



STUTSMAN COUNTY

2026 - 2030 Capital Budget

Countywide Summary

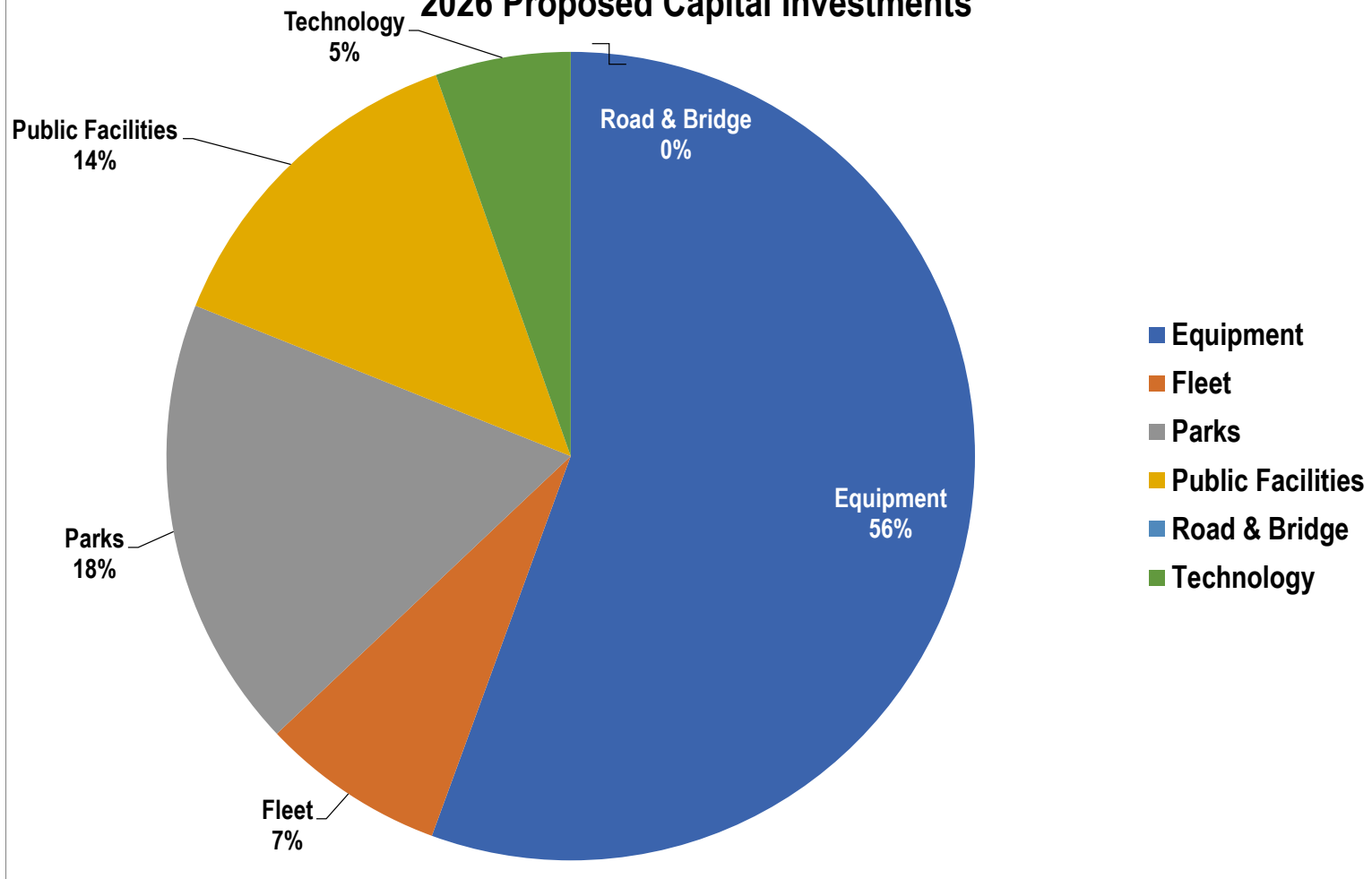
Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026	\$ 1,288,900	\$ 171,000	\$ 420,100	\$ 313,500	\$ -	\$ 125,500	\$ 2,319,000
2027	\$ 1,090,150	\$ 274,000	\$ -	\$ 102,500	\$ -	\$ 243,000	\$ 1,709,650
2028	\$ 1,202,500	\$ 152,000	\$ -	\$ 91,500	\$ -	\$ 263,000	\$ 1,709,000
2029	\$ 975,500	\$ 307,000	\$ -	\$ 267,300	\$ -	\$ 80,000	\$ 1,629,800
2030	\$ 675,500	\$ 163,000	\$ -	\$ 49,500	\$ -	\$ 100,000	\$ 988,000
	\$ 5,232,550	\$ 1,067,000	\$ 420,100	\$ 824,300	\$ -	\$ 811,500	\$ 8,355,450

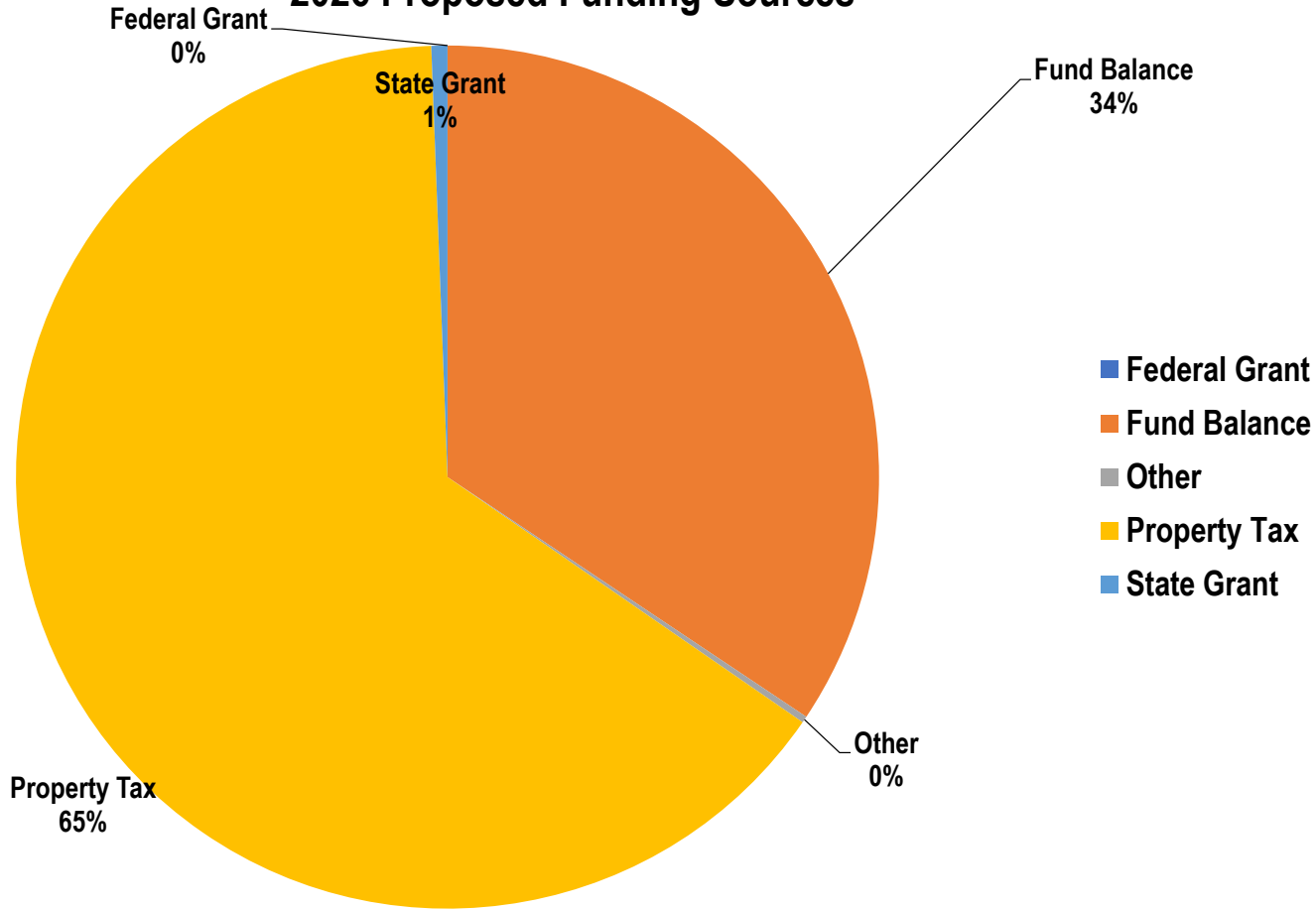
Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant /		Property Tax	State Grant	Totals
				Donation	Other			
2026	\$ -	\$ -	\$ 1,030,705	\$ -	\$ 7,280	\$ 1,942,379	\$ 18,000	\$ 2,998,364
2027	\$ -	\$ -	\$ 556,586	\$ -	\$ -	\$ 1,787,774		\$ 2,344,360
2028	\$ -	\$ -	\$ 609,800	\$ -	\$ -	\$ 1,802,849	\$ -	\$ 2,412,649
2029	\$ -	\$ -	\$ 552,234	\$ -	\$ -	\$ 1,791,399		\$ 2,343,633
2030	\$ -	\$ -	\$ 115,875	\$ -	\$ -	\$ 1,719,739	\$ -	\$ 1,835,614
	\$ -	\$ -	\$ 2,865,200	\$ -	\$ 7,280	\$ 9,044,140	\$ 18,000	\$ 11,934,620

2026 Proposed Capital Investments



2026 Proposed Funding Sources



Departmental Summary: Maintenance

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026	\$ 17,000			\$ 235,500			\$ 252,500
2027	\$ 17,000			\$ 54,500			\$ 71,500
2028	\$ 17,000			\$ 53,500			\$ 70,500
2029	\$ 17,000	\$ 50,000		\$ 5,500			\$ 72,500
2030	\$ 17,000			\$ 1,500			\$ 18,500
	\$ 85,000	\$ 50,000	\$ -	\$ 350,500	\$ -	\$ -	\$ 485,500

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2026			\$ 19,300			\$ 304,005	\$ 18,000	\$ 341,305
2027			\$ 6,800			\$ 138,505		\$ 145,305
2028			\$ 9,300			\$ 136,005		\$ 145,305
2029			\$ 49,030			\$ 100,055		\$ 149,085
2030			\$ -			\$ 99,355		\$ 99,355
	\$ -	\$ -	\$ 84,430	\$ -	\$ -	\$ 777,925	\$ 18,000	\$ 880,355

Project # Maintenance - 26 - 01
 Project Name: ADA Compliance

Location for Asset: Courthouse
 Will this Asset be a new purchase or a replacement: New

Department: Maintenance
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 1-Critical

Description
 Maintain building ADA compliance

Justification
 Loss of federal funding if not compliant (\$1,500/yr starting in 2017)

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Budget Impact

Project # Maintenance - 26 - 02
 Project Name: Heat Pumps

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 25 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Courthouse
 Will this Asset be a new purchase or a replacement: Replacement

Description
 Replacement of heat pumps for heating and cooling individual offices

Justification
 25 year replacement cycle
 Replacement of several heat pumps trying to get ahead of schedule 2023-2024 from ARPA & budget
 Accrue \$17,000/yr beginning 2025 (purchase and install)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 85,000
						\$ -
Total	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 85,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 85,000
						\$ -
						\$ -
Total	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 85,000

Budget Impact

Project # Maintenance - 29 - 03
 Project Name: **Service Truck**

Location for Asset: **Courthouse / LEC Maintenance**

Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Vehicle
 Useful Life: 10 years
 Category: Fleet
 Priority: 2-Somewhat Critical

Description
 Replace service trucks (50/50 split with LEC)

Justification
 Accrue for purchase of used truck as current ones continue to age and experience mechanical issues
 2 used trucks - cost share with courthouse; 1999 purchased in 2006; 2012 purchased in 2022
 Replace 1999 with 3/4 ton pickup with plow in 2029 (\$50,000); replace 2012 truck in 2035

