



# INTERNAL SERVICES FUNDS

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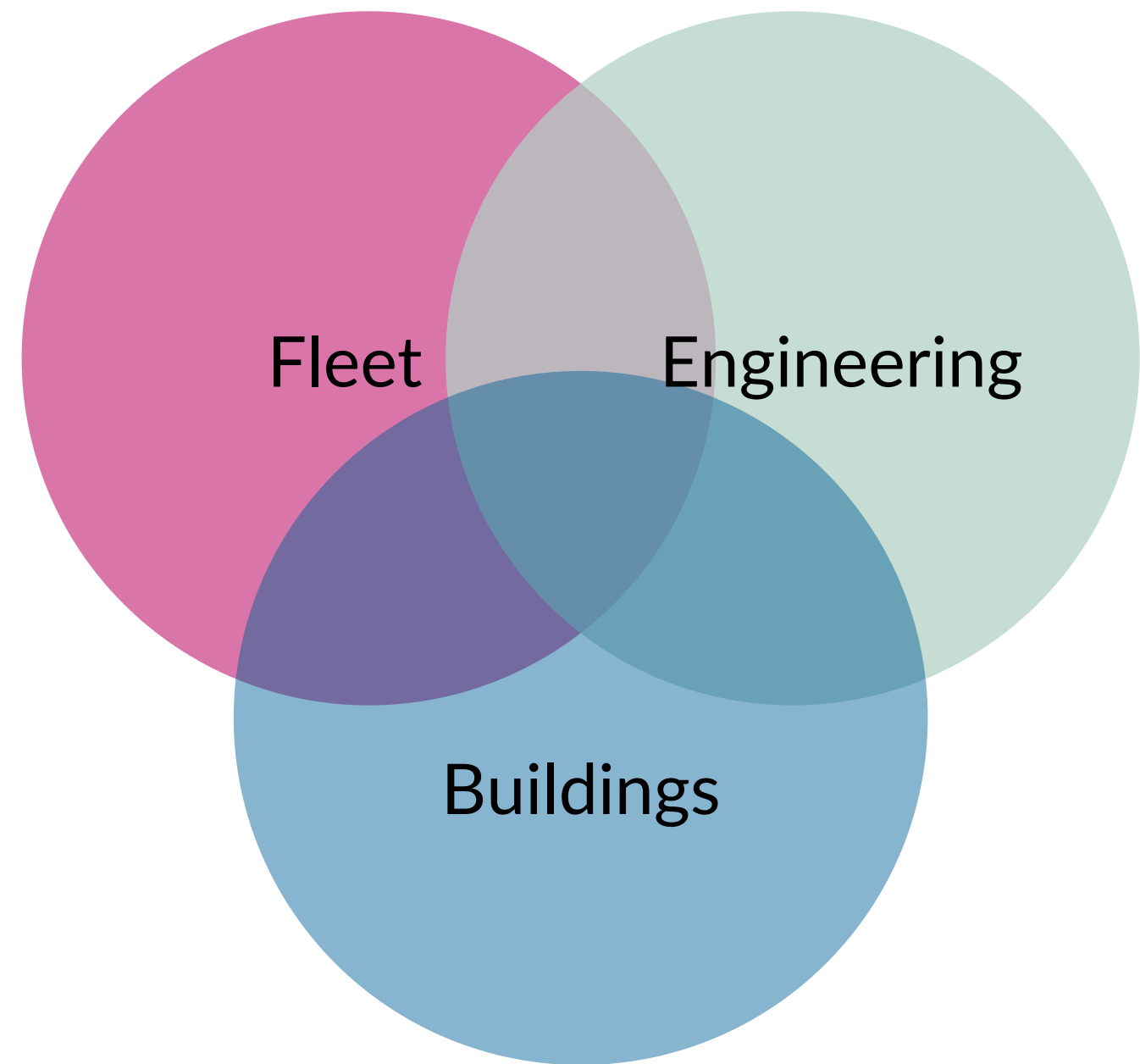
## Internal Services Funds

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**410** Fleet

**420** Engineering

**430** Buildings



The District operates three Internal Services divisions that provide direct support to all District venues and services. This include Fleet Maintenance Services, Engineering Services and Building Services

# Fleet Highlights

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## Three Year-Round Shops

Fleet operates three year-round repair facilities at Public Works, Diamond Peak, and Championship Golf, plus a seasonal shop at Mountain Golf. The Sweetwater shop also services Parks and Rec, Admin, and IT to maintain reliability and readiness.

