

2026 - 2030 Capital Budget

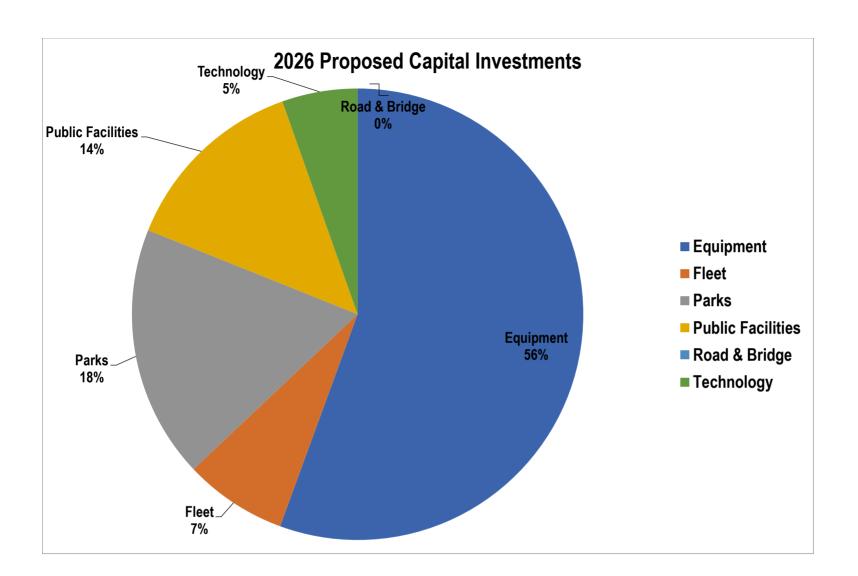
Countywide Summary

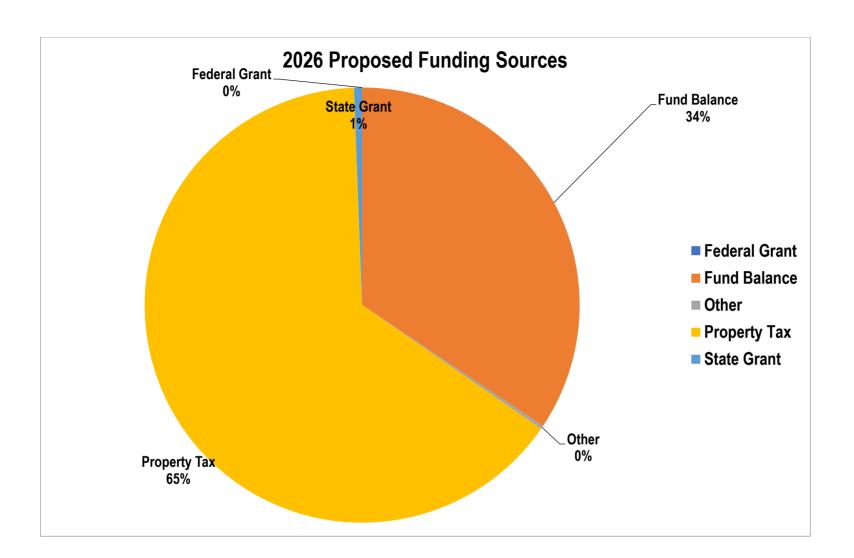
Total Expenditures:

Year	Ε	quipment	Fleet	Parks	Puk	olic Facilities	Roa	d & Bridge	Te	chnology	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:

							Lo	cal Grant /						
Year	Bond F	Proceeds	Fed	eral Grant	Fu	nd Balance	D	onation	Other	Pr	operty Tax	Sta	te Grant	Totals
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





Departmental Summary: Maintenance

Total Expenditures:

Year	Eq	uipment	Fleet	Parks	Pub	lic 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:

					Loc	al Grant /						
Year	Bond Proceeds	Federal Grant	Fund Bala	nce	D	onation	Other	Pro	perty Tax	Sta	te 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 Department: Maintenance Project Name: **ADA Compliance** Contact: Mark Attleson Location for Asset: Courthouse Type: Improvement Will this Asset be a new purchase or a replacement: Useful Life: 30 years New Public Facilities Category:

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
For diag Occurs								
Funding Sources		2026	2027	2028	2029	2030		Total
Property Tax		\$ 2026 1,500	\$ 2027 1,500	\$ 2028 1,500	\$ 2029 1,500	\$ 2030 1,500	\$	Total 7,500
			\$	\$	\$	\$	_	
			\$	\$	\$	\$	\$	7,500

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

Location for Asset: Courthouse

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

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

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

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

ontact: 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
Funding Sources Property Tax		\$ 2026 4,170	\$ 2027 4,170	\$ 2028 4,170	\$	2029 4,170	\$ 2030 4,170	\$	Total 20,850
<u> </u>			\$	\$	\$ \$		\$	\$	
Property Tax			\$	\$	т.	4,170	\$	Ţ	20,850

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

Useful Life: 15 years
Category: Public Facilities
Priority: 1-Critical

Maintenance

Mark Attleson

Improvement

Department:

Contact:

Type:

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
							φ	_
							\$	-
							\$ \$	- -

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
Funding Sources Property Tax		\$	2026 6,000	\$ 2027 500	\$ 2028 500	\$ 2029 500	\$ 2030 500	\$	Total 8,000
		\$ \$		\$	\$	\$	\$	\$ \$	
Property Tax		•	6,000	\$	\$	\$	\$		8,000

Project #	Maintenance -	39	06		Department:	Maintenance
Project Name:			Furnance		Contact:	Mark Attleson
Location for Asset:			Extens	sion	Type:	Equipment
Will this Asset be a ne	w purchase or a repla	acement:		Replacement	Useful Life:	15 years
					Category:	Equipment
					Priority:	1-Critical

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
							Ф	_
							\$	-
							φ \$	-

Budget Impact	

Project #	Maintenance	-	26	-	07		Department:	Maintenance
Project Name:				Sew	er Main		Contact:	Mark Attleson
Location for Asset:					Social S	Services	Туре:	Construction
Will this Asset be a ne	w purchase or a re	eplacem	nent:			Replacement	Useful Life:	30 years
							Category:	Public Facilities

Priority:

Public Facilities 3-Important

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
-17										
Fund Balance		\$ 19,300	•		•				\$	19,300
• •		19,300	•		•				\$ \$	19,300 -

Project #	Maintenance -	50 - 08		Department:	Maintenance
Project Name:		Boiler		Contact:	Mark Attleson
Location for Asset:		Courthouse a	and Social Services	Type:	Equipment
Will this Asset be a ne	ew purchase or a repla	cement:	Replacement	Useful Life:	30 years
				Category:	Equipment
				Priority:	1-Critical

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
							\$	-
							\$ \$	-

Budget Impact	

Project # Maintenance - 36 - 09
Project Name: Heating/Cooling System
Location for Asset: Social Services

Will this Asset be a new purchase or a replacement:

Department: Maintenance
Contact: Mark Attleson
Type: Improvement
Useful Life: 15 years
Category: Equipment

3-Important

Priority:

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
							\$ -
							\$ -

Replacement

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

2-Somewhat Critical

Priority:

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

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

Location for Asset: Courthouse / LEC

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

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
							\$	-
							•	
							\$	-

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

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

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

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

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:
Contact:
Type:
Useful Life:
Category:
Priority:

Maintenance
Mark Attleson
Construction
30 years
Public Facilities
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
Б . Т								
Property Tax		\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$	31,675
Property Tax		\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ \$	31,675 -
Property Lax		\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	т.	,

Project # Maintenance -31 15 Department: Maintenance Project Name: **Mower Tractors** Contact: Mark Attleson Location for Asset: Courthouse Type: Equipment Useful Life: Will this Asset be a new purchase or a replacement: Replacement 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
Funding Sources Property Tax		\$ 2026 7,500	\$ 2027 7,500	\$ 2028 7,500	\$ 2029 7,500	\$ 2030 7,500	\$	Total 37,500
			\$	\$	\$	\$	\$ \$	
			\$	\$	\$	\$		37,500

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

Location for Asset: Social Services

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

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

Project # Maintenance -50 18 Project Name: Fresh Air Intake Location for Asset: Courthouse - Roof

Will this Asset be a new purchase or a replacement:

Department:

Maintenance

Contact: Type: Mark Attleson Equipment

Useful Life:

30 years

Category:

Equipment

Priority: 2-Somewhat Critical

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

Replacement

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

Location for Asset: Extension

Will this Asset be a new purchase or a replacement:

Department: Maintenance
Contact: Mark Attleson
Type: Equipment
Useful Life: 25 years

Category: Equipment
Priority: 2-Somewhat Critical

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

Replacement

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
							\$ -

800 \$

\$

Total

Budget Impact

800 \$

800 \$

4,000 \$

100 \$

6,500

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		Total		
Property Tax		\$ 160,000						\$ 160,000
								\$ -
								\$ -
	Total	\$ 160,000	\$ _	\$ _	\$	_	\$ _	\$ 160,000

Budget Impact	

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

Location for Asset: Extension

Will this Asset be a new purchase or a replacement:

Department: Maintenance Contact:

Mark Attleson Construction

Type: Useful Life: 30 years

Category: **Public Facilities**

Priority: 2-Somewhat Critical

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
							\$ -
							\$ -

Replacement

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
Dranast / Tay		 40.700	Φ.		-		_		-		_	44.000
Property Tax		\$ 12,700	\$	12,700	\$	12,700	\$	3,350	\$	3,350	\$	44,800
Fund Balance		\$ 12,700	\$	12,700 3,300	\$ \$	12,700 9,300	\$	3,350	\$	3,350	\$ \$	12,600
• •		\$ 12,700		•		•	\$	3,350	\$	3,350		•

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

Location for Asset: Social Services IT Room

Will this Asset be a new purchase or a replacement:

Replacement

Department: Maintenance
Contact: Mark Attleson
Type: Equipment

Useful Life: 10 - 15 years Category: Public Facilities

Priority: 1-Critical

1,000 \$

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

Total

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

3,500 \$

7,000 \$

1,000 \$

Departmental Summary: Sheriff

Total Expenditures:

Year	Eq	uipment	Fleet		Parks	Public Facilit	ties	Road & Bridge	Tec	hnology	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:

					Local Grant /					
Year	Bond Proceeds	Federal Grant	Fun	d Balance	Donation	Other	Pro	perty 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	-	0.	1				Department:	Sheriff
Project Name:			S	heriff l	Patrol	Veh	icles			Contact:	Chad Kaiser
Location for Asset:						Sł	eriff		_	Type:	Vehicle
Will this Asset be a ne	w purchase o	or a repla	acement	:			1	Replacement		Useful Life:	3-4 years
										Category:	Fleet

Priority:

1-Critical

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	ψ	00 000	ψ	400 000	ψ	405.000	Α.	400.000	_	E40 000
r roporty rust		φ	90,000	\$	99,000	\$	102,000	\$	105,000	\$	108,000	\$	510,000
Tropony rux		Ψ	90,000	Ф	99,000	\$	102,000	\$	105,000	\$	108,000	\$ \$	510,000
riopolity rux		Ψ	90,000	Þ	99,000	\$	102,000	\$	105,000	\$	108,000		

Project # Sheriff - 26 - 02
Project Name: Sheriff Patrol Vehicle - AED
Location for Asset: Sheriff

Will this Asset be a new purchase or a replacement:

Replacement

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

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	ψ	8,800	\$ 8,800	ψ	8,800	ψ	8,800	\$ 79,200

	Project #	Sheriff	-	31	-	03	
	Project Name:					Canine	
ī	ocation for Asset:					Sheriff	
						_	

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

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

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
							\$	-
							_	
							\$	-

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:

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	Α.	9,000	_	9,000	_	81,000

Replacement

Project #	Sheriff	-	31	-	05	
Project Name:				Port	able Radio	
Location for Asset:					Sheriff	

Will this Asset be a new purchase or a replacement:

Replacement

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

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	Φ.	7,665	\$ 7,665	Ψ	7,665	Φ.	7,665	\$ 38,325

Project #	Sheriff	-	31	-	06	
Project Name:				Mol	oile Radio	
Location for Asset:					Sheriff	

Will this Asset be a new purchase or a replacement:

Replacement

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

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
							\$	-
							\$	_
							Ψ	

Project #	Sheriff	-	26	-	07		Department:	Sheriff
Project Name:					Tasers		Contact:	Chad Kaiser
Location for Asset:					;	Sheriff	Туре:	Equipment
Will this Asset be a ne	w purchase o	r a repla	acement	:		Replacement	Useful Life:	7 years
							Category:	Equipment
							Priority:	1-Critical