Expenditures	2026	2027	2028	2029	2030	Total
Fleet				\$ 50,000		\$ 50,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ 20,850
Fund Balance				\$ 45,830		\$ 45,830
						\$ -
Total	\$ 4,170	\$ 4,170	\$ 4,170	\$ 50,000	\$ 4,170	\$ 66,680

Budget Impact

Project #	Maintenance	-	32	-	04
Project Name:	Carpet				

Location for Asset: **Courthouse, Social Services, Extension**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 15 years
 Category: Public Facilities
 Priority: 1-Critical

Description
Replace carpet in Courthouse, Social Services, Extension Buildings

Justification
Courthouse replaced 2016/2017 - 15 year replacement cycle (\$2,500/yr accrual starting in 2017) Social Services - 2024 replacement completed in 2025 - 15 year replacement cycle (\$800 starting in 2023, additional accrual \$31,700 in 2024) Extension - replaced 2022/2023/2024 - 15 year replacement cycle (\$2,000 accrual starting 2019 - \$550 starting in 2023)

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 19,250
						\$ -
						\$ -
Total	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 19,250

Budget Impact

Project #	Maintenance - 26	05
Project Name:	District Court Carpet	

Location for Asset: **Courthouse - District Court**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 15 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Description
Replace carpet for District Court

Justification
15 year replacement cycle - 25% cost share with Courthouse Facility Grant Replacement of CR3 carpet, CR 3 furniture in 2026: \$18,000 State share/\$6,000 County share - \$6,000 accrual in 2026, \$500/yr 2027 and after

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 24,000					\$ 24,000
						\$ -
Total	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 8,000
State Grant	\$ 18,000					\$ 18,000
						\$ -
Total	\$ 24,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 26,000

Budget Impact

Project #	Maintenance - 39	06
Project Name:	Furnace	

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: **Extension**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Furnance replacement at Extension

Justification
5 furnaces at \$11,000/unit - 15 year replacement Replace all 5 in 2024 (46,900 in ARPA Funds approved) 15 year replacement thereafter Accruals: \$3,000 in 2019-2020; \$3,550 in 2021-2022; \$6,170 in 2023; \$0 in 2024; \$6,170 thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 30,850
						\$ -
						\$ -
Total	\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 30,850

Budget Impact

Project #	Maintenance	-	26	-	07
Project Name:	Sewer Main				

Department: Maintenance
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 3-Important

Location for Asset: **Social Services**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Sewer main has obstructions; need to dig up alley and repair

Justification
Keep building functioning. \$2,000.00 accrued 2017-2020, \$4,670 accrued 2023-2025 Replacement scheduled in 2025 moved to 2026 Next replacement 2055 accrue \$700/yr starting 2026

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 20,000					\$ 20,000
						\$ -
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 3,500
Fund Balance	\$ 19,300					\$ 19,300
						\$ -
Total	\$ 20,000	\$ 700	\$ 700	\$ 700	\$ 700	\$ 22,800

Budget Impact

Project #	Maintenance - 50 - 08
Project Name:	Boiler

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 30 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: **Courthouse and Social Services**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Boiler replacement at Courthouse and Social Services

Justification
Social Services - replaced two boilers 2016 at \$40,000 (\$5,000 accrual in 2017; \$1,335 in 2018-2019; \$1,245 in 2020- 2046 - \$20k/unit) Courthouse - replaced one in 2015, replaced one in 2019 (\$875 accrual in 2020; \$1,975 thereafter for replacement of both in 2050 - \$30k/unit)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,220	\$ 3,220	\$ 3,220	\$ 3,220	\$ 3,220	\$ 16,100
						\$ -
						\$ -
Total	\$ 3,220	\$ 3,220	\$ 3,220	\$ 3,220	\$ 3,220	\$ 16,100

Budget Impact

Project #	Maintenance - 36 - 09
Project Name:	Heating/Cooling System

Department: Maintenance
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 15 years
 Category: Equipment
 Priority: 3-Important

Location for Asset: **Social Services**
 Will this Asset be a new purchase or a replacement: Replacement

Description

Replacement of control box completed in 2020 by Vets Club; replacement of controls for Backnet System completed in 2022 with ARPA funding

Justification

Replacement of box and controls due in 2036 with \$38,000 value. \$1,500/yr accrual for 2020-2022, \$2715 accrual in 2023-2036

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 13,575
						\$ -
						\$ -
Total	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 13,575

Budget Impact

Project #	Maintenance	-	32	-	10
Project Name:	Skid Steer				

Location for Asset: **Courthouse / LEC Maintenance**

Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Description
Replacement of loader tractor with skid steer (50/50 split with LEC) 2020 accrual of \$1,250 coming from fund balance

Justification
Replaced in 2017, next replacement in 2032 - \$44,000 total replacement value (\$3,000 accrual in 2018-2019; \$1,250 accrual in 2020-2032)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250
						\$ -
						\$ -
Total	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250

Budget Impact

Project #	Maintenance	-	32	-	11
Project Name:	Cooling Tower				

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: **Courthouse / LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replace cooling tower that serves Courthouse and LEC (50/50 split with Courthouse) 2020 accrual of \$9,250 coming from fund balance

Justification
15 year replacement cycle - replaced in 2017 1 tower - \$275,000 replacement/unit (\$7,500/yr accrual in 2016-2017; \$9,250/yr accrual starting in 2018,2019,2021,2022; \$8750 accrual starting in 2023)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750
						\$ -
						\$ -
Total	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750

Budget Impact

Project #	Maintenance	-	33	-	12
Project Name:	Roof				

Location for Asset: **Courthouse, Social Services, Extension, Library**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Description
Replace roofs at Courthouse, Social Services, Extension, and Library \$17,710 of 2020 accrual and \$13,500 of 2021 accrual coming from fund balance

Justification
Courthouse replaced in 2012 - anticipated replacement in 2042 (30 years-\$152k) - start \$6,610 accrual in 2019 Social Services replaced in 2009 - anticipated replacement in 2039 (30 years-\$80k) - start \$4,000 accrual in 2019 Extension replaced in 2003 - anticipated replacement in 2033 (30 years-\$75k) - start \$5,375 accrual in 2019 Library replaced in 2018 - anticipated replacement in 2048 (30 years-\$50k) - start \$1,725 accrual in 2019

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 88,550
						\$ -
						\$ -
Total	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 88,550

Budget Impact

Project #	Maintenance - 34 - 13
Project Name:	Electronic Controls (Previously Pneumatic System)

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replace pneumatic system with electronic controls

Justification
15 year replacement cycle (replacement in 2019) \$15,000 replacement value (\$1,000 accrual starting in 2020)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
						\$ -
						\$ -
Total	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000

Budget Impact

Project # Maintenance - 35 - 14
 Project Name: **Caulk Buildings**

Location for Asset: **Courthouse, LEC, Memorial Buildings**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Description
 Caulk windows and mortar joints on Courthouse and LEC buildings; caulk granite on Memorial building

Justification
 Plan for caulking of all buildings - \$95,000
 (Courthouse 2016 - \$27,700; LEC 2018 - \$8,947; Memorial building 2022 - \$6,255)

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 31,675
						\$ -
						\$ -
Total	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 31,675

Budget Impact

Project # Maintenance - 31 - 15
 Project Name: **Mower Tractors**

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 1-Critical

Description

Purchase mower tractor for mowing & snow removal

Justification

2 mowers with \$35,000 replacement value (\$1,700 accrual in 2020; \$4,025 in 2021-2022; \$12,625 in 2023-2024 for purchase in 2024)
 Accrue \$7500; \$5000 2025-2031 for purchase in 2031 and \$2500 for 2025-2038 for purchase in 2038

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
						\$ -
						\$ -
Total	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500

Budget Impact

Project #	Maintenance - 44 - 16
Project Name:	Roof Top Unit and Compressors

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 20 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Location for Asset: **Social Services**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replaced roof top unit and 4 compressors at Social Services in 2025 (Combined SS compressors project with roof top unit)

Justification
One roof top unit & 4 compressors replaced in 2025 at cost of \$175,650; 2024 fund balance of \$118,076 (\$28,065 compressors, \$90,011 roof top) Payment in 2024 of \$87,825 for 2025 replacement, accrue \$57,574 for 2025 installment, start accrual of \$5,000/yr in 2026 for purchase in 2044

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
						\$ -
						\$ -
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact
Budget Impact: Vet's Club responsible for 2nd roof top unit, not included in this project or accruals.

Project # Maintenance - 49 - 17
 Project Name: Courthouse Security

Location for Asset: Courthouse
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 20 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Description
 Purchase body scanner for main floor of Courthouse to ensure security for entire building

Justification
 Courtroom and courthouse security for employees - implemented in 2019
 Continued courthouse security - 20 year replacement with estimated \$40,000 in replacement cost (\$2,000 accrual started in 2020)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
						\$ -
						\$ -
Total	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000

Budget Impact

Project #	Maintenance	-	50	-	18
Project Name:	Fresh Air Intake				

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 30 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Location for Asset: **Courthouse - Roof**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replace fresh air intake

Justification
30 year replacement cycle - current fresh air intake at useful life Replaced in 2021 next replacement in 2050 with \$40,000 replacement value (\$1,335 accrual starting in 2020)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 6,675
						\$ -
						\$ -
Total	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 6,675

Budget Impact

Project #	Maintenance - 49 - 19
Project Name:	Fire Alarm System

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 25 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Location for Asset: **Extension**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Installation of fire alarm system in Extension and Library Buildings

Justification
Purchased in 2024 for \$20,000. \$800/yr accrual starting 2025 for 25 year replacement

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,000
						\$ -
						\$ -
Total	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,000

Budget Impact

Project # Maintenance - 29 - 21
 Project Name: **Garage Doors**

Location for Asset: **Courthouse / LEC Maintenance**

Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 15 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Description
 Replacement of garage doors (50/50 split with LEC)

Justification
 Replace garage doors on maintenance garage
 Accrue \$800 starting in 2025 for replacement in 2029; accrue for anticipated replacement in 2044

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities				\$ 4,000		\$ 4,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 4,000		\$ 4,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 800	\$ 800	\$ 800	\$ 800	\$ 100	\$ 3,300
Fund Balance				\$ 3,200		\$ 3,200
						\$ -
Total	\$ 800	\$ 800	\$ 800	\$ 4,000	\$ 100	\$ 6,500

Budget Impact

Project #	Maintenance	-	26	-	22
Project Name:	SW Parking Lot				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 1-Critical

Description
Replacement of SW parking lot

Justification
The parking lot has a low spot and several broken up sections. It is also missing three sections that were tore out Accrue \$160,000 in 2026 for purchase

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 160,000					\$ 160,000
						\$ -
Total	\$ 160,000	\$ -	\$ -	\$ -		\$ 160,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 160,000					\$ 160,000
						\$ -
						\$ -
Total	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000

Budget Impact

Project #	Maintenance - 26 - 23
Project Name:	Ext Concrete

Department: Maintenance
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Location for Asset: **Extension**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of concrete on North, South and East sides of extension building

Justification
Replace concrete on south side. Replace asphalt on east and north side with concrete Accrue \$30,000 starting in 2026-2028; accrue \$3,400 starting in 2029 for replacement in 2058

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 30,000	\$ 30,000	\$ 30,000			\$ 90,000
						\$ -
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ -		\$ 90,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 30,000	\$ 30,000	\$ 30,000	\$ 3,400	\$ 3,400	\$ 96,800
						\$ -
						\$ -
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 3,400	\$ 3,400	\$ 96,800

Budget Impact

Project #	Maintenance - 27 - 24
Project Name:	Water Heater and Valves

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 12 years
 Category: Public Facilities
 Priority: 1-Critical

Description
Replacement of water heater at Courthouse, Extension and Social Services

Justification
Courthouse anticipated replacement in 2027 - start \$1,340 accrual in 2029 for replacement in 2039 Social Services anticipated replacement in 2028- start \$1,340 accrual in 2029 for replacement in 2040 Extension anticipated replacement in 2028 - start \$670 accrual in 2029 for replacement in 2040

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities		\$ 16,000	\$ 22,000			\$ 38,000
						\$ -
Total	\$ -	\$ 16,000	\$ 22,000	\$ -		\$ 38,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 12,700	\$ 12,700	\$ 12,700	\$ 3,350	\$ 3,350	\$ 44,800
Fund Balance		\$ 3,300	\$ 9,300			\$ 12,600
						\$ -
Total	\$ 12,700	\$ 16,000	\$ 22,000	\$ 3,350	\$ 3,350	\$ 57,400

Budget Impact

Project #	Maintenance - 26 - 25
Project Name:	Furnace/Air Conditioner

Department: Maintenance
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 10 - 15 years
 Category: Public Facilities
 Priority: 1-Critical

Location for Asset: Social Services IT Room
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of furnace and air conditioner for IT room at Social Services.