## 7 FTEs

1 supervisor  
Golf Shop: 2 full-time mechanics  
Ski Shop: 1 full-time mechanic  
Public Works Shop: 3 full-time mechanics  
All mechanics are cross-trained to assist at any facility as needed.

## Jobs & Equipment

Fleet maintains 650 pieces of equipment with 6,000 in-shop repairs and 1,200 field repairs annually. This includes an average of 3,600 preventative maintenance jobs (5,600 hours), 2,600 general repairs (4,100 hours), and 50 projects/fabrication jobs (64 hours).

# Fleet Expenses

Fiscal Year 2026

# \$1,622,000

## \$1,148,000

### Wages/Benefits & Overhead

- Based on annual hours worked by 7 FTEs
- Overhead includes operating costs (excluding repair parts and contractual services, which are directly billed)

*FY 2024 Actual: \$1,151,482*  
*FY 2025 YTD: \$758,833*

## \$360,000

### Repair Parts

Direct costs billed only when used — incurred only as needed.

*FY 2024 Actual: \$409,571*  
*FY 2025 YTD: \$287,568*

## \$114,000

### Contractual Services

Direct costs billed from contractors for external services - incurred only as needed.

*FY 2024 Actual: \$153,568*  
*FY 2025 YTD: \$51,374*

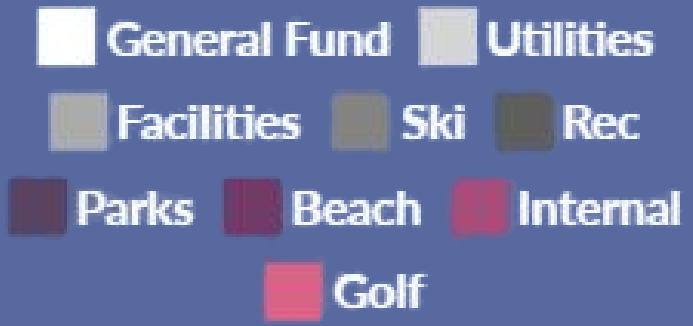
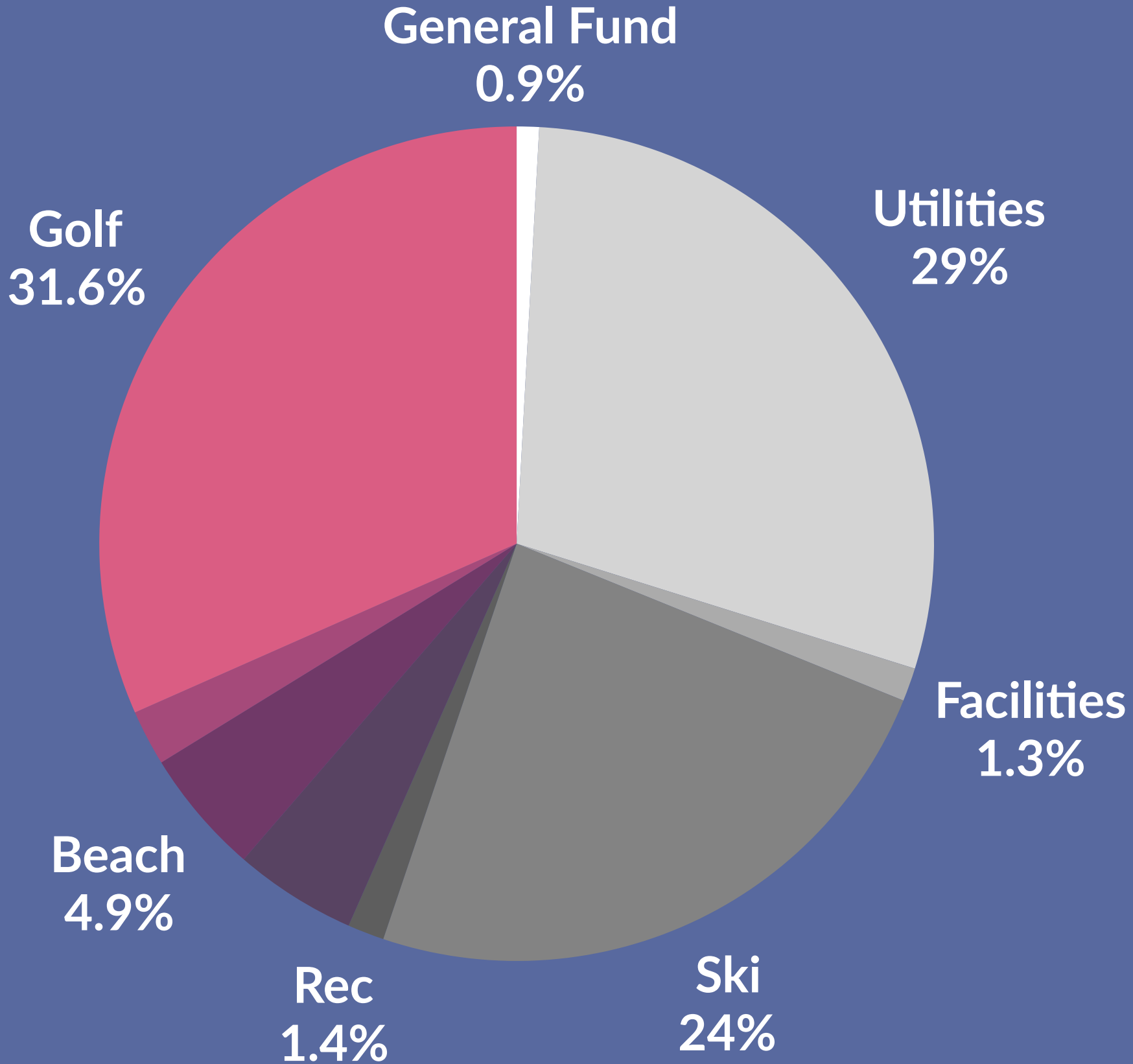


