STAFF REPORT

20 Nov 2018

TO: ACHD Commission and Director Wong
FROM: Erin Chesnut - Fleet Coordinator - echesnut@achdidaho.org
SUBJECT: Resolution 2259 - Sidecast Surplus Declaration
MEETING: Commission Meeting - 05 Dec 2018

EXECUTIVE SUMMARY:

FACTS & FINDINGS:

The Ada County Highway District is the owner of the equipment more particularly described and listed on Exhibit "A" and attached to this report (hereinafter referred to as "Surplus Property"). The Surplus Property is no longer necessary or useful to ACHD.

FISCAL IMPLICATIONS:

The surplus property is determined to have a fair market value of fifteen thousand dollars ($15,000).

RECOMMENDATIONS:

Staff recommends the Commission approves Resolution No. 2259, declaring that Surplus Property listed in Exhibit "A" is no longer necessary or useful to ACHD and is to be deemed surplus.

ATTACHMENT(S):
Commission Packet to Declare Sidecast Surplus
November 20, 2018

TO:        ACHD Commission
           Bruce Wong, Director

FROM:      Erin Chesnut, Fleet Coordinator

SUBJECT:   Resolution 2259 – Surplus Property

AGENDA DATE: December 5, 2018

Facts & Findings
The Ada County Highway District is the owner of the equipment more particularly described and listed on Exhibit “A” and attached to this report (hereinafter referred to as “Surplus Property”). The Surplus Property is no longer necessary or useful to ACHD.

Pursuant to Section 40-1309 of the Idaho Code, The Ada County Highway District Commissioners may declare the personal property as surplus for the reasons previously outlined. The Surplus Property is put forth in Exhibit “A”. The proposed Resolution No. 2259 is attached hereto as Exhibit “B” and the public hearing notice is attached hereto as Exhibit “C”.

ACHD Staff proposes that the sweeper be offered to the Bogus Basin Mountain Recreation Area, a 501(c)(3) nonprofit organization, at a price not less than the determined fair market value of fifteen thousand dollars ($15,000). In exchange, this amount would be applied to the thirty thousand dollar ($30,000) annual payment that ACHD issues to the Bogus Basin Mountain Recreation Area to maintain Bogus Basin Road per the agreement signed on June 7, 2016. The value of the sweeper would be divided equally over a three (3) year period, effectively reducing ACHD’s payment to twenty-five thousand dollars ($25,000) per year for FY 2019, 2020, and 2021.

Fiscal Impacts:
The surplus property is determined to have a fair market value of fifteen thousand dollars ($15,000).

Staff Recommendation:
Staff recommends the Commission approves Resolution No. 2259, declaring that Surplus Property listed in Exhibit “A” is no longer necessary or useful to ACHD and is to be deemed surplus.

cc: Timothy P. Nicholson, Maintenance Deputy Director
Exhibit “A”

Fund One

<table>
<thead>
<tr>
<th>Unit #</th>
<th>Year</th>
<th>Make</th>
<th>Model</th>
<th>Equipment Description</th>
<th>VIN</th>
<th>Years in Fleet</th>
<th>Original Cost</th>
<th>Fair Market Value</th>
<th>Reason for Surplus</th>
</tr>
</thead>
<tbody>
<tr>
<td>42.073</td>
<td>2013</td>
<td>SUPERIOR</td>
<td>DT80J</td>
<td>SIDECAST SWEEPER</td>
<td>812490</td>
<td>6</td>
<td>$44,701.00</td>
<td>$15,000.00</td>
<td>No longer useful</td>
</tr>
</tbody>
</table>

Fund One Estimated Sales: $15,000.00
RESOLUTION NUMBER 2259
OF THE ADA COUNTY HIGHWAY DISTRICT

A RESOLUTION FINDING CERTAIN PERSONAL PROPERTY OF THE ADA COUNTY
HIGHWAY DISTRICT IS NO LONGER USEFUL TO THE DISTRICT OR NECESSARY
FOR ITS USE AND DECLARING SUCH PERSONAL PROPERTY TO BE SURPLUS
PROPERTY WITH VALUES DETERMINED TO BE IN EXCESS OF $5,000.00 AND
AUTHORIZING THE SURPLUS OF THE SUBJECT PERSONAL PROPERTY

WHEREAS, a hearing notice was duly published in accordance with Idaho Code,
Sections 40-1309 and 40-206, and District Policy section 2033.2.2, on the twenty-sixth
day of November 2018, and on the twenty-seventh day of November 2018 in the Idaho
Statesman, a daily newspaper published in Ada County, Idaho, the last day of
publication at least five (5) days prior to the hearing; and

WHEREAS, no one appeared at the public hearing to show cause that the
subject personal property (“Subject Property”) which is listed in the attached Exhibit “A”
is still necessary or useful to the District, and no cause was presented which persuades
the Ada County Highway District Board of Commissioners that the Subject Property is
still necessary or useful to the District and that it should not be declared to be surplus
property and exchanged for value at a later date; and

WHEREAS, District Fleet Coordinator, Erin Chesnut, presented a District Staff
Report dated the Fifth day of December 2018, which by this reference is hereby
incorporated herein, as supplemented by the oral presentation of, which presented the
requirements for such a sale which are available to the Commission under Idaho Code,
section 40-1309; and

WHEREAS, the Board of Commissioners of the Ada County Highway District is
fully advised and hereby makes the following findings of fact:

(1) the Subject Property identified in Exhibit “A” attached hereto is no
longer useful to the Ada County Highway District or necessary for its use; and

(2) the Subject Property is surplus property, with its fair market value
determined to be as stated in the attached Exhibit “A”; and

(3) the Subject Property should be exchanged for value at a later date
upon approval of the Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED, in accordance with Idaho Code,
Section 40-1309 and District Policy section 2033.2.2, the Ada County Highway District
Board of Commissioners declares and directs that the Subject Property be declared
surplus with a value not less than the determined fair market value stated in the
attached Exhibit “A” and that the Subject Property should be exchanged for value at a
later date upon approval of the Board of Commissioners.
ADOPTED AND APPROVED by the Board of Commissioners of the Ada County Highway District on this _____ day of ______________, 20__.

