	262,128	556	52,251	21,889	1,154,282
Professional Services			40,200	12,000		40,000		15,000		78,000	215,275	400,475
Services & Supplies			15,900	77,000	77,036	488,317	25,630	87,126	21,475	52,918	250,031	1,095,433
Insurance											55,000	55,000
Utilities			240		600	66,520	840	600		600	38,600	108,000
Central Services Cost	Central Services Cost Allocation				(853,573)			(693,051)				(1,546,624)
Central Services Cost Total					(853,573)			(693,051)				(1,546,624)
Capital Expend.	Capital Expenditure										441,438	441,438
Capital Expend. Total											441,438	441,438
Extraordinary	Extraordinary Items - Settlement Expenditure										100,000	100,000
Extraordinary Total											100,000	100,000
Expense Total			480,969	256,492	347,402	1,270,899	164,534	155,798	23,228	281,149	1,154,831	4,135,303
Grand Total		(3,918,240)	480,969	256,492	347,402	1,270,899	164,534	155,798	23,228	281,149	1,154,831	217,063

Central Services Cost - Allocation Methodology

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.5 9.07%	37.5 13.89%	29.8 11.03%	13.6 5.05%	11.8 4.36%	77.2 28.61%	22.0 8.14%	8.5 3.15%	2.3 0.87%	3.8 1.42%	22.7 8.40%	16.2 6.01%	269.9 100%
Budgeted Wages by Fund Allocation	\$ 2,327,299 15.44%	\$ 3,079,620 20.43%	\$ 1,332,115 8.84%	\$ 454,601 3.02%	\$ 503,309 3.34%	\$ 3,299,155 21.89%	\$ 1,069,121 7.09%	\$ 365,679 2.43%	\$ 115,464 0.77%	\$ 173,588 1.15%	\$ 885,579 5.88%	\$ 1,467,833 9.74%	\$ 15,073,363 100%
Budgeted Benefits by Fund Allocation	\$ 1,154,282 22.30%	\$ 1,644,338 31.77%	\$ 392,310 7.58%	\$ 132,328 2.56%	\$ 218,627 4.22%	\$ 1,318,813 2.55%	\$ 327,197 6.32%	\$ 89,419 1.73%	\$ 24,202 0.47%	\$ 63,879 1.23%	\$ 229,705 4.44%	\$ 767,855 14.84%	\$ 5,175,955 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,567,008 10.56%	\$ 3,459,010 23.30%	\$ 1,816,292 12.24%	\$ 564,444 3.80%	\$ 927,842 6.25%	\$ 3,326,120 22.41%	\$ 848,635 5.72%	\$ 425,803 2.87%	\$ 100,095 0.67%	\$ 58,022 0.39%	\$ 834,109 5.62%	\$ 915,541 6.17%	\$ 14,842,921 100%
Budgeted Accounting - Invest. Int.	\$ 1,025,011												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	86,571	191,096	100,342	31,183	51,259	183,754	46,884	23,524	5,530	3,205	46,081	50,580	\$ 820,009
Blended Allocation	16%	22%	9%	4%	4%	18%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources	\$ 959,113												
HR + 20% Accounting	\$ 1,164,115												
Based on Wages, Benefits & FTE	181,660	256,444	106,522	41,207	46,270	205,841	83,656	28,325	8,151	14,750	72,599	118,690	\$ 1,164,115
Central Services Cost Allocation	\$ 268,231	\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680	\$ 169,269	\$ 1,984,124
Tentative Budget													
Annual Allocation per Tentative Budget	\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680	\$ 169,269	\$ 1,984,124	\$ 1,546,624
Overhead Rate for Charging vs Actuals	n/a	5.5%	5.8%	6.3%	5.9%	5.8%	5.8%	5.9%	5.7%	6.1%	6.1%	n/a	5.7%

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

Issues and Policy Considerations

- Goals / Objectives of Central Services Cost Allocation Plan
 - What costs should be incurred by General Fund versus Operating Funds?
 - Importance of showing FULL-COST of Services
 - Budgeting
 - Pricing for Services

- What Administrative Costs should be included in Cost Allocation Plan:
 - ★ Budgeting, Accounting, Payroll and Audit
 - ★ Human Resources and Risk Management
 - Legislative costs for the Board of Trustees
 - Legal Costs
 - General Administration
 - Emergency Services
 - Public Relations
 - Contract, Procurement and Accounts Payable ★
 - Information Technology and Communications
 - Property Management
 - Grants Management
 - Grounds and Building Maintenance (Internal Service Fund)
 - Warehouse and Storage (N/A)

2022/23 BUDGET CALENDAR						
Date	Current (FY21/22) Budget	Rate-Setting Process: Pricing / Utilities / Rec Roll	Program / Venue Review	Capital Budget	Board of Trustees Calendar	State of Nevada - DOT
NOV	FY2021/22 1st Quarter Budget Report	Pricing Policy Discussion Utility Rate Study I		Review of CIP Data Sheets Refresh of Five-Year CIP (10 year / 20 - year)	Pricing Policy Discussion Utility Rate Study I FY2022/23 1st Quarter Budget Report	
DEC		Prelim Pricing / Revenue Estimates	Program / Venue Baseline	Review Schedule and Timing of CIP Project Phases	BOARD BUDGET WORKSHOP # 1 Internal Services Central Services Board Policies	
JAN	Mid-Year Projections Revenues Expenditures Mid-Year Budget Adjust.	Pricing Policy FY2022-23 Key Rates & Cost- Recovery Pyramid Proposed Utility Rate(s) II	Baseline Budget Review Budget Requests Budget Modifications	Draft #1 of Five-Year CIP	BOARD BUDGET WORKSHOP #2 Baseline Budget Assumptions Program Venue Budget / Financials	
FEB	FY22/23 Mid-Year Report Board of Trustees	Prelim Rec Roll	GM Budget Decisions		FY22/23 Mid-Year Report Set May Public Hearing Dates	
MAR		Final Rec Roll	Finalize Venue / Program Budget	Draft #2 - Five-Year CIP	BOARD BUDGET WORKSHOP #3 Venue Operating Budgets Prelim CIP Prelim Rec Roll	
APR	Review / Update FY2022 Year- End projections	Board Approval Utility Rate Ordinance			BOARD BUDGET WORKSHOP #4 Capital Improvement Plan Update FINAL Rec Roll	
MAY					BOT Approval: FY2020/21 Tentative Budget Public Hearings: FY2022-23 Rec Roll & FY2022-23 Annual Budget BOT Approval: FINAL FY2022/23 Budget Submit: State of Nevada	Tentative Budget Filed April 15, 2022
JUNE				Finalize Five-Year CIP Update		Final Approved Budget Form 4404LGF Filed June 1, 2022
Q1					Annual Statement of Indebtedness Report / 5-Year Capital Improvement Plan	Forms 4410LGF & Forms 4411LGF Filed August 1, 2022
Q2	FY2022/23 Q1 Budget Report (November)				FY2022/23 Q1 Budget Report (November)	
Q3	FY2022/23 Mid-Year Budget Report (February)				FY2022/23 Mid-Year Budget Report (February)	
Q4						

**PLANNED
FY2022/23 BUDGET WORKSHOPS**

BUDGET WORKSHOP #1 - December 14th

- Board Policies – Budgeting and Fiscal Management
 - Reserve / Working Capital Policy
 - Capitalization Policy
 - Central Services Cost Allocation Methodology
 - Pricing Policy
- Internal Services
 - Fleet (Fund 410)
 - Engineering (Fund 420)
 - Building Maintenance (Fund 430)
- Central Services Cost Allocation

BUDGET WORKSHOP #2 – January 26th

- District-wide Baseline Budget Assumptions
- Administration (General Fund)
- Public Works (Utility Fund)
- Venues – Baseline Staffing / Budgets / Service-Levels / Outcomes
 - Golf Fund
 - Facilities (Special Events) Fund
 - Ski Fund
 - Recreation
 - Parks
 - Tennis
 - Beaches

BUDGET WORKSHOP #3 - February

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- Capital Improvement Plan Update
 - FY 2022/23 CIP Budget
 - Five-Year Plan Update
 - 20-Year Capital Plan
- Facility Fee – Rates & Allocation

BUDGET WORKSHOP #4 - March

- Updates to Capital Improvement Plan / CIP Budget
- Finalize Facility Fee / Rec Roll

Approval of TENTATIVE Budget – April

Approval of FINAL Budget - May

BUDGET WORKSHOP #1

December 14, 2021

Part I: Board Policies – Budgeting and Fiscal Management

- Existing Board Policies
 - Policy 2.1.0 – Financial Standards
 - Policy 4.1.0 – Performance Measurement for Decision-Making
 - Policy 5.1.0 – Budgeting for Results and Outcomes
- Updates to Selected Board Policies:
 - Policy 7.1.0 Appropriate Level of Reserves / Working Capital
 - Policy 8.1.0 - Capitalization of Fixed Assets
 - Policy 18.1.0 - Central Services Cost Allocation Plan
- New: DRAFT District-wide Pricing Policy

Part II: Overview of Internal Service Funds

- **Fleet (Fund 410)**
 - District Fleet Inventory
 - Fleet Maintenance Operations
 - Internal Services Charge-Back Methodology
 - FY 2022/23 Budget Development: **Issues and Policy Considerations**
- **Engineering (Fund 420)**
 - Support to District Capital Projects and Infrastructure Repairs and Maintenance
 - Internal Services Charge-Back Methodology
 - FY 2022/23 Budget Development: **Issues and Policy Considerations**
- **Building Maintenance (Fund 430)**
 - District-wide Facility Assets
 - Internal Services Charge-Back Methodology
 - FY 2022/23 Budget Development: **Issues and Policy Considerations**

Part III: Central Services Cost Allocation

- Central Services Overhead Functions
 - Current Practice
 - Human Resources
 - Payroll
 - Finance
- Baseline Budgets and Cost Allocation Methodology
- Establishing Central Services “Overhead Rates”
- Central Services Overhead Burdens
 - Budgeted CSO Allocations
 - Actual CSO Charges
- FY 2022/23 Budget Development: **Issues and Policy Considerations**

FY2022/23 BUDGET WORKSHOP

Board of Trustees

December 14, 2021

PART 1: Board Policies – Budgeting and Fiscal Management

Policy 2.1.0 Financial Standards

Policy 4.1.0 Performance Measurement for Decision-Making

Policy 5.1.0 Budgeting for Results and Outcomes

Updates:

Policy 7.1.0 Appropriate Level of Reserves

Policy 8.1.0 Capitalization of Fixed Assets

Policy 18.1.0 Central Services Cost Allocation Plan

New:

District-wide Pricing Policy



Budgeting and Fiscal Management Financial Standards Policy 2.1.0

The Incline Village General Improvement District was formed to provide high quality services that are readily accessible to its parcel owners. Achieving this goal requires clear financial objectives, careful control of operations, and management of monetary and physical assets and its workforce.

The District has committed to a Strategic Planning Process to provide a context for policy and direction for the budget process.

POLICY: The Board of Trustees will maintain a set of Long Range Principles under the Strategic Planning Process. These Principles will include, at a minimum, an element for each of the following areas:

1.0 Resources and Environment

Promote and enhance the resources and environment of the Lake Tahoe Basin.

2.0 Finance

Continue to ensure the fiscal responsibility and sustainability of the District by maintaining sound effective policies for operation budgets, revenue and expenditures, fund balances, capital improvements, investments and risk management.

2.1 IVGID's process for establishing the financial goals for each of its departments will address both financial measures for operating and net income (loss) and cash flow.

2.2 As a part of the operating budget process, IVGID will review each major venue's cash flow needs for the upcoming fiscal year. On the basis of those reviews IVGID shall establish an allocation of the Recreation and/or Beach Facility Fee, considering established amounts of working capital and the predicted timing of revenues and expenditures for that fiscal year.

2.3 IVGID will review the consequences to each department's net income (loss) and cash flow based upon its expected Capital Improvement Projects and Debt Service obligations. The affects of these items will be



Budgeting and Fiscal Management Financial Standards Policy 2.1.0

incorporated into the applicable allocation of the Recreation and/or Beach Facility Fee.

2.4 REPORTING ON THE RECREATION AND BEACH FACILITY FEE -
The annual Recreation and Beach Facility Fee Allocation, based on the next fiscal year's Operating and Capital Improvement Project budgets and scheduled Debt Service, will be made available to each parcel owner, in accordance with Nevada Revised Statutes, prior to and subsequent to adoption of the fiscal year budget by the Board of Trustees. This summary will delineate the amount of Recreation and Beach Facility Fee allocated to each subfund. The summary will also indicate when amounts have been designated for reserve purposes.

2.5 REPORTING THE DISTRICT'S OVERALL FINANCIAL RESULTS -
The District will make its overall financial results available for public inspection by issuing a Comprehensive Annual Financial Report (CAFR). The CAFR results from the audit process for each fiscal year and is approved by the Board typically in November.

Other forms of information can be developed at the discretion of the Board of the Trustees or the General Manager.

3.0 Workforce

Maintain our highly qualified workforce and status as a premier employer in the Lake Tahoe Basin.

4.0 Services

Deliver high quality services balanced with maintaining financial performance.

4.1 SERVICES - IVGID will offer services contingent upon the need for them in the community and in compliance with Nevada Revised Statutes Chapter 318.

4.2 OPERATIONS - IVGID will review operating methods, on an annual basis, and make decisions based on an objective analysis of the service, quality and cost versus value to the users.



**Budgeting and Fiscal Management
Financial Standards
Policy 2.1.0**

4.3 UTILIZATION – IVGID will consider the constituency it serves and how those services can be best delivered for the District as a whole. The District provides services first and foremost to the District's parcel owners, who are also the primary connection to the community's businesses, civic and charitable organizations.

5.0 Facilities

Maintain and enhance the District's infrastructure to support service delivery.

6.0 Communications

Considering the best use of public funds, educate and engage the parcel owners and residents of the Crystal Bay and Incline Village community. The District will consider a variety of methods for communication to accommodate the spectrum of needs and formats.



**Budgeting and Fiscal Management
Performance Measurement for Decision Making
Policy 4.1.0**

POLICY. The Incline Village General Improvement District program and service performance measures will be developed and used as an important component of budgeting, financial planning and decision making.

- 1.0 These measures will be linked to the District's budgeting. Performance measures should:
 - 1.1 be based on Long Range Principles that tie to a statement of program mission or purpose;
 - 1.2 measure program outcomes;
 - 1.3 tie to services provided;
 - 1.4 measure efficiency and effectiveness for continuous improvement;
 - 1.5 be verifiable, understandable, and timely;
 - 1.6 be consistent throughout the budget, accounting and reporting systems and to the extent practical, be consistent over time;
 - 1.7 be reported internally and externally;
 - 1.8 be monitored and used in managerial decision-making processes;
 - 1.9 be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs; and
 - 1.10 be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.

- 2.0 The District will use performance measures as an integral part of the budget process. Performance measures should be used to report on the outputs and outcomes of each program and should be related to the mission, Long Range Principles and objectives of each department.

- 3.0 In the final analysis, the District recognizes that the value of any performance measurement program is derived through positive behavioral change. Stakeholders at all levels must embrace the concept of continuous improvement and be willing to be measured against objective expectations.



Budgeting and Fiscal Management
Budgeting for Results and Outcomes
Policy 5.1.0

POLICY. To achieve the objective of integrating Strategic Planning and performance into the budgetary process, the District will:

- 0.1 Conduct analysis to determine what strategies, objectives and actions will best achieve the desired results.**
- 0.2 Prioritize the results or outcomes as services and activities that matter most to the parcel owners as a whole.**
- 0.3 Allocate resources among high priority results.** The allocations should be made in a fair and objective manner. Then budget resources to the most significant services and activities to maximize the benefit of the available resources as the best use of public funds.
- 0.4 Set measures of annual progress, monitor, and provide feedback.** These measures should spell out the expected results and outcomes and how they will be measured.
- 0.5 Monitor Outcomes for what actually happened.** This involves using performance measures to compare actual versus budgeted results.
- 0.6 Communicate performance results.** Internal and external stakeholders should be informed of the results in an understandable format.
- 0.7 The District Finance and Accounting Department responsibilities are:**
 - 1.1 Facilitating government-wide results and analytical support.
 - 1.2 Providing credible budget allocations and expected revenues in the light of current environmental factors.
 - 1.3 Advising on allocations for administrative support functions, which provide necessary organizational infrastructure for achieving community goals, but do not typically emerge as high priorities on their own.
 - 1.4 Design a work product to facilitate the process of budgeting for results and outcomes and in a reportable form.
 - 1.5 Serving as an advocate for outcomes and the process in general rather than for any particular department.

Board Policy Update:
(from October 13th Board Meeting)

**Appropriate Level of Reserves
Fund Balance/ Working Capital**

- Background/ Recommendations
- **DRAFT – Updated Board Policy 7.1.0**
 - *Replaces Board Policy 7.1 and Board Practice 7.2.0*
 - *Replaced Board Policy 19.1 and Board Practice 19.2.0*
- Current Board Policy 7.1.0 and Practice 7.2.0 (7/1/15)
- Current Board Policy 19.1.0 and Practice 19.2.0 (7/1/15)
- Best Practices / Guidelines

FUND BALANCE AND WORKING CAPITAL

Board Policy 7.1.0

Board Practice 7.2.0

Board Policy 19.1.0

Board Practice 19.2.0

Background -

- Board Policy 7.1.0 relates to "Appropriate Level of Fund Balance"
 - GFOA and GAAP guidelines and definitions
- Board Practice 7.2.0 relates to "Appropriate Level of Fund Balance"
 - Minimum requirement under NAC 354.650
- Board Policy 17.1.0 relates to "Appropriate Level of Working Capital"
 - GFOA and GAAP guidelines and definitions
- Board Practice 17.2.0 relates to "Appropriate Level of Working Capital"
 - Operating Working Capital = 25% of Operating Expenses
 - Debt = 1-year interest expense
 - Capital = 1-year of 3-year average depreciation

Best Practices and Resources:

- GFOA provides guidance on best practices for development of policies related to Unrestricted Fund Balance and Appropriate Level of Working Capital for Enterprise Funds.
 - Based on "risk" to be mitigated
- Best practices suggest that formal fund balance policies be established to provide for:
 - Appropriate level of fund balance
 - Appropriate use(s) of established reserves, and
 - Guidelines for replenishment of reserves when used.
- Fund Balance - General Fund
 - Nevada Administrative Code (NAC 354.650) establishes a (minimum) fund balance of 4% of operating expenditures for public agencies; the NAC further provides for notification/explanation to be provided to the Department of Taxation in the event that reported fund balances fall below 4% of actual expenditures.
 - The GFOA acknowledges that the appropriate level of fund balance for the General Fund should take into account each government's own unique circumstances, but recommends general-purpose governments maintain an unrestricted fund balance of no less than 2-months of regular general fund revenues or general fund expenditures.

- Working Capital - Enterprise Funds
 - o GFOA recommends that government's target for working capital be no less than 45-days of annual operating expenses (1.5 months).
 - o The District has contracted with an outside consultant (Raftelis) to review the Public Works operations and capital asset management and provide recommendations, to include appropriate level of working capital to inform update of Board Policy 17.1.0 and Board Practice 17.2.0.

Preliminary Recommendations:

- 1) It is recommended that Board Policy 7.1.0, Board Practice 7.2.0, Board Policy 17.1.0 and Board Practice 17.2.0 be updated to establish a target minimum fund balance(s) as well as incorporate fund balance policy language consistent with GFOA guidelines for best practices
- 2) It is recommended that Board Policy 17.1.0 and Board Practice 17.2.0 related to Appropriate Levels of Working Capital be updated to establish appropriate level of working capital for the District's Enterprise Funds, informed by pending recommendations from the review of the District's utility operations by third-party consultant.
 - a. Debt Service should be reviewed in relation to bond covenants; usually require annual revenues equal to 100-120% of annual debt payments, which have priority over operating expenses
 - b. Policy should distinguish between Capital Reserve (as a % of annual capital budget or depreciation) and Capital Asset Replacement fund (as a percentage of five-year CIP).
- 3) Staff is reviewing the applicability of establishing a Working Capital policy for its Internal Service Funds; while reported as Enterprise Funds, these funds activities are generally self-funded with year-end adjustments made to clear fund balances.
- 4) Board Practices 7.2.0 and 17.2.0 should also be updated to reflect the transition of the District's Community Services Fund and Beach Fund from Special Revenue Funds to Proprietary (Enterprise) Funds.
- 5) Consideration should be given to consolidating updates to Policies 7.1.0 and 17.1.0 as well as Practices 7.2.0 and 17.2.0 to provide for a comprehensive Policy and related Practice related to appropriate levels of fund balance and working capital across all District funds.

Budgeting and Fiscal Management
Appropriate Level of Reserves
Policy 7.1.0

(Replaces Policy 7.1.0 and 19.1.0 and Practice 7.2.0 and 19.2.0)

POLICY. This policy establishes the minimum level of reserve funding to be maintained by the District within the fund balance of its governmental funds and net position of its proprietary funds. The policy further provides for the conditions under which reserve funds may be utilized, and a timeline for replenishment of reserve funds, when utilized

1.0 Purpose. The District desires to maintain prudent reserves for each of its major funds, consistent with best practices, to guard against the financial impacts associated with economic cycles, revenue fluctuation, and unanticipated emergencies and/or mandates.

In addition, this policy will also establish appropriate level of working capital that should be maintained within its Enterprise Funds in order to meet its cash flow requirements related to routine operations and maintenance, contractual obligations, capital program expenditures and debt service.

2.0 Target Reserve Levels

2.1 General Fund Reserves. The policy of the District shall be to maintain a target fund balance within the General Fund equal to 15% of annual budgeted expenditures (less transfers and debt), to provide for economic uncertainty, fluctuations in General Fund revenues and unforeseen events that may require of unbudgeted expenditures.

Of this amount, 5% is designated as a reserve for economic uncertainty in the event that general fund revenues received within the fiscal year fall short of the amounts assumed in the approved budget.

An additional 10% is to be designated as an emergency reserve to cover unanticipated expenditures resulting from emergencies or unanticipated mandates.

In no case shall the fund balance for the District's General Fund fall below the 4% of expenditures required under Nevada Administrative Code Section 354.

The target reserve level established for the District's General Fund shall be reviewed annually.

2.2 Proprietary Fund Reserves. The policy of the District shall be to maintain target levels of reserves within the Unrestricted Net Position of each of its proprietary funds (excluding Internal Service Funds), as follows:

2.2.1 Target Reserve Levels

Operating Reserve Target: 25% of annual budgeted operating expenses (*excluding depreciation and debt*).

Capital Reserve Target: 1 year of 3-year average annual budgeted depreciation.