# Fleet Interco Services

**\$1,622,000**

Fleet Interco Revenue

(Fleet Interco Expenses to Each Venue)



**Fiscal Year 2024**  
**IT Department**  
**Repair Transaction Summary**

Repair Flat Tire (2)  
Repair/Calibrate Vehicle  
General Service  
Replace Tires (2)  
Heater/Vent System  
Trouble Shooting  
Parts Research/Ordering  
Misc. Hydraulic  
Equipment Pick Up  
Brake System  
Misc. Equip Service

Total Hours: 33.5  
Total Parts: \$989  
Total Labor: \$3,719  
Total FY 2024 Cost: \$4,707

 From CFA Software

# Example

## IT Department Fleet Interco Expenses

### CFA Software

The Fleet Department uses CFA (Computerized Fleet Analysis) software to track labor time by mechanic, repair parts used, and contractual services daily. This example shows one year of IT Department costs tracked in CFA (Fiscal Year 2024).

### Equipment Maintained for IT

- 2001 Chevy half-ton truck (87,000 miles)
- 2012 Chevy Equinox (92,277 miles)
- 1991 Honda portable generator (serviced and inspected annually)

# Engineering Highlights

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## 4 FTEs

Under the proposed reorganization:

- Engineering & Utilities Asset Manager (PE)
- District Project & Asset Manager
- Senior Engineer (PE)
- Associate Engineer (FE\*)

\*Engineering Intern

## CIP Projects

Oversees design, bidding, and construction for CIP projects, ensuring they meet budget, schedule, and regulatory standards.

## Maintenance and Operations

Manages maintenance projects, supports procurement, oversees GIS, and ensures compliance with water and sewer regulations.