Justification
Unit is over 10 years old and needs replacement Accrue \$3,500 in 2026-2027 for purchase in 2027; accrue \$1000 starting in 2028 for replacement in 2037

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities		\$ 7,000				\$ 7,000
						\$ -
Total	\$ -	\$ 7,000	\$ -	\$ -		\$ 7,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,500	\$ 3,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 10,000
Fund Balance		\$ 3,500				\$ 3,500
						\$ -
Total	\$ 3,500	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 13,500

Budget Impact

Departmental Summary: Sheriff

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026	\$ 171,400	\$ 96,000					\$ 267,400
2027	\$ 54,000	\$ 99,000					\$ 153,000
2028	\$ 44,000	\$ 102,000				\$ 45,000	\$ 191,000
2029	\$ 30,000	\$ 105,000					\$ 135,000
2030	\$ 30,000	\$ 108,000					\$ 138,000
	\$ 329,400	\$ 510,000	\$ -	\$ -	\$ -	\$ 45,000	\$ 884,400

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2026			\$ 108,055		\$ 7,280	\$ 191,534		\$ 306,869
2027			\$ 19,600			\$ 192,334		\$ 211,934
2028			\$ 47,100			\$ 195,334		\$ 242,434
2029			\$ -			\$ 198,334		\$ 198,334
2030			\$ -			\$ 201,334		\$ 201,334
	\$ -	\$ -	\$ 174,755	\$ -	\$ 7,280	\$ 978,870	\$ -	\$ 1,160,905

Project #	Sheriff	-	26	-	01
Project Name:	Sheriff Patrol Vehicles				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Vehicle
 Useful Life: 3-4 years
 Category: Fleet
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Patrol vehicles

Justification
11 patrol vehicles with 3 year replacement; 1 non-patrol vehicle with 5-7 year replacement

Expenditures	2026	2027	2028	2029	2030	Total
Fleet	\$ 96,000	\$ 99,000	\$ 102,000	\$ 105,000	\$ 108,000	\$ 510,000
						\$ -
Total	\$ 96,000	\$ 99,000	\$ 102,000	\$ 105,000	\$ 108,000	\$ 510,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 96,000	\$ 99,000	\$ 102,000	\$ 105,000	\$ 108,000	\$ 510,000
						\$ -
						\$ -
Total	\$ 96,000	\$ 99,000	\$ 102,000	\$ 105,000	\$ 108,000	\$ 510,000

Budget Impact

Project #	Sheriff	-	26	-	02
Project Name:	Sheriff Patrol Vehicle - AED				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 5 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
AED's for patrol vehicles

Justification
5 year replacement cycle 11 AED's - \$4,000 replacement/unit (\$8,800/yr accrual starting in 2017)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 44,000					\$ 44,000
						\$ -
Total	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 44,000
Fund Balance	\$ 35,200					\$ 35,200
						\$ -
Total	\$ 44,000	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 79,200

Budget Impact

Project #	Sheriff	-	31	-	03
Project Name:	Canine				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 7 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: **Sheriff**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of canine

Justification
7 year replacement cycle. K-9 and training completed in 2025 Accrue \$2785 starting in 2025 After training academy will be able to train own canine and next purchase anticipated in 2031

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 13,925
						\$ -
						\$ -
Total	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 13,925

Budget Impact

Project #	Sheriff	-	28	-	04
Project Name:	Sheriff Patrol Vehicle - Tough Books				

Location for Asset: **Sheriff**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Sheriff
 Contact: Chad Kaiser
 Type: Technology
 Useful Life: 5 years
 Category: Technology
 Priority: 1-Critical

Description
Tough books and mobile printers for patrol vehicles

Justification
5 year replacement cycle 10 Tough Books and mobile printers - \$4,500/unit replacement (all replaced in 2023)

Expenditures	2026	2027	2028	2029	2030	Total
Technology			\$ 45,000			\$ 45,000
						\$ -
Total	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 45,000
Fund Balance			\$ 36,000			\$ 36,000
						\$ -
Total	\$ 9,000	\$ 9,000	\$ 45,000	\$ 9,000	\$ 9,000	\$ 81,000

Budget Impact

Project #	Sheriff	-	31	-	05
Project Name:	Portable Radio				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Portable radios

Justification
14 portable radios with 10 year replacement cycle All units replaced in 2022. \$7,665 accrual each year for replacement in 10 years

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 38,325
						\$ -
						\$ -
Total	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 38,325

Budget Impact

Project #	Sheriff	-	31	-	06
Project Name:	Mobile Radio				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Mobile radios

Justification
18 mobile radios with 10 year replacement cycle All units replaced in 2022. \$9,054 accrual for each year for replacement in 10 years

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 45,270
						\$ -
						\$ -
Total	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 45,270

Budget Impact

Project #	Sheriff	-	26	-	07
Project Name:	Tasers				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 7 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Tasers

Justification
7 year replacement cycle 12 Tasers - \$2,200 replacement/unit. 2024 budgeted purchase moved to 2025 then to 2026 for \$26,400 Use \$19,200 fund balance, accrue \$7,200 in 2026; accrue \$5,000 per year starting in 2027 for replacement in 2032 for \$30,000

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 26,400					\$ 26,400
						\$ -
Total	\$ 26,400	\$ -	\$ -	\$ -	\$ -	\$ 26,400

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 7,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 27,200
Fund Balance	\$ 19,200.00					\$ 19,200
						\$ -
Total	\$ 26,400	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 46,400

Budget Impact

Project #	Sheriff	-	33	-	08
Project Name:	Sheriff Patrol Vehicle - Camera				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Camera for patrol vehicles

Justification
8 cameras with 10 year replacement cycle; replaced in 2024 \$6,500 replacement/unit (\$5,543 Fund Balance 2024; \$5,175 in 2025 and thereafter)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 25,875
						\$ -
						\$ -
Total	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 25,875

Budget Impact

Project # Sheriff - 26 - 09
 Project Name: Scales

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 7 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
 Scales for truck weight enforcement

Justification
 7 year replacement cycle
 1 scale - \$34,000 replacement/unit (\$4,857/yr accrual in 2017-2019; \$3,235 per year starting in 2020)
 Replacement scheduled for 2025 moved to 2026 due to DOT inspection

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 34,000					\$ 34,000
						\$ -
Total	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,235	\$ 16,175
Fund Balance	\$ 30,765					\$ 30,765
						\$ -
Total	\$ 34,000	\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,235	\$ 46,940

Budget Impact

Project #	Sheriff	-	26	-	10
Project Name:	Sheriff Patrol Vehicle - Light Bars				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Light bars for patrol vehicles

Justification
10 year replacement cycle - 1/2 budgeted for replacement in 2016; 1/2 budgeted for replacement in 2017 11 light bars - \$4,000 replacement/unit (\$4,400/yr accrual starting in 2018), 2026 replacement of 5 units, 2027 replacement of 6 units

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 20,000	\$ 24,000				\$ 44,000
						\$ -
Total	\$ 20,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 44,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 22,000
Fund Balance	\$ 15,600	\$ 19,600				\$ 35,200
						\$ -
Total	\$ 20,000	\$ 24,000	\$ 4,400	\$ 4,400	\$ 4,400	\$ 57,200

Budget Impact

Project #	Sheriff	-	37	-	11
Project Name:	Trailer				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 20 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Trailer

Justification
20 year replacement cycle 1 trailer - \$15,000 replacement/unit (\$750/yr accrual starting in 2017)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 3,750
						\$ -
						\$ -
Total	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 3,750

Budget Impact

Project #	Sheriff	-	26	-	12
Project Name:	Drone				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 7 years
 Category: Equipment
 Priority: 3-Important

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
2 Drones Purchased in 2020 and 2024

Justification
7 year replacement cycle \$17,000 replacement cost (\$2430/yr accrual 2023-2025; accrue) 2020 anticipated replacement in 2026, cost share with fire and police departments

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 17,000					\$ 17,000
						\$ -
Total	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 12,150
Fund Balance	\$ 7,290					\$ 7,290
Other	\$ 7,280					\$ 7,280
Total	\$ 17,000	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 26,720

Budget Impact
Annual donations and cost share agreements towards purchase replacement and service contracts

Project #	Sheriff	-	28	-	13
Project Name:	Body Cameras				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 5 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of 12 Body Cameras

Justification
12 Body Cameras purchased in 2023. 5 year replacement cycle. \$1,100 replacement/unit (\$2,400 in 2024, \$2,900 starting in 2025) next replacement 2028

Expenditures	2026	2027	2028	2029	2030	Total
Equipment			\$ 14,000			\$ 14,000
						\$ -
Total	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ 14,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 14,500
Fund Balance			\$ 11,100			\$ 11,100
						\$ -
Total	\$ 2,900	\$ 2,900	\$ 14,000	\$ 2,900	\$ 2,900	\$ 25,600

Budget Impact

Project #	Sheriff	-	26	-	14
Project Name:	Sheriff Patrol Vehicle Equipment Installation				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 3-4 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Installation of emergency equipment in patrol vehicles

Justification
Purchase / installation of emergency equipment in new patrol vehicles; purchase 2 new vehicles every year

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
						\$ -
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
						\$ -
						\$ -
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000

Budget Impact

Project #	Sheriff	-	28	-	15
Project Name:	Gym Equipment				

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 3-Important

Location for Asset: Sheriff
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of gym equipment

Justification
15 year replacement cycle \$30,000 replacement cost; accrue \$2,140 per year starting in 2026 for replacement in 2039

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 10,700
						\$ -
						\$ -
Total	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 10,700

Budget Impact

Departmental Summary: Corrections

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026	\$ 36,500	\$ -		\$ 78,000			\$ 114,500
2027	\$ 44,150	\$ 50,000		\$ 48,000			\$ 142,150
2028	\$ 58,500	\$ -		\$ 38,000			\$ 96,500
2029	\$ 43,500	\$ 100,000		\$ 66,800			\$ 210,300
2030	\$ 68,500	\$ -		\$ 48,000			\$ 116,500
	\$ 251,150	\$ 150,000	\$ -	\$ 278,800	\$ -	\$ -	\$ 679,950

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2026			\$ 50,000			\$ 163,054		\$ 213,054
2027			\$ 57,776			\$ 163,054		\$ 220,830
2028			\$ 37,500			\$ 163,054		\$ 200,554
2029			\$ 104,870			\$ 156,554		\$ 261,424
2030			\$ 53,375			\$ 152,094		\$ 205,469
	\$ -	\$ -	\$ 303,521	\$ -	\$ -	\$ 797,810	\$ -	\$ 1,101,331

Project #	LEC	-	25	-	01
Project Name:	Washer/Dryer				

Department: LEC
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 6 years
 Category: Equipment
 Priority: 3-Important

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description

Washer and dryer for corrections - used to ensure facility clothing and bedding is laundered in accordance with regulations and best practices
 2 commercial washers, 1 commercial dryer, 1 residential dryer (replace residential dryer with stackable commercial dryers)

Justification

Commercial washer replacements in 2023 and 2024; stackable dryer purchase in 2025; replace 1 washer in 2029 and 2030, replace stackable dryer in 2031
 Commercial washer value at \$7,000; Commercial Stackable dryers value at \$10,000
 2021 fund balance \$8,018; accrual of \$3,005 in 2020-2022; accrual of \$6,238 in 2023-2024; \$4000 thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Equipment				\$ 7,000	\$ 7,000	\$ 14,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 14,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance				\$ 3,000	\$ 3,000	\$ 6,000
						\$ -
Total	\$ 4,000	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,000	\$ 26,000

Budget Impact

Project #	LEC	-	28	-	02
Project Name:	LEC BAS/Cell Temperature Control				

Department: LEC
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 5 years/12 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description

Replacement of Universal Network Controller that controls supply and return air and cell temperature control. Cell temperature controller will allow better control of temperature in each cell and allow maintenance staff to monitor and adjust from office computer

Justification

5 year replacement cycle for LEC BAS and 12 year replacement for Cell Temperature Control - Both replaced in 2023
 1 LEC BAS control - \$22,000 replacement/unit; accrue \$4,500 starting 2024 thereafter. Next replacement 2028 and 2032
 1 cell temperature control - \$22,000 replacement; Accrue \$2,000 starting in 2025 thereafter; next replacement 2035

Expenditures	2026	2027	2028	2029	2030	Total
Equipment			\$ 22,000			\$ 22,000
						\$ -
Total	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 22,500
Fund Balance			\$ 17,500			\$ 17,500
						\$ -
Total	\$ 4,500	\$ 4,500	\$ 22,000	\$ 4,500	\$ 4,500	\$ 40,000

Budget Impact

Project #	Corrections - 43 - 03
Project Name:	Concrete Work

Department: LEC
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 20 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description
Accrual for replacement of parking lots, sidewalks, etc.