Debt Reserve Target – The District’s approved annual budget will maintain required debt coverage ratios for all existing debt. In addition, should the District issue any variable-rate debt obligations, an additional debt reserve shall be established at a level equal to one year’s interest expenses related to variable-rate debt.

The target reserve levels established for each of the District’s enterprise funds shall be reviewed annually.

2.2.2 Internal Services Funds.

Internal Service Funds (Engineering, Buildings, Fleet) are intended to be self-funding business-type activities supporting internal customers. At year-end, adjustments are made to user charges to ensure fund revenues and expenditures are balanced. As such, operating reserves are not required to be maintained.

3.0 Working Capital. The District will establish target levels of working capital that should be maintained within its Enterprise Funds in order to meet its cash flow requirements related to routine operations and maintenance, contractual obligations, capital program expenditures and debt service.

3.1. Target Level of Working Capital:

Working Capital Target = 90-days operating expenses (*inclusive of depreciation and interest expense*).

Working Capital serves primarily as a measure of fund liquidity and, as such, should be viewed as a component of, and not incremental to, the target reserves levels otherwise established by this policy.

4.0 Appropriate Use of Reserves

The targeted level of reserves established by Board policy serve to address significant short-term issues, including unexpected revenue shortfalls, higher than anticipated expenditures, or unforeseen emergencies.

It is the intent of the Board of Trustees to limit the use of reserves to address unanticipated, non-recurring needs. Fund balances should not be applied to recurring annual operating expenditures. Fund balances may, however, be applied buffer the impacts of a loss or reduction in revenues to allow time for the District to restructure its operations, but such use will only take place in the context of a Board-approved long-term financial plan.

5.0 Excess Unrestricted Fund Balance or Net Position

At the end of each fiscal year, the Finance Department will report on the audited year-end budgetary fiscal results. Should actual revenues exceed expenditures, including contractual obligations and carryforward items, a year-end surplus shall be reported

Any year-end operating surplus which results in unrestricted fund balances or unrestricted net position in excess of the targeted reserve levels established by the policy, shall be deemed available for allocation to specific needs, subject to Board action.

Priorities for possible allocation of available funds in excess of established target reserve levels include:

- 1) Payments toward unfunded liabilities, deferred maintenance and asset replacement.
- 2) Transfer to other funds, as deemed appropriate, to offset year-end deficits within those funds.
- 3) Allocation to capital projects with shortfalls in funding sources and/or to provide matching funds for awarded grants.
- 4) Re-appropriation within the subsequent year's operating budget to provide for one-time, non-recurring needs.

6.0 Replenishment of Reserves

If the any of the District's reserve balances are required to be drawn-down below the minimum level established by this policy, a plan will be developed and implemented to replenish fund balances. Replenishing fund balances will be a priority use of one-time resources, and minimum reserve balances will be restored within a maximum of two fiscal years.

7.0 Utility Rate Stabilization Fund

(To be updated in conjunction with pending Utility Rate Study)

The District may establish a Utility Rate Stabilization reserve intended to mitigate potential future year’s water and sewer rate adjustments necessary to meet operating, capital and debt obligations of the District’s Utility Fund.

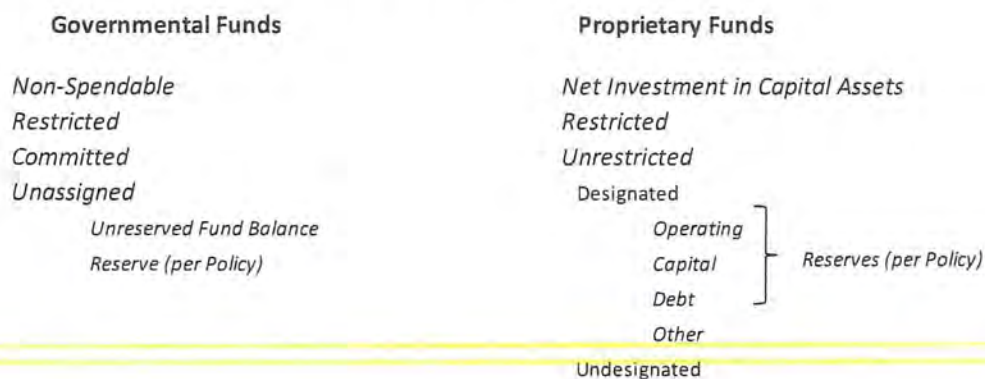
Consideration for establishing an appropriate Utility Rate Stabilization Fund should be made in conjunction with development of a periodic multi-year Utility Rate Study as well as annual utility rate adjustments.

Factors in determining whether, and to what extent, a Utility Rate Stabilization fund is warranted should include:

- Managing long-term utility rates to avoid excessive rate increases in any single year (example = in excess of 2.5-times CPI)
- Mitigating the rate impacts associated with financing significant one-time capital projects
- Mitigating the potential impacts associated with significant fluctuations in charges for service revenues, beyond those associated with normal business cycles (example – mandated water conservation protocols).

8.0 Other Classifications

The District will apply other classifications and accounting standards under GASB 54 including the use of Non-spendable, Restricted, Committed, Assigned, Unassigned and Unrestricted when presenting either a Statement of Net Assets or other forms of fund balance in its financial reports.



Board Policy Update:
(from October 13th Board Meeting)

Capitalization of Fixed Assets
Useful Life / Capitalization Thresholds for
Capital Assets

- Background/ Recommendations
- **DRAFT – Updated Board Policy 8.1.0**
 - *Replaces Board Policy 8.1.0*
 - *Replaced Board Policy 9.1.0 and Board Practice 2.9.0*
- Current Board Policy 8.1.0 (7/1/16)
- Current Board Policy 9.1.0 and Practice 2.9.0 (7/1/16)
- Best Practices / Guidelines

Preliminary Recommendations:

- 1) It is recommended that Board Policies 8.1.0 and 9.1.0 and Board Practice 2.9.0 be consolidated into a single, comprehensive Capitalization Policy to include direction related to:
 - a. Capitalization Thresholds
 - b. Estimated Useful Life of capital assets
 - c. Definition of capital expense to be capitalized versus repair and maintenance costs to be expensed in period incurred
 - d. Distinction of costs incurred at various phases of capital project life-cycle to inform expensing of costs incurred prior to establishment of formal project definition, scope and financing plan. *(Cross-reference to Board Policy 13.1.0 and Board Practice 13.2.0)*

- 2) Board Practice 2.9.0 should be updated to reflect:
 - a. ~~Updated numbering sequence (previously Practice 9.2.0)~~
 - b. Specific Capitalization Thresholds for ALL asset types
 - c. Default Estimated Useful Life for All asset types
 - d. Application of distinction between capital costs to be capitalized and repairs and maintenance costs to be expensed
 - e. Definition of pre-planning costs to be expensed versus capitalized

- 3) The updated capitalization policy will also need to reflect implementation of GASB 87, related to leases, which are required - as of 7/1/21 - to be reported as "intangible assets" and depreciated of the remaining lease term(s).

Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
Policy 8.1.0
(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

Policy. Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and all other tangible or intangible assets that are used in District operations that have initial useful lives extending beyond two years and meet defined capitalization thresholds.

1.0 Classification of Capital Assets. The District classifies capital assets in the following groups for financial reporting:

- Land
- Buildings and structures
- Venue Improvements
- Service Infrastructure
- Equipment and Vehicles
- Right to Use
- Construction in progress

2.0 Capitalization Thresholds. The District's capitalization threshold shall be as follows:

<u>ASSET CLASS</u>	<u>CAPITALIZATION THRESHOLD</u>
Land	All
Right to Use	All
Building and Structures	\$ 25,000
Venue Improvements.....	\$ 10,000
Service Infrastructure.....	\$ 25,000
Equipment and Vehicles	\$ 10,000

3.0 Cost Basis. Capital assets purchased by the District are recorded at cost. Capital assets donated to the District are recorded at fair value on the date accepted.

4.0 Useful Life of Capital Assets. Items should only be capitalized if they have an estimated useful life of three years or more.

4.1 Capital assets are depreciated using the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Years</u>
Building and Structures	10-40
Venue Improvements	10-25
Service Infrastructure	5-40
Equipment and Vehicles	3-20

Note: The Accounting Division will maintain Schedule of Useful Life for specific assets.

5.0 Criteria for Capitalization of Fixed Assets

- 5.1. Capital projects will be capitalized if they meet one of the following criteria:
 - o The project is creating a new asset for the District
 - o The project significantly extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
 - o Significantly increases the service capacity of the asset
- 5.2 Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.
- 5.3 Expenditures that simply maintain a given level of service should be expensed.
- 5.4. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
 - Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
 - Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets certain established criteria.
 - Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:
 - o The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
 - o The project represents a repair activity that restores an asset to its original condition.

6.0 Capital Project Phases. Major capital projects, as defined in Board Policy 12.1.0, will often (but not always) be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction

- 6.1. Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.
- 6.2. To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will, when appropriate, establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.
- 6.3. Capital project costs to be capitalized will be reported as Construction In Progress until the capital project is completed and the capital asset is placed into service.

7.0 Responsibility and Roles

- 7.1 *The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.*
- 7.2 *The Accounting Division will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.*
- 7.3 *The Controller is responsible for approving items to be capitalized, modified, or disposed.*

Board Policy Update:

Central Services Cost Allocation Plan

- Background/ Recommendations
- Board Policy 18.1.0
- ***DRAFT UPDATE – Board Practice 18.2.0***

**CENTRAL SERVICES
COST ALLOCATION PLAN
POLICY**

Board Policy 18.1.0

Board Practice 18.2.0

Background:

- Board Policy 18.1.0 relates to “Adoption of Central Services Cost Allocation Plan”
- Board Policy 18.2.0 relates to “Central Services Cost Allocation Plan”

Best Practices and Resources:

- Moss Adams, LLP Identified several observations and recommendations related to central services cost allocation plans in their report, “Evaluation of Certain Accounting and Reporting Matters,” dated January 14, 2021, to include:
 - o Recommendation to document methodology used for allocating Central Services Overhead Costs
 - o Accounting treatment of off-sets for Central Services Costs charged from the General Fund to the District’s operating funds.

Preliminary Recommendations:

- 1) It is recommended that Board Practice 18.2.0 be updated to include language related to:
 - a. The basis used to allocate Central Services costs to operating budgets
 - b. Establishing billing rates on the basis of budget costs and statistics
 - c. Billing monthly Central Services costs on the basis of actual expenses
 - d. Adjusting June (year-end) billings to ensure that actual Central Services costs billed do not exceed actual Central Services costs incurred.



Budgeting and Fiscal Management Adoption of Central Service Cost Allocation Plan Policy 18.1.0

POLICY. The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

- 0.1 Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
- 0.2 This Policy and related Practice can only be modified by a non-consent agenda item during a regular meeting of the Board of Trustees.

The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's Enterprise Funds.

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

Practice categories that should be considered for development, adoption and regular review are as follows:

- 0.1.1 Costs Allowed
- 0.1.2 Allocation Method
- 0.1.3 Billing rates for services provided



**Budgeting and Fiscal Management
Central Service Cost Allocation Plan
Practice 18.2.0**

RELEVANT POLICY: 18.1.0 Adoption of Central Service Cost Allocation Plan

1.0 COSTS ALLOWED

- 1.0.1 Costs will be determined in accordance with generally accepted accounting principles and approved by the Board of Trustees as part of the annual budget process, including any budget augmentation.
- 1.0.2 Costs incurred by a department, division or Fund specifically associated with their activities and operation will be Direct Costs to those departments, divisions or Funds.
- 1.0.3 Costs incurred for a common or joint purpose, benefitting more than one objective, will be considered Indirect Costs. These Indirect Costs must be necessary and reasonable for proper and efficient performance and administration.
- 1.0.4 Costs incurred may include, without limitation:
 - 1.0.4.1 Legislative costs for the Board of Trustees
 - 1.0.4.2 Legal Costs
 - 1.0.4.3 General Administration
 - 1.0.4.4 Emergency Services
 - 1.0.4.5 Public Relations
 - 1.0.4.6 Property Management
 - 1.0.4.7 Grants Management
 - 1.0.4.8 Contract, Procurement and Accounts Payable
 - 1.0.4.9 Grounds and Building Maintenance
 - 1.0.4.10 Budgeting, Accounting, Payroll and Audit
 - 1.0.4.11 Human Resources and Risk Management
 - 1.0.4.12 Information Technology and Communications
 - 1.0.4.13 Warehouse and Storage

Effective for the year ended June 30, ~~2012~~ 2021
upon acceptance by the Board of Trustees
Adopted February 29, 2012



**Budgeting and Fiscal Management
Central Service Cost Allocation Plan
Practice 18.2.0**

1.0.5 Applicable Credits

1.0.5.1 Applicable Credits will reduce the total costs allowed, when the credit relates directly to a transaction included in total costs.

1.0.6 Costs allowed should be deemed reasonable, ordinary and necessary for the operation of an Enterprise Fund.

2.0 ALLOCATION METHOD

2.0.1 The District's Proprietary Funds include both Enterprise and Internal Service Funds. The Internal Service Funds have and will continue to develop specific billing rates for services based on individual units of service to each department, division or Fund. Enterprise Funds will be billed an annual allocation of Indirect Costs Allowed, net of applicable credits, as evidenced by the adopted budget. The General Fund and Internal Service Funds be allocated a portion of these costs, but will not be billed, as it would only add a layer to recalculating their related rates and charges to the other funds.

2.0.2 The proportion of the allocation will be based on budget data in the form of statistics or amounts:

- 2.0.2.1 – Eighty percent (80%) of Budget and Accounting central overhead costs, net of credit for interest earnings, are to be allocated on the basis of Services and Supplies expenses, by fund.

- 2.0.2.2 – Human Resources, Payroll and twenty percent (20%) of Budget and Accounting costs are to be allocated on the basis of a blended rate of budget full-time equivalent positions, wages and benefits.

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Effective for the year ended June 30, 2012-2021
upon acceptance by the Board of Trustees
Adopted February 29, 2012



**Budgeting and Fiscal Management
Central Service Cost Allocation Plan
Practice 18.2.0**

- 2.0.3 The basis of the allocation will be scheduled in support of current rates and be presented to the Board of Trustees in conjunction with establishing the Operating Budget for each fiscal year.
- 2.0.4 The Allocation Method for each Cost will be appropriate in relation to the cost's objective or measurement.

Effective for the year ended June 30, ~~2012-2021~~
upon acceptance by the Board of Trustees
~~Adopted February 29, 2012~~



**Budgeting and Fiscal Management
Central Service Cost Allocation Plan
Practice 18.2.0**

3.0 BILLING RATES

- 3.0.1 Monthly billings will be recorded and paid from the Enterprise Funds to the General Fund, based on a total as adopted with the District's Annual Operating Budget, including any Board approved amendments or budget augmentation actual expenditures incurred. The off-set to the charges billed to the Enterprise Funds will be recorded as an off-set to General Fund expenditures.
- 3.0.2 The June billing each year, may shall be adjusted such that the total charges to the Enterprise Funds, for the fiscal year ending that respective June, does not exceed the actual allowed incurred costs net of actual applicable credits. The District may bill less than the budgeted total for a fiscal year, but in no case can the total billing exceed the total approved with the adoption of the District Annual Operating Budget for that fiscal year, including any Board approved amendments or budget augmentation.
- 3.0.3 Payment for billings will be considered completed by an entry in the general ledger for the District, through the Cash Clearing Fund, with appropriate amounts posted to the General Fund and the respective Enterprise Fund(s).

Effective for the year ended June 30, 2012-2021
upon acceptance by the Board of Trustees
Adopted February 29, 2012

Board Policy Update:

NEW Policy District-wide Pricing Policy

- Background – Board of Trustees November 15, 2021
- **DRAFT – Updated Board Policy (Practice 6.2.0)**

DRAFT

**Budgeting and Fiscal Management
District-Wide Pricing for Products and Services
Practice 6.2.0**

RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 SCOPE:

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet District-wide and venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Facility Fees, are sufficient to cover the full cost of providing services to Picture Pass holders (residents), Guests and Non-Residents (visitors).
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Provide flexibility to management in modifying pricing during the fiscal year, based on market conditions, and establishment of new programs.

2.0 **Definitions** – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget for each activity.

- Operating Costs are defined to include direct personnel costs, non-personnel cost and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.
- Direct Costs are defined as the incremental cost of providing for a access or services for a specific event or purpose. (Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations).
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

3.0 District-wide Pricing Guidelines

The District provides recreational amenities and programs to residents, guests and visitors. In addition the District provides restricted-access to District-owned beaches to residents and their guests. To support the District venues, facilities and activities, the District establishes, through the annual budget process, a Recreation Facility Fee and Beach Facility Fee which are assessed on dwelling units within the District.

As a result of the assessed Facility Fees, pricing established for access by District Picture-Pass holders and their guests are discounted from the pricing established for Non-Resident and visitors, as follows:

- Non-Residents:
 - Rates charged to Non-Residents for use of District facilities and programs shall be set to cover no less than 100% of the full cost of providing facilities and programs.

- Pricing for services and merchandise provided through District profit centers (Golf Shop, Food and Beverage) shall incorporate mark-up over costs, based on market-driven targeted profit margins established as part of the budget process.
- As it applies to daily rates charged to Non-Residents for programs and services, management is authorized to utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the Picture Pass-holder rate).
- Guests:
 - Guest rates may be set at a discount in relation to Non-Resident rates, provided that the guest rates shall, at a minimum, cover the operating costs of access to District venues and programs.
 - Where Guest Rates are established, to access the discounted rates a Guest must either be accompanied by a Picture-Pass holder or provide a District-issued Punch Card. The latter can be used to pay-down the Non-Resident rate to either a Guest Rate, or Resident Rate, depending on the venue.
- Residents (Picture Pass holders):
 - Rates charged to Picture-Pass Holders shall be discounted from the full-cost of services, in recognition of the Facility Fees assessed on parcels within the District.
 - Rates established for Picture-Pass holders shall generally be set at no greater than the rate required to cover the operating costs of programs and services. In some cases, rates charged may exceed operating costs to the extent that the Facility Fee approved through the budget process are insufficient to cover the cost of annual capital and debt, as defined.

4.0 Venue-Specific Pricing Guidelines

While applying District-wide pricing guideline as set forth in this practice, each District venue, as a unique business enterprise, may incorporate modifications to its pricing for programs and services, provided that the venue is able to achieve overall financial results consistent with the net

income targets established through the annual budget process. Such modifications may include, but are not limited to:

4.1 Golf Course Fees

- 4.1.1 Fees charged to Picture-pass holders, Guests and Non-Residents may vary based on seasonal, week-day, time-of-day, and partial (9-hole) use of the golf courses.
- 4.1.2 Play-Passes offered to Picture Pass holders may be priced at a discount from daily fees.
- 4.1.3 In doing so, management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets for Picture-Pass holders, Guests, Non-Residents and Play-Pass rounds sold.

4.2 Facilities / Special Events

- 4.2.1 Fees set for Facility rentals and Special Events should be based on cost-recovery targets for the Facilities Enterprise Fund established through the budget process.
- 4.2.2 Rental fees for use of facilities by Non-Residents should take into account the historical utilization rates of rental facilities by incorporating a mark-up required to achieve overall cost-recovery targets.
- 4.2.3 Rentals provided to Picture-Pass holders should incorporate discounts, as appropriate, to reflect level of annual Recreation Facility Fee allocated to the Facilities Fund.
- 4.2.4 Fees charged for catered (Food and Beverage service) events should be set to cover the full direct cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 4.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

4.3 Ski

- 4.3.1 Rates charged Non-Residents for daily tickets and season passes should be set so as to remain competitive within the market.
- 4.3.2 Rates charged for Non-Resident daily tickets shall be no less than the full-cost of access to the ski venue, based on target level of skier visits for the season.
- 4.3.3 Rates charged for Picture Pass holder daily tickets and season passes shall be set at a discount – to the extent that

revenues from Non-Resident tickets and passes are sufficient to meet overall net revenue targets for the season.

- 4.3.4 Fees charged to Picture-pass holders and Non-Residents may vary based on peak periods, week-day, and full-day versus half-day passes.
- 4.3.5 The Ski Rental Shop and Ski Lessons operate as profit-centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

4.4 Parks, Recreation, and Tennis Center

- 4.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are recognized as community amenities open to residents, guests and visitors.
- 4.4.2 Programs and memberships are provided to Picture-Pass holders at a discount, in relation to the Facility Fee assigned through the annual budget process.
- 4.4.3 Program pricing is based on industry-standard "Cost-recovery Pyramid" which provides for full-cost recovery for most programs.
- 4.4.4 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 4.4.5 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

4.5 Beaches

- 4.5.1 Beach access is restricted to use by picture-pass holders and their guests.
- 4.5.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on properties within the District and, as such, beach access to Picture-pass holders is free-of-charge.
- 4.5.3 Guests, whether accompanied by a Picture-Pass holder or in possession of a District Punch Card, are charged a daily beach access fee. The daily Guest beach access fee is to be set annually in relation to operating cost (per beach visit) as established through the annual budget process.
- 4.5.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily guest rates for the season to ensure that pricing policy and beach revenue targets are met.

5.0 Discounts

- 5.1 Group Rates – Access to District venues for qualifying groups can be provided at a discount from the individual Non-Resident rates, provided that the discounted pricing is set so as to cover the full-cost of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).
- 5.2 Community Non-Profits – Access to District facilities and venues to Community-based Non-Profits, as defined (Resolution 1701) can be provided at a discount from the Non-Resident rates, and should be no less than the direct cost of providing venue access.
- 5.3 The annual budget should provide for a funding allocation from the District’s General Fund to be used to offset discounts provided to Community Non-Profit organizations. This funding is to be allocated to venues based on utilization by Community Non-Profits in order for mitigate impact of Community Non-Profit use on overall financial performance of District venues.

6.0 Administration of District’s Pricing Policy

- 6.1 The Board of Trustees will establish overall financial performance targets for each District venue through the annual budget process.
- 6.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:
 - 6.2.1 Golf Rates for Picture Pass Holders, Play Passes, Guests and Non-Residents
 - 6.2.2 Picture-Pass Holder and Non-Resident Season Pass Rates, and Resident Daily Pass Rates for Diamond Peak
 - 6.2.3 Picture-Pass holder Recreation Center and Tennis Membership Rates
 - 6.2.4 Picture-Pass holder rental rates for District Facilities / Special Events
- 6.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue

managers, consistent with the parameters of the District's Pricing Policy.