# Engineering Expenses

\$1,168,300

Fiscal Year 2026

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\$1,049,700

Wages & Benefits

Based on annual hours worked  
by 4 FTEs

*FY 2024 Actual: \$1,044,126*  
*FY 2025 YTD: \$500,862*

\$118,600

Operating Expenses

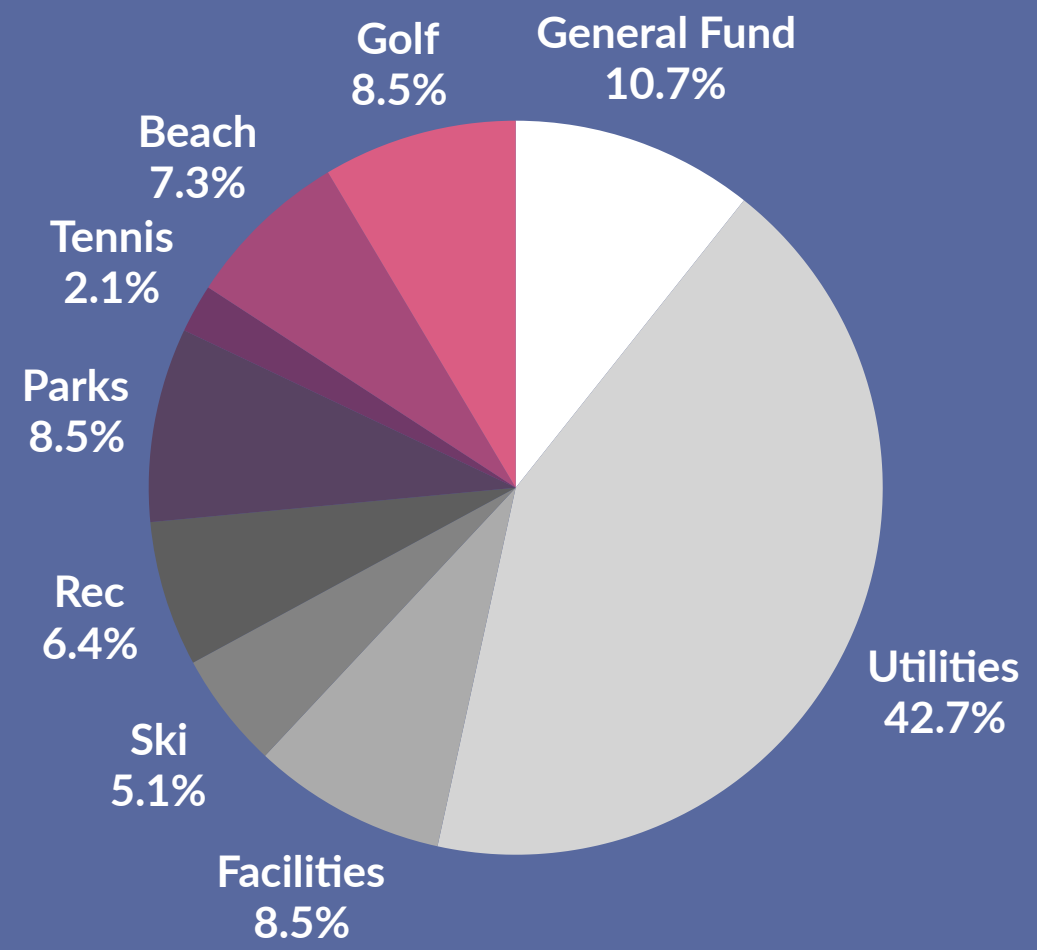
Includes increase for 3-year  
AutoCAD software renewal  
and increase for  
water/wastewater modeling  
software.

