

PBC 2019 CAPITAL BUDGET - Approved 01/19/19

PROJECTED DISCRETIONARY CAPITAL FUNDS		4,857
Priority	Project	Cost est.
1		0
1	Gravel for new and existing roads	4,857
	Total approved	4,857.00

RECOMMENDED CAPITAL PROJECTS (to be pursued as funds are available)

Serving Line	1,500
Replace Roof of Cabin 5	5,000
Cabin 1 Update (AC etc)	10,000
Additional camp lighting (Staff Cabin, RV sites etc.)	1,500
Ball Field Lighting	5,000
NEW	0
NEW	0

Definition: A capital expenditure is an amount spent to acquire or improve a long-term asset such as equipment or buildings. Usually the cost is recorded in an account classified as Plant and Equipment. The cost (except for the cost of land) will then be charged to expense over the useful life of the asset. For PBC our starting point for accounting for these types of expenses is \$1,000.

(from: PBC Finance Committee Report 01152011)