- 6.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 6.5 A comprehensive Fee Schedule shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Framework for District Pricing Policy

Board of Trustees November 10, 2021

Objectives of Pricing Policy
Considerations in Pricing
Setting and Administering Pricing

SAMPLE Cost-Recovery Analysis

1

Overview of Pricing Policy Presentation

- Board Policy 6.1 (current)
- Developing a Formal District Pricing Policy
 - Objectives of Pricing Policy
 - Considerations in Pricing
- Setting and Administering Pricing

NEXT STEPS:

- Cost-of-Service Analysis – Foundation for Applying Pricing Policy

2

Board Policies & Practices Budget and Fiscal Management

Financial Practices – Policy 6.1.0

■ 2.0 Revenues

□ 2.1 Revenue Diversification

□ 2.2 Fees and Charges. *The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.*

3

Objectives of District Pricing Policy

GLOBAL OBJECTIVES

District Pricing Structure should ensure that revenues are sufficient to cover full cost of providing services to its residents, guests and visitors.

Pricing should be based on sound financial planning principles to avoid volatility from year-to-year

To the extent possible, pricing principles should be applied consistently across all venues and programs

	Picture-Pass Holders	Guest	Non-Resident
Charges for Service:			
	Provide maximum discount in relation to annual Facility Fees assessed on parcels within the District.	Guest rates should be established to recover direct cost of services (less capital and debt)	Rates for Non-resident use of facilities and programs should be set to cover (no less than) 100% of full cost of services.
	Where Charges for Services are paid by Picture Pass Holders: <ul style="list-style-type: none"> • Rates should be set to cover 100% of Operating Costs 	Guest rates may provide for discounts over Non-Resident Rates (Discounted to Resident Rate): <ul style="list-style-type: none"> • With Punch Cards • When accompanied by Picture-Pass Holders 	Pricing for Profit Centers should include specified minimum margin over cost. Management should retain flexibility to utilize DYNAMIC pricing in response to market conditions (within parameters)
Facility Fees:	Community Services – covers cost of Capital Outlay and Debt Service Payments		
	Beach – covers cost of Capital Outlay, Debt Service AND Operating Costs (No cost for PPH Beach access)		
	Resident Pricing (Charges and Facility Fees) should be established so as to ensure that revenue from residents does not subsidize Non-Resident use of facilities or programs.		

4

Consideration in District Pricing Policy

- Need for consistent Cost-of-Service Analysis for District venues and programs
 - Operating Costs (Programs and Services)
 - Capital Outlay / Depreciation / Replacement Costs
 - Non-capital costs associated with Upkeep of District FACILITIES
 - Overhead cost burdens allocated to District Community Services and Beach venues

- Role of Facility Fees in Resident Pricing (Discounted Charges for Services)
 - Consider STANDARD Picture-Pass Holder Discount (as % of Non-Resident Rate)
 - Consider VARIABLE Picture-Pass Holder Discount, by venue, based on annual on level of Facility Fee

- How SURPLUS funds from profit-generating activities are applied to support other venues
 - Diamond Peak
 - Food & Beverage / Retail

- Dynamic Pricing for Non-Resident Rates

- Recreation and Community Programming
 - Cost-Recovery Pyramid -> Differing levels of Cost Recovery
 - Role of Facility Fees in covering "subsidies"
 - Role of General Fund in covering "subsidies"

5

Framework for Pricing Policy – GOLF

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs	100% of Variable Operating Costs	100% of Variable Operating Costs
	100% of Fixed Operating Costs	100% of Fixed Operating Costs	100% of Fixed Operating Costs
	100% of Total Operating Costs / Round	100% of Total Operating Costs / Round	100% of Total Operating Costs
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	100% of Capital Costs (Depreciation)
	0% of Debt Service Costs	% of Debt Service Costs	100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	100% of Total Costs / Round
Facility Fee			
Operating Costs	0.0% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

6

Framework for Pricing Policy - BEACH

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	0% of Variable Operating Costs	X % of Variable Operating Costs	
	0% of Fixed Operating Costs	X % of Fixed Operating Costs	
	0% of Total Operating Costs / Round	X % of Total Operating Costs / Round	
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	
	0% of Debt Service Costs	% of Debt Service Costs	
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	
Facility Fee			
Operating Costs	100% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

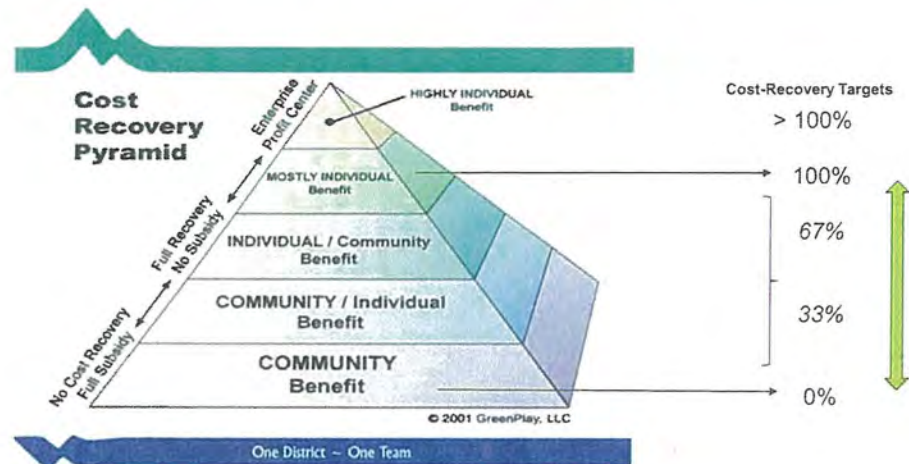
7

Framework for Pricing Policy - SKI

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs		100% of Variable Operating Costs
	100% of Fixed Operating Costs		100% of Fixed Operating Costs
	100% of Total Operating Costs / Round		100% of Total Operating Costs
	0% of Capital Costs (Depreciation)		100% of Capital Costs (Depreciation)
	0% of Debt Service Costs		100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)		\$\$\$ Dynamic Pricing - Market Market-driven Pricing (2x-3x Cost)
Facility Fee			
Operating Costs	0% of Operating Costs		
Capital Improvements	0% of Capital Costs (Depreciation)		
Debt	0% of Debt Service Costs		

8

Framework for Pricing Policy - RECREATION



9

Setting and Administering Pricing

- District Pricing Policy should set clear roles / expectations
- Board:
 - Set Pricing Policy and Parameters
 - Approval of KEY Rates (to be defined)
 - Resident Rates
- Staff:
 - Propose KEY Rates for Board-approval – through Budget Process
 - Set and COMMUNICATE Rates to Board and Public
 - Manage DYNAMIC Pricing – (market-driven rates); as defined in Board Policy

10

District-Wide Pricing Policy - Outline

- Objective
- District-wide Pricing Guidelines
- Venue Pricing Guidelines
 - Golf
 - Facilities
 - Ski
 - Recreation / Tennis
 - Beaches
- Dynamic Pricing
- Discounts
 - Marketing / Promotions
 - Non-Profits
 - Employees
- Administration of Pricing Policy – Roles

11

Background Information

COST-OF-SERVICE ANALYSIS

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Framework for Pricing Policy - BEACH

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	0% of Variable Operating Costs	X % of Variable Operating Costs	
	0% of Fixed Operating Costs	X % of Fixed Operating Costs	
	0% of Total Operating Costs / Round	X % of Total Operating Costs / Round	
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	
	0% of Debt Service Costs	% of Debt Service Costs	
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	
Facility Fee			
Operating Costs	100% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

Cost Per Beach Visit-	Beach Visits =	199,802
	Operating Costs	\$ (7.98)
	Operating with Ovhd	\$ (10.81)
	Operating, OVHD & Capital	\$ (12.03)
	Operating, OVHD Capital & Debt	\$ (12.06)

BEACH PRICING				
	Picture Pass Holder	Punch Card Holder	Daily Guest *	Peak
DAILY ADMISSION	FREE ADMISSION	PUNCH CARD DEDUCT -12.00 NET ADMISSION FEE → \$0.00	\$12.00 \$12.00	\$15.00

* ADULT BE ACCOMPANIED BY PICTUREPASS HOLDER

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Framework for Pricing Policy - SKI

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs		100% of Variable Operating Costs
	100% of Fixed Operating Costs		100% of Fixed Operating Costs
	100% of Total Operating Costs / Round		100% of Total Operating Costs
	0% of Capital Costs (Depreciation)		100% of Capital Costs (Depreciation)
	0% of Debt Service Costs		100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)		\$55 Dynamic Pricing - Market Market-driven Pricing (2x-3x Cost)
Facility Fee			
Operating Costs	0% of Operating Costs		
Capital Improvements	0% of Capital Costs (Depreciation)		
Debt	0% of Debt Service Costs		

Resident Rates				Non-Resident Rates					
		Value	Weekend	Peak		Value	Weekend	Peak	
Skier Visist	110,000	Adult	\$ 25.00	\$ 25.00	\$ 35.00	Adult	\$ 109.00	\$ 124.00	\$ 134.00
Cost Per Skier Visit		Youth	\$ 20.00	\$ 20.00	\$ 30.00	Youth	\$ 89.00	\$ 104.00	\$ 125.00
Operating Costs	\$ 33.03	Senior	\$ 20.00	\$ 20.00	\$ 30.00	Senior	\$ 89.00	\$ 104.00	\$ 125.00
Operating Costs + OVHD	\$ 43.89	Child	\$ 15.00	\$ 15.00	\$ 25.00	Child	\$ 44.00	\$ 54.00	\$ 64.00
Oper. Costs, OVHD, Capital	\$ 56.33	Beginner	\$ 18.00	\$ 18.00	\$ 28.00	Beginner	\$ 59.00	\$ 59.00	\$ 89.00
Oper. Costs, OVHD, Capital, Debt	\$ 56.51	Under 6 / Over 80	Free	Free	Free	Under 6 / Over 80	Free	Free	Free

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FY2022/23 BUDGET WORKSHOP

Board of Trustees

December 14, 2021

PART 2: Overview of Internal Service Funds

Fleet Maintenance (Fund 410)

Engineering (Fund 420)

Building Maintenance (Fund 430)

FY2021/22 APPROVED FINAL BUDGET

May 26, 2021

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Beaches 390	Fleet 410	Engineering 420	Bldgs. 430	Grand Total
Row Labels														
Revenue														
Ad Valorem	(1,948,610)													(1,948,610)
Consolidated Tax	(1,901,530)													(1,901,530)
Charges for Services	(2,400)	(12,796,676)	(4,277,646)	(1,798,720)	(10,958,399)	(1,147,154)	262,000	(60,615)	(181,048)	(892,500)				(31,853,158)
Facility Fee			-	-	-	-	(820,300)	-	-	(5,268,640)				(6,088,940)
Interfund		(241,400)			(14,985)			(84,926)			(1,244,526)	(949,500)	(1,024,200)	(3,559,537)
Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)				(171,575)
Capital Grants		-	-	-	-	-	-	(80,000)	-	-				(80,000)
Other Source	-	-	-	-	-	-	-	-	-	-				-
Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
Transfers	-	-	(185,393)	(175,191)	(19,553)	(2,229)	-	(2,972)	(1,291)	-				(386,629)
Revenue Total	(3,918,240)	(13,143,076)	(4,503,929)	(1,973,911)	(11,081,427)	(1,166,383)	(573,300)	(258,413)	(182,339)	(6,166,765)	(1,244,526)	(949,500)	(1,024,200)	(46,186,009)
Expense														
Wages	2,327,299	3,079,621	1,786,716	503,309	3,299,155	1,069,121	173,588	365,679	115,464	885,579	560,523	586,275	321,035	15,073,364
Benefits	1,154,282	1,644,339	524,638	218,627	1,131,813	327,197	63,879	89,419	24,203	229,705	317,959	276,070	173,826	6,175,958
Professional Services	400,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		654,000
Services & Supplies	1,095,433	2,752,576	1,347,546	510,732	2,000,361	612,845	49,418	410,653	80,925	639,716	358,150	56,543	469,228	10,384,125
Insurance	55,000	211,000	95,700	12,200	219,800	57,900		13,800	3,700	39,300	5,600	4,200	6,000	724,200
Utilities	108,000	933,004	321,040	55,720	621,260	145,640	8,604	96,360	9,610	139,064	1,680	3,120	6,720	2,449,822
Cost of Goods Sold		-	668,540	429,400	529,100	51,380			10,435	100,500	-			1,789,355
Central Services Cost	(1,546,624)	447,540	279,255	97,530	389,595	130,539	17,956	51,848	13,681	118,680				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	441,438	5,216,500	1,054,780	86,400	1,268,250	885,000	-	249,000	-	3,419,060	-		-	12,620,428
Debt Service		643,129	185,393	175,191	19,553	2,229		2,972	1,291	6,296				1,036,054
Extraordinary	100,000	-												100,000
Transfers	-	-					386,629							386,629
Expense Total	4,135,303	15,209,759	6,275,758	2,090,279	9,502,587	3,287,701	800,074	1,280,901	259,893	5,595,750	1,243,912	935,208	976,809	51,593,934
Grand Total	217,063	2,066,683	1,771,829	116,368	(1,578,840)	2,121,318	226,774	1,022,488	77,554	(571,015)	(614)	(14,292)	(47,391)	5,407,925

FY2021/22 APPROVED FINAL BUDGET

Fund	400 - Internal Services		410	430	420
	Object	Account Description	Fleet	Buildings	Engineering
Revenue					
Interfund	4300	Interfund Services Operations	\$ (1,244,526)	\$ (1,024,200)	\$ (108,000)
	4350	Interfund Services CIP			(841,500)
Revenue Total			\$ (1,244,526)	\$ (1,024,200)	\$ (949,500)
Expense					
Wages	5010	Regular Earnings	\$ 550,761	\$ 318,824	\$ 585,198
	5020	Other Earnings	9,762	2,211	1,077
	5030	Leave	-	-	-
Wages Sub-Total			\$ 560,523	\$ 321,035	\$ 586,275
Benefits	5050	Taxes	44,673	25,478	47,060
	5100	Retirement Fringe Ben	98,052	51,990	101,141
	5200	Medical Fringe Ben	137,647	75,103	92,555
	5250	Dental Fringe Ben	9,916	5,559	6,708
	5300	Vision Fringe Ben	1,074	621	733
	5400	Life Ins Fringe Ben	1,050	559	1,082
	5500	Disability Fringe Ben	2,776	1,489	2,898
	5600	Unemployment Fringe Ben	8,761	5,001	9,237
	5700	Work Comp Fringe Ben	14,009	8,026	14,656
Benefits Sub-Total			\$ 317,959	\$ 173,826	\$ 276,070
Personnel Total			\$ 878,482	\$ 494,861	\$ 862,345
Professional Services	6030	Professional Consultants			9,000
Services & Supplies	7010	Paid Advertising			1,500
	7310	Computer License & Fees	3,200	-	18,500
	7330	Contractual Services	64,000	-	4,200
	7340	Dues and Subscriptions			1,530
	7350	Employee Recruit & Retain	1,600	1,050	1,100
	7405	Office Supplies	1,300	1,200	700
	7415	Operating	5,900	8,400	10,284
	7420	Fuel	-	16,800	1,800
	7430	Uniforms	4,000	3,600	1,000
	7440	Tools	3,600	1,200	
	7450	Permits & Fees	950	-	
	7460	Postage			900
	7490	Repair Parts	258,800	-	
	7510	R& M General	10,950	-	
	7515	RM Preventitive		247,710	
	7520	R&Mcorrective		158,168	
	7530	Janitorial		-	
	7540	Fleet Maintenance Services		25,100	3,779
	7680	Training & Education	1,850	3,600	8,750
	7685	Travel & Conferences	2,000	2,400	2,500
Services & Supplies Sub-Total			\$ 358,150	\$ 469,228	\$ 56,543
Insurance	7710	General Liability	5,600	6,000	4,200
Utilities	7840	Telephone	1,680	6,720	3,120
Expense Total			\$ 1,243,912	\$ 976,809	\$ 935,208
Grand Total			\$ (614)	\$ (47,391)	\$ (14,292)

Internal Service Charges

		Fleet		Buildings		Engineering	
100	General Fund	10,000	0.8%	45,324	4.6%	18,000	1.9%
200	Water (22)	186,260	15.0%	77,304	7.9%	66,000	6.9%
	Sewer (25)	164,800	13.2%	40,637	4.1%		0.0%
	Solid Waste (27)	5,170	0.4%	-	0.0%		0.0%
	Utilities Sub-Total	356,230	28.6%	117,941	12.0%	66,000	6.9%
320	Championship Course	310,734	25.0%	108,455	11.1%	6,000	0.6%
	Mountain Course	98,693	7.9%	69,647	7.1%	2,400	0.3%
	Golf Sub-Total	409,427	32.9%	178,102	18.2%	8,400	0.9%
330	Facilities	4,736	0.4%	156,248	15.9%	-	0.0%
340	Ski	281,880	22.6%	113,406	11.6%	6,000	0.6%
350	Recreation	26,190	2.1%	146,369	14.9%	6,000	0.6%
360	Rec Admin.	-	-	-	0.0%	-	0.0%
370	Parks	60,940	4.9%	64,468	6.6%	-	0.0%
380	Tennis	-	0.0%	26,375	2.7%	-	0.0%
390	Beaches	66,244	5.3%	131,711	13.4%	-	0.0%
410	Fleet	-	0.0%	-	0.0%	6,000	0.6%
420	Engineering	3,779	0.3%	-	0.0%	-	0.0%
430	Buildings	25,100	2.0%	-	0.0%	-	0.0%
		\$ 1,244,526	100.0%	\$ 979,944	100.0%	\$ 110,400	11.6%
	CIP Project Charges	\$ -		\$ -		\$ 841,500	88.4%
		\$ 1,244,526	100.0%	\$ 979,944	100.0%	\$ 951,900	100.0%
				(44,256)		2,400	

Fixed Asset Listing for assets in use and fully depreciated as of 12/31/2021

Filtered to only Machinery and Equipment (excepted only Fleet Assets)

Further filtered to exclude FA Type Computer and IT Equipment as well as Descriptions for Items on Fleet Related