*FY 2024 Actual: \$56,831*  
*FY 2025 YTD: \$32,973*



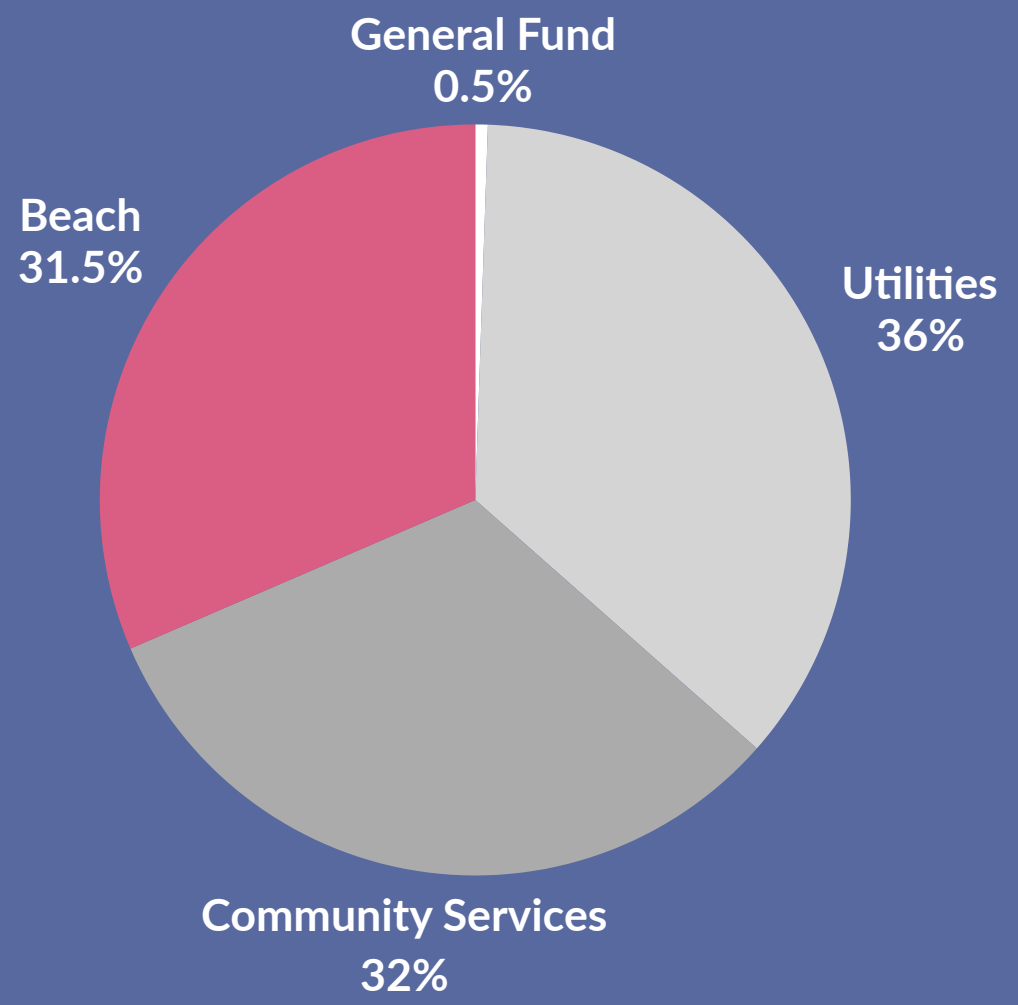
# Engineering Interco Services Revenues

\$1,168,300



\$234,000

Interfund Services Operations



\$934,300

Interfund Services CIP

# Buildings Highlights

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## Buildings

The Buildings Division manages upkeep of 61 buildings (262,743 sq. ft.), handling repairs and upgrades. Routine work is done in-house; specialized tasks are outsourced when needed.

## 4 FTEs + 1 Proposed

The FY 2026 budget includes 5 FTEs and proposes adding a Buildings Maintenance I position to handle construction projects in-house, improving efficiency when contractors are unavailable.

## Services

Provides general, preventative, and corrective maintenance for all District facilities. Manages inspections, fire systems, and alarms to ensure safety and compliance. Oversees bids and contracts for maintenance, prioritizing health, safety, and improvements.

# Buildings Expenses

Fiscal Year 2026

# \$1,483,200

## \$777,800

### Wages/Benefits & Overhead

- Based on annual hours worked by 5 FTEs
- Overhead includes department operating costs, excluding R&M and contractual services, which are billed directly when used.

*FY 2024 Actual: \$610,418  
FY 2025 YTD: \$403,996*

## \$222,000

### R&M (Repairs & Maintenance)

Direct costs billed only when used — incurred only as needed.

R&M budget calculated using the average of actual expenses from FY 2021 to 2024.