Justification
Accrual for concrete work Spent fund balance in 2024 on generator project; accrue \$10,000/yr beginning 2025

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
						\$ -
						\$ -
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact

Project #	LEC	-	26	-	04
Project Name:	Paint Secure Areas of Jail				

Department: LEC
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 6 years
 Category: Public Facilities
 Priority: 3-Important

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description
Paint doors and frames in secure areas - continuous improvements

Justification
\$5,000/yr in 2016-2020; reduced to \$3,000 in 2021

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
						\$ -
Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
						\$ -
						\$ -
Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000

Budget Impact

Project # Corrections - 26 - 07
 Project Name: **LEC Equipment/Furniture**

Location for Asset: **SCCC**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Corrections
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: Varies
 Category: Equipment
 Priority: 2-Somewhat Critical

Description
 Replacement of office furniture / kitchen appliances / etc

Justification
 Budget for replacement of office furniture, kitchen appliances and other asset purchases as items start to age

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
						\$ -
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500

Budget Impact

Project #	LEC	-	26	-	08
Project Name:	Heat Pumps				

Department: LEC
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 15 years
 Category: Equipment
 Priority: 1-Critical

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of heat pumps for heating and cooling individual offices

Justification
15 year replacement cycle - 58 heat pumps; pump, set up and electrical cost \$17,000/unit (Install/setup of 9 in 2024 to get ahead of schedule) \$34,000/yr expense for replacement of 2 units starting 2025

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 170,000
						\$ -
Total	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 170,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 170,000
						\$ -
						\$ -
Total	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 170,000

Budget Impact

Project #	LEC	-	27	-	10
Project Name:	Carpet				

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Department: LEC
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 15 years
 Category: Public Facilities
 Priority: 3-Important

Description
Replacement of carpet at LEC

Justification
Basement meeting rooms and hall replaced in 2022 (\$10,000); basement offices in 2023 (\$10,000); main floor offices in 2025 (\$10,000); main floor offices in 2027 (\$10,000) Used \$7,365 excess fund balance, \$3,750/yr accrual in 2017-2019; \$1,685 in 2020-2022; \$3,174 thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities		\$ 10,000				\$ 10,000
						\$ -
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,174	\$ 3,174	\$ 3,174	\$ 3,174	\$ 3,174	\$ 15,870
Fund Balance		\$ 6,826				\$ 6,826
						\$ -
Total	\$ 3,174	\$ 10,000	\$ 3,174	\$ 3,174	\$ 3,174	\$ 22,696

Budget Impact

Project #	Corrections - 27 - 11
Project Name:	Inmate Transport Vehicles

Department: Corrections
 Contact: Chad Jackson
 Type: Vehicle
 Useful Life: 5 years
 Category: Fleet
 Priority: 3-Important

Location for Asset: **SCCC**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacing passenger transport vans with SUVs Added 3rd vehicle in 2022 (replace in 2027)

Justification
5 year replacement cycle: 1 SUV replaced in 2023; 2018 van replaced in 2025 with SUV; SUV from SO scheduled to replace in 2027 3 SUVs - \$50,000; accrue \$25,000 in 2025 and thereafter Trade value not factored

Expenditures	2026	2027	2028	2029	2030	Total
Fleet		\$ 50,000		\$ 50,000		\$ 100,000
						\$ -
Total	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Fund Balance		\$ 25,000		\$ 25,000		\$ 50,000
						\$ -
Total	\$ 25,000	\$ 50,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 175,000

Budget Impact
Providing inmate transportation for the U.S. Marshal Service allows SCCC to maintain a housing contract with the U.S. Marshal Service

Project #	LEC	-	25	-	12
Project Name:	Hot Water Heaters				

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Department: LEC
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 8 years
 Category: Equipment
 Priority: 3-Important

Description
Two hot water heaters to provide hot water to LEC 1 for jail with 10 year replacement (2021); 1 for remainder of building with 15 year replacement (2025)

Justification
2 units - \$25,000 and \$12,000 replacement/unit; 1 unit replaced in 2025 (\$12,000) and 1 unit to be replaced in 2030 (\$25,000) \$14,000 from additional year end transfer and fund balance through 2022 used for 2021 purchase \$2,750/yr accrual in 2019-2022; \$4625/yr accrual in 2023-2030

Expenditures	2026	2027	2028	2029	2030	Total
Equipment					\$ 25,000	\$ 25,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,625	\$ 4,625	\$ 4,625	\$ 4,625	\$ 4,625	\$ 23,125
Fund Balance					\$ 20,375	\$ 20,375
						\$ -
Total	\$ 4,625	\$ 4,625	\$ 4,625	\$ 4,625	\$ 25,000	\$ 43,500

Budget Impact

Project #	Corrections - 31 - 13
Project Name:	Portable and Mobile Radios

Department: Corrections
 Contact: Chad Jackson
 Type: Equipment
 Useful Life: 7 years
 Category: Equipment
 Priority: 3-Important

Location for Asset: **SCCC**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of portable and mobile radios, batteries and charging bays

Justification
7 year replacement cycle - 12 radios/batteries and 3 mobile radios 2025 purchase made in 2024 due to grant reimbursement (fund balance of \$15,130; \$9,850 accrual 2024-2025) Accrue \$6,000/yr beginning in 2026 for replacement in 2031

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
						\$ -
						\$ -
Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000

Budget Impact

Project #	LEC	-	32	-	14
Project Name:	Cooling Tower				

Location for Asset: **LEC / Courthouse**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **LEC**
 Contact: **Mark Attleson**
 Type: **Improvement**
 Useful Life: **15 years**
 Category: **Equipment**
 Priority: **2-Somewhat Critical**

Description
Replace cooling tower that serves LEC and Courthouse (50/50 split with Courthouse)

Justification
15 year replacement cycle - replaced in 2017; next replacement 2032 1 tower - \$275,000 replacement/unit (\$7,500/yr accrual in 2016-2017; \$9,250/yr accrual in 2018-2020; \$8,750 in 2021-2032)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750
						\$ -
						\$ -
Total	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750

Budget Impact

Project #	LEC	-	32	-	15
Project Name:	Boilers				

Department: LEC
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description
Replacement of 3 boilers - all replaced in 2017 Stagger replacement at 2 years apart in 2032, 2034 and 2036

Justification
3 boilers - \$45,000 replacement/unit with 15 year useful life Accrual of \$3,500 in 2018-2019; \$8,640 in 2020-2032; \$8,355 in 2033-2034; \$8,510 in 2035-2036; \$9,000 thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 43,200
						\$ -
						\$ -
Total	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 43,200

Budget Impact

Project #	LEC	-	42	-	16
Project Name:	LEC Roof				

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **LEC**
 Contact: **Mark Attleson**
 Type: **Construction**
 Useful Life: **30 years**
 Category: **Public Facilities**
 Priority: **3-Important**

Description
Roof replacement

Justification
Accrue for replacement of roof - current roof replaced 2012 \$150,000 replacement (\$8,750/yr accrual in 2017-2019; \$2,120 in 2020-2022, \$6,000 thereafter until replacement in 2042)

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
						\$ -
						\$ -
Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000

Budget Impact

Project #	LEC	-	32	-	17
Project Name:	Skid Steer				

Location for Asset: **LEC / Courthouse Maintenance**
 Will this Asset be a new purchase or a replacement: Replacement

Department: LEC
 Contact: Mark Attleson
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Description
Replacement of loader tractor with skid steer (50/50 split with Courthouse)

Justification
Replaced in 2017, next replacement in 2032 - \$44,000 total replacement value (\$3,000 accrual in 2018-2019; \$1,250 accrual in 2020-2032)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250
						\$ -
						\$ -
Total	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250

Budget Impact

Project #	LEC	-	39	-	18
Project Name:	Dishwasher				

Department: LEC
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 15 years
 Category: Public Facilities
 Priority: 1-Critical

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Dishwasher for jail kitchen

Justification
\$22,000 replacement - useful life of 15 years. Replaced in 2024. Accrue \$1,700 for replacement in 2039. Accrue \$1572 starting in 2025 for replacement in 2039.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500
						\$ -
						\$ -
Total	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500

Budget Impact

Project #	LEC	-	26	-	19
Project Name:	Partition Walls				

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Department: LEC
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 20 years
 Category: Public Facilities
 Priority: 3-Important

Description
Partition walls between the meeting rooms

Justification
Original equipment, replace one between meeting room 2 and 3 in 2026; replace one between 1 and 2 in 2030

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 40,000				\$ 40,000	\$ 80,000
						\$ -
Total	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 80,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Fund Balance	\$ 30,000				\$ 30,000	\$ 60,000
						\$ -
Total	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	\$ 110,000

Budget Impact

Project #	LEC	-	26	-	20
Project Name:	Cast Iron Drain Pipes				

Department: LEC
 Contact: Mark Attleson
 Type: Construction
 Useful Life: 30 years
 Category: Public Facilities
 Priority: 1-Critical

Location for Asset: LEC
 Will this Asset be a new purchase or a replacement: Replacement

Description
Start replacing cast iron drain pipes that are beginning to rust out

Justification
Replace the most critical first and continue until all are replaced

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
						\$ -
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
						\$ -
						\$ -
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact

Project #	LEC	-	29	-	21
Project Name:	Exterior Door Replacement				

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **LEC**
 Contact: **Mark Attleson**
 Type: **Improvement**
 Useful Life: **10 years**
 Category: **Public Facilities**
 Priority: **2-Somewhat Critical**

Description
Exterior walk in doors in the LEC building

Justification
All doors replaced in 2009 with 20 year life expectancy, replacement scheduled in 2029 \$34,800 replacement cost; accrue \$6,960 2024-2029; accrue \$2,500 starting in 2030 thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities				\$ 34,800		\$ 34,800
						\$ -
Total	\$ -	\$ -	\$ -	\$ 34,800	\$ -	\$ 34,800

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,960	\$ 6,960	\$ 6,960	\$ 6,960	\$ 2,500	\$ 30,340
Fund Balance				\$ 27,840		\$ 27,840
						\$ -
Total	\$ 6,960	\$ 6,960	\$ 6,960	\$ 34,800	\$ 2,500	\$ 58,180

Budget Impact

Project # Maintenance - 29 - 23
 Project Name: **Garage Doors**

Location for Asset: **Courthouse / LEC Maintenance**

Will this Asset be a new purchase or a replacement: Replacement

Department: Maintenance
 Contact: Mark Attleson
 Type: Improvement
 Useful Life: 15 years
 Category: Public Facilities
 Priority: 2-Somewhat Critical

Description
 Replacement of garage doors (50/50 split with Courthouse)

Justification
 Replace garage doors on maintenance garage
 Accrue \$800 starting in 2025 for replacement in 2029; accrue for anticipated replacement in 2044

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities				\$ 4,000		\$ 4,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,000
				\$ 3,200		\$ 3,200
						\$ -
Total	\$ 800	\$ 800	\$ 800	\$ 4,000	\$ 800	\$ 7,200

Budget Impact

Departmental Summary: Information Technology

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026						\$ 125,500	\$ 125,500
2027						\$ 243,000	\$ 243,000
2028						\$ 218,000	\$ 218,000
2029						\$ 80,000	\$ 80,000
2030						\$ 100,000	\$ 100,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766,500	\$ 766,500

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2026			\$ 63,750			\$ 176,521		\$ 240,271
2027			\$ 152,900			\$ 179,716		\$ 332,616
2028			\$ 133,400			\$ 179,716		\$ 313,116
2029			\$ 20,834			\$ 179,716		\$ 200,550
2030			\$ 34,500			\$ 179,716		\$ 214,216
	\$ -	\$ -	\$ 405,384	\$ -	\$ -	\$ 895,385	\$ -	\$ 1,300,769

Project #	IT	-	25	-	01
Project Name:	Equipment				

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: Various
 Category: Technology
 Priority: 1-Critical

Location for Asset: **Courthouse & LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Annual replacement of equipment such as desktop computers, printers, VoIP phones, network equipment, etc.