Fixed Asset#	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful life (years)	
11291-A	#784 2018 Multi-Stage Tractor	Water Service Equipment	Machinery & Equipment	Water		77,000.21	25,500.00	51,500.21	10.00	06/10/2018	In Use	4125	2097H1231	6.57	
11531-A	#808 2019 buyers salsdog sampler	Water Service Equipment	Machinery & Equipment	Water		3,914.66	1,370.04	2,544.62	5.00	01/31/2020	In Use		2097H13724	3.16	
10496-1	3011 Portable Welder #848 - Ww	Water Service Equipment	Machinery & Equipment	Water	M8480445A	3,393.70	1,393.71	0.00	10.00	02/08/2011	Fully Depreciated				
11210-A	2017 Ross SNOWBLOW #761 (Water)	Water Service Equipment	Machinery & Equipment	Water	8C187270	3,242.14	668.54	5.00	10.00	10/18/2017	In Use	4106	2097H13723	0.87	
11284-A	leader tire chains 2 sets	Water Service Equipment	Machinery & Equipment	Water		8,975.06	0.00	8,975.06	10.00	10/24/2017	Fully Depreciated		2097H13726		
10526	Wachs EVS 750 Valve Exerciser	Water Service Equipment	Machinery & Equipment	Water	78-000-01	15,272.86	6,912.27	8,360.59	20.00	07/22/2011	In Use			5.63	
11292-A	#772 2018 Chevrolet Service Truck	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71252536	15,476.63	6,979.33	12,497.30	10.00	03/07/2018	In Use	4124	2097H1248	6.29	
11551-A	#810 2020 Chevrolet 1/2-ton pick-up	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71252536	35,579.49	2,596.60	32,982.89	10.00	02/28/2020	In Use		2097H1747	8.24	
11555-A	#825 2020 Chevrolet 1 Ton Dump Truck with snow plow - Water	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71252536	40,943.63	2,942.00	37,991.63	10.00	10/01/2020	In Use		2097H1746	8.84	
11556-A	#829 2020 CHEVROLET MEDIUM DUTY DUMP TRUCK - Water	Water Vehicles	Machinery & Equipment	Water	1H1FXPM5L6H95504	35,304.12	2,942.00	32,362.12	10.00	12/10/2020	In Use		2097H1754	9.02	
11557-A	#835 2021 chevrolet, model #kolorado 1500 1 ton service truck	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71M139556	21,518.13	1,793.20	19,724.93	10.00	07/22/2011	In Use		2097H1749	9.02	
10644A	'12 Chevy Truck w/ Crane#669	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71M139556	17,808.59	16,176.54	1,632.05	10.00	10/10/2012	In Use			0.85	
10612-A	'12 Chevrolet 2500 Pick-up#88	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71M139556	12,217.63	11,504.53	713.10	10.00	06/18/2012	In Use			0.54	
8625	10 WHEEL DUMP TRUCK	Water Vehicles	Machinery & Equipment	Water	1MPC1901075615	55,942.00	70,424.50	0.00	15.00	11/17/2000	Fully Depreciated				
8771	10 WHEEL DUMP TRUCK #574	Water Vehicles	Machinery & Equipment	Water	1HKL00909714742	4,999.00	4,999.00	0.00	10.00	07/18/2006	Fully Depreciated				
8616	14 FOOT SNOWBLOW-BALDERSOR107A	Water Vehicles	Machinery & Equipment	Water	3110348-WATE	4,999.00	5,825.00	0.00	10.00	10/04/1996	Fully Depreciated				
8484	15 FOOT SNOWBLOW-BALDERSOR100A	Water Vehicles	Machinery & Equipment	Water	3W13615-WATE	5,825.00	5,825.00	0.00	10.00	10/04/1996	Fully Depreciated				
8486	15 FOOT SNOWBLOW-BALDERSOR100A	Water Vehicles	Machinery & Equipment	Water	3W13615-WATE	5,825.00	5,825.00	0.00	10.00	10/04/1996	Fully Depreciated				
10713-A	2 Sets of leader tires - Water	Water Vehicles	Machinery & Equipment	Water		15,611.99	15,611.99	0.00	4.00	08/01/2013	Fully Depreciated				
10031	2005 1/2 Ton Pickup Truck #553	Water Vehicles	Machinery & Equipment	Water		8,160.38	8,160.38	0.00	10.00	02/01/2005	Fully Depreciated				
10033	2005 3/4 Ton Pickup Truck #555	Water Vehicles	Machinery & Equipment	Water		15,270.63	15,270.63	0.00	10.00	02/01/2005	Fully Depreciated				
10057	2008 1/2 Ton Pickup Truck #811	Water Vehicles	Machinery & Equipment	Water		8,528.63	8,528.63	0.00	10.00	02/01/2005	Fully Depreciated				
10262	2009 1/2 Ton Pick-Up #633	Water Vehicles	Machinery & Equipment	Water		9,401.63	9,401.63	0.00	10.00	02/01/2005	Fully Depreciated				
10268	2009 1/2 Ton Pick-Up #632	Water Vehicles	Machinery & Equipment	Water		11,109.62	11,109.62	0.00	10.00	02/01/2005	Fully Depreciated				
10261	2009 1/2 Ton Pick-Up Truck #630	Water Vehicles	Machinery & Equipment	Water		18,136.25	18,136.25	0.00	10.00	02/01/2005	Fully Depreciated				
10491-1	2011 Chevy Truck #847	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71252536	18,950.13	18,950.13	0.00	10.00	01/15/2009	Fully Depreciated				
10731	2013 CHEVY EQUINOX #891	Water Vehicles	Machinery & Equipment	Water	1G8YF1E71252536	16,490.48	16,490.48	0.00	10.00	01/14/2011	Fully Depreciated				
10846-A	2015 1 Ton Chevy Service Truck #708	Water Vehicles	Machinery & Equipment	Water		15,846.63	15,846.63	0.00	5.00	09/15/2015	Fully Depreciated	4010	2097P2304	1.94	
10841-A	2015 Chevrolet Cab Pickup #707	Water Vehicles	Machinery & Equipment	Water		14,506.13	14,506.13	0.00	5.00	09/15/2015	Fully Depreciated	4017	2097P2505	3.75	
10879-A	2015 Chevrolet Service Truck with Crane #703	Water Vehicles	Machinery & Equipment	Water		14,421.63	14,421.63	0.00	10.00	10/27/2014	In Use	4016	2097P2254	2.89	
11209-A	2017 CATERPILLAR BACKHOE/LOADER #755 (Water)	Water Vehicles	Machinery & Equipment	Water		16,608.46	7,419.37	9,189.09	10.00	11/24/2014	In Use	4015	2097P3103	2.97	
11211-A	2018 CHEVROLET 1/2-TON PICK-UP #764 (Water)	Water Vehicles	Machinery & Equipment	Water		23,724.96	38,160.68	10.00	10.00	12/13/2017	In Use	4105	2097H13728	6.02	
11212-A	2018 CHEVROLET SERVICE TRUCK #770 (Water)	Water Vehicles	Machinery & Equipment	Water		33,899.63	5,444.01	8,455.62	10.00	11/28/2017	In Use	4109	2097H1703	5.98	
11446-A	2019 VAC-COM Combination Vacuum Truck #807	Water Vehicles	Machinery & Equipment	Water		20,752.13	7,781.85	12,970.28	10.00	01/23/2018	In Use	4113	2097H1703	6.14	
10656	Camera Van #615	Water Vehicles	Machinery & Equipment	Water		30,281.75	54,240.00	154,041.75	8.00	09/10/2018	In Use			5.77	
8924	CATERPILLAR LOADER #500 #523	Water Vehicles	Machinery & Equipment	Water		34,618.00	34,618.00	0.00	4.00	10/02/2002	Fully Depreciated				
8918	CATERPILLAR LOADER #500 #524	Water Vehicles	Machinery & Equipment	Water		34,618.00	34,618.00	0.00	4.00	10/02/2002	Fully Depreciated				
10649A	Chevrolet 3-ton pickup #678	Water Vehicles	Machinery & Equipment	Water		13,281.63	11,732.08	1,549.55	10.00	12/27/2012	In Use			1.05	
8764	CHEVROLET 1 TON TRUCK #473	Water Vehicles	Machinery & Equipment	Water		14,057.93	14,057.93	0.00	10.00	02/01/2001	Fully Depreciated				
9762	CHEVROLET 1/2 TON PICKUP #467	Water Vehicles	Machinery & Equipment	Water		10,189.09	10,189.09	0.00	10.00	10/25/2000	Fully Depreciated				
10650A	CHEVROLET 1/2 TON PICKUP #677	Water Vehicles	Machinery & Equipment	Water		10,448.63	8,275.42	2,173.21	10.00	12/27/2012	In Use			1.13	
10652A	Chevrolet 3/4 Service Truck #680	Water Vehicles	Machinery & Equipment	Water		14,730.63	12,889.73	1,840.90	10.00	01/22/2013	In Use			1.06	
10653A	Chevrolet 1/2-ton truck #679	Water Vehicles	Machinery & Equipment	Water		17,066.63	14,933.10	2,133.53	10.00	01/23/2013	In Use			1.13	
10654	Flatbed Body #486	Water Vehicles	Machinery & Equipment	Water		6,033.24	6,033.24	0.00	10.00	05/20/2008	Fully Depreciated				
8631	FORKLEIF 4800	Water Vehicles	Machinery & Equipment	Water		21,400.50	21,400.50	0.00	10.00	10/17/2001	Fully Depreciated				
10360	GEO XT Trimble GPS/Hand Hdl	Water Vehicles	Machinery & Equipment	Water		5,272.04	5,272.04	0.00	3.00	06/11/2009	In Use			7.53	
9758	GMC 4X4 PICKUP TRUCK #635	Water Vehicles	Machinery & Equipment	Water		12,502.25	12,502.25	0.00	10.00	01/31/2007	Fully Depreciated				
11097-A	Recondition Victor #534	Water Vehicles	Machinery & Equipment	Water		14,025.27	13,323.75	701.52	5.00	01/14/2017	In Use		2097H1840	0.16	
10712-A	Snowblower Tractor#887	Water Vehicles	Machinery & Equipment	Water		54,370.00	54,370.00	0.00	8.00	08/01/2013	Fully Depreciated				
8228	VACTOR CS2000 SEVERE CLENER #534	Water Vehicles	Machinery & Equipment	Water		119,858.55	119,858.55	0.00	5.00	07/17/2001	Fully Depreciated				
11293-B	#784 2018 Multi-Stage Tractor	Sewer Service Equipment	Machinery & Equipment	Sewer		77,000.21	25,500.00	51,500.21	10.00	06/10/2018	In Use	4126	2097H1231	6.57	
11295	#784 2018 Roops Pak Fall Mower	Sewer Service Equipment	Machinery & Equipment	Sewer		22,444.36	7,481.00	14,963.36	10.00	01/31/2020	In Use		2097H13727	3.18	
11511-B	#809 2019 buyers salsdog sampler	Sewer Service Equipment	Machinery & Equipment	Sewer		3,914.65	1,370.04	2,544.61	5.00	10.00	02/08/2011	Fully Depreciated			
10496-2	3011 Portable Welder #848 - Sw	Sewer Service Equipment	Machinery & Equipment	Sewer	M8480445A	3,393.70	1,393.70	0.00	10.00	02/08/2011	Fully Depreciated				
11210-B	2017 Ross SNOWBLOW #763 (Sewer)	Sewer Service Equipment	Machinery & Equipment	Sewer	8C187270	3,242.14	2,673.60	568.54	5.00	10/18/2017	In Use	4110	2097H13723	0.87	
11214	2018 PIPE HUNTER #767	Sewer Service Equipment	Machinery & Equipment	Sewer	4Z7511173365	8,975.06	11,977.27	-27,319.97	10.00	11/28/2017	Fully Depreciated		2548H13724	5.98	
11294-B	leader tire chains 2 sets	Sewer Service Equipment	Machinery & Equipment	Sewer		175,300.30	175,300.30	0.00	10.00	02/10/2017	In Use		2548H13725	15.57	
11166	Trailer mounted 87 Emergency Pump	Sewer Service Equipment	Machinery & Equipment	Sewer		3,849.15	3,849.15	0.00	10.00	03/26/1992	Fully Depreciated		2532H1601		
2306	#270 PIPELINE TRAILER	Sewer Vehicles	Machinery & Equipment	Sewer		19,476.62	6,979.33	12,497.29	10.00	03/20/2018	In Use		2097H1748	6.29	
11292-B	#772 2018 Chevrolet Service Truck	Sewer Vehicles	Machinery & Equipment	Sewer		15,579.49	2,596.60	12,982.89	10.00	02/28/2020	In Use		2097H1747	8.24	
11510-B	#810 2020 Chevrolet 1/2-ton pick-up	Sewer Vehicles	Machinery & Equipment	Sewer		40,943.63	2,942.00	37,991.63	10.00	10/01/2020	In Use		2097H1746	8.84	
11553-B	#825 2020 Chevrolet 1 Ton Dump Truck with snow plow - Sewer	Sewer Vehicles	Machinery & Equipment	Sewer		35,304.12	2,942.00	32,362.12	10.00	12/10/2020	In Use		2097H1754	9.02	
11556-B	#829 2020 CHEVROLET MEDIUM DUTY DUMP TRUCK - Sewer	Sewer Vehicles	Machinery & Equipment	Sewer		17,808.59	1,793.20	16,015.39	10.00	12/10/2020	In Use		2097H1749	9.02	
11557-B	#835 2021 chevrolet, model #kolorado 1500 1 ton service truck	Sewer Vehicles	Machinery & Equipment	Sewer		21,518.13	1,793.20	19,724.93	10.00	07/22/2011	In Use			5.63	
10648	'12 Chevy Truck w/ Crane#669	Sewer Vehicles	Machinery & Equipment	Sewer		17,808.59	16,176.54	1,632.05	10.00	10/10/2012	In Use			0.85	
10612-B	'12 Chevrolet 2500 Pick-up#88	Sewer Vehicles	Machinery & Equipment	Sewer		12,217.63	11,504.53	713.10	10.00	06/18/2012	In Use			0.54	
8626	10 WHEEL DUMP TRUCK	Sewer Vehicles	Machinery & Equipment	Sewer		55,942.00	70,424.50	0.00	15.00	11/17/2000	Fully Depreciated				
8772	10 WHEEL DUMP TRUCK #574	Sewer Vehicles	Machinery & Equipment	Sewer		4,999.00	4,999.00	0.00	10.00	07/18/2006	Fully Depreciated				
10713-B	2 Sets of Leader Tires - Sewer	Sewer Vehicles	Machinery & Equipment	Sewer		15,611.99	15,611.99	0.00	4.00	08/01/2013	Fully Depreciated				
10032	2005 1/2 Ton Pickup Truck #553	Sewer Vehicles	Machinery & Equipment	Sewer		8,160.38	8,160.38	0.0							

Fixed Asset Listing for assets in use and fully depreciated as of 11.3.2021
 Filtered to only Machinery and Equipment (except tool fleet assets)
 Further filtered to exclude FA Type Computer and IT Equipment as well as Descriptions for items not (less) related

Fixed Asset#	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful life (years)
10073	Flashed Body - #468C	Machinery & Equipment	Sewer Vehicles	Sewer		4,033.23	6,033.23	0.00	10.00	05/20/2008	Fully Depreciated			
8952	FORKlift	Machinery & Equipment	Sewer Vehicles	Sewer	483210854-4	21,400.50	21,400.50	0.00	10.00	10/12/2001	Fully Depreciated			
9751	FORKlift - With Attachment#315	Machinery & Equipment	Sewer Vehicles	Sewer		11,288.69	11,288.69	0.00	15.00	11/01/1997	Fully Depreciated			
9341	GMC T27-TON PICK-UP TRUCK #540	Machinery & Equipment	Sewer Vehicles	Sewer		15,740.94	15,740.94	0.00	10.00	06/24/2004	Fully Depreciated			
9759	GMC 4X4 PICKUP TRUCK#315	Machinery & Equipment	Sewer Vehicles	Sewer	1076141422379	12,502.24	12,502.24	0.00	10.00	01/27/2000	Fully Depreciated			
11097-B	Groundwater Tracker# 4534	Machinery & Equipment	Sewer Vehicles	Sewer		14,025.26	11,223.75	701.51	5.00	07/11/2017	In Use		2007TR460	0.16
10712-B	Groundwater Tracker# 4887	Machinery & Equipment	Sewer Vehicles	Sewer	MTE-1630	54,370.00	54,370.00	0.00	8.00	08/01/2013	Fully Depreciated			
9228	VECTON COMBI SEWER CLEANER #534	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	17V80AK248M122	119,858.55	119,858.55	0.00	10.00	07/17/2003	Fully Depreciated			
10822	F487 1204 JOHN DEERE TRACTOR	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	1PVS075178012488	6,700.00	6,700.00	0.00	5.00	10/01/2014	In Use	4014		2.82
8413	#877 - SPRIK/SEEDER	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course		2,575.00	2,575.00	0.00	4.00	04/09/2001	Fully Depreciated			
10035	#500 AERIFIER	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	210000177	18,200.00	18,200.00	0.00	7.00	10/01/2002	Fully Depreciated			
8822	#514 Toro HYDROJECT 3000	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	#0715-746284	17,644.00	17,644.00	0.00	5.00	06/19/2007	Fully Depreciated			
3084	#600 CLUB CAR BALL PUMP 2000	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	5011816	4,875.00	4,875.00	0.00	5.00	06/05/2008	Fully Depreciated			
10085	#616 PLANTAIN VERTICUTTER	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	TC01330055901C	25,382.44	25,382.44	0.00	4.00	06/05/2008	Fully Depreciated			
10114	#62 JD TC075 CORE HARVESTER	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	4FMJ511880232	31,381.00	31,381.00	0.00	5.00	08/25/2008	Fully Depreciated			
10127	#625 Bands Brush Chipper	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	31100183	49,000.00	49,000.00	0.00	7.00	05/01/2011	Fully Depreciated			
10520	#650 2011 Toro 4000D Rough Mower	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	17C85000CT050013	55,988.00	52,283.74	3,704.26	30.00	07/28/2012	In Use			0.64
10523	#676 2010 Toro Fairway Mower	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	17C85000D7060034	58,517.90	54,785.30	10,732.60	10.00	07/28/2013	In Use			1.61
10710	#683 John Deere Catwalk Mower	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course		31,181.42	31,181.42	0.00	7.00	07/02/2014	Fully Depreciated			
10812	#693 Groundmaster Rotary Mower	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course		31,716.06	31,716.06	0.00	7.00	07/02/2014	Fully Depreciated			
10819	#694 Toro#1 Flex1250-D Mower	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	11C20AFH0100021	30,687.85	31,000.26	16,687.59	10.00	03/11/2018	In Use	4138	3197E1217	4.32
11281	#775 2018 John Deere Pragator	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	11C20AFH1000013	29,128.28	30,144.81	18,685.47	10.00	03/11/2018	In Use	4117	3197E1218	6.32
11284	#776 2018 John Deere Pragator	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	102090007	54,234.30	23,727.48	30,506.82	8.00	04/11/2018	In Use	4118	3197E1220	4.35
11285	#781 2018 Toro Multi-Pro Sprayer 5800	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	88024	12,600.00	4,300.00	8,400.00	5.00	02/29/2020	In Use			3.24
15318	#812 2020 Htu turf roller	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	88025	12,600.00	4,300.00	8,400.00	5.00	02/29/2020	In Use			3.24
15319	#813 2020 John Deere pragator	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	11C20SAFFK720201	34,897.85	32,571.40	28,798.45	10.00	02/29/2020	In Use			1.24
15334	#814 2020 chb car carryall	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA2036-103886	11,468.00	1,720.26	9,747.74	10.00	04/30/2020	In Use			9.24
15335	#815 2020 chb car carryall	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA2036-103888	11,468.00	1,720.26	9,747.74	10.00	04/30/2020	In Use			9.24
15336	#816 2020 chb car carryall	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA2036-103890	11,468.00	1,720.26	9,747.74	10.00	04/30/2020	In Use			9.24
15337	#817 2020 chb car carryall	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1848-932214	14,450.00	1,529.12	8,938.88	10.00	06/30/2020	In Use			8.41
15354	#827 2030 GRADEN, COHTOUR SAND INJECTION VERTICUTTER	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	9355	14,450.00	1,529.12	8,938.88	10.00	06/30/2020	In Use			8.41
15361	#831 2011 PLANTAIR	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	18030400175911	23,000.00	2,625.00	24,375.00	6.00	09/11/2011	In Use			8.86
11560	#832 2011 TORO PROCCORE 1298 AERATOR	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	40778861	28,595.32	1,574.56	25,020.76	4.00	04/19/2021	In Use			3.18
11550	#833 2021 Toro proccore 1298 aerator	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	407540122	34,452.99	4,308.62	30,144.37	4.00	04/19/2021	In Use			3.18
11558	#834 2021 Toro v77 deep line aerator	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	4,550.20	1,450.00	23,714.20	3.00	04/19/2021	In Use			3.18	
9218	#97-072 FAIRWAY MOWER REELS	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	M0022M804242L	3,450.00	1,450.00	0.00	3.00	04/01/2003	Fully Depreciated			
9219	#97-073 FAIRWAY MOWER REELS	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	M0022M804243L	3,450.00	1,450.00	0.00	3.00	04/01/2003	Fully Depreciated			
9220	#97-074 FAIRWAY MOWER REELS	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	M0022M804244L	3,450.00	1,450.00	0.00	3.00	04/01/2003	Fully Depreciated			
9221	#97-075 FAIRWAY MOWER REELS	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	M0022M804245L	3,450.00	1,450.00	0.00	3.00	04/01/2003	Fully Depreciated			
9222	#97-076 FAIRWAY MOWER REELS	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	280006918	3,724.31	3,724.31	0.00	4.00	08/18/2008	Fully Depreciated			
10109	#97-083 GREENS MOWER CUT IHI	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	280006918	3,724.00	3,724.00	0.00	4.00	08/18/2008	Fully Depreciated			
10110	#97-084 GREENS MOWER CUT IHI	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	280006918	3,724.00	3,724.00	0.00	4.00	08/18/2008	Fully Depreciated			
10111	#97-085 GREENS MOWER CUT IHI	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	280006918	3,724.00	3,724.00	0.00	4.00	08/18/2008	Fully Depreciated			
10951	2015 CLUB CAR CARRIVAL #713	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522024	8,906.70	8,906.70	0.00	5.00	10/20/2015	Fully Depreciated	4023	3142H4104	
10952	2015 CLUB CAR CARRIVAL #714	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522027	8,906.70	8,906.70	0.00	5.00	10/20/2015	Fully Depreciated	4024	3142H4105	
10953	2015 CLUB CAR CARRIVAL #715	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522028	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4025	3142H4106	
10954	2015 CLUB CAR CARRIVAL #716	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522029	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4026	3142H4107	
10955	2015 CLUB CAR CARRIVAL #717	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522030	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4027	3142H4108	
10956	2015 CLUB CAR CARRIVAL #718	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522031	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4028	3142H4109	
10957	2015 CLUB CAR CARRIVAL #719	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522032	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4029	3142H4110	
10958	2015 CLUB CAR CARRIVAL #720	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522033	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4030	3142H4111	
10959	2015 CLUB CAR CARRIVAL #721	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522034	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4031	3142H4112	
10960	2015 CLUB CAR CARRIVAL #722	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522035	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4032	3142H4113	
10961	2015 CLUB CAR CARRIVAL #723	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1450-522036	8,906.70	8,906.70	0.00	5.00	12/15/2015	Fully Depreciated	4033	3142H4114	
10962	2015 TORO GREENSMASTER 1800 #711	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	3155001017	8,767.90	8,767.90	0.00	4.00	07/11/2016	Fully Depreciated	4048	3142H4180	
11051	2016 Cushion T54 Refresher #724 - Bir Cart	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	315501020	80,097.00	80,097.00	0.00	3.00	07/21/2016	Fully Depreciated	4047	3142H4181	
11054	2016 Cushion T54 Refresher #725 - Bir Cart	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course		21,587.00	21,587.00	0.00	3.00	07/21/2016	Fully Depreciated	4051	3142H4178	
10889	2016 Turfco Overseeder #729	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course		14,895.00	14,895.00	0.00	4.00	07/20/2016	Fully Depreciated	4051	3142H4179	
11111	2017 Club Car Carryall #736	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1736-815732	10,379.70	8,832.00	1,017.70	3.00	04/11/2017	In Use	4061	3142H4140	0.15
11112-A	2017 John Deere Pragator #734	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	MA1736-815733	10,379.70	8,832.00	1,017.70	3.00	04/11/2017	In Use	4060	3142H4141	0.35
11121-A	2017 JOHN DEERE TRACTOR #754 (Champ Golf)	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	11C2030M10090012	15,450.71	9,500.00	14,800.00	10.00	04/11/2017	In Use	4058	3197H4511	0.35
11201-A	2017 JOHN DEERE TRACTOR 5075E #761 (Champ Golf)	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	11V4064JH01101170	24,750.00	9,500.00	14,800.00	10.00	04/11/2017	In Use	4108	3197H4512	0.35
11208-A	2017 TORO GREENSTEER AERATOR #754 (Champ Golf)	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	1PVS07516G010476	23,930.81	9,383.41	13,547.40	10.00	09/25/2017	In Use	4098	3197H4174	5.81
11116	2017 Toro Groundmaster 35000 Rotary Mower #741	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	40131822	12,290.68	10,242.50	2,048.18	5.00	05/25/2017	In Use	4104	3197H4171	0.72
11117-A	2017 Toro Multi-Pro Sprayer #746	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	40024076	31,954.55	28,793.32	3,161.23	5.00	04/11/2017	In Use	4066	3142H5005	0.35
11117	2017 Toro Pro Force Blower #748	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course	400522415	17,232.59	15,529.34	700.00	5.00	04/11/2017	In Use	4067	3142H4713	0.35
11207-A	2017 TORO PROCCORE 1298 AERATOR #756 (Champ Golf)	Machinery & Equipment	Recreation Service Equipment	Championship Golf Course										

Fleet Asset Listing for assets in use and fully depreciated as of 12.31.2021
 Filtered to only Machinery and Equipment (extract only Fleet Assets)
 Further filtered to exclude FA Type Computer and IT Equipment as well as Descriptions for Items not Fleet Related