*FY 2024 Actual: \$370,927  
FY 2025 YTD: \$152,073*

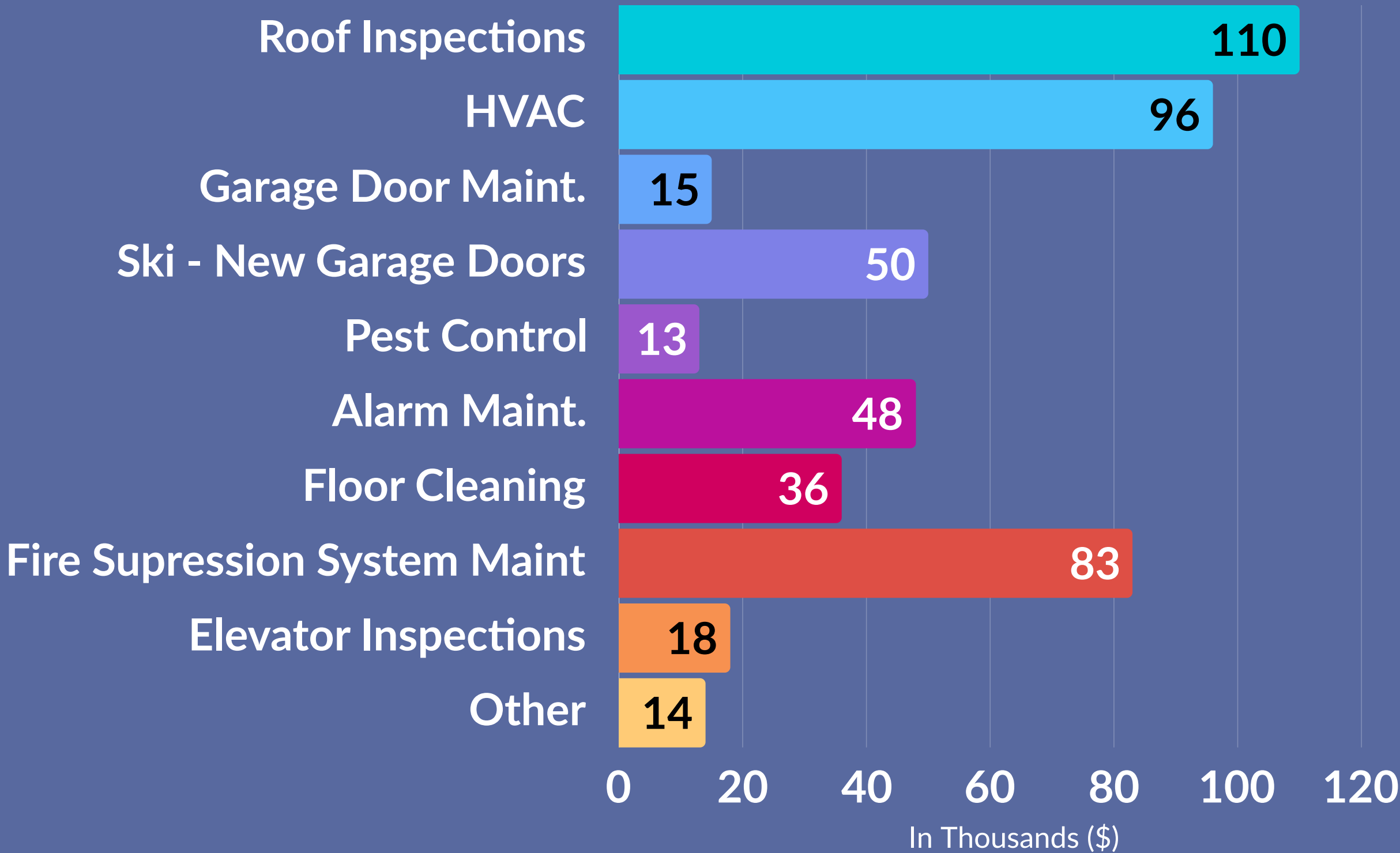
## \$483,400

### Contractual Services

Direct costs billed from contractors for external services - incurred only as needed.