ADA COUNTY HIGHWAY DISTRICT
BOARD OF COMMISSIONERS

____________________________________
Sara M. Baker, President

____________________________________
Rebecca W. Arnold, Vice President

____________________________________
Jim D. Hansen, Commissioner

____________________________________
Kent Goldthorpe, Commissioner

____________________________________
Paul Woods, Commissioner

ATTEST:

____________________________________
Bruce S. Wong, Director

The Ada County Highway District (ACHD) is committed to compliance with Title VI of the Civil Rights Act of 1964 and related regulations and directives. ACHD assures that no person shall on the grounds of race, color, national origin, gender, disability or age, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any ACHD service, program or activity.
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, that the Board of Commissioners of the Ada County Highway District will hold a public hearing in accordance with the provisions of Idaho Code, section 40-1309, and ACHD Policy section 2033.2.2, to consider for adoption Resolution No. 2259 declaring the following personal property ("Subject Property") to be no longer necessary or useful to the District and declaring that the Subject Property should be exchanged. Ada County Highway District has valued the side cast sweeper at fifteen thousand dollars ($15,000.00). ACHD will exchange the sweeper with the Bogus Basin Mountain Recreation Area in the amount of fifteen thousand dollars ($15,000.00) and apply this amount to the thirty thousand dollars ($30,000) annual payment that ACHD issues annually to the Bogus Basin Mountain Recreation Area over a three (3) year period. At the public hearing, any person interested may appear and show cause that the Subject Property is still necessary and useful to the District and that Subject Property should not be declared surplus and exchanged.

Subject Property Listed below:

(1) 2013 Superior Side Cast Sweeper

The public hearing will be held in the auditorium of the Ada County Highway District, 3775 Adams Street, Garden City, Idaho 83714 on Wednesday, December 5, 2018, at 12:00 p.m., or as soon thereafter as the matter may be heard, at which hearing any person may appear and show cause why the Subject Property is still useful to the District and an exchange should not be made.

Auxiliary aids or services for persons with disabilities are available upon request. Please call 208-387-6100 prior to the Board of Ada County Highway District Commissioners’ public hearing so that arrangements can be made.

ADA COUNTY HIGHWAY DISTRICT
Bruce S. Wong, Director
Bogus Basin Mountain Recreation Area  
2600 Bogus Basin Road  
Boise Idaho 83702  
Attn. Nate Shake

RE: Appraised values

2013 Superior DT80J 4 wheel side cast sweeper  
SN#812490  
Hours#568  
Cab with work lights  
Pressurized water system  
John Deere Diesel Power  
Rubber 225/75R15 @ 65%  
Broom bristles @80%

Auction Values $15,000.00 (based on units sold in the last 365 days)

Average Retail value $22,000.00 (based on a minimum number of units for sale)

Michel Cunningham  
Vice President  
Excel Equipment Co Inc.
Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 06-01-2016, and ending 05-31-2017

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Doing business as
Bogus Basin Recreational Association Inc

D Employer identification number
82-0212207

E Telephone number
(208) 332-5131

F Name and address of principal officer
Brad Wilson
2600 Bogus Basin Road
Boise, ID 837020908

G Gross receipts $ 12,266,038

H(a) Is this a group return for subordinates?
☐ Yes ☒ No

H(b) Are all subordinates included?
☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status
☒ 501(c)(3) ☐ 501(c) ( ) ☒ (insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ☒ www.bogusbasin.org

K Form of organization
☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation
1941

M State of legal domicile
ID

Part I Summary

1 Briefly describe the organization's mission or most significant activities
To provide accessible, affordable, and fun mountain recreation and education

2 Check this box ☒ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column A, lines 3, 4, and 7d)

11 Other revenue (Part VIII, column A, lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column A, line 12)

13 Grants and similar amounts paid (Part IX, column A, lines 1–3)

14 Benefits paid to or for members (Part IX, column A, line 4)

15 Salaries, other compensation, employee benefits (Part IX, column A, lines 5–10)

16a Professional fundraising fees (Part IX, column A, line 11a)

16b Total fundraising expenses (Part IX, column D, line 25)

17 Other expenses (Part IX, column A, lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column A, line 25)

19 Revenue less expenses Subtract line 18 from line 12

Revenue

Prior Year

454,837

Current Year

315,245

Expenses

57,697

1,500

763,564

11,004,409

19,851

20,309

4,070,860

2,684,724

End of Year

16,364,014

18,340,757

12,437,939

12,511,019

6,829,738

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
Brad Wilson
President & General Manager

Date
2018-04-03

PTIN
P00484560

Paid Preparer Use Only

Preparer's signature
Kim Huwanderst Cpa

Preparer's EIN
40-0250958

Preparer's name
EIDE BAILLY LLP

Preparer's address
177 W MAIN ST STE 800

BOISE, ID 83702

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)