Fleet Asset#	Description	FA Type	SA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful Life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful Life (years)
11433	Green Brush attachment for Toro Greenmowers	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course		766.89	447.44	319.45	4.00	06/20/2019	In Use		3142E1275	1.57
11434	Green Brush attachment for Toro Greenmowers	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course		766.89	447.44	319.45	4.00	06/20/2019	In Use		3142E1276	1.57
11435	Green Brush attachment for Toro Greenmowers	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course		766.89	447.44	319.45	4.00	06/20/2019	In Use		3142E1277	1.57
10529.1	John Deere Cole Collector #663	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course	TC0252E0070044	5,875.50	5,875.50	0.00	15.00	09/24/2010	In Use		3142E1278	1.57
10473.1	John Deere Tractor #643	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course	V4320H23255	13,011.60	9,402.70	3,608.90	15.00	08/25/2011	In Use		3142E1279	4.72
10731	JohnDeere Spare Cutting Heads	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course	See notes	23,889.87	19,335.84	4,554.03	10.00	07/23/2011	In Use		3142E1280	3.80
10952	Yanor JD 2025 Toro Mower Top Heads	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course		6,417.69	6,417.69	0.00	5.00	08/01/2015	Fully Depreciated		3142E1281	1.61
10715	Toro Top Header #886	Recreation Service Equipment	Machinery & Equipment	Championship Golf Course		11,135.00	11,135.00	0.00	5.00	08/01/2013	Fully Depreciated		3142E1282	
11553	FurF Public Equipment Lift	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course		2,575.00	1,089.74	1,485.26	10.00	07/01/2020	In Use		318FM1210	
10036	MS00 AERIFIER	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course		2,575.00	0.00	2,575.00	10.00	10/12/2001	Fully Depreciated		318FM1210	8.58
10115	#621 JD TC025 CORE HARVEST	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	TC02530550914	4,875.00	4,875.00	0.00	5.00	07/01/2001	Fully Depreciated		318FM1210	
11286	#777 2018 Toro Pro Force Mower	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	402415084	7,234.34	2,388.60	4,845.74	10.00	03/17/2018	In Use		3242E1270	6.31
11287	#778 2018 Toro Groundsmaint 3500D Victory Mower	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	401245130	32,350.43	23,184.31	9,166.12	5.00	03/17/2018	In Use	4120	3242E1272	1.81
11288	#779 2018 Toro 3400 Turbo Greens Mower	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	402542221	57,390.36	33,433.52	23,956.84	6.00	04/02/2018	In Use	4121	3242E1273	2.33
11289	#780 2018 Toro 3400 Turbo Greens Mower	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	402542222	45,829.10	27,720.36	18,108.74	6.00	03/17/2018	In Use	4122	3242E1274	2.33
11541	#822 2020 cub car carryall	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	MA1849-R32258	11,488.00	382.28	11,105.72	10.00	04/11/2017	In Use		3187E1283	5.57
10955	2015 JOHN DEERE FAIRWAY MOWER #717	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31C850001DF050034	61,061.68	36,128.35	24,933.33	10.00	11/20/2015	In Use	4030	3242E1275	3.99
10962	2015 JOHN DEERE FAIRWAY MOWER #717	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000028	57,030.04	57,030.04	0.00	6.00	09/22/2015	Fully Depreciated	4031	3242E1276	
11064	2014 Cubman 5/4 Refresher #726 - Bu Cat	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course		24,914.00	24,914.00	0.00	3.00	07/21/2016	Fully Depreciated	4046	3242E1284	
11109	2017 Club Car Carryall #739	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	MA1736-R24107	10,379.70	9,342.00	1,037.70	5.00	04/11/2017	In Use		3242E1285	0.35
11108	2017 Club Car Carryall #739	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	MA1736-R24107	10,379.70	9,342.00	1,037.70	5.00	04/11/2017	In Use	4054	3242E1286	0.35
11107	2017 Club Car Carryall #740	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	MA1736-R24107	10,379.70	9,342.00	1,037.70	5.00	04/11/2017	In Use	4056	3242E1287	0.35
11106	2017 Club Car Carryall #741	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	MA1736-R24107	10,379.70	9,342.00	1,037.70	5.00	04/11/2017	In Use	4058	3242E1288	0.35
11114	2017 John Deere Tractor #734	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	MA1736-R24107	10,379.70	9,342.00	1,037.70	5.00	04/11/2017	In Use	4059	3242E1289	0.35
11272.0	2017 JOHN DEERE TRACTOR #764 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31C2090A1H0100072	16,470.71	13,905.54	2,565.17	5.00	04/11/2017	In Use		3197E1285	0.35
11273.0	2017 JOHN DEERE TRACTOR #761 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000010	24,750.00	8,900.00	15,850.00	10.00	10/31/2017	In Use		3187E1286	5.93
11208.0	2017 JOHN DEERE TRACTOR #761 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	1PYS01E1G1015416	23,858.81	8,565.44	15,293.37	10.00	09/25/2017	In Use		3197E1287	5.81
11209.0	2017 JOHN DEERE TRACTOR #761 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	401318822	12,290.68	10,242.50	2,048.18	10.00	09/25/2017	In Use		3197E1288	0.72
11113.0	2017 Toro Multi-Pro Sprayer #746	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	000522415	17,323.58	15,009.34	2,314.24	5.00	04/11/2017	In Use	4053B	3197E1289	0.35
11280.0	2017 TORO PROCORE 1298 AERATOR #756 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000023	16,223.63	16,223.63	0.00	4.00	09/08/2017	Fully Depreciated		3197E1290	
11118.0	2017 Toro Procore 84 Aerator #747	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000100	13,260.27	13,260.27	0.00	4.00	04/11/2017	Fully Depreciated		3197E1291	
11205.0	2017 TORO PROCORE PROCESSOR #758 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000110	13,260.27	13,260.27	0.00	4.00	04/11/2017	Fully Depreciated		3197E1292	
11206.0	2017 TORO MAKE-O-VAC #757 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	400411313	15,702.64	8,014.93	7,687.71	5.00	09/08/2017	In Use		3197E1293	0.76
11209.0	2017 TORO MAKE-O-VAC #752 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	41341767	15,702.64	6,281.78	9,420.86	10.00	10/02/2017	In Use		3197E1294	3.76
11114	2017 Toro Sand Pro 3040 #745	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000071	14,978.58	13,480.56	1,498.02	5.00	04/11/2017	In Use	4064	3197E1295	0.35
11201.0	2017 TORO 3042 ZIP TINE AERATOR #763 (Mountain Golf)	Recreation Service Equipment	Machinery & Equipment	Mountain Golf Course	31A000071	32,896.22	12,896.12	20,000.10	0.00	10/02/2017	In Use		3242E1292	
10452	JohnDeere 550B Forw Mwr #641	Recreation Service Equipment	Machinery & Equipment	Facilities	TC80000302625	34,400.25	55,824.72	-21,424.47	0.00	10/02/2017	In Use	4064	3197E1292	
10730	2013 Chevrolet Truck #800	Recreation Vehicles	Machinery & Equipment	Facilities	10R1XZG50F184633	34,400.25	27,520.92	6,879.33	10.00	09/10/2010	Fully Depreciated		3197E1293	
10918	#695 2014 Yamaha ATV	Recreation Vehicles	Machinery & Equipment	Diamond Peak Mountain Ops	5FAUJ5E3A102484	2,299.00	2,299.00	0.00	5.00	12/15/2014	Fully Depreciated		3446E1002	1.94
11306	2 Fun Gon Snow Makers	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Mountain Ops		92,050.01	13,807.44	78,242.56	20.00	11/01/2018	In Use		3446E1002	16.81
10234	2011 Kubota Ace Wilder #651	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Mountain Ops	48R23093H	8,816.41	8,816.41	0.00	10.00	07/20/2013	Fully Depreciated		3446E1002	
10733	2013 Polaris Snowmobile #68R	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Mountain Ops	5N1PUS4C0505415	10,879.00	10,879.00	0.00	5.00	12/28/2016	In Use		3446E1004	5.07
11098	2016 Kässbohrer Snow Bucket Attachment	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Mountain Ops	0070731 R19 002 18	15,500.00	5,075.00	10,425.00	10.00	09/08/2016	Fully Depreciated	4054	3446E1004	
11099	2017 Polaris Snowmobile #732	Recreation Vehicles	Machinery & Equipment	Diamond Peak Mountain Ops	5N1P4A0H0C99111	11,732.82	11,732.82	0.00	5.00	09/08/2016	Fully Depreciated	4054	3446E1004	
11215	2016 POLARIS SNOWMOBILE #768	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Admin	5N1F8PXC171590	11,901.11	10,657.74	1,243.37	5.00	12/31/2017	In Use	4111	3446E1005	1.07
11350	2019 Polaris Snowmobile #785	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Admin	5N1F8PXC242922	14,042.47	7,041.24	7,001.23	6.00	10/01/2018	In Use	4133	3446E1006	2.91
11468	2019 Polaris Snowmobile #801	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Admin	5N1F8PXC095421	14,517.88	6,791.22	7,726.66	5.00	08/28/2019	In Use	4133	3446E1006	2.73
2294	FASTER TRAM TRAILER #267	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Admin	DMVPS2E1980V	12,540.53	12,540.53	0.00	5.00	12/15/1991	Fully Depreciated		3446E1007	
11555	#838 2020 POLARIS SNOWMOBILE	Recreation Service Equipment	Machinery & Equipment	Diamond Peak Admin	5N1F8P4MC142421	14,451.50	2,408.64	12,042.86	6.00	10/1/2020	In Use		3446E1008	4.87
11301	2008 Hyster Bully 380 SnowCat #935 - Additional Cost	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin		17,000.00	6,091.81	10,908.19	10.00	03/20/2018	In Use		3446E1008	6.28
10677	2011 Hyster Bully Snow Cat#645	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	WVUJ521K0A1010466	241,000.00	241,000.00	0.00	10.00	11/18/2010	Fully Depreciated		3446E1008	
10729	2013 Snow Blower #848	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	28D395	32,918.00	10,765.00	22,153.00	10.00	10/30/2013	In Use		3446E1008	1.90
10635	2013 Yamaha M100 #674	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	5Y4A418Y3CA020874	11,222.25	11,222.25	0.00	5.00	09/16/2013	Fully Depreciated		3446E1008	
10932	2014 Kässbohrer Piston Bully Park Cat #700	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	WVUJ521K0A1011207	333,632.00	236,322.95	97,309.05	10.00	11/25/2014	In Use	4018	3446E1009	2.97
10933	2014 Kässbohrer Piston Bully Winch Cat #699	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	WVUJ521K0A1011171	342,829.00	242,837.35	99,991.65	10.00	11/25/2014	In Use	4049	3446E1009	2.97
10935	2014 Kässbohrer Piston Bully Winch Cat #699	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin		20,006.00	20,076.04	8,949.96	10.00	11/25/2014	In Use		3446E1009	2.97
11066	2016 Polaris Ranger Crew #723	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin		15,365.98	10,215.45	5,150.53	8.00	07/19/2016	In Use	4049	3446E1009	2.82
11095	2016 Polaris Ranger Crew #728	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin		17,029.95	10,821.40	6,208.55	8.00	07/21/2016	Fully Depreciated	4035	3446E1009	2.82
10954	2016 POLARIS SNOWMOBILE #704	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	5N1PUN51G108015	10,908.66	10,908.66	0.00	6.00	07/23/2015	Fully Depreciated	4036	3446E1009	
10953	2016 POLARIS SNOWMOBILE #705	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	5N1PUN51G108016	10,908.66	10,908.66	0.00	6.00	07/23/2015	Fully Depreciated	4036	3446E1009	
11211	2017 KASSBOHRER PISTON BULLY #748	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	318000190	372,500.00	133,479.31	239,020.69	10.00	03/20/2018	In Use	4107	3446E1010	6.28
11529	2019 Kässbohrer Piston Bully #800 Park #804	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	WVUJ521K0A1012114	374,500.00	78,020.75	296,479.25	10.00	09/30/2019	In Use		3446E1011	7.82
11381	2019 POLARIS RANGER XP1000 #780	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	4K4AR690R0889867	35,098.65	9,291.00	25,807.65	6.00	04/25/2019	In Use	4154	3446E1011	3.38
11467	2019 Polaris Ranger XP1000 #805	Recreation Vehicles	Machinery & Equipment	Diamond Peak Admin	4K4AR690R0889868	35,098.6								

Fixed Asset Listing for assets in use and fully depreciated as of 12.3.2021
 Filtered to only Machinery and Equipment to extract only Fleet Assets
 Further filtered to exclude FA Type Computer and IT Equipment as well as Descriptions for Items not Fleet Related

Fixed Asset#	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful life (years)
10579-2	John Deere Case Collector #661	Recreation Service Equipment	Machinery & Equipment	Parks & Recreation Admin	TC0125EBT070044	5,622.50	3,820.48	1,802.02	15.00	08/25/2011	In Use			4.72
10487	#646 - 2011 Chevy Truck	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1GCHKPFD08F178077	20,893.25	20,893.25	0.00	10.00	01/14/2011	Fully Depreciated			
10755	#692 2014 Chevy 3500Dump Truck	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1GBKZC0XEF150145	36,144.25	28,009.20	8,135.05	10.00	01/02/2014	In Use			2.08
11298	#782 2018 Chevrolet Flatbed Truck	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1L2R9560	38,926.25	12,975.60	25,950.65	10.00	06/30/2018	In Use	4129	4378LV1733	6.57
11562	#836 2021 Chevrolet Flatbed truck, model #X3500	Recreation Service Equipment	Machinery & Equipment	Parks & Recreation Admin	1G8YS5E71MF154802	48,623.25	3,813.65	44,809.60	10.00	05/28/2021	In Use		4378LV1737	9.48
9490	2005 3/4 Ton Pickup Truck #554	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1GCHZ4F75E2188	20,187.25	20,187.25	0.00	10.00	02/01/2005	Fully Depreciated			
10993	2015 JOHN DEERE PROGATOR #722	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1TC203AF1080559	25,168.79	14,801.54	10,377.25	10.00	11/30/2015	In Use	4008	4378M1456	3.99
10952	2015 Abi Force 848 Field Groomer #706	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	5M1P14NS10C160816	16,174.28	16,174.28	0.00	8.00	07/14/2015	Fully Depreciated	4020	4378SV531	
11218	2018 JOHN DEERE ATV #771	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1M0R25MAPAD031040	18,277.63	13,403.72	4,873.91	5.00	02/14/2018	In Use	4134	4378LV1726	1.20
9342	GM 1/2 TON PICK-UP TRUCK #541	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1GTHK24U74E3237	19,586.91	19,586.91	0.00	10.00	06/25/2004	Fully Depreciated			
10125	GROUNDS MAINT. VEHICLE #624	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1C203AF010109	23,925.00	23,925.00	0.00	5.00	09/04/2008	Fully Depreciated			
10473-2	John Deere Tractor #643	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	1V4120H710256	6,505.80	5,041.52	1,464.28	15.00	09/24/2010	In Use			3.80
10126	OVERSEER #622	Recreation Vehicles	Machinery & Equipment	Parks & Recreation Admin	574493	13,795.00	13,795.00	0.00	4.00	09/04/2008	Fully Depreciated			
11381	2019 John Deere ProGator #794	Recreation Service Equipment	Machinery & Equipment	Parks	1TC203AF AKT110147	31,111.21	7,777.80	23,333.41	10.00	04/05/2019	In Use	4148	4378E1729	7.33
11380	2019 ECV 1500 PTO SPREADER #793	Recreation Service Equipment	Machinery & Equipment	Parks	2321S11815709	6,791.00	2,122.20	4,668.80	8.00	04/05/2019	In Use	4147	4378E1723	5.33
11379	2019 Toro Groundsmaint 3500 Rotary Mower #792	Recreation Service Equipment	Machinery & Equipment	Parks	40349449	32,760.72	8,463.31	24,297.41	10.00	03/19/2019	In Use	4146	4378E1743	7.29
11551	#824 2020 Chevrolet 1 Ton Service Truck	Recreation Vehicles	Machinery & Equipment	Parks	1GBHK24U53E125190	43,063.25	5,024.04	38,039.21	10.00	08/05/2020	In Use		4378E1736	8.67
11552	#830 2021 JOHN DEERE PRO GATOR	Recreation Vehicles	Machinery & Equipment	Parks	1TC203AFCL130090	35,169.86	1,758.48	33,411.38	10.00	04/07/2021	In Use		4378E1731	9.14
11075	2016 Chevrolet Flatbed Truck #730	Recreation Vehicles	Machinery & Equipment	Parks	33069.25	16,810.39	16,258.87	10.00	09/30/2016	In Use		4378P2250	4.82	
11062	2016 Barber Sandman #727	Recreation Service Equipment	Machinery & Equipment	Beaches	14040.00	14,040.00	1,170.00	5.00	03/31/2017	In Use	4045	3972E1705	0.32	
10821	# 498 2014 JOHN DEERE TRACTOR	Recreation Vehicles	Machinery & Equipment	Beaches	11V5075CELY245480	49,892.75	33,677.37	16,215.38	10.00	10/01/2014	In Use	4013		2.82
10473-3	John Deere Tractor #643	Recreation Vehicles	Machinery & Equipment	Beaches	1V4120H710256	6,505.80	4,777.34	1,728.46	14.00	06/01/2012	In Use			4.49
8364	#95-060 FIELD ORCHARD SPRAY	Administration Service Equipment	Machinery & Equipment	General Government	20000623	3,011.25	3,011.25	0.00	4.00	03/08/2001	Fully Depreciated			
9271	BRIDGE CRANE	Administration Service Equipment	Machinery & Equipment	General Government	531-23-02838	33,729.53	15,077.86	18,651.67	40.00	12/12/2003	In Use			22.01
10239	GOOSE NECK TRAILER - Equip#29	Administration Service Equipment	Machinery & Equipment	General Government	318E5332713266	7,337.75	6,649.10	1,088.65	15.00	12/01/2008	In Use			1.99
9577	TRANSMISSION FLUID EXCHANGE	Administration Service Equipment	Machinery & Equipment	General Government	5D31983	5,070.96	5,070.96	0.00	4.00	08/12/2005	Fully Depreciated			
11312	3/4 Ton Service Truck	Administration Vehicles	Machinery & Equipment	Buildings Maintenance	5,000.00	3,416.53	1,583.47	5.00	05/01/2018	In Use			5394V1721	1.49
8908	CHEVROLET 3/4 TON PICKUP #519	Administration Vehicles	Machinery & Equipment	General Government	1GCHK24U73E1224	23,414.71	23,414.71	0.00	10.00	10/01/2002	Fully Depreciated			
9237	EQUIPMENT TRAILER #539	Administration Vehicles	Machinery & Equipment	General Government	DMV41539V	3,794.87	3,794.87	0.00	10.00	01/06/2004	Fully Depreciated			
9167	SCISSOR LIFT #535	Administration Vehicles	Machinery & Equipment	General Government	GS3003-16437	8,682.80	8,682.80	0.00	5.00	08/20/2003	Fully Depreciated			
11260	#865 2012 Chevy Equinox	Administration Vehicles	Machinery & Equipment	Information Technology	20HFL55SC215419	11,000.00	9,186.50	1,813.50	5.00	08/01/2017	In Use	4096	3213LV1702	0.66
10658	2012 AMC SportCap - #636	Administration Vehicles	Machinery & Equipment	General Government	226785-0805	11,330.00	9,818.68	1,511.32	10.00	01/23/2013	In Use			1.13
						\$ 9,618,775.60	\$	6,459,221.78	\$ 3,159,553.82					



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Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent		30,000	12,000	28,000			16,000			17,000		18,000	18,000	30,000			40,000			207,000	
	5394LE1724	2004 Equipment Trailer (TR)	Fleet Superintendent				16,000										20,000						36,000	
	5394LV1721	2001 Service Truck 4X4 (3/4-ton) #473	Fleet Superintendent				5,200				45,000						7,500				50,000		127,000	
	5394LV1722	2004 Pick-up Truck 4X4 (1/2-ton) #540	Fleet Superintendent									42,000										50,000	95,000	
	5394LV1720	2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent					45,000							50,000							50,000	92,000	
			Total Internal Service			30,000	12,000	21,200	45,000		45,000	42,000		17,000	50,000	18,000	16,000	27,500			50,000	50,000		330,700
Community Services Championship Golf	3142LE1722	2001 Shuttle/Inc Aerial #500	Fleet Superintendent			8,000																	18,000	
	3142LE1733	2005 Carryall Club Car #818	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1734	2005 Carryall Club Car #819	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1735	2005 Carryall Club Car #820	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1736	2005 Carryall Club Car #821	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1737	2006 Carryall Club Car #589	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1738	2006 Carryall Club Car #590	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1739	2006 Carryall Club Car #591	Fleet Superintendent									16,500										19,200	35,700	
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	68,400							71,000						73,000						75,500	281,900
	3142LE1746	2012 JD #500 Fairway Mower #670	Fleet Superintendent	93,500									95,500									98,500		287,500
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent		92,000									96,000									99,000	287,500
	3142LE1758	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000							40,000												48,000	267,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	48,000											50,000								48,000	170,500
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent																					148,000
	3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent				15,000																	33,000
	3142LE1748	2015 Toro Groundsmaster 1600 #711	Fleet Superintendent			11,300																		33,000
	3142LE1749	2015 Toro Groundsmaster 1600 #712	Fleet Superintendent			11,300									12,500								13,250	62,050
	3142LE1741	2016 Bar Cart #724	Fleet Superintendent												12,500								13,250	62,050
	3142LE1742	2016 Bar Cart #725	Fleet Superintendent																					49,400
	3142LE1727	2017 Carryall Club Car #736	Fleet Superintendent								15,300													49,400
	3142LE1728	2017 Carryall Club Car #737	Fleet Superintendent								15,300													33,600
	3142LE1729	2017 Carryall Club Car #738	Fleet Superintendent								15,300													33,600
	3142LE1730	2017 Carryall Club Car #739	Fleet Superintendent								15,300													33,600
	3142LE1731	2017 Carryall Club Car #740	Fleet Superintendent								15,300													33,600
	3142LE1732	2017 Carryall Club Car #741	Fleet Superintendent								15,300													33,600
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	37,000								40,000												170,500
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent		10,000																			33,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent																					67,400
	3142LE1740	2019 Club Car Carryall Ball Picker #803	Fleet Superintendent										32,000											70,000
	3142LE1753	2019 Toro Groundsmaster 2120 #797	Fleet Superintendent				17,600				17,300													88,000
	3142LE1754	2019 Toro Groundsmaster 2120 #798	Fleet Superintendent				17,600				17,300													88,000
	3142LE1755	2019 Toro Groundsmaster 2120 #799	Fleet Superintendent				17,000				17,300													88,000
	3142LE1756	2019 Toro Groundsmaster 2120 #800	Fleet Superintendent				17,000				17,300													88,000
	3142LE1757	2019 Toro Groundsmaster 2120 #801	Fleet Superintendent				17,000				17,300													88,000
	3142LE1758	2019 Toro Groundsmaster 2120 #802	Fleet Superintendent				17,000				17,300													88,000
	3142LE1720	2019 Ty-Crop Spreader #788	Fleet Superintendent									37,500												88,600
	3142LE1760	2010 John Deere 8500 #641	Fleet Superintendent									95,000											40,000	77,500
	3142LE1861	Toro Groundsmaster 1600 #796	Fleet Superintendent								12,000													192,000
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	51,000																				62,050
	3197LE1724	2000 Toro Spreader #462	Fleet Superintendent	17,500																				101,000
3197LE1726	2001 Spikes/Seeder #477	Fleet Superintendent																				20,000	37,500	
3197LE1746	2004 John Deere 4410 Tractor #815	Fleet Superintendent						12,000															25,500	
												32,000											74,000	