*FY 2024 Actual: \$0  
FY 2025 YTD: \$88,345*

# Buildings Contractual Services Expenses

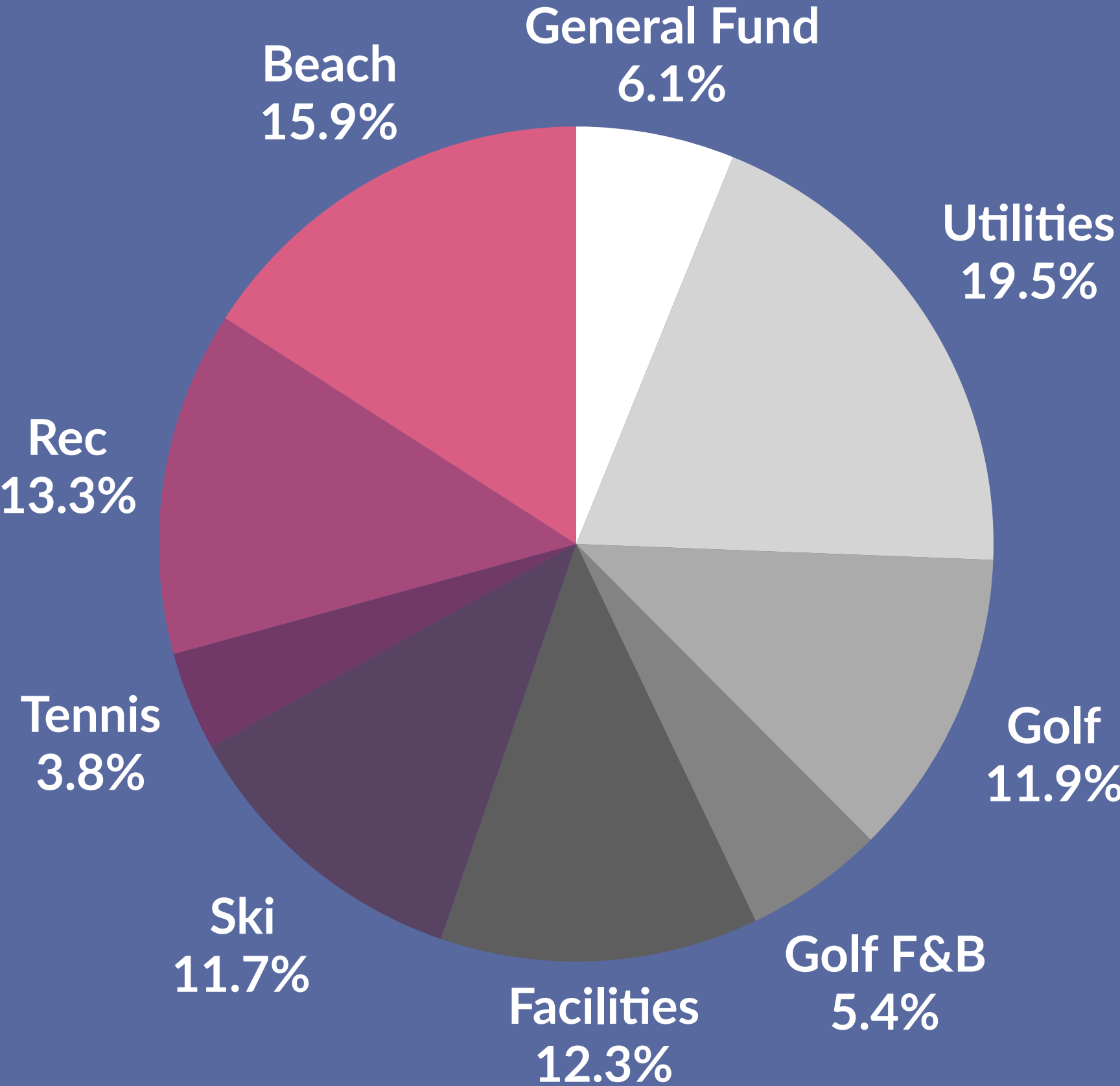


**\$483,400**  
Buildings Contractual Services



# Buildings Interco Services

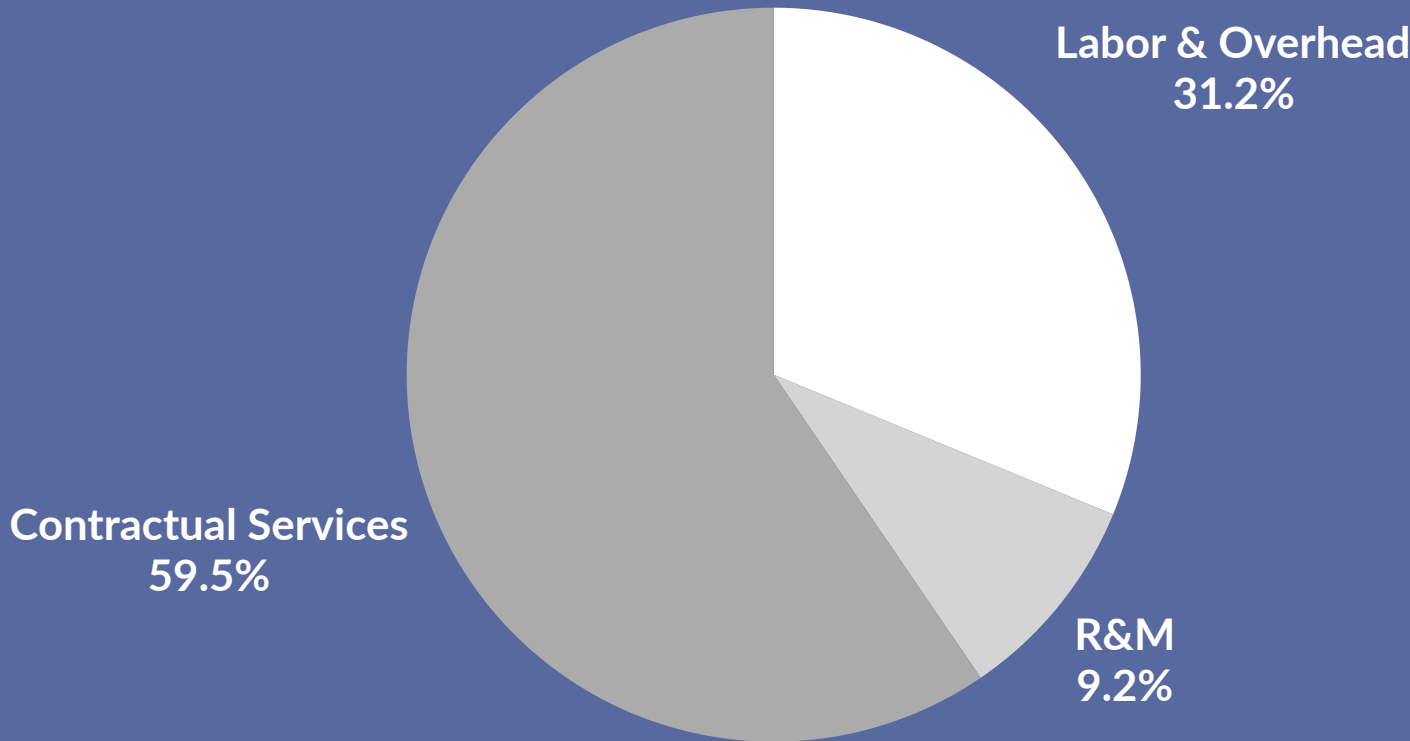
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**\$1,483,200**