Justification
Critical equipment for the operations of the County.

Expenditures	2026	2027	2028	2029	2030	Total
Technology	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000
						\$ -
Total	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000
						\$ -
						\$ -
Total	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	26	-	02
Project Name:	Security Cameras				

Location for Asset: **Courthouse & LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 8 Years
 Category: Technology
 Priority: 1-Critical

Description
8 year replacement cycle started in 2016, replacement scheduled in 2024 moved to 2026.

Justification
Security continues to be a growing concern at the Courthouse/LEC and the need to upgrade, add or replace cameras will be required for employee and public safety. As we have continuously added more cameras to the system we will need to increase the amount set aside each year from \$4,375 to \$6,750.

Expenditures	2026	2027	2028	2029	2030	Total
Technology	\$ 54,000					\$ 54,000
						\$ -
Total	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750	\$ 33,750
Fund Balance	\$ 47,250					\$ 47,250
						\$ -
Total	\$ 54,000	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750	\$ 81,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	26	-	03
Project Name:	Server - Highway NVR Deployment				

Location for Asset: **Highway Department**

Will this Asset be a new purchase or a replacement: **New**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
Purchase of initial server and outdoor security cameras.

Justification
5 year standard replacement cycle for main NVR server. First deployment in 2026 with next upgrade in 2031. Accrual of \$2,125 for 2027-2030, starting in 2031 accrue \$1,700 thereafter.

Expenditures	2026	2027	2028	2029	2030	Total
Technology	\$ 8,500					\$ 8,500
						\$ -
Total	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 8,500

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ -	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 8,500
Fund Balance	\$ 8,500					\$ 8,500
						\$ -
Total	\$ 8,500	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 17,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	26	-	04
Project Name:	Server - Highway Key-Less Entry				

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 10 Years
 Category: Technology
 Priority: 3-Important

Location for Asset: **Highway Department**

Will this Asset be a new purchase or a replacement: **New**

Description

Purchase of initial hardware and licensing to onboard two (2) doors at Highway Department (Main Office: Main Entry Door & Main Shop Door) Requested dollar amount covers install of hardware, boards, panels and necessary software licensing. Hardware has an extended use life and would not necessarily need to be replaced on a routine cycle - ongoing maintenance would be fairly minimal.

Justification

Key-less entry provides valuable insight and auditing controls, while also providing a convenient method for County staff to gain access to buildings.

Expenditures	2026	2027	2028	2029	2030	Total
Technology	\$ 8,000					\$ 8,000
						\$ -
Total	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ -					\$ -
Fund Balance	\$ 8,000					\$ 8,000
						\$ -
Total	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000

Budget Impact

Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 27 - 05
 Project Name: **Network Infrastructure**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 10 Years
 Category: Technology
 Priority: 1-Critical

Location for Asset: **Courthouse & LEC**
 Will this Asset be a new purchase or a replacement: Replacement

Description

Upgrade network equipment, switches, wireless access points, etc. in Courthouse/LEC.

Justification

As technology advances, provide better employee experience with improved speeds, reliability and less downtime for network connected applications and internet. \$5,000 accrual in 2019, 2020-2026 will be \$6,430, then 2027 and beyond was going to be a flat \$7,500. Original replacement scheduled for 2026 but moving to 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 50,000				\$ 50,000
						\$ -
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,430	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 36,430
Fund Balance		\$ 42,500				\$ 42,500
						\$ -
Total	\$ 6,430	\$ 50,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 78,930

Budget Impact

Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 27 - 06
 Project Name: **Server - Main NVR Replacement**

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
 Replacement of one physical server that is used for Courthouse/LEC Main NVR.

Justification
 5 year standard replacement cycle for Main NVR. Last replaced in 2022, next update due in 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 15,000				\$ 15,000
						\$ -
Total	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Fund Balance		\$ 12,000				\$ 12,000
						\$ -
Total	\$ 3,000	\$ 15,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 27,000

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 27 - 07
 Project Name: **Server - Virtual Cluster**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Description

Replacement of two physical servers that serve as a cluster for our virtual environment.

Justification

5 year standard replacement cycle. Was a new installation in late 2022 purchased with ARPA funding, with first replacement due in 2027. City of Jamestown was previously reimbursing us half the cost of our Tyler Technology Servers, which are now virtualized and part of this cluster. Those funds (\$15,000 every 5 years), will now be applied to this project.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 30,000				\$ 30,000
						\$ -
Total	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
Fund Balance		\$ 24,000				\$ 24,000
						\$ -
Total	\$ 6,000	\$ 30,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 54,000

Budget Impact

Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 27 - 08
 Project Name: **Server - Backups**

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
 Replacement of one physical server that acts as a backup and immutable storage.

Justification
 5 year standard replacement cycle. Was a new installation in late 2022 purchased with ARPA funding, with first replacement due in 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 20,000				\$ 20,000
						\$ -
Total	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance		\$ 16,000				\$ 16,000
						\$ -
Total	\$ 4,000	\$ 20,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 36,000

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 27 - 09
 Project Name: Storage Array - Media

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Location for Asset: Courthouse
 Will this Asset be a new purchase or a replacement: Replacement

Description

Replacement of one physical storage array that acts as a repository for various multimedia, dashcam/bodycam footage from LE, etc. and is housed at the Courthouse. (HPE MSA 2060)

Justification

5 year standard replacement cycle. Was a new installation in late 2022 purchased with ARPA funding, with first replacement due in 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 18,000				\$ 18,000
						\$ -
Total	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 18,000
Fund Balance		\$ 14,400				\$ 14,400
						\$ -
Total	\$ 3,600	\$ 18,000	\$ 3,600	\$ 3,600	\$ 3,600	\$ 32,400

Budget Impact

Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 27 - 10
 Project Name: **Courthouse Commission Room A/V**

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
 Replacement of various A/V equipment used in Courthouse Commission Board room, including TV's, microphones, mixers, PC's, etc.

Justification
 5 year standard replacement cycle. Was a new installation in early 2022 purchased with ARPA funding, with first replacement due in 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 50,000				\$ 50,000
						\$ -
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Fund Balance		\$ 40,000				\$ 40,000
						\$ -
Total	\$ 10,000	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 90,000

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	27	-	11
Project Name:	Server - Backup Domain Controller				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **IT**
 Contact: **Josh Smaage**
 Type: **Technology**
 Useful Life: **5 Years**
 Category: **Technology**
 Priority: **1-Critical**

Description
Replacement of backup domain controller.

Justification
5 year standard replacement cycle for backup domain controller server. New installation in 2022 via ARPA funding, with first replacement scheduled for 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Technology		\$ 5,000				\$ 5,000
						\$ -
Total	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
Fund Balance		\$ 4,000				\$ 4,000
						\$ -
Total	\$ 1,000	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 9,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	28	-	12
Project Name:	Server - Domain Controller				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
Replacement of main domain controller.

Justification
5 year standard replacement cycle for domain controller server. Last replaced in 2023, due for refresh in 2028.

Expenditures	2026	2027	2028	2029	2030	Total
Technology			\$ 15,000			\$ 15,000
						\$ -
Total	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Fund Balance			\$ 12,000			\$ 12,000
						\$ -
Total	\$ 3,000	\$ 3,000	\$ 15,000	\$ 3,000	\$ 3,000	\$ 27,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	28	-	13
Project Name:	Storage Array - Nimble Units				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 6 Years
 Category: Technology
 Priority: 1-Critical

Description
Replacement of one physical storage array that acts as a repository for file shares, snapshots and disaster recovery.

Justification
6 year standard replacement cycle for two HPE Nimble units. Was a new installation in 2022 with funding from Homeland Security grant. First replacement due in 2028.

Expenditures	2026	2027	2028	2029	2030	Total
Technology			\$ 90,000			\$ 90,000
						\$ -
Total	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000

Funding Sources	2026	2027	2028	2028	2030	Total
Property Tax	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
Fund Balance			\$ 75,000			\$ 75,000
						\$ -
Total	\$ 15,000	\$ 15,000	\$ 90,000	\$ 15,000	\$ 15,000	\$ 165,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 28 - 14
 Project Name: **Storage Array - Backups**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Location for Asset: **Law Enforcement Center**
 Will this Asset be a new purchase or a replacement: Replacement

Description
 Replacement of one physical storage array that acts as a repository for backup and is housed in the LEC. (HPE MSA 1060)

Justification
 5 year standard replacement cycle. Was a new installation in early 2023, with first replacement due in 2028.

Expenditures	2026	2027	2028	2029	2030	Total
Technology			\$ 18,000			\$ 18,000
						\$ -
Total	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000

Funding Sources	2026	2027	2028	2028	2030	Total
Property Tax	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 18,000
Fund Balance			\$ 14,400			\$ 14,400
						\$ -
Total	\$ 3,600	\$ 3,600	\$ 18,000	\$ 3,600	\$ 3,600	\$ 32,400

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	28	-	15
Project Name:	Server - Veeam Backup				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **IT**
 Contact: **Josh Smaage**
 Type: **Technology**
 Useful Life: **5 Years**
 Category: **Technology**
 Priority: **1-Critical**

Description
Replacement of one physical server that acts as Veeam Backup & Replication proxy/host.

Justification
5 year standard replacement cycle. Was a new installation in early 2023, purchased with ARPA funding, and first replacement due in 2028.

Expenditures	2026	2027	2028	2029	2030	Total
Technology			\$ 20,000			\$ 20,000
						\$ -
Total	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance			\$ 16,000			\$ 16,000
						\$ -
Total	\$ 4,000	\$ 4,000	\$ 20,000	\$ 4,000	\$ 4,000	\$ 36,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 28 - 16
 Project Name: **Server - SCSO Dash & Body Cam**

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description

Replacement of one physical server that hosts the Panasonic software for the dash and body cams used in the Sheriff's Office. Also includes a high-end PC tower w/discrete graphics, used in video redaction.

Justification

5 year standard replacement cycle. Was a new installation in early 2023, with next replacement due in 2028.

Expenditures	2026	2027	2028	2029	2030	Total
Technology			\$ 20,000			\$ 20,000
						\$ -
Total	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000

Funding Sources	2026	2027	2028	2028	2030	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance			\$ 16,000			\$ 16,000
						\$ -
Total	\$ 4,000	\$ 4,000	\$ 20,000	\$ 4,000	\$ 4,000	\$ 36,000

Budget Impact

Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 29 - 17
 Project Name: **Large Format MFP**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 6 Years
 Category: Technology
 Priority: 1-Critical

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Description
 6 year replacement for large format MFP/scanner located on 1st floor of Courthouse.