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	3197LE1740	2005 John Deere Pro Gator #813	Fleet Superintendent									40,000											40,000
	3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent						45,000														45,000
	3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent					14,500										16,000				50,000	95,000
	3197LE1731	2008 Planator HD50 #516	Fleet Superintendent						39,000														39,000
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent					34,000															34,000
	3197LE1728	2013 Toro Top Dresser #886	Fleet Superintendent						15,000									42,000					76,000
	3197LE1742	2014 Vibratory Greens Roller #911	Fleet Superintendent																				15,000
	3197LE1741	2015 Greens Roller #812	Fleet Superintendent					20,000						20,000							20,000		60,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent				32,500																32,500
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent				27,800				35,000										37,000		140,500
	3197LE1745	2017 John Deere 4066 Tractor #764	Fleet Superintendent							28,500					29,000							28,800	115,100
	3197LE1744	2017 John Deere 5075E Tractor #761	Fleet Superintendent							47,000													47,000
	3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent						42,000														42,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent				28,000																28,000
	3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent				26,000																26,000
	3197LE1728	2017 Toro Multi-Pro Spray Rtg #746	Fleet Superintendent													28,000							28,000
	3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent			41,000						43,000						45,000					129,000
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent				32,500				35,000										37,000		140,500
	3197LE2021	2017 Toro Rake O-Vac #757	Fleet Superintendent																			37,000	140,500
	3197LE1723	2017 Toro Rake O-Vac #762	Fleet Superintendent																				40,000
	3197LE1737	2018 John Deere Pro Gator #775	Fleet Superintendent								39,000												39,000
	3197LE1738	2018 John Deere Pro Gator #776	Fleet Superintendent								39,000												39,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent																				75,000
	3197LE1743	2019 John Deere 5075E Tractor #787	Fleet Superintendent			75,000																	75,000
	3197LE1739	2019 John Deere Pro Gator #790	Fleet Superintendent																				62,000
	3197LE1720	2019 Lely Fertilizer Spreader #789	Fleet Superintendent																				42,000
	3197LE1902	Garden Sand Injection Vorticator #827	Fleet Superintendent																				9,000
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent					20,000					20,500										40,500
	3197LE1747	John Deere 5075E Tractor #697	Fleet Superintendent					14,500															14,500
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent					50,000															50,000
				300,400	102,000	330,900	209,300	185,000	270,800	481,800	440,000	442,500	149,900	325,100	206,500	218,000	89,800	487,400	509,800	294,500	177,000	862,300	5,962,800
Mountain Golf	3242LE1725	2005 Carryall Club Car #822	Fleet Superintendent																				19,200
	3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent				15,000																15,000
	3242LE1727	2015 Carryall Club Car #714	Fleet Superintendent				15,000											18,000					33,000
	3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent				15,000											18,000					33,000
	3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent				15,000											18,000					33,000
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent																				83,000
	3242LE1728	2015 Toro 4005D Rough Mower #709	Fleet Superintendent																				68,400
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent																				72,000
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent																				23,000
	3242LE1727	2018 Toro 3500D Mower #778	Fleet Superintendent				22,000																22,000
	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent																				49,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent																				10,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent																				45,500
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent																				80,000
				68,400	10,000	22,000	238,500			75,000	88,500		22,400	186,900	109,500	45,500	88,400	75,000		88,000	58,000	67,200	1,290,300
			Sub	418,800	112,000	352,900	507,800	185,000	270,800	538,800	528,500	442,500	172,300	487,000	315,000	761,500	187,200	562,400	508,800	352,500	231,000	720,500	7,193,100
Facilities																							
Ski	3462LE1720	2016 Pelaris Ranger Crew #728	Fleet Superintendent				19,000																19,000
																							24,000
																							63,000



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Ski	3463E1721	2013 Snow Blower #85	Fleet Superintendent			165,900									175,000								340,900		
	3463E1722	Leader Two Chains (1-Set)	Fleet Superintendent	9,750			10,000					10,000				11,000								51,750	
	3463E1723	2002 Caterpillar 950G Leader #524	Fleet Superintendent	285,000																		280,000		565,000	
	3463E1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent				415,000											435,000						850,000	
	3463E1725	Replace 2016 Grooming vehicle # 700	Fleet Superintendent			415,000																		415,000	
	3463E1726	Replace 2006 Polaris Bully 300 Snowcat #748	Fleet Superintendent							410,000														410,000	
	3463E1727	Replacement of 2008 Grooming vehicle # 854	Fleet Superintendent									420,000												420,000	
	3463E1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent	400,000											425,000									825,000	
	3464E1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent					282,000								250,000								532,000	
	3464E1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	15,500	17,000	17,000	17,500	17,500	18,000	18,000	18,000	18,000	18,500	18,500	18,500	18,500	18,500	18,500	19,000	19,000	19,000	19,000	19,000	19,500	364,500
	3464E1729	Snowplow #304A	Fleet Superintendent	19,000												21,000								40,000	
	3464E1734	2016 Polaris Ranger Crew #723	Fleet Superintendent		19,000								20,000									20,000		59,000	
	3464E1730	2014 Yamaha ATV #695	Fleet Superintendent	19,000									20,000										22,000	61,000	
	3464E1731	2012 Yamaha ATV #683	Fleet Superintendent					18,000																38,000	
	3464E1732	2013 Yamaha Rhino (ATV) #874	Fleet Superintendent								22,000					20,000								45,000	
	3464E1733	2019 Polaris (UTV) #805	Fleet Superintendent																				24,000	24,000	
	3469E1729	Replace 2010 Shuttle Bus #635	Fleet Superintendent						160,000															160,000	
	3469E1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent						160,000															160,000	
	3469E1725	2007 Chevy 1-Ton Pick Up #596	Fleet Superintendent						40,000				45,000											85,000	
	3469E1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent						40,000				45,000											85,000	
	3469E1737	1991 Ski Passenger Tram #267	Fleet Superintendent						22,700															22,700	
	3469E1738	1993 Ski Passenger Tram #283	Fleet Superintendent						22,700															22,700	
			Ski		729,250	38,000	618,900	17,500	1,187,000	18,000	428,000	43,000	578,000	39,500	483,500	268,500	204,500	453,500	39,500	357,000	41,000	13,000	43,000	18,500	5,018,500
	Parks	4378E1738	2013 1-Ton Dump Truck #692	Fleet Superintendent				43,000								51,400							60,000	154,400	
		4378E1724	2005 Shafterline Axle #223	Fleet Superintendent														10,000						10,000	
		4378E1731	2008 JD Pro Gator #624	Fleet Superintendent											40,000									40,000	
		4378E1730	2008 JD Pro Gator #814	Fleet Superintendent								35,000											37,500	40,000	112,500
4378E1725		2008 Land Pride Overseeder #622	Fleet Superintendent				17,000																20,000	37,000	
4378E1729		2013 Ball Field Groomer #809	Fleet Superintendent						25,000							27,000								52,000	
4378E1740		2013 Ball Field Mower / Toro 3500D Groundmaster #816	Fleet Superintendent						39,000							43,000								82,000	
4378E1720		2013 Surf Rake #684	Fleet Superintendent			26,500										28,000								54,500	
4378E1742		2015 Ball Field Groomer #705	Fleet Superintendent								26,000												28,000	54,000	
4378E1727		2015 John Deere Pro Gator #722	Fleet Superintendent				32,000				34,575													104,575	
4378E1722		2017 Toro Rake-Q Vac #735	Fleet Superintendent							37,100														76,100	
4378E1726		2018 John Deere UTV #771	Fleet Superintendent				20,000									22,000								66,000	
4378E1729		2019 John Deere Pro Gator #794	Fleet Superintendent																				38,000	73,000	
4378E1723		2019 Lely Fertilizer Spreader #793	Fleet Superintendent									8,000											9,000	17,000	
4378E1743		2019 Toro 3500D Rotary Mower #792	Fleet Superintendent				37,000									40,000								119,000	
4378E1736		2003 1-Ton Service Truck #824	Fleet Superintendent										48,000										50,000	98,000	
4378E1737		2004 Pick-up Truck 4x4 (1-Ton) #541	Fleet Superintendent										48,000											50,000	98,000
4378E1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	47,000									48,000											50,000	145,000	
4378E1734	2011 Pick-Up with LR gate #546	Fleet Superintendent		44,500								48,000										50,000	142,500		
4378E1732	2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent					46,000										50,000						96,000		
4378E1733	2018 Flabbed 4x4 (1-ton) #782	Fleet Superintendent								45,000												45,000	90,000		
		Parks		47,000	44,500	26,500	142,000		147,100	105,575	126,000	144,000	48,000	113,400	148,000	178,000		45,000			89,000	50,000	221,000	1,721,575	
Tennis																									
Recreation Center	4899E1721	2012 15-Passenger Van #667	Fleet Superintendent					45,800														57,000	102,800		
	4899E1722	2017 Chevy Compact SUV #751	Fleet Superintendent	32,000						35,000													49,000	146,000	
			Recreation Center	32,000					45,800	35,000					39,000									97,000	



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Community Services	499LV1802	2017 Dodge Caravan ADA #789	Fleet Superintendent			64,000				64,000					65,000					65,000			258,000	
			Comm. Serv. Admin			64,000				64,000					65,000					65,000			258,000	
		Total Community Services		1,227,850	192,800	1,000,300	874,300	1,468,700	470,900	1,134,375	694,900	1,164,500	251,800	1,122,900	648,500	614,000	\$19,200	691,400	1,861,600	638,500	472,000	664,500	19,500	15,841,575
Beaches		Total Beaches																						
Total				1,815,650	398,800	1,400,300	1,151,500	2,270,400	1,136,900	1,311,375	738,500	1,302,500	526,800	1,521,900	1,261,500	1,188,000	1,532,700	826,400	1,411,800	1,216,000	764,000	1,526,500	541,500	23,594,575

Fixed Asset Listing for assets in use and fully depreciated as of 12.31.2021
Filtered to Buildings and Renovations

Fixed Asset	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful Life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful Life (years)
6801	Burnt Cedar Treatment Plant	Water Buildings and Structures	Building & Renovations	Water		1,473,491.36	935,501.27	487,990.29	40.00	03/01/1995	In Use			13.54
6881	Burnt Cedar Treatment Plant	Water Buildings and Structures	Building & Renovations	Water		5,282.00	4,175.81	1,106.19	30.00	02/18/1998	In Use			6.28
7764	BURNED CEDAR WWP OFFICE	Water Buildings and Structures	Building & Renovations	Water		5,069.54	5,069.54	0.00	20.00	07/31/1999	Fully Depreciated			
7788	BURNED CEDAR WWP OFFICE	Water Buildings and Structures	Building & Renovations	Water		2,357.25	2,357.25	0.00	20.00	07/31/1999	Fully Depreciated			
10994	Diamond Peak Air/Water 1 Building Improvements	Water Buildings and Structures	Building & Renovations	Water		62,832.24	37,151.52	25,680.72	10.00	01/29/2016	In Use			16.66
6843	MAINTENANCE FACILITY GARAGE	Water Buildings and Structures	Building & Renovations	Water		1,775.00	1,038.19	736.81	40.00	04/26/1998	In Use			15.00
6788	MAINTENANCE FACILITY GARAGE	Water Buildings and Structures	Building & Renovations	Water		42,350.60	25,285.04	17,065.56	40.00	12/31/1997	In Use			13.13
9936	MATERIAL STORAGE BINS	Water Buildings and Structures	Building & Renovations	Water		17,341.25	24,532.67	20,308.58	30.00	01/22/2007	In Use			13.13
10878-A	New Carpets Building A - Water	Water Buildings and Structures	Building & Renovations	Water		17,341.25	18,398.72	0.00	5.00	07/01/2014	Fully Depreciated		2087801204	
10878-B	Paint Interior Utilities Building A	Water Buildings and Structures	Building & Renovations	Water		17,341.25	18,398.72	0.00	5.00	07/01/2014	Fully Depreciated		2087801202	
9161	PUBLIC WORKS BUILDING	Water Buildings and Structures	Building & Renovations	Water		1,579,018.81	738,011.15	840,987.66	40.00	07/01/2014	In Use			21.28
11342-A	Public Works Equipment Storage Building	Water Buildings and Structures	Building & Renovations	Water		50,694.28	50,694.21	0.00	40.00	04/20/2018	In Use			36.40
11215-B	Public Works Front Security Gate	Water Buildings and Structures	Building & Renovations	Water		25,730.22	11,149.84	14,580.38	10.00	07/01/2017	In Use			5.57
11340-A	Public Works Facing Facility Upgrade	Water Buildings and Structures	Building & Renovations	Water		300,000.00	34,999.86	165,000.14	20.00	04/30/2018	In Use			16.40
11394-A	Public Works Office Space Renovation	Water Buildings and Structures	Building & Renovations	Water		45,955.45	31,258.84	34,848.51	10.00	05/31/2019	In Use			7.49
11073-A	Pump Station Roof - Water	Water Buildings and Structures	Building & Renovations	Water		132,039.68	2,622.89	96,828.80	20.00	07/01/2016	In Use			14.57
11011-A	Replace Carport Building A Public Works	Water Buildings and Structures	Building & Renovations	Water		2,622.89	2,622.89	0.00	5.00	05/31/2020	In Use			13.49
11505	Retaining Wall at R2-2 & Access Gate Replacement	Water Buildings and Structures	Building & Renovations	Water		41,852.67	3,932.84	37,889.83	15.00	05/31/2020	In Use			8.55
7058	ROOF - Utility Office Build	Water Buildings and Structures	Building & Renovations	Water		13,450.00	12,450.00	0.00	10.00	08/31/1998	Fully Depreciated			
4885	SEWER TRY GARAGE ADDITION	Water Buildings and Structures	Building & Renovations	Water		2,409.63	2,409.63	0.00	40.00	06/30/1991	In Use			
6938	UPGRADE UTILITY BUILDINGS	Water Buildings and Structures	Building & Renovations	Water		2,105.37	1,598.46	506.91	40.00	06/30/1991	In Use			
4884	WAREHOUSE	Water Buildings and Structures	Building & Renovations	Water		145,620.00	145,620.00	0.00	20.00	11/30/1997	Fully Depreciated			
9344	WAREHOUSE CASING	Water Buildings and Structures	Building & Renovations	Water		2,548.13	2,548.13	0.00	10.00	05/24/2004	Fully Depreciated			
11395-A	Water Warm Treatment Plant Crew Quarters	Water Buildings and Structures	Building & Renovations	Water		112,760.71	35,014.88	87,725.83	20.00	03/01/2019	In Use			17.24
4358	Water Plant	Water Buildings and Structures	Building & Renovations	Water		22,957.00	22,957.00	0.00	10.00	05/01/1993	Fully Depreciated			
11078	ADA Improvements Wetlands	Sewer Buildings and Structures	Building & Renovations	Sewer		33,000.00	30,310.20	20,656.80	15.00	10/31/2016	In Use			9.91
5075	ADDITION TO TRTMT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		227.33	227.33	0.00	10.00	05/01/2012	Fully Depreciated			
3002	BLDG BRT CUB LIFT STA.	Sewer Buildings and Structures	Building & Renovations	Sewer		8,600.00	6,600.00	0.00	40.00	10/31/1962	Fully Depreciated			
11071	Breweryroom Control Repair	Sewer Buildings and Structures	Building & Renovations	Sewer		5,327.00	2,510.23	2,786.77	10.00	01/31/2017	In Use			5.36
4995	BUILDING LIFT STA. #2	Sewer Buildings and Structures	Building & Renovations	Sewer		163,800.00	163,800.00	0.00	40.00	10/31/1962	Fully Depreciated			
5000	BUILDING LIFT STA. #3	Sewer Buildings and Structures	Building & Renovations	Sewer		5,500.00	5,500.00	0.00	40.00	06/30/1992	Fully Depreciated			
5004	BUILDINGS FROM B-2	Sewer Buildings and Structures	Building & Renovations	Sewer		217,240.06	217,240.06	0.00	40.00	12/31/1975	Fully Depreciated			
5005	BUILDINGS FROM 73-1	Sewer Buildings and Structures	Building & Renovations	Sewer		31,622.08	31,622.08	0.00	40.00	05/27/2017	In Use			10.54
11167	Control Building Repairs (Windows & Structural)	Sewer Buildings and Structures	Building & Renovations	Sewer		2,166.80	2,166.80	0.00	10.00	04/30/2018	In Use			6.35
11223	HVAC Equipment at Water Resource Recovery Facility	Sewer Buildings and Structures	Building & Renovations	Sewer		23,810.00	8,235.50	15,574.50	10.00	01/01/2005	In Use			23.07
6522	INFIL BUILDING WWP	Sewer Buildings and Structures	Building & Renovations	Sewer		154,360.55	85,650.02	68,710.53	40.00	04/30/1998	In Use			16.38
6844	MAINTENANCE FACILITY GARAGE	Sewer Buildings and Structures	Building & Renovations	Sewer		1,771.96	1,038.19	736.81	40.00	12/31/1997	In Use			15.13
6789	MAINTENANCE FACILITY GARAGE	Sewer Buildings and Structures	Building & Renovations	Sewer		42,350.62	25,290.04	17,065.58	40.00	12/31/1997	In Use			14.14
9937	MATERIAL STORAGE BINS	Sewer Buildings and Structures	Building & Renovations	Sewer		57,841.25	28,512.67	29,308.58	30.00	01/22/2007	In Use			21.29
11868	Mechanical Room HVAC	Sewer Buildings and Structures	Building & Renovations	Sewer		96,007.88	25,014.36	71,073.52	20.00	08/31/2016	In Use			14.14
9162	PUBLIC WORKS BUILDING	Sewer Buildings and Structures	Building & Renovations	Sewer		1,579,018.81	738,011.15	840,987.66	40.00	07/01/2014	In Use			21.29
11342-B	Public Works Equipment Storage Building	Sewer Buildings and Structures	Building & Renovations	Sewer		50,694.28	50,694.21	0.00	40.00	04/30/2018	In Use			36.40
11215-B	Public Works Front Security Gate	Sewer Buildings and Structures	Building & Renovations	Sewer		25,730.22	11,149.84	14,580.38	10.00	07/01/2017	In Use			5.57
11340-B	Public Works Facing Facility Upgrade	Sewer Buildings and Structures	Building & Renovations	Sewer		300,000.00	34,999.86	165,000.14	20.00	04/30/2018	In Use			16.40
11394-B	Public Works Office Space Renovation	Sewer Buildings and Structures	Building & Renovations	Sewer		45,955.45	31,258.84	34,848.51	10.00	05/31/2019	In Use			7.49
10443	Public Works Utility Space	Sewer Buildings and Structures	Building & Renovations	Sewer		12,329.35	50,194.53	25.00	05/31/2010	In Use				13.40
7080	ROOF - Utility Office Build	Sewer Buildings and Structures	Building & Renovations	Sewer		13,450.00	12,450.00	0.00	10.00	08/31/1998	Fully Depreciated			
11443	Roof Repair @ Control Bldg at wetlands	Sewer Buildings and Structures	Building & Renovations	Sewer		2,728.00	1,279.86	5,848.04	10.00	06/27/2018	In Use			7.56
5074	SEWAGE TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		719,591.48	719,591.48	0.00	40.00	05/27/1972	Fully Depreciated			
5076	SHUTTER GARAGE AT STP	Sewer Buildings and Structures	Building & Renovations	Sewer		730.00	730.00	0.00	40.00	02/08/1979	Fully Depreciated			
11070	South Aeration Basin Improvements	Sewer Buildings and Structures	Building & Renovations	Sewer		96,780.11	22,885.25	73,794.88	20.00	01/31/2017	In Use			15.16
11442	Treatment Plant Fire Panel Replacement	Sewer Buildings and Structures	Building & Renovations	Sewer		31,116.00	17,176.46	43,444.54	10.00	04/30/2020	In Use			8.41
5072	TRTMT PLANT STRUCTURE	Sewer Buildings and Structures	Building & Renovations	Sewer		123,300.00	123,300.00	0.00	40.00	10/01/2008	Fully Depreciated			
10380	Upgrade Wetlands Facility	Sewer Buildings and Structures	Building & Renovations	Sewer		5,500.00	5,500.00	0.00	10.00	10/01/2008	Fully Depreciated			
80129	Upgrade Wetlands Facility	Sewer Buildings and Structures	Building & Renovations	Sewer		5,472.00	5,472.00	0.00	10.00	10/01/2008	Fully Depreciated			
5211	WAREHOUSE CASING	Sewer Buildings and Structures	Building & Renovations	Sewer		154,380.00	154,380.00	0.00	40.00	07/01/1980	Fully Depreciated			
9601	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer	F050950	2,548.13	2,548.13	0.00	10.00	05/24/2004	Fully Depreciated			
9602	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer	F061101	4,125.30	4,125.30	0.00	10.00	10/01/2005	Fully Depreciated			
9603	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer	F050951	4,125.19	4,125.19	0.00	10.00	10/01/2005	Fully Depreciated			
9604	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer	F060656	4,125.19	4,125.19	0.00	10.00	10/01/2005	Fully Depreciated			
5753	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		2,017,848.53	1,444,441.57	573,407.99	40.00	03/31/1993	In Use			11.90
7120	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		8,093.85	8,093.85	0.00	10.00	11/01/1998	Fully Depreciated			
7121	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		21,041.82	21,041.82	0.00	10.00	11/30/1997	Fully Depreciated			
7122	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		27,079.68	27,079.68	0.00	10.00	11/30/1997	Fully Depreciated			
7415	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		6,448.75	6,448.75	0.00	5.00	06/01/1999	Fully Depreciated			
7424	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		3,389.00	3,389.00	0.00	10.00	05/31/1999	Fully Depreciated			
5354	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer	\$1608700612	1,882,893.71	1,882,893.71	0.00	20.00	03/31/1993	Fully Depreciated			
5790	WASTE WATER TREATMENT PLANT	Sewer Buildings and Structures	Building & Renovations	Sewer		15,000.00	15,000.00	0.00	5.00	03/31/1993	Fully Depreciated			
11379-B	Waste Water Treatment Plant Crew Quarters	Sewer Buildings and Structures	Building & Renovations	Sewer		112,760.71	35,014.88	87,725.83	20.00	03/01/2019	In Use			17.24
11197	Wetlands Cutoff Wall between Cells 5 and Cell 6 (400ft)	Sewer Buildings and Structures	Building & Renovations	Sewer		18,648.55	5,140.00	13,448.55	15.00	08/01/2017	In Use			10.74
12077	Wetlands fence repairs and 2 gates	Sewer Buildings and Structures	Building & Renovations	Sewer		14,850.00	45,186.96	10,133.04	20.00	08/31/2015	In Use			13.68
11543	WWTP New Entrance gate and controls	Sewer Buildings and Structures	Building & Renovations	Sewer		52,729.55	21,199.90	50,526.60	10.00	06/29/1995	Fully Depreciated			9.88
6067	WWTP - ROOF	Sewer Buildings and Structures	Building & Renovations	Sewer		63,868.47	61,868.47	0.00	25.00	05/31/2016	In Use			4.57
11077	WWTP Garage Doors	Sewer Buildings and Structures	Building & Renovations	Sewer		3,653.28	1,848.16	1,205.13	10.00	07/01/2016	In Use			21.57
11313	WWTP Operations Space Renovation	Sewer Buildings and Structures	Building & Renovations	Sewer		410,340.04	54,712.00	355,628.04	25.00	05/30/2018	In Use			16.16