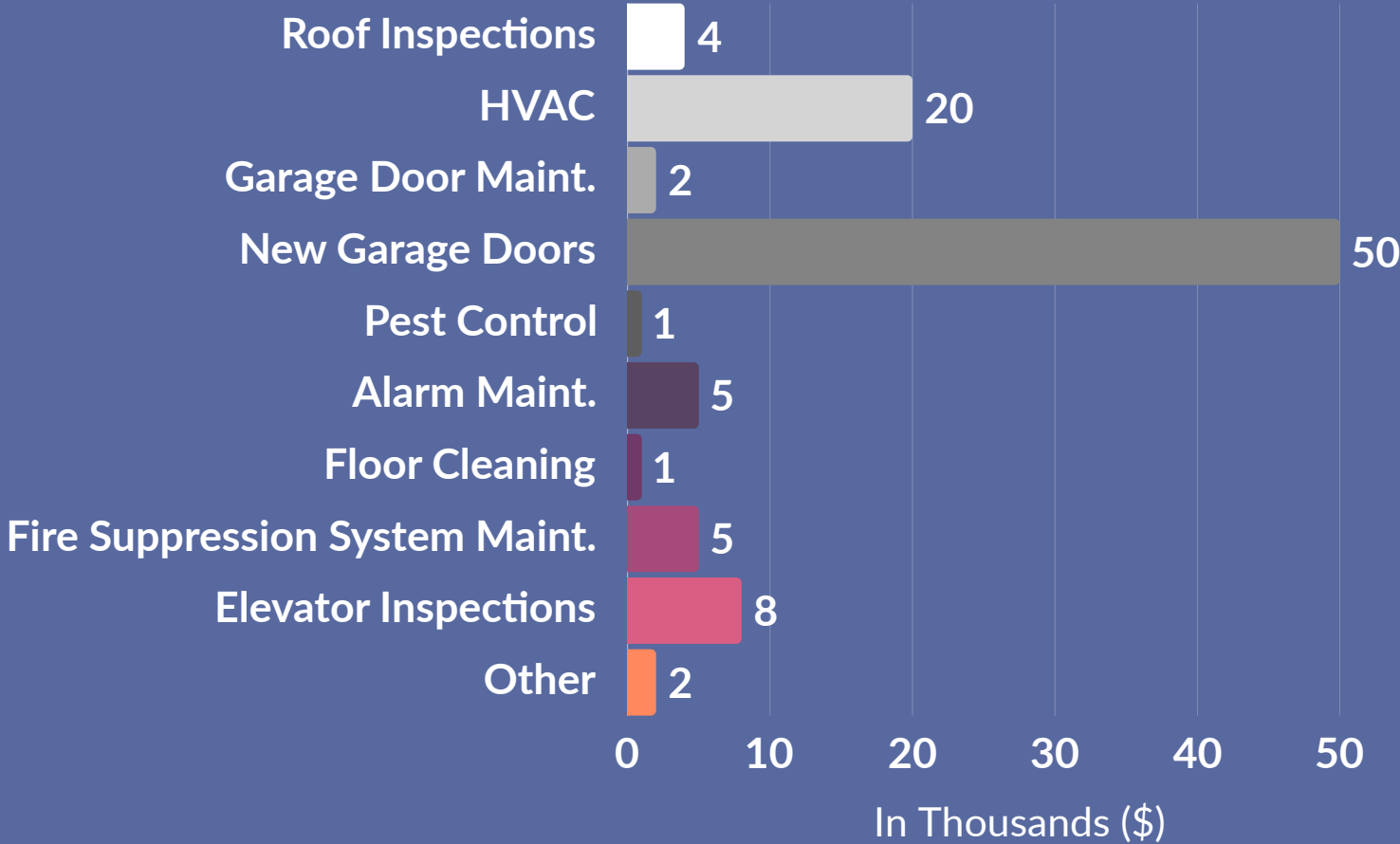
**Buildings Interco Revenue**  
(Buildings Interco Expenses to each venue)

# Example - Ski



**\$172,671**

Ski - Total Buildings Interco Expenses



**\$103,000**

Ski - Contractual Services



# THANK YOU!

Feel free to reach out. We're happy to provide more detail.

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## Next Steps

- Board feedback
- Adjust budget based on Board direction
- Finalize expense allocations to District venues