Justification
 Last replaced in 2023 using Document Preservation (044.106.6600) funds from Recorder's Office. Next replacement due in 2029 at an estimated cost of \$25,000.00

Expenditures	2026	2027	2028	2029	2030	Total
Technology				\$ 25,000		\$ 25,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,166	\$ 4,166	\$ 4,166	\$ 4,166	\$ 4,166	\$ 20,830
Fund Balance				\$ 20,834		\$ 20,834
						\$ -
Total	\$ 4,166	\$ 4,166	\$ 4,166	\$ 25,000	\$ 4,166	\$ 41,664

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	30	-	18
Project Name:	Server - LEC Investigative NVR Replacement				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
Replacement of one physical server that is used for LEC Investigative NVR. Note: Reimbursed portion from Task Force/BCI and City of Jamestown as we share resources. Each entity pays 1/3 of final cost.

Justification
5 year standard replacement cycle for LEC Investigative NVR. Last replaced in 2025, next refresh due in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Technology					\$ 10,000	\$ 10,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Fund Balance					\$ 7,500	\$ 7,500
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000	\$ 20,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	30	-	19
Project Name:	Web Filter				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
In-house web filter to block various internet traffic.

Justification
5 year life cycle, last replaced in 2025, next due in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Technology					\$ 10,000	\$ 10,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Fund Balance					\$ 7,500	\$ 7,500
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000	\$ 20,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	25	-	20
Project Name:	MFP/Copier - Courthouse				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
Replacement of copy machine located on 1st floor of Courthouse.

Justification
5 year life cycle, last replaced in 2025, next due in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Technology					\$ 15,000	\$ 15,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Fund Balance					\$ 12,000	\$ 12,000
						\$ -
Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000	\$ 27,000

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 30 - 21
 Project Name: **Server - Public Safety Building NVR Replacement**

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 5 Years
 Category: Technology
 Priority: 1-Critical

Description
 Replacement of one physical server that is used for the NVR out at the Public Safety Building.

Justification
 5 year standard replacement cycle. Last replaced in 2025, next refresh due in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Technology					\$ 10,000	\$ 10,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Fund Balance					\$ 7,500	\$ 7,500
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000	\$ 20,000

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 32 - 22
 Project Name: **Courthouse Basement Meeting Room A/V**

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 7 Years
 Category: Technology
 Priority: 1-Critical

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Description
 Replacement of various A/V equipment used in Courthouse basement meeting rooms, including TV's, microphones, speakers, mixers, Teams Meeting devices, etc.

Justification
 7 year replacement cycle. Was a new installation in 2025 purchased with ARPA funding, with first replacement due in 2032 at an estimated cost of \$10,000.00.

Expenditures	2026	2027	2028	2029	2030	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 7,125
Fund Balance						\$ -
						\$ -
Total	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 7,125

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project #	IT	-	32	-	23
Project Name:	LEC Basement Meeting Rooms A/V				

Location for Asset: **Courthouse**
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 7 Years
 Category: Technology
 Priority: 1-Critical

Description
Replacement of various A/V equipment used in LEC basement meeting rooms, including TV's, microphones, speakers, mixers, Teams Meeting devices, etc.

Justification
7 year replacement cycle. Was a new installation in 2025 purchased with ARPA funding, with first replacement due in 2032 at an estimated cost of \$185,000.00.

Expenditures	2026	2027	2028	2029	2030	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 132,125
Fund Balance						\$ -
						\$ -
Total	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 132,125

Budget Impact
Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Project # IT - 35 - 24
 Project Name: VoIP Phone System

Location for Asset: Courthouse & LEC & Human Services
 Will this Asset be a new purchase or a replacement: Replacement

Department: IT
 Contact: Josh Smaage
 Type: Technology
 Useful Life: 20 Years
 Category: Technology
 Priority: 1-Critical

Description
 Budgeted cost of replacement for Courthouse, LEC and Human Services VoIP phone systems.

Justification
 20 year life cycle with estimated replacement of \$150,000 in 2035.
 \$3,000 year accrual in 2016-2019, \$8,625 from 2020-2035.

Expenditures	2026	2027	2028	2029	2030	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 43,125
Fund Balance						\$ -
						\$ -
Total	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 43,125

Budget Impact
 Use of capital fund will help create a consistent levy to plan for these larger item purchases and will reduce the need to choose between critical equipment purchases because of a lack of funding.

Departmental Summary: Road and Bridge

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026	\$ 1,029,000	\$ 50,000		\$ -			\$ 1,079,000
2027	\$ 880,000	\$ 50,000		\$ -			\$ 930,000
2028	\$ 1,083,000	\$ 50,000		\$ -			\$ 1,133,000
2029	\$ 885,000	\$ 52,000		\$ 195,000			\$ 1,132,000
2030	\$ 560,000	\$ 55,000		\$ -			\$ 615,000
	\$ 4,437,000	\$ 257,000	\$ -	\$ 195,000	\$ -	\$ -	\$ 4,889,000

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant /		Property Tax	State Grant	Totals
				Donation	Other			
2026			\$ 400,500			\$ 959,240		\$ 1,359,740
2027			\$ 203,735			\$ 997,240		\$ 1,200,975
2028			\$ 382,500			\$ 1,020,340		\$ 1,402,840
2029			\$ 377,500			\$ 1,048,340		\$ 1,425,840
2030			\$ 28,000			\$ 978,840		\$ 1,006,840
	\$ -	\$ -	\$ 1,392,235	\$ -	\$ -	\$ 5,004,000	\$ -	\$ 6,396,235

Project # Road - 28 - 01
 Project Name: Side Dump Trailer

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Road & Bridge
 Priority: 3-Important

Description
 3 Side Dump Trailers

Justification
 One trailer purchased 2022, one purchased in 2025, one scheduled for 2028
 Accrue \$20,000 in 2023-2027; \$29,000 in 2028; \$9,000 thereafter for 2042, 2045 and 2048 purchase

Expenditures	2026	2027	2028	2029	2030	Total
Equipment			\$ 60,000			\$ 60,000
						\$ -
Total	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 20,000	\$ 20,000	\$ 29,000	\$ 9,000	\$ 9,000	\$ 87,000
Fund Balance			\$ 31,000			\$ 31,000
						\$ -
Total	\$ 20,000	\$ 20,000	\$ 60,000	\$ 9,000	\$ 9,000	\$ 118,000

Budget Impact

Project #	Road	-	33	-	02
Project Name:	Cimline Melter (Rubber Machine)				
Location for Asset:	Jamestown Shop				
Will this Asset be a new purchase or a replacement:	Replacement				

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 1-Critical

Description
Replacement of cimline melter

Justification
Current melter replaced in 2023; accrue \$3,000 in 2023 and thereafter for future replacement Next replacement anticipated 2037

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
						\$ -
						\$ -
Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000

Budget Impact

Project # Road - 33 - 03
 Project Name: Shop Heater
 Location for Asset: Jamestown Shop
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Road & Bridge
 Priority: 1-Critical

Description
 Replacement of 5 shop heaters

Justification
 Replaced 2 in 2022, replaced 2 in 2023 and 1 in 2025 (2025 purchase for parts room)
 Accrue \$1,100 starting in 2026 for replacement of 2 in 2041, 2 in 2042 and 1 in 2044

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 5,500
						\$ -
						\$ -
Total	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 5,500

Budget Impact

Project # Road - 26 - 04
 Project Name: **Motor Grader**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 7 years
 Category: Equipment
 Priority: 1-Critical

Description
 Replace motor graders

Justification
 9 motor graders on 7 year replacement cycle
 9 motor graders - \$400,000 + replacement/unit; 2026 purchase of 2 cost includes buy backs
 2 motor graders purchased in 2019(2026); 1 in 2020(2027), 1 in 2021(2028), 2 in 2022(2029), 1 in 2023(2030); 1 in 2024(2031); 1 in 2025(2032)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 750,000	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 2,700,000
						\$ -
Total	\$ 750,000	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 2,700,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 425,000	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 2,375,000
Fund Balance	\$ 325,000					\$ 325,000
						\$ -
Total	\$ 750,000	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 2,700,000

Budget Impact

Project # Road - 26 - 05
 Project Name: **Tandem Dump Truck (Speed Plow)**
 Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 3-Important

Description
 Replace aging trucks that are used for plowing snow and sanding roads in the winter time
 Trucks also used to haul various materials throughout the year

Justification
 2 new trucks purchased every 10 years with replacement value of \$350,000 - 1 replaced in 2021 and 1 in 2025, next replacement 2036 and 2040
 3 used trucks purchased every 10 years with replacement value of \$100,000 - 1 planned replacement in 2026, 2027, 2034
 Accrue \$60,000 starting in 2025

Expenditures	2026	2027	2028	2029	2029	Total
Equipment	\$ 100,000	\$ 100,000				\$ 200,000
						\$ -
Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 200,000

Funding Sources	2026	2027	2028	2029	2029	Total
Property Tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
Fund Balance	\$ 40,000	\$ 40,000				\$ 80,000
						\$ -
Total	\$ 100,000	\$ 100,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 380,000

Budget Impact
 All Tandem dump trucks started as speed plows, after useful life as speed plow, moved into rotation as back up as a dump truck. (gravel, patching, year round use)

Project # Road - 28 - 06
 Project Name: Backhoe

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 8 years
 Category: Equipment
 Priority: 1-Critical

Description
 Replace backhoe

Justification
 8 year life cycle
 \$30,000 accrual starting in 2022 for replacement in 2028 and 2036 (5% increase per year)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment			\$ 175,000			\$ 175,000
						\$ -
Total	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Fund Balance			\$ 145,000			\$ 145,000
						\$ -
Total	\$ 30,000	\$ 30,000	\$ 175,000	\$ 30,000	\$ 30,000	\$ 295,000

Budget Impact

Project # Road - 29 - 07
 Project Name:

Location for Asset: **Rural Road Shops**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Construction
 Useful Life: 50 years
 Category: Public Facilities
 Priority: 3-Important

Description

Replacement of rural road shops in Kensal, Medina, Woodworth, Montpelier, Streeter and Cleveland; new shop in Buchanan
 Woodworth and Montpelier replaced in 2015; Kensal and Medina replaced in 2016; Buchanan shop built in 2025
 Replace Streeter in 2029; Cleveland in 2032 (may improve doors, windows and insulation)

Justification

7 shop replacements with 50 year useful life at \$195,000 replacement value
 Fund Balance of \$165,000 through 2023; accrue \$35,000 starting in 2024-2032
 Accrue \$15,000 in 2033 and thereafter for replacement of all shops in 50 years

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities				\$ 195,000		\$ 195,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 195,000	\$ -	\$ 195,000
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Fund Balance				\$ 160,000		\$ 160,000
						\$ -
Total	\$ 35,000	\$ 35,000	\$ 35,000	\$ 195,000	\$ 35,000	\$ 335,000

Budget Impact

Project # Road - 33 - 08
 Project Name: Welder

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Equipment
 Priority: 1-Critical

Description

Replace welder

Justification

20 year life cycle - use \$3,400 in excess fund balance; accrue \$3,300 in 2018-2019 for replacement in 2020; \$500 in 2022 for replacement in 20 years
 Not replaced in 2020 - 2023; replaced in 2024 for \$10,000

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
						\$ -
						\$ -
Total	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

Budget Impact

Project # Road - 26 - 09
 Project Name: Vehicles

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Vehicle
 Useful Life: 10 years
 Category: Fleet
 Priority: 1-Critical

Description
 Replacing aging vehicles (7-8 pickups)

Justification
 The current fleet is aging quickly
 Approximately 8 vehicles with 1 replaced every year
 2023 purchase moved to 2024 due to increased cost; 2024 purchase skipped due to good vehicle condition