Fund Asset Listing for assets in use and fully depreciated as of 12.31.2021
Filtered to Buildings and Renovations

Fund Asset	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful life (years)
9429	Security System	Recreation Buildings and Structures	Building & Renovations	Championship Golf Course		3,569.65	3,569.65	0.00	5.00	09/01/2004	Fully Depreciated			
9430	Tire	Recreation Buildings and Structures	Building & Renovations	Championship Golf Course		28,717.72	28,717.72	0.00	10.00	09/01/2004	Fully Depreciated			
11485	ADA Access grading Mt. Course Restrooms #6 & #13	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		7,871.35	864.81	6,826.54	20.00	07/05/2019	In Use			17.58
11447	ADA Access grading Mt. Course Restrooms #6 & #13	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		169,007.87	2,647.61	149,994.41	20.00	07/05/2019	In Use	3241801402		17.58
8970	Building Improvements	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		29,525.48	0.00	29,525.48	0.00	10/01/2002	Fully Depreciated			
8801	Building Improvements	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		26,119.43	0.00	26,119.43	0.00	07/01/2002	Fully Depreciated			
5561	BUILDING REPAIR EXEC '93	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		17,655.14	0.00	17,655.14	0.00	04/10/1992	Fully Depreciated			
7803	ENTRANCE SIGNS	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		2,479.00	0.00	2,479.00	0.00	11/15/1995	Fully Depreciated			
6411	EQUIPMENT STORAGE LOFT	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		16,536.50	0.00	16,536.50	0.00	05/01/1980	Fully Depreciated			
7872	EXEC MAINTENANCE BLDG	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		17,196.37	0.00	17,196.37	0.00	11/15/1995	Fully Depreciated			
6165	EXEC WASHMACK & STORAGE BI	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		16,536.50	0.00	16,536.50	0.00	05/01/1980	Fully Depreciated			
6164	EXEC WASHMACK & STORAGE BI	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		17,196.37	0.00	17,196.37	0.00	11/15/1995	Fully Depreciated			
6425	EXECUTIVE COURSE BATHROOM I	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		22,078.11	0.00	22,078.11	0.00	11/15/1995	Fully Depreciated			
6424	EXECUTIVE COURSE BATHROOM I	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		48,562.21	0.00	48,562.21	0.00	08/31/1996	Fully Depreciated			
11358	Golf Cart Barn Concrete	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		8,280.00	0.00	8,280.00	0.00	08/31/1996	Fully Depreciated			
11516	Mountain Clubhouse Renovation	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		1,581,082.51	56,382.71	1,525,598.80	40.00	10/31/2018	In Use	3299801909		1.91
11448	Mountain Golf Club House Roof	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		122,738.14	12,773.84	110,464.30	20.00	10/24/2018	In Use	3299801903		38.49
11392	ROOF - EXECUTIVE GOLF MAINT	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		14,200.00	3,113.24	10,886.76	10.00	06/01/2019	In Use	3299801903		17.89
11358	MI. Course Building Improv	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		24,240.00	0.00	24,240.00	0.00	11/30/2004	Fully Depreciated			7.49
11391	MI. Course Fuel Tank Refurbishment	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		19,000.00	0.00	19,000.00	0.00	11/30/2004	Fully Depreciated			
11486	Paint Exterior Mountain Course Clubhouse	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		14,200.00	4,088.52	10,111.48	5.00	12/31/2017	In Use	3299801901		1.07
8257	ROOF - EXECUTIVE GOLF MAINT	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		8,385.74	0.00	8,385.74	0.00	05/01/2020	Fully Depreciated			5.41
6258	ROOF - EXECUTIVE GOLF MAINT	Recreation Buildings and Structures	Building & Renovations	Mountain Golf Course		10,639.45	10,639.45	0.00	10.00	07/01/1995	Fully Depreciated			
8016	ASPEN GROVE BNG	Recreation Buildings and Structures	Building & Renovations	Facilities		7,420.00	7,420.00	0.00	10.00	08/01/2000	Fully Depreciated			
11313	Aspen Grove Building Siding	Recreation Buildings and Structures	Building & Renovations	Facilities		15,556.50	2,112.20	13,444.30	7.00	06/01/2000	Fully Depreciated			
11404	Aspen Grove Carpet	Recreation Buildings and Structures	Building & Renovations	Facilities		8,108.81	4,200.85	3,887.96	10.00	09/10/2018	In Use	3351801502		3.57
11322	Aspen Grove Facility Improvements	Recreation Buildings and Structures	Building & Renovations	Facilities		21,892.00	18,784.03	3,107.97	7.00	08/01/2018	In Use	3351801703		2.32
8110	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		84,341.46	28,816.85	55,524.61	10.00	06/01/2018	In Use			6.39
8493	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		3,998.88	3,998.88	0.00	5.00	03/31/2000	Fully Depreciated			
8605	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		22,800.00	22,800.00	0.00	7.00	07/04/2001	Fully Depreciated			
8606	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		1,851.88	1,851.88	0.00	10.00	10/31/2001	Fully Depreciated			
8607	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		1,851.88	1,851.88	0.00	10.00	10/31/2001	Fully Depreciated			
8608	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		1,851.89	1,851.89	0.00	10.00	10/31/2001	Fully Depreciated			
8609	ASPEN GROVE IMPROVEMENTS	Recreation Buildings and Structures	Building & Renovations	Facilities		1,851.89	1,851.89	0.00	10.00	10/31/2001	Fully Depreciated			
11025	Aspen Grove Rebuild Stairs	Recreation Buildings and Structures	Building & Renovations	Facilities		1,851.89	1,851.89	0.00	10.00	10/31/2001	Fully Depreciated			
11402	Carpet In Chateau Grill	Recreation Buildings and Structures	Building & Renovations	Facilities		6,200.00	1,441.89	4,758.11	10.00	03/15/2016	In Use	3151801603		4.28
9427	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		4,550.00	6,443.38	1,893.38	5.00	04/01/2019	In Use	3350801803		0.24
9438	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		68,869.82	68,869.82	0.00	5.00	09/01/2004	Fully Depreciated			
9501	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		47,987.25	47,987.25	0.00	10.00	09/01/2004	Fully Depreciated			
9503	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		15,596.75	15,596.75	0.00	10.00	09/01/2004	Fully Depreciated			
9510	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		47,376.29	47,376.29	0.00	5.00	09/01/2004	Fully Depreciated			
9511	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		5,922.03	5,922.03	0.00	5.00	09/01/2004	Fully Depreciated			
9415	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		2,015.74	125.41	1,890.33	5.00	09/01/2004	In Use			32.73
9408	Chateau	Recreation Buildings and Structures	Building & Renovations	Facilities		2,283,358.93	956,065.60	1,836,393.33	50.00	09/01/2004	In Use			32.73
9499	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		199,205.52	229,548.35	50,342.83	50.00	09/01/2004	In Use			32.73
9507	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		48,112.41	48,112.41	0.00	20.00	09/01/2004	In Use			2.73
9432	CHATEAU	Recreation Buildings and Structures	Building & Renovations	Facilities		6,276.56	5,745.56	531.00	20.00	09/01/2004	In Use			2.73
11024	Chateau Entrance Pavers and Concrete	Recreation Buildings and Structures	Building & Renovations	Facilities		21,084.44	18,047.20	3,037.24	20.00	09/01/2004	In Use			2.79
10516	Chateau Exterior Doors	Recreation Buildings and Structures	Building & Renovations	Facilities		107,520.50	116,691.12	8,829.38	40.00	06/30/2016	In Use	3150801301		34.57
10108	Chateau Improvements - light	Recreation Buildings and Structures	Building & Renovations	Facilities		22,771.08	11,765.12	11,005.96	20.00	09/30/2011	In Use			9.56
11276	Chateau Magnetic Fire Door Chusers (5 doors)	Recreation Buildings and Structures	Building & Renovations	Facilities		6,608.90	5,999.00	609.90	0.00	10/31/2008	Fully Depreciated			
11621	Chateau Ventilation Ducts - Exterior snow splitters and roof seal	Recreation Buildings and Structures	Building & Renovations	Facilities		16,513.85	5,814.08	10,700.00	10.00	04/30/2018	In Use	3150801301		18.31
11484	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		6,600.00	300.00	6,300.00	20.00	10/30/2020	In Use	3150801301		6.40
10026	CHATEAU WINDOW SHADDS	Recreation Buildings and Structures	Building & Renovations	Facilities		9,275.00	3,691.60	5,583.40	5.00	02/29/2020	In Use	3150801301		3.24
10382	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		21,695.00	21,695.00	0.00	7.00	09/27/2007	Fully Depreciated			
9434	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		10,845.00	8,896.53	1,948.47	15.00	07/01/2009	In Use			2.57
10381	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		18,872.88	10,778.46	8,094.42	30.00	09/01/2004	Fully Depreciated			12.73
10777	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		13,164.00	11,164.00	2,000.00	7.00	04/01/2014	Fully Depreciated			
9431	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		21,084.44	18,047.20	3,037.24	20.00	09/01/2004	In Use			2.73
5400	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		13,164.00	11,164.00	2,000.00	7.00	04/01/2014	Fully Depreciated			
9428	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		18,872.88	10,778.46	8,094.42	30.00	09/01/2004	Fully Depreciated			
9421	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		13,164.00	11,164.00	2,000.00	7.00	04/01/2014	Fully Depreciated			
11188	Chateau Window Woodwork Upstairs Hallway	Recreation Buildings and Structures	Building & Renovations	Facilities		18,872.88	10,778.46	8,094.42	30.00	09/01/2004	Fully Depreciated			
10314	CERAMIC HARKO SHELL FLOOR	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		225,439.81	48,845.16	176,594.65	20.00	06/30/2017	In Use	344611301		15.57
10313	CERAMIC HARKO SHELL FLOOR	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		18,890.00	25,338.99	13,451.01	20.00	12/18/2008	In Use			7.03
11241	Flooring - Club Ski Lodge	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		38,540.12	24,839.51	13,700.61	20.00	12/18/2008	In Use			7.03
10342	EXTERIOR PAINTING - SK LODGE	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		5,100.00	2,292.44	2,807.56	7.00	12/15/2017	In Use	3449801710		3.03
10329	PREPLACE - SKI LODGE '08	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		58,212.00	58,212.00	0.00	7.00	12/18/2008	Fully Depreciated			
11100	Flooring - Club Ski Lodge	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		6,366.00	4,999.33	1,366.67	20.00	12/18/2008	In Use			7.03
10326	FLOORING - CLUB SKI LODGE	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		8,450.00	8,164.14	285.86	20.00	12/15/2016	In Use	3449801710		0.03
8616	FURNACE - SKI LODGE DB REHD	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		55,100.00	57,476.99	17,623.01	20.00	12/18/2008	In Use			7.03
8615	FURNACE - SKI LODGE DB REHD	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		4,262.31	4,262.31	0.00	10.00	10/01/2001	Fully Depreciated			
9121	Improve Snowblow Lodge	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		20,326.69	20,326.69	0.00	10.00	12/15/2002	Fully Depreciated			
10341	INTERIOR PAINTING - SK LODGE	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		15,015.00	15,015.00	0.00	7.00	12/18/2008	Fully Depreciated			
8668														

Fixed Asset Listing for assets in use and fully depreciated as of 12.31.2023
Filtered to Buildings and Renovation

Fixed Asset#	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful Life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful Life (years)	
10553	Skiier Services Building	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		4,263,897.50	1,202,070.45	3,061,827.05	40.00	12/01/2010	In Use			28.96	
11454	Skiier Services Building	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		13,785.00	2,081.88	11,703.12	10.00	08/31/2019	In Use		34599F1607	7.74	
11187	Skiier Services Building Main Starway Roof Snowbrake System	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		25,000.00	8,055.62	16,944.38	15.00	12/31/2010	In Use		3464L1501	10.07	
10544	Skiier Svcs Bldg Asphalt/Roof	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		41,744.00	23,496.46	18,257.54	20.00	12/01/2010	In Use			8.99	
10553-B	Skiier Svcs Bldg - Interest	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		300,000.00	85,000.00	215,000.00	40.00	12/01/2010	In Use			28.99	
3552	SHOW FLAKE LODGE	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		28,524.00	28,524.00	0.00	25.00	07/01/1976	Fully Depreciated				
7521	Snowflake Water & Gas Lin	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		21,220.00	21,220.00	0.00	10.00	12/31/1998	Fully Depreciated				
8799	Snowflake Improvements 2001	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		8,880.01	8,880.01	0.00	10.00	12/31/2001	Fully Depreciated				
5887	SNOWFLAKE LODGE DECK EXTENS	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		105,082.32	105,082.32	0.00	15.00	12/01/1994	Fully Depreciated				
11236	Snowflake Lodge Door Replacement	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		11,918.00	2,218.50	9,700.00	10.00	06/16/2017	In Use				
11163	Snowflake Roof Maintenance	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		16,867.00	2,606.36	14,260.64	20.00	09/30/2014	In Use		3453F1706	10.70	
10552	SSR Intergrated Airo Facility	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		87,939.00	87,939.00	0.00	10.00	12/31/2010	Fully Depreciated		34599R1803	16.82	
10548	SSR Infrared Blast	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		4,783.00	4,783.00	0.00	10.00	12/31/2010	Fully Depreciated				
10547	SSR Sheet Coasting	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		4,783.00	4,783.00	0.00	10.00	12/31/2010	Fully Depreciated				
10545	SSR Thermoplastic/Membrane Roof	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		99,587.00	56,046.96	43,540.04	10.00	12/31/2010	Fully Depreciated				
10125	TRAY RUNNER - SKI LODGE DR	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		12,997.75	8,307.13	4,690.62	20.00	12/31/2010	In Use			8.99	
10528	WATER WPS 4 & 8 SKI (SH)	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		150,000.00	88,730.00	61,270.00	40.00	07/01/2011	In Use			7.01	
10132	WATER HEATER - SKI LODGE V	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		31,557.28	9,920.57	21,636.71	25.00	12/18/2008	In Use			2.03	
10119	WINDOWS/DOORS - SKI LODGE 2	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Admin		188,111.00	96,887.30	91,223.70	25.00	12/18/2008	In Use			12.03	
10763	Resurface floor Main Kitchen	Recreation Buildings and Structures	Building & Renovations	Diamond Peak Skier Services		39,762.50	39,762.50	0.00	15.00	03/15/2014	Fully Depreciated				
4589	NIKE PATIUBRIDGE COMM CEN	Recreation Buildings and Structures	Building & Renovations	Recreation Center		87,742.58	87,742.58	0.00	5.00	09/30/1992	Fully Depreciated				
11095	Roof Heting	Recreation Buildings and Structures	Building & Renovations	Recreation Center		11,479.24	11,479.20	0.04	5.00	10/31/2016	In Use				
11160	Conditioning Unit 2	Recreation Buildings and Structures	Building & Renovations	Recreation Center		35,840.00	10,134.78	25,705.22	10.00	12/31/2018	In Use		4884001702	7.02	
11351	Conditioning Unit 4	Recreation Buildings and Structures	Building & Renovations	Recreation Center		35,840.00	10,134.78	25,705.22	10.00	12/31/2018	In Use		4884001901	7.02	
6845	Convert Fitness Rooms	Recreation Buildings and Structures	Building & Renovations	Recreation Center		133,024.45	133,024.45	0.00	10.00	02/28/1999	Fully Depreciated				
6217	EQUIPMENT STORAGE SHED	Recreation Buildings and Structures	Building & Renovations	Recreation Center		4,543.44	4,543.44	0.00	5.00	01/29/1995	Fully Depreciated				
9729	FIRE ALARM PANEL	Recreation Buildings and Structures	Building & Renovations	Recreation Center		17,819.00	17,819.00	0.00	10.00	07/01/2008	Fully Depreciated				
10600	Flowing Rec Cir Fitness Room	Recreation Buildings and Structures	Building & Renovations	Recreation Center		18,525.00	17,989.99	536.01	10.00	01/22/2012	In Use				
9536	GYM FLOOR	Recreation Buildings and Structures	Building & Renovations	Recreation Center	Exterra Classic	20,116.51	16,315.36	3,801.15	20.00	08/01/2005	In Use			0.13	
9815	Gym Lights	Recreation Buildings and Structures	Building & Renovations	Recreation Center		12,743.00	12,743.00	0.00	10.00	11/20/2006	Fully Depreciated			3.67	
6008	HANDICAP DOORS - REC CENTE	Recreation Buildings and Structures	Building & Renovations	Recreation Center		4,328.72	4,328.72	0.00	10.00	05/12/1995	Fully Depreciated				
10420	HWAC Split System	Recreation Buildings and Structures	Building & Renovations	Recreation Center		17,855.00	17,855.00	0.00	10.00	01/28/2010	Fully Depreciated				
10418	Inkjet Room The Rec. Centre	Recreation Buildings and Structures	Building & Renovations	Recreation Center		14,742.07	12,011.55	2,730.52	15.00	06/31/2009	In Use			2.73	
9529	INTERCOMUNICATION SYSTEMS	Recreation Buildings and Structures	Building & Renovations	Recreation Center		233,065.48	233,065.48	0.00	15.00	11/30/2004	Fully Depreciated				
11513	New elevator system for elevator and modernization	Recreation Buildings and Structures	Building & Renovations	Recreation Center		87,680.03	3,850.40	84,027.43	20.00	12/31/2020	In Use		4899ME2001	15.08	
11452	North East Stair and deck rail replacement - Rec Center	Recreation Buildings and Structures	Building & Renovations	Recreation Center		134,330.25	9,700.64	124,629.61	30.00	08/31/2019	In Use		4884011502	17.04	
11523	Paver Recreation Center Walkway	Recreation Buildings and Structures	Building & Renovations	Recreation Center		69,613.00	2,272.52	64,410.48	20.00	04/30/2020	In Use		4899011801	18.41	
11522	Pool Facility Deck/Plaza Re-pave	Recreation Buildings and Structures	Building & Renovations	Recreation Center		19,810.00	5,941.06	13,868.94	5.00	04/30/2020	In Use		4895011606	1.41	
10727	Rec. Center Rec. Center Pool	Recreation Buildings and Structures	Building & Renovations	Recreation Center		83,990.00	6,872.24	14,097.76	10.00	09/25/2013	In Use			1.81	
9264	Rec. Center Massage Room	Recreation Buildings and Structures	Building & Renovations	Recreation Center		5,969.15	5,969.15	0.00	5.00	02/14/2003	Fully Depreciated				
10723	Rec. Center Pool Lights	Recreation Buildings and Structures	Building & Renovations	Recreation Center		17,448.80	17,448.80	0.00	7.00	09/23/2013	Fully Depreciated				
11046	Rec. Center Safety Platform	Recreation Buildings and Structures	Building & Renovations	Recreation Center		19,014.90	10,627.54	8,408.46	10.00	03/15/2016	In Use			4.28	
10176	Rec. Center Gym Rubber Floor	Recreation Buildings and Structures	Building & Renovations	Recreation Center		25,504.67	25,504.67	0.00	10.00	10/04/2008	Fully Depreciated				
10816	Rec. Center Lobby Cabinets	Recreation Buildings and Structures	Building & Renovations	Recreation Center		6,036.40	6,036.40	0.00	5.00	11/01/2014	Fully Depreciated				
10828	Rec. Center Lobby Floors	Recreation Buildings and Structures	Building & Renovations	Recreation Center		19,685.00	13,451.28	6,233.72	10.00	10/31/2014	In Use		4899F15101	2.90	
10837	Rec. Center Pool Deck Counter	Recreation Buildings and Structures	Building & Renovations	Recreation Center		10,678.00	7,207.38	3,470.62	10.00	11/01/2014	In Use		4899F15101	2.91	
10838	Rec. Center Public Kitchen Counter	Recreation Buildings and Structures	Building & Renovations	Recreation Center		5,508.20	1,171.90	4,336.30	10.00	02/01/2015	In Use		4899F15101	11.16	
4600	RECREATION CENTER	Recreation Buildings and Structures	Building & Renovations	Recreation Center		5,595,897.01	4,208,892.55	1,387,004.46	40.00	12/15/1993	In Use			31.01	
9829	RECREATION CENTER FENCE	Recreation Buildings and Structures	Building & Renovations	Recreation Center		5,585.80	5,585.80	0.00	15.00	04/28/2002	Fully Depreciated				
10972	Recreation Center Roof Replacement	Recreation Buildings and Structures	Building & Renovations	Recreation Center		272,601.46	88,052.52	184,005.94	20.00	02/17/2015	In Use		4884001304	13.20	
11622	Replace Walkway Bulard Lights Rec Center	Recreation Buildings and Structures	Building & Renovations	Recreation Center		100,053.00	7,070.24	98,982.76	20.00	07/01/2020	In Use		4884001703	18.58	
10667	Upgrade HVAC SYSTEM	Recreation Buildings and Structures	Building & Renovations	Recreation Center		71,407.00	31,538.18	39,868.82	20.00	12/31/2012	In Use			11.04	
6489	UPGRADE HVAC SYSTEM	Recreation Buildings and Structures	Building & Renovations	Recreation Center		58,610.16	58,610.16	0.00	15.00	09/15/1999	Fully Depreciated				
13412	Chateau Roof Fall Protection	Recreation Buildings and Structures	Building & Renovations	Recreation Center		10,480.00	3,016.55	7,463.45	10.00	12/01/2018	In Use		4899R01803	6.59	
10108	ALPINE CANTONMENT-PARKS B	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		8,702.50	7,617.72	1,084.78	15.00	10/01/2008	In Use			1.82	
10113	CARPET - PARKS BUILDING	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		3,555.00	3,555.00	0.00	7.00	10/01/2008	Fully Depreciated				
10305	CERAMIC TILE - PARKS BLDG	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		36,970.00	12,712.41	9,357.59	20.00	10/01/2008	Fully Depreciated			6.82	
10111	COMPRESSOR STORAGE - PARKS B	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		3,015.70	3,015.70	0.00	10.00	10/01/2008	In Use			11.82	
10302	DOORS - PARKS BUILDING	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		31,405.00	16,416.08	14,938.92	25.00	10/01/2008	In Use			6.82	
11257	Dumpster Pool - Incline Park	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		7,450.00	1,241.60	6,208.40	20.00	06/30/2018	In Use		4378001701	16.57	
10306	FURNACE HVAC - PARKS BLDG	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		40,190.00	26,526.15	13,663.85	20.00	10/01/2008	In Use			6.82	
10310	GONDER PUMP - PARKS BLDG	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		5,725.00	5,725.00	0.00	10.00	10/01/2008	Fully Depreciated				
10312	KITCHEN EQUIPMENT - PARKS B	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		8,818.45	8,818.45	0.00	10.00	10/01/2008	Fully Depreciated				
10304	LIFT STATION - PARKS BLDG	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		22,141.00	21,608.77	532.23	25.00	10/01/2008	In Use			11.82	
10307	LOCKERS - PARKS BLDG	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		3,430.00	2,252.60	1,177.40	20.00	10/01/2008	In Use			6.82	
10114	PAINTING - PARKS BUILDING	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		15,290.00	788,020.44	788,020.44	0.00	7.00	10/01/2008	Fully Depreciated			
10301	PARKS BUILDING - MAIN STREET	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		2,211.25	2,211.25	0.00	5.00	05/31/2017	In Use			11.82	
11151	Resurface & Coat Preston Park Bathroom and Mechanical Room	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		26,175.00	258,094.42	527,932.01	40.00	10/01/2008	In Use		4378001604	26.82	
10303	ROOFING - PARKS BLDG	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		25,735.00	13,408.16	12,326.84	25.00	10/01/2008	In Use			0.49	
10571	Siding on Mt. Ararat & BLDG WF	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		19,890.00	19,890.00	0.00	10.00	07/01/2011	Fully Depreciated			11.82	
11420	Steel Bridge - Incline Creek - Hole ID	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		99,000.00	8,600.00	92,400.00	10.00	10/31/2019	In Use		4371L15048	17.91	
10518	Village Green Bathroom Remodel ADA Compliant	Recreation Buildings and Structures	Building & Renovations	Parks & Recreation Admin		272,966.32	70,314.87	202,651.45	25.00	05/31/2015	In Use			18.48	
10544	Replace Tennis Roof	Recreation Buildings and Structures	Building & Renovations	Tennis		3,2									

Fixed Asset Listing for assets in use and fully depreciated as of 12.31.2021
 Filtered to Buildings and Renovations

Fixed Asset#	Description	FA Type	FA Category	Department	Serial#	Cost	Accumulated Depreciation	Book Value	Est. Useful life (years)	In Use Date	Status	Tag#	FA Project	Remaining Useful life (years)
10593	Ski Beach Bathroom Remodel - ADA Compliant	Recreation Buildings and Structures	Building & Renovations	Beaches		336,453.86	85,234.76	251,219.10	25.00	06/30/2015	In Use		3999801303	18.57
10598	Ski Beach Bathroom Remodel - ADA Compliant	Recreation Buildings and Structures	Building & Renovations	Beaches		2,368.08	598.64	1,768.44	25.00	06/30/2015	In Use		3999801303	18.57
11019	Ski Beach Driveway Gate	Recreation Buildings and Structures	Building & Renovations	Beaches		5,100.00	2,720.00	2,380.00	10.00	06/30/2016	In Use		3972801602	4.57
11090	Ski Beach Entrance Gate	Recreation Buildings and Structures	Building & Renovations	Beaches		11,240.00	11,019.81	220.19	7.00	01/31/2017	In Use		3999801703	2.16
10782	1st Floor BussCenter Snackbar	Recreation Buildings and Structures	Building & Renovations	Beaches		11,880.00	11,880.00	0.00	7.00	01/01/2014	Fully Depreciated			
10005	2007 - ADMIN BUILDING BAMP	Administration Buildings and Structures	Building & Renovations	General Government		41,841.65	28,234.59	12,617.15	20.00	10/10/2007	In Use			5.84
11357	A V. building downstairs breakroom & bathroom	Administration Buildings and Structures	Building & Renovations	General Government		60,628.01	33,345.51	27,282.50	5.00	12/31/2008	In Use		1099801704	2.07
9768	ADM REMODEL-CARPET	Administration Buildings and Structures	Building & Renovations	General Government		37,156.00	37,156.00	0.00	5.00	09/30/2006	Fully Depreciated			
9769	ADM REMODEL-PAINT	Administration Buildings and Structures	Building & Renovations	General Government		42,521.23	42,521.23	0.00	5.00	09/30/2006	Fully Depreciated			
6712	ADMIN REMODEL - 1997	Administration Buildings and Structures	Building & Renovations	General Government		27,043.07	27,043.07	0.00	10.00	09/30/1997	Fully Depreciated			
2035	ADMIN REPAVE/TANK REMOVAL	Administration Buildings and Structures	Building & Renovations	General Government	PROJECT80	53,194.22	53,194.22	0.00	5.00	06/30/1991	Fully Depreciated			
11493	Administrative Fire Panel Replacement	Administration Buildings and Structures	Building & Renovations	General Government		27,466.90	5,035.58	22,431.32	10.00	11/30/2019	In Use		1099801803	7.99
2082	COST OF LAND & BUILDING	Administration Buildings and Structures	Building & Renovations	General Government		112,999.43	112,999.43	0.00	40.00	06/30/1974	Fully Depreciated			
8306	IMPROVE ADMIN BUILDING-FOYER	Administration Buildings and Structures	Building & Renovations	General Government		24,654.64	24,654.64	0.00	5.00	03/01/2000	Fully Depreciated			
8965	IMPROVE ADMIN BUILDING 2ND	Administration Buildings and Structures	Building & Renovations	General Government		21,392.91	21,392.91	0.00	5.00	08/14/2002	Fully Depreciated			
2083	OFFICE ADDITION - WOLDEN	Administration Buildings and Structures	Building & Renovations	General Government		40,033.74	40,033.74	0.00	40.00	05/31/1976	Fully Depreciated			
2084	OFFICE BLDG ADDITION B & G	Administration Buildings and Structures	Building & Renovations	General Government		33,556.72	33,556.72	0.00	40.00	03/31/1978	Fully Depreciated			
2087	REMODEL MAIN OFFICE	Administration Buildings and Structures	Building & Renovations	General Government		34,302.61	34,302.61	0.00	40.00	11/30/1980	Fully Depreciated			
5973	ROOF - ADMINISTRATION BULD	Administration Buildings and Structures	Building & Renovations	General Government		39,897.86	39,897.86	0.00	10.00	11/30/1994	Fully Depreciated			
5974	UPGRADE ELECTRICAL SYSTEM	Administration Buildings and Structures	Building & Renovations	General Government		7,085.96	7,085.96	0.00	10.00	09/30/1994	Fully Depreciated			
10039	UPGRADE HVAC SYSTEM	Administration Buildings and Structures	Building & Renovations	General Government	514002068	6,708.11	6,708.11	0.00	5.00	09/21/2007	Fully Depreciated			
2088	WAREHOUSE	Administration Buildings and Structures	Building & Renovations	General Government		206,208.11	206,208.11	0.00	40.00	12/31/1980	Fully Depreciated			
						\$ 49,887,911.59	\$ 25,880,336.67	\$ 24,007,574.92						



2022 Capital Improvement Project Summary Report - 20 Year

Department Description	Project Number	Project Title	Manager	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041 Total		
General Fund	1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent		15,000	15,000																	30,000		
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent		75,000																			75,000	
	1099BD1701	Administration Services Building	Engineering Manager		50,000																			50,000	
	Total General Fund					140,000	15,000																	155,000	
Utilities Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent		49,000							56,200											105,200		
	2097BD1204	New Carpet Building #A	Buildings Superintendent		47,000					49,120														96,120	
	2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent				79,320								87,120									166,440	
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	60,000																				60,000	
	2097BD2301	Building B Replacement	Engineering Manager									100,000												100,000	
				PW Shared	60,000	96,000		79,320			49,120		156,200			87,120									527,760
Sewer	2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent				50,000	275,000																325,000	
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	60,000	30,000																			90,000	
	2599SS1901	Wastewater Resource Recovery Facility (WRRF) Drainage	Senior Engineer				12,500																	12,500	
			Sewer	60,000	42,500		30,000	275,000																	427,500
Total Utilities				120,000	138,500	30,000	354,320			49,120		156,200			87,120									953,260	
Total Internal Services																									
Community Services Championship Golf	3142BD1303	Replace Roof Chama Golf Maintenance	Buildings Superintendent																165,000			130,000		295,000	
	3144BD2602	Carl Barn Replacement	Grounds Superintendent Golf Courses							1,400,000														1,400,000	
	3144FF1702	Replace Icebreaker Championship Golf Course Carl Barn	Buildings Superintendent	10,980					11,970															22,950	
	3153BD2001	Recent Chateau FAB Grill and Catering Kitchen Floors	Buildings Superintendent		39,700					45,500	950				52,000										138,150
	3153FF1204	Champ Grille Kitchen Equipment	Food and Beverage Manager										8,400												8,400
Mountain Golf	3299BD1702	Replace Roof - Mountain Golf Clubhouse	Buildings Superintendent																			165,000		165,000	
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent				31,000																	31,000	
			Mountain Golf	838,900	620,500	899,500	890,200	35,000	437,500	895,000	91,000		22,400	191,900	119,500	49,000	98,400	75,000	115,000	84,000	55,000	87,200		5,168,000	
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent		49,500	68,000				55,500														173,000	
	3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent						35,400															35,400	
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent		40,500																			40,500	
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	47,000						52,500															99,500
	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent				25,620								29,120		34,200							88,940	
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	23,000																				23,000	
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent			25,000																		25,000	
	3350FF1204	Catering Kitchen Equipment	Food and Beverage Manager										60,300												60,300
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	11,000																					11,000
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	41,400	10,000																				51,400
3351BD2101	Dumpster enclosure - Village Green/Aspen Grove	Parks Superintendent	45,000																					45,000	
Ski	3453BD1806	Basic Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	167,400	100,000	33,000	25,620			90,900	52,000		80,300						29,120		34,200			653,040	
	3453FF1705	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager		49,000							54,000													103,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager		53,000		11,000																		64,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent				65,600						80,000												145,600



2022 Capital Improvement Project Summary Report - 20 Year

Department Description	Project Number	Project Title	Manager	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041 Total
	3489BD2101	Replace Ski Lodge Facility Equipment	Ski Resort General Manager	115,000																			115,000
	3489L1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000				10,000															35,000
	3489BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	36,000	20,000	20,000	8,000	57,000			100,000	20,000		100,000		20,000		160,000					375,000
			Ski	176,000	382,000	20,000	61,000	67,000			100,000	54,000	190,000		100,000	20,000		100,000					1,183,000
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent				14,500				14,500			16,500									45,500
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Beacher Floors	Buildings Superintendent	53,200				63,400															116,600
	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement	Senior Engineer		145,000	105,000																	250,000
	4378BD1701	Dumpster enclosure - Incline Park	Parks Superintendent		45,000																		45,000
	4378BD1710	Storage Container replacement	Senior Engineer						20,000														20,000
	4378BD1713	Upgrade Lights for LP Pathway	Buildings Superintendent	27,000																			27,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager			40,000	390,000																430,000
	4378BD2001	Grout Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	10,000																			10,000
			Parks	90,200	190,000	145,000	404,500	63,400	20,000	14,500				16,500									844,100
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent					30,000			27,500												57,500
	4588RS1401	Resurface Tennis Courts 8-9-10-11	Superintendent of Parks and Recreation						19,000						20,500								39,500
	4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation			23,000						24,000				25,000							72,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation				10,000						11,000				12,000						33,000
			Tennis	5,000	5,000	33,000	32,500	35,000	41,000	27,500	38,500	33,500		33,000	25,000	32,000	310,000						648,000
Recreation Center	4884BD1702	Replace Bird Netting	Buildings Superintendent			17,720						19,720											37,440
	4884BD1703	Replace Walkway Bollard Lights	Buildings Superintendent														5,000	62,500					67,500
	4884BD1803	UV Replacement at Recreation center	Buildings Superintendent																				75,000
	4884BD1804	Chemical System for Recreation Center Pool	Buildings Superintendent		22,000																		22,000
	4884BD1901	Replace Condensing Unit 2 and 4	Buildings Superintendent											49,700									49,700
	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent				35,000																35,000
	4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent			200,000														200,000			400,000
	4885BD1606	Pool Facility Deck/Floor Re-coat	Buildings Superintendent					38,000							45,000								83,000
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500		15,500							49,500										80,500
	4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	800,000																			800,000
			Rec Center	815,500	22,000	233,220		35,000	39,000			18,720	49,500	169,700		5,000	82,500		200,000				1,650,140
		Total Community Services		1,803,980	1,329,200	1,213,720	1,436,820	235,400	664,870	2,480,450	181,500	221,920	123,900	308,400	351,320	81,000	169,800	547,500	200,000	289,800	95,000	197,200	12,111,780
Beaches	3972BD2601	Burnt Cedar Swimming Pool and Site Improvements	Engineering Manager	3,350,000																			3,350,000
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Storage Container replacement	Senior Engineer	55,000	55,000	55,000	55,000																220,000
	3972BD1710	Storage Container replacement	Senior Engineer							40,000													40,000
	3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager				20,000	715,000															735,000
	3972BD2102	Beach Access Improvement Project	Engineering Manager	45,000																			45,000
	3973FF1204	Incline Beach Kitchen	Food and Beverage Manager	7,200																			7,200
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Manager	6,800																			6,800
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent				29,100																29,100
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent			19,100								24,500									44,000
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer		120,000	74,500	104,500	715,000			40,000			24,500									120,000
		Total Beaches		3,464,000	170,000	74,500	104,500	715,000	664,870	2,509,570	181,500	378,120	123,900	332,900	438,440	93,000	168,800	547,000	200,000	288,000	95,000	197,200	17,819,200
Total				5,488,840	1,792,700	1,333,220	1,895,240	1,950,400	664,870	2,509,570	181,500	378,120	123,900	332,900	438,440	93,000	168,800	547,000	200,000	288,000	95,000	197,200	17,819,200
							\$ 11,479,600					\$ 15,417,560											17,819,200

FY2022/23 BUDGET WORKSHOP

Board of Trustees

December 14, 2021

PART 3: Central Services Cost Allocation Plan

Fund 100 - General Fund

Row Labels	Account Description	Revenue		GM	Trustees	Accounting	IT	Risk	HR	Health &	Comm	Grand Total
		Column Labels						Mgmt		Wellness	Relations	
		010	100	110	120	130	140	150	160	170	990	
Revenue												
Ad Valorem	Ad Valorem Property Tax	(1,948,610)										(1,948,610)
Ad Valorem Total		(1,948,610)										(1,948,610)
Consolidated Tax		(1,901,530)										(1,901,530)
Charges for Services	Rental Income	(2,400)										(2,400)
Charges for Services Total		(2,400)										(2,400)
Invest Inc.	Investment Earnings	(65,700)										(65,700)
Invest Inc. Total		(65,700)										(65,700)
Other Source	Funded Cap Res - Established											-
Other Source Total												-
Revenue Total		(3,918,240)										- (3,918,240)
Expense												
Wages	Regular Earnings		289,452	126,688	743,318	449,875	88,622	477,095	1,197	95,536	31,862	2,303,645
	Other Earnings		6,219	1,424	3,982	504	2,045	6,900	-	1,844	736	23,654
Wages Total			295,671	128,112	747,300	450,379	90,667	483,995	1,197	97,380	32,598	2,327,299
Benefits			128,958	39,380	376,039	225,683	47,397	262,128	556	52,251	21,889	1,154,282
Professional Services			40,200	12,000		40,000		15,000		78,000	215,275	400,475
Services & Supplies			15,900	77,000	77,036	488,317	25,630	87,126	21,475	52,918	250,031	1,095,433
Insurance											55,000	55,000
Utilities				240	600	66,520	840	600		600	38,600	108,000
Central Services Cost	Central Services Cost Allocation				(853,573)			(693,051)				(1,546,624)
Central Services Cost Total					(853,573)			(693,051)				(1,546,624)
Capital Expend.	Capital Expenditure										441,438	441,438
Capital Expend. Total											441,438	441,438
Extraordinary	Extraordinary Items - Settlement Expenditure										100,000	100,000
Extraordinary Total											100,000	100,000
Expense Total			480,969	256,492	347,402	1,270,899	164,534	155,798	23,228	281,149	1,154,831	4,135,303
Grand Total		(3,918,240)	480,969	256,492	347,402	1,270,899	164,534	155,798	23,228	281,149	1,154,831	217,063

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2022**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.5 9.07%	37.5 13.89%	29.8 11.03%	13.6 5.05%	11.8 4.36%	77.2 28.61%	22.0 8.14%	8.5 3.15%	2.3 0.87%	3.8 1.42%	22.7 8.40%	16.2 6.01%	269.9 100%
Budgeted Wages by Fund Allocation	\$ 2,327,299 15.44%	\$ 3,079,620 20.43%	\$ 1,332,115 8.84%	\$ 454,601 3.02%	\$ 503,309 3.34%	\$ 3,299,155 21.89%	\$ 1,069,121 7.09%	\$ 365,679 2.43%	\$ 115,464 0.77%	\$ 173,588 1.15%	\$ 885,579 5.88%	\$ 1,467,833 9.74%	\$ 15,073,363 100%
Budgeted Benefits by Fund Allocation	\$ 1,154,282 22.30%	\$ 1,644,338 31.77%	\$ 392,310 7.58%	\$ 132,328 2.56%	\$ 218,627 4.22%	\$ 131,813 2.55%	\$ 327,197 6.32%	\$ 89,419 1.73%	\$ 24,202 0.47%	\$ 63,879 1.23%	\$ 229,705 4.44%	\$ 767,855 14.84%	\$ 5,175,955 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,567,008 10.56%	\$ 3,459,010 23.30%	\$ 1,816,292 12.24%	\$ 564,444 3.80%	\$ 927,842 6.25%	\$ 3,326,120 22.41%	\$ 848,635 5.72%	\$ 425,803 2.87%	\$ 100,095 0.67%	\$ 58,022 0.39%	\$ 834,109 5.62%	\$ 915,541 6.17%	\$ 14,842,921 100%
Budgeted Accounting - Invest. Int.	\$ 1,025,011												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	86,571	191,096	100,342	31,183	51,259	183,754	46,884	23,524	5,530	3,205	46,081	50,580	\$ 820,009
Blended Allocation	16%	22%	9%	4%	4%	18%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources	\$ 959,113												
HR + 20% Accounting	\$ 1,164,115												
Based on Wages, Benefits & FTE	181,660	256,444	106,522	41,207	46,270	205,841	83,656	28,325	8,151	14,750	72,599	118,690	\$ 1,164,115
Central Services Cost Allocation	\$ 268,231	\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680	\$ 169,269	\$ 1,984,124
Tentative Budget													
Annual Allocation per Tentative Budget		\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680		\$ 1,546,624
Overhead Rate for Charging vs Actuals	n/a	5.5%	5.8%	6.3%	5.9%	5.8%	5.8%	5.9%	5.7%	6.1%	6.1%	n/a	5.7%

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

By Paul Navazio, Director of Finance

FUND	100	200	200	200	200	200	320	320	330	340	350	360	370	380	Total CS	390	410	420	430	Internal Svcs.	District
Dept		22	25	27	28	Total	31	32	33	34	46/48	49	43	45	Total	39	51	52	53	Total	Total
FTE	24.49	15.64	19.42	1.67	0.75	37.48	29.78	13.62	11.77	77.22	21.98	3.82	8.49	2.34	169.02	22.66	7.00	4.75	4.48	16.23	269.88
Wages	2,327,299	1,361,416	1,542,836	118,268	57,100	3,079,620	1,332,115	454,601	503,309	3,299,155	1,069,121	173,588	365,679	115,464	7,313,032	885,579	560,523	586,275	321,035	1,467,833	15,073,363
	15.4%	9.0%	10.2%	0.8%	0.4%	20.4%	8.8%	3.0%	3.3%	21.9%	7.1%	1.2%	2.4%	0.8%	48.5%	5.9%	3.7%	3.9%	2.1%	9.7%	100.0%
Benefits	1,154,282	725,891	828,194	59,287	30,966	1,644,338	392,310	132,328	218,627	131,813	327,197	63,879	89,419	24,202	1,379,775	229,705	317,959	276,070	173,826	767,855	5,175,955
	22.3%	14.0%	16.0%	1.1%	0.6%	31.8%	7.6%	2.6%	4.2%	2.5%	6.3%	1.2%	1.7%	0.47%	26.7%	4.4%	6.1%	5.3%	3.4%	14.8%	100.0%
Total Payroll	3,481,581	2,087,307	2,371,030	177,555	88,066	4,723,958	1,724,425	586,929	721,936	3,430,968	1,396,318	237,467	455,098	139,666	8,692,807	1,115,284	878,482	862,345	494,861	2,235,688	20,249,318
Services & Supplies																					
Professional Services	400,475	87,850	94,200	-	-	182,050	7,980	4,170	1,170	23,700	5,850	-	1,170	585	44,625	17,850	-	9,000	-	9,000	654,000
Services & Supplies	1,005,433	1,108,294	797,507	153,575	80,700	2,140,076	937,952	348,594	429,732	1,939,360	589,845	49,418	314,953	75,925	4,685,779	538,715	358,150	56,543	469,228	883,921	9,253,924
Insurance	53,100	112,020	91,860	-	-	203,880	75,180	17,280	11,820	212,700	55,920	-	13,320	3,540	389,760	37,980	1,200	4,080	5,820	11,100	695,820
Utilities	108,000	464,566	466,188	1,710	540	933,004	231,740	89,300	55,720	621,260	145,640	8,604	96,360	9,610	1,258,234	139,064	1,680	3,120	6,720	11,520	2,449,822
COGS							563,440	105,100	429,400	529,100	51,380	-	-	-	10,435	1,688,855	100,500	-	-	-	1,789,355
Total Services & Supplies	1,567,008	1,772,730	1,449,755	155,285	81,240	3,459,010	1,816,292	564,444	927,842	3,326,120	848,635	58,022	425,803	100,095	8,067,253	834,109	361,030	72,743	481,768	915,541	14,842,921
	10.6%	11.9%	9.8%	1.0%	0.5%	23.3%	12.2%	3.8%	6.3%	22.4%	5.7%	0.4%	2.5%	0.7%	54.4%	5.6%	2.4%	0.5%	3.2%	6.2%	100.0%
		48.0%	45.0%	5.0%	2.0%																
	447540	214,819	201,393	22,377	8,951																