Expenditures		2026	2027	2028	2029	2030	Total
Fleet		\$ 50,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 55,000	\$ 257,000
						\$	\$ -
	Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 55,000	\$ 257,000

Funding Sources		2026	2027	2028	2029	2030	Total
Property Tax		\$ 43,000	\$ 46,000	\$ 49,000	\$ 52,000	\$ 55,000	\$ 245,000
Fund Balance		\$ 7,000	\$ 4,000	\$ 1,000			\$ 12,000
						\$	\$ -
	Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 55,000	\$ 257,000

Budget Impact

Project # Road - 33 - 10
 Project Name: **Air Filter System**
 Location for Asset: **Jamestown Shop**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Equipment
 Priority: 1-Critical

Description
 Replacement of air filter system in Jamestown shop

Justification
 20 year life cycle - \$37,500 replacement value
 Current diesel exhaust filter system installed in 2021; welding fumes extractor purchased in 2025 - accrue \$1,875 in starting in 2024

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 9,375
						\$ -
						\$ -
Total	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 9,375

Budget Impact

Project # Road - 27 - 11
 Project Name: Pay Loader

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 6 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Description

Front end loader to consolidate one loader and bobcat

Justification

Machine is up for replacement in 2019 but due to the probability of having to purchase 2 motorgraders in 2019, replacing in 2020
 6 year replacement cycle - use \$8,300 of excess fund balance; accrue \$46,700 in 2017; \$15,000 in 2018; \$25,000 in 2019
 Accrue \$26,665 starting 2021 for \$160,000 replacement in 2027

Expenditures	2026	2027	2028	2029	2030	Total
Equipment		\$ 160,000				\$ 160,000
						\$ -
Total	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 26,665	\$ 26,665	\$ 26,665	\$ 26,665	\$ 26,665	\$ 133,325
Fund Balance		\$ 133,335				\$ 133,335
						\$ -
Total	\$ 26,665	\$ 160,000	\$ 26,665	\$ 26,665	\$ 26,665	\$ 266,660

Budget Impact

Project # Road - 30 - 12
 Project Name: **Jamestown Road Shops**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Construction
 Useful Life: 50 years
 Category: Public Facilities
 Priority: 3-Important

Description

Replacement of Jamestown road shops
 1 cold storage replaced in 2017; Replace Sheriff storage and blade shop with one large shop in 2026
 1 additional cold storage; 1 sign shed with replacements scheduled as needed along with main shop upgrades as needed

Justification

Shop replacements with 50 year useful life at \$160,000-\$400,000 replacement value
 2026 purchase moved to 2030 due to increased cost; increase accrual to \$60,000 starting in 2025-2030
 Accrue \$15,000 starting in 2031 thereafter for replacement/upgrade of all shops as needed

Expenditures	2026	2027	2028	2029	2030	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
						\$ -
						\$ -
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000

Budget Impact

Previous plan of blade shop no longer viable due to structural issues

Project # Road - 40 - 13
 Project Name: Fuel Trailer

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Description
 Replace fuel truck with fuel trailer

Justification
 20 year life cycle - \$20,000 replacement value
 Replaced in 2020 - \$1,000 accrual for replacement in 2040 starting in 2021

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
						\$ -
						\$ -
Total	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000

Budget Impact

Project # Road - 43 - 14
 Project Name: Pavement Grinder/Cutter

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: New

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 25 years
 Category: Equipment
 Priority: 3-Important

Description
 Replacement of pavement grinder/cutter as it wears out

Justification
 Current pavement grinder/cutter purchased in 2018
 Accrued \$1,000 in 2019; \$1,200 starting in 2020 until replacement in 2043

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
						\$ -
						\$ -
Total	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000

Budget Impact

Project # Road - 27 - 15
 Project Name: Forklift
 Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 4-Less Important

Description
 Replacement of forklift as it wears out

Justification
 Accrue \$600 in 2019, accrue \$1,200 in 2020-2025, accrue \$13,600 in 2026-2027 for replacement in 2027 (\$35,000 replacement)
 Accrue \$3,500 thereafter for replacement in 2036
 Current forklift purchased in 2018

Expenditures	2026	2027	2028	2029	2030	Total
Equipment		\$ 35,000				\$ 35,000
						\$ -
Total	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 13,600	\$ 13,600	\$ 3,500	\$ 3,500	\$ 3,500	\$ 37,700
Fund Balance		\$ 21,400				\$ 21,400
						\$ -
Total	\$ 13,600	\$ 35,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 59,100

Budget Impact

Project # Road - 29 - 16
 Project Name: **Belly Dump Trailer**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: **New**

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 12 years
 Category: Road & Bridge
 Priority: 2-Somewhat Critical

Description
 5 Tandem Belly Dump Trailers (Used for spreading gravel)
 Replace aging trailers exceeded useful life.

Justification
 1 purchased in 2023, Replace 1 in 2026, replace 1 2027, Replace 1 in 2028, Replace 1 in 2029, replacements scheduled for 2032, 2038, 2039, 2040 and 2041
 Accrued \$10,000 in 2024; accrue \$15,000 in 2025; accrue \$40,000 in 2026, \$65,000 in 2028-2039, accrue \$30,000 starting in 2030

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000		\$ 260,000
						\$ -
Total	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ 260,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 40,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 30,000	\$ 265,000
Fund Balance	\$ 25,000					\$ 25,000
						\$ -
Total	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 30,000	\$ 290,000

Budget Impact

Project # Road - 26 - 17
 Project Name: **Semi Tractor**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 10 years
 Category: Road & Bridge
 Priority: 3-Important

Description
 9 Semi's that need to be replaced - 5 on gravel crew full time, 1 on culvert crew full time plus 1 backup, 1 transporting equipment, 1 spare

Justification
 Purchased 1 in 2025, replace 1 per year 2026-2029, replace 1 every 3 years starting in 2032
 Use \$2,000 fund balance for 2026 purchase; Accrue \$58,000 in 2026, \$60,000 in 2027-2029; Accrue \$20,000 starting in 2030

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		\$ 240,000
						\$ -
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 240,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 58,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 258,000
Fund Balance	\$ 2,000					\$ 2,000
						\$ -
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 260,000

Budget Impact

Project # Road - 33 - 18
 Project Name: Skidsteer

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 1-Critical

Description
 Track machine skidloader - high flow

Justification
 Leased new skidsteer in 2024 with option to buy in 2026; accrue \$8,500/yr for replacement in 2038 (\$100,000 replacement)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500
						\$ -
						\$ -
Total	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500

Budget Impact

Project # Road - 33 - 19
 Project Name: Soil Conditioner Attachment

Location for Asset: Road/Park
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 3-Important

Description
 Soil conditioner attachment for skidsteer (50/50 split with Park)

Justification
 Spring prep for ditches after winter wear and tear, Purchased in 2024 for \$6800,
 Accrue \$500 for replacement in 2039

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
						\$ -
						\$ -
Total	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

Budget Impact

Project # Road - 33 - 20
 Project Name: **Front Mount Snow Blower (Payloader)**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 1-Critical

Description

Front mount snow blower for payloader purchase in 2027

Justification

Would eliminate need for some private contractor snow removal
 Use \$3,900 fund balance in 2025; \$17,000 previously allocated for the broom; \$18,900 anticipated auction proceeds. Spread property tax from 2026-2030 for purchase in 2028. Accrue \$42,500 from 2026-2028; Accrue \$62,500 in 2029-2030; starting in 2031 accrue \$20,000 for purchase in 2042

Expenditures	2026	2027	2028	2029	2030	Total
Equipment			\$ 248,000			\$ 248,000
						\$ -
Total	\$ -	\$ -	\$ 248,000	\$ -	\$ -	\$ 248,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 42,500	\$ 42,500	\$ 42,500	\$ 62,500	\$ 62,500	\$ 252,500
Fund Balance			\$ 205,500			\$ 205,500
						\$ -
Total	\$ 42,500	\$ 42,500	\$ 248,000	\$ 62,500	\$ 62,500	\$ 458,000

Budget Impact

Project # Road - 25 - 21
 Project Name: **Walk and Roll Packer**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 25 years
 Category: Road & Bridge
 Priority: 2-Somewhat Critical

Description
 Walk and Roll Packer (rear of motor grader)

Justification
 Add additional packers to be shared between districts 2 packers are needed full time in other districts
 Purchased in 1 in 2024; Purchase 1 in 2025 accrue \$7,000 in thereafter, next purchase in 2030 (add 4th packer)

Expenditures	2026	2027	2028	2029	2030	Total
Equipment					\$ 35,000	\$ 35,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000
Fund Balance					\$ 28,000	\$ 28,000
						\$ -
Total	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000	\$ 63,000

Budget Impact

Project # Road - 27 - 22
 Project Name: Steel Drum Roller

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Road & Bridge
 Priority: 2-Somewhat Critical

Description
 Small 4ft steel drum roller

Justification
 Purchased in 2025 with \$20,000 fund balance and \$18,000 from Broce Broom; accrue \$2,500 beginning in 2026; next purchase in 2044

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
						\$ -
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500

Budget Impact

Project # Road - 29 - 23
 Project Name: Trackhoe

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 1-Critical

Description
 Case Trackhoe

Justification
 Current Trackhoe due for replacement in 2029
 Accrue \$15,000 2024; accrue \$30,000 2025-2029; \$210,000 estimated purchase (with \$50,000 trade in value); \$10,000 thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Equipment				\$ 160,000		\$ 160,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 10,000	\$ 103,000
Fund Balance				\$ 130,000		\$ 130,000
						\$ -
Total	\$ 3,000	\$ 30,000	\$ 30,000	\$ 160,000	\$ 10,000	\$ 233,000

Budget Impact

Project # Road - 25 - 24
 Project Name: D-6 Dozer

Location for Asset: Road
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 2-Somewhat Critical

Description
 D-6 Dozer to replace front mount snow blower and hitch
 Purchased 87" snowblower for Skidsteer

Justification
 D-6 Dozer with cab heat purchased in 2025, next replacement scheduled for 2040. Fund balance of \$4,800 after 2025 purchase, accrue \$3,500 starting in 2026
 1 D-4 Dozer not in rotation

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 17,500
						\$ -
						\$ -
Total	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 17,500

Budget Impact

Project # Road - 28 - 25
 Project Name: **Lowboy Equipment Trailer**

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: **New**

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Road & Bridge
 Priority: 1-Critical

Description
 Lowboy Heavy Equipment Trailer/Dovetail Trailer

Justification
 Old lowboy trailer is over 30 years old and detachable; has been welded on many times and is hard to hook up
 Trailer used daily to haul culverts, dozers, loaders and large equipment
 Accrue \$50,000 in 2025, \$12,500 2026-2029 for purchase in 2029; accrue \$10,000 in 2030 and thereafter

Expenditures	2026	2027	2028	2029	2030	Total
Equipment				\$ 100,000		\$ 100,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 10,000	\$ 60,000
Fund Balance				\$ 87,500		\$ 87,500
						\$ -
Total	\$ 12,500	\$ 12,500	\$ 12,500	\$ 100,000	\$ 10,000	\$ 147,500

Budget Impact

Project # Road - 25 - 26
 Project Name: **Brush Mower**

Location for Asset: **Road/Park**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 3-Important

Description
 72" Brush Buster Mower Front Skidsteer attachment (50/50 split with Park)

Justification
 Mowing around bridge decks and some ditches
 Purchased in 2025; accrue \$300 starting in 2026 and thereafter for replacement in 2039

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
						\$ -
						\$ -
Total	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500

Budget Impact

Project #	Road	-	26	-	27
Project Name:	Oil Distributor (Trailer)				

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **Road**
 Contact: **Jesse Christianson**
 Type: **Equipment**
 Useful Life: **20 years**
 Category: **Road & Bridge**
 Priority: **1-Critical**

Description
Trailer type 500 gallon oil distributor with spray bar and overnight probe

Justification
Oil distributor purchased in 2025 for \$35,894 Accrue \$1500 thereafter for replacement in 20 years

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Budget Impact

Project #	Road	-	26	-	28
Project Name:	Discs				

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 20 years
 Category: Road & Bridge
 Priority: 1-Critical

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Description
Disc attachment for the front of the motor graders

Justification
Replaced 7 in 2024; replace 1 in 2025; replace 1 in 2026 Accrue \$9,500 in 2026 for purchase; use \$1,500 fund balance from 2025; accrue \$5,000 a year starting in 2027 for future replacement

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 11,000					\$ 11,000
						\$ -
Total	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 9,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 29,500
Fund Balance	\$ 1,500					\$ 1,500
						\$ -
Total	\$ 11,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 31,000

Budget Impact
Used ARPA funds in 2024 for purchase of 5 discs in 2024

Project #	Road	-	26	-	29
Project Name:	Falls V Plow				

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 1-Critical

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: Replacement

Description
V Plow for new speed plow for emergency runs

Justification
Would replace 1960 Oskosh for emergencies Accrue \$24,000 in 2026 for purchase; accrue \$1,800 thereafter for replacement in 2040

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 24,000					\$ 24,000
						\$ -
Total	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 24,000	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 31,200
						\$ -
						\$ -
Total	\$ 24,000	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 31,200

Budget Impact

Project #	Road	-	26	-	30
Project Name:	CUDA Parts Washer				

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: **New**

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 10 years
 Category: Road & Bridge
 Priority: 4-Less Important

Description
Cleans parts more efficient than standard parts washer

Justification
Cancelled parts washer contract which was \$2,100/yr. Accrue \$5,000 in 2026 and 2027 for purchase in 2027; accrue \$1,200 thereafter for replacement in 2036

Expenditures	2026	2027	2028	2029	2030	Total
Equipment		\$ 10,000				\$ 10,000
						\$ -
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 5,000	\$ 5,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 13,600
Fund Balance		\$ 5,000				\$ 5,000
						\$ -
Total	\$ 5,000	\$ 10,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 18,600

Budget Impact

Project #	Road	-	26	-	31
Project Name:	Tilt Cor Trailer				

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 15 years
 Category: Road & Bridge
 Priority: 3-Important

Location for Asset: **Road**
 Will this Asset be a new purchase or a replacement: **New**

Description
One new Tilt Cor Trailer

Justification
Purchase additional trailer used for patching (need a total of 2 for skidsteer, steel drum roller plus attachments) Accrue \$19,000 in 2026 for purchase; accrue \$1,700 thereafter for replacement in 2040

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 19,000					\$ 19,000
						\$ -
Total	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 19,000	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 25,800
						\$ -
						\$ -
Total	\$ 19,000	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 25,800

Budget Impact

Departmental Summary: Park

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026	\$ 35,000	\$ 25,000	\$ 420,100				\$ 480,100
2027	\$ 95,000	\$ 25,000	\$ -				\$ 120,000
2028	\$ -	\$ -	\$ -				\$ -
2029	\$ -	\$ -	\$ -				\$ -
2030	\$ -	\$ -	\$ -				\$ -
	\$ 130,000	\$ 50,000	\$ 420,100	\$ -	\$ -	\$ -	\$ 600,100

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2026			\$ 389,100			\$ 129,700	\$ -	\$ 518,800
2027			\$ 84,100			\$ 98,600	\$ -	\$ 182,700
2028			\$ -			\$ 95,600	\$ -	\$ 95,600
2029			\$ -			\$ 95,600	\$ -	\$ 95,600
2030			\$ -			\$ 95,600	\$ -	\$ 95,600
	\$ -	\$ -	\$ 473,200	\$ -	\$ -	\$ 515,100	\$ -	\$ 988,300

Project #	Park	-	25	-	02
Project Name:	Lawn Mower				

Location for Asset: **Park**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **Park**
 Contact: **Dylan Kleinjan**
 Type: **Equipment**
 Useful Life: **7-10 years**
 Category: **Equipment**
 Priority: **3-Important**

Description
Purchase lawn mower - 1 Toro purchased 2017 (\$64k), 1 Toro purchase 2018 (\$64k), 1 Grasshopper purchase 2023 (\$19k),

Justification
Toro replacement (\$89,000 with 8 year replacement) \$3,200 accrual 2019 and \$9,360 accrual in 2020-2024 replaced in 2025; Toro replacement (\$95,000 with 10 year replacement) \$3,200 accrual 2019 and \$7,800 accrual in 2020-2025 for replacement in 2027 Grasshopper replacement (\$19,000 with 10 year replacement) \$3,800 accrual starting in 2019 for replacement in 2023; \$1,900 accrual start in 2024

Expenditures	2026	2027	2028	2029	2030	Total
Equipment		\$ 95,000				\$ 95,000
						\$ -
Total	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 29,900	\$ 29,900	\$ 26,900	\$ 26,900	\$ 26,900	\$ 140,500
Fund Balance		\$ 65,100				\$ 65,100
						\$ -
Total	\$ 29,900	\$ 95,000	\$ 26,900	\$ 26,900	\$ 26,900	\$ 205,600

Budget Impact
Toro accruals combined for increased cost first replacement in 2025

Project #	Park	-	33	-	03
Project Name:	Pumper Truck				

Location for Asset: **Park**

Will this Asset be a new purchase or a replacement:

Department: Park
 Contact: Dylan Kleinjan
 Type: Equipment
 Useful Life: 15 years
 Category: Equipment
 Priority: 3-Important

Description
Pumper truck for maintaining park septic systems/holding tanks

Justification
Used pumper truck purchased in 2021 Accrue \$4,000/yr starting 2024 for purchase in 2036 Estimated \$50,000 for used truck

Expenditures	2026	2027	2028	2029	2030	Total
Equipment Purchase						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
						\$ -
						\$ -
Total	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000

Budget Impact

Project #	Park	-	31	-	04
Project Name:	Water Heater				

Location for Asset: **Park**
 Will this Asset be a new purchase or a replacement: Replacement

Department: Park
 Contact: Dylan Kleinjan
 Type: Equipment
 Useful Life: 8 years
 Category: Equipment
 Priority: 1-Critical

Description
Replacement of water heater for bathhouse at Lakeside Campground

Justification
Hot water heater replaced in 2023; high demand for camping with facilities Accrue \$2,500 starting in 2024 for replacement in 2031

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
						\$ -
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500

Budget Impact

Project #	Park - 26 - 05
Project Name:	Park and Campground Maintenance/Upgrades

Department: Park
 Contact: Dylan Kleinjan
 Type: Construction
 Useful Life: 30 years
 Category: Parks
 Priority: 3-Important

Location for Asset: **Park Properties**
 Will this Asset be a new purchase or a replacement: New

Description
Maintain park and campgrounds, upgrade facilities. \$140,000 Asphalt camping pads, \$15,000 Boat Club finishes, \$2,500 JB Memorial, \$60,000 Water trail (our share), \$200,000 Bathhouse at Pelican, \$2,600 Marina dock

Justification
High demand for maintaining and upgrading parks and campgrounds \$50,000 accrual in 2020; \$12,500 in 2021; \$37,500 in 2022-2024; \$50,000 thereafter for future improvement opportunities

Expenditures	2026	2027	2028	2029	2030	Total
Parks	\$ 420,100					\$ 420,100
						\$ -
Total	\$ 420,100	\$ -	\$ -	\$ -	\$ -	\$ 420,100

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Fund Balance	\$ 370,100					\$ 370,100
State Grant						\$ -
Total	\$ 420,100	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 620,100

Budget Impact
Grant opportunities available through Garrison, Outdoor Heritage Fund, NDG&F and other sources

Project #	Park	-	33	-	06
Project Name:	Soil Conditioner Attachment				

Location for Asset: **Road/Park**
 Will this Asset be a new purchase or a replacement: **New**

Department: **Park**
 Contact: **Dylan Kleinjan**
 Type: **Equipment**
 Useful Life: **15 years**
 Category: **Parks**
 Priority: **3-Important**

Description
Soil conditioner attachment for skidsteer (50/50 split with Road)

Justification
Preparation/leveling of campground pads to keep level Purchased in 2024; accrue \$500 for purchase in 15 years

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
						\$ -
						\$ -
Total	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

Budget Impact

Project #	Park	-	25	-	07
Project Name:	Brush Mower				

Location for Asset: **Road/Park**
 Will this Asset be a new purchase or a replacement: **New**

Department: **Park**
 Contact: **Dylan Kleinjan**
 Type: **Equipment**
 Useful Life: **15 years**
 Category: **Parks**
 Priority: **2-Somewhat Critical**

Description
72" Brush Buster Mower Front Skidsteer attachment (50/50 split with Road)

Justification
General upkeep of campgrounds, trails and boat ramps Accrue \$4,220 in 2025 for purchase in 2025; accrue \$300 thereafter for replacement in 2039

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
						\$ -
						\$ -
Total	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500

Budget Impact

Project #	Park	-	33	-	08
Project Name:	Fish Cleaning Stations				

Location for Asset: **Park**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **Park**
 Contact: **Dylan Kleinjan**
 Type: **Equipment**
 Useful Life: **15 years**
 Category: **Parks**
 Priority: **1-Critical**

Description
2 Fish cleaning stations on Jamestown Reservoir (Cost Share with NDGNF)

Justification
Replaced grinders & fish cleaning stations in 2025 (G&F supplied grinders) Cost share 75/25 Accrue \$1,500 starting in 2026 for future maintenance and replacement

Expenditures	2026	2027	2028	2029	2030	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
State Grant						\$ -
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Budget Impact

Project #	Park	-	26	-	09
Project Name:	Side by Side with Boom				

Location for Asset: **Park**
 Will this Asset be a new purchase or a replacement: **Replacement**

Department: **Park**
 Contact: **Dylan Kleinjan**
 Type: **Equipment**
 Useful Life: **10 years**
 Category: **Parks**
 Priority: **3-Important**

Description
Replace 2006 Ranger received from the Road Dept

Justification
Purchase side by side with boom attachments (\$35,000 replacement cost) Accrue \$35,000 for in 2026 for purchase; accrue \$3,900 starting in 2027 for replacement in 2035

Expenditures	2026	2027	2028	2029	2030	Total
Equipment	\$ 35,000					\$ 35,000
						\$ -
Total	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 35,000	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
						\$ -
						\$ -
Total	\$ 35,000	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900

Budget Impact

Departmental Summary: Non Departmental

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2026							\$ -
2027		\$ 50,000					\$ 50,000
2028							\$ -
2029							\$ -
2030							\$ -
	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2026						\$ 18,325		\$ 18,325
2027			\$ 31,675			\$ 18,325		\$ 50,000
2028						\$ 12,800		\$ 12,800
2029						\$ 12,800		\$ 12,800
2030						\$ 12,800		\$ 12,800
	\$ -	\$ -	\$ 31,675	\$ -	\$ -	\$ 75,050	\$ -	\$ 106,725

Project #	Auditor	-	27	-	01
Project Name:			Vehicles		

Department: Auditor
 Contact: Jessica Alonge
 Type: Vehicle
 Useful Life: 10 years
 Category: Fleet
 Priority: 1-Critical

Location for Asset: Auditor
 Will this Asset be a new purchase or a replacement: New

Description
Purchase of 2 vehicles over the next 6 years for non departmental use

Justification
Reduce travel costs in assessor and other general government offices (\$50,000 cost) Purchased 1 truck in 2025 with ARPA Funds. Accrue \$13,350 in 2025; accrue \$18,325 in 2026-2027 for purchase in 2027; accrue \$12,800 starting in 2028 for replacements in 2034 and 2036

Expenditures	2026	2027	2028	2029	2030	Total
Fleet		\$ 50,000				\$ 50,000
						\$ -
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2026	2027	2028	2029	2030	Total
Property Tax	\$ 18,325	\$ 18,325	\$ 12,800	\$ 12,800	\$ 12,800	\$ 75,050
Fund Balance		\$ 31,675				\$ 31,675
						\$ -
Total	\$ 18,325	\$ 50,000	\$ 12,800	\$ 12,800	\$ 12,800	\$ 106,725

Budget Impact