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
Fund Balance		\$ 19,200.00		,		,	,	\$ 19,200 -

Budget Impact	

Project # Sheriff 33 08 Project Name: **Sheriff Patrol Vehicle - Camera** Location for Asset: Sheriff

Will this Asset be a new purchase or a replacement:

Replacement

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

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
							\$ -
							\$ =

	Project #	Sheriff	-	26	-	09		Department:	Sheriff
P	roject Name:				5	Scales		Contact:	Chad Kaiser
Location	n for Asset:					;	Sheriff	Type:	Equipment
Will this	S Asset be a nev	v purchase or	a repla	cement	:		Replacement	Useful Life:	7 years
								Category:	Equipment

Priority:

1-Critical

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	ሱ	3,235	\$ 3,235	ሱ	3,235	\$ 3,235	\$ 46,940

Budget Impact	

	Project #	Sheriff	-	26	-	10		
	Project Name:			Sheriff	Patrol	Vehicle - L	ight Bars	
ī	ocation for Asset:					She	eriff	

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

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

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	Ф	4,400	\$ 4,400	\$ 57,200

Project #	Sheriff	-	37	-	11		Department:	Sheriff
Project Name:					Trailer		Contact:	Chad Kaiser
Location for Asset:						Sheriff	Type:	Equipment
Will this Asset be a ne	w purchase o	r a repla	acemen	t:		Replacement	Useful Life:	20 years
							Category:	Equipment

Priority: 1-Critical

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	Φ.	750	φ	750	\$ 750	\$ 750	Φ	750	\$ 3,750

Budget Impact	

Project #	Sheriff	-	26	-	12	2	Department:	Sheriff
Project Name:					Dron	e	Contact:	Chad Kaiser
Location for Asset:						Sheriff	Type:	Equipment
Will this Asset be a ne	w purchase o	r a repla	acemen	Ċ:		Replacement	Useful Life:	7 years
							Category:	Equipment

Priority:

3-Important

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		Department:	Sheriff
	Project Name:				Body	Camera	as	Contact:	Chad Kaiser
Ī	ocation for Asset:					S	heriff	Туре:	Equipment
٧	Vill this Asset be a ne	w purchase o	r a repla	acement	:		Replacement	Useful Life:	5 years
								Category:	Equipment

1-Critical

Priority:

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
								\$ -
		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** Location for Asset: Sheriff

Will this Asset be a new purchase or a replacement:

Replacement

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

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
D 1 T		 				 		
Property Tax		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$	150,000
Property Tax		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ \$	150,000 -
Property Tax		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	•	•

Project #	Sheriff	-	28	-	1	5		De	partment:	Sheriff
Project Name:				Gym	Equi	ipme	nt		Contact:	Chad Kaiser
Location for Asset:						SI	eriff	_	Type:	Equipment
Will this Asset be a ne	ew purchase o	or a repla	acemen	t:			Replacement	U	seful Life:	15 years
								(Category:	Equipment

Priority:

3-Important

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
							\$ -
							\$ -

Budget Impact	

Departmental Summary: Corrections

Total Expenditures:

Year	Eq	uipment	Fleet	Parks	Pub	lic 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:

					Local Gran	t /					
Year	Bond Proceeds	Federal Grant	Fund	Balance	Donation		Other	Pro	perty 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
Location for Asset: LEC

Will this Asset be a new purchase or a replacement:

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

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

Replacement

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

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

Location for Asset: LEC

Will this Asset be a new purchase or a replacement:

Replacement

Department: LEC

Contact: Mark Attleson

Type: Improvement
Useful Life: 5 years/12 years

Category: Equipment

Priority: 1-Critical

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
Funding Sources Property Tax		\$ 2026 4,500	\$ 2027 4,500	\$	2028 4,500	\$ 2029 4,500	\$ 2030 4,500	\$	Total 22,500
<u> </u>		\$	\$	\$ \$		\$	\$	\$	
Property Tax		\$	\$		4,500	\$	\$	-	22,500

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

Public Facilities Category: Priority: 2-Somewhat Critical

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

Project # LEC 26 04 Project Name: Paint Secure Areas of Jail LEC Location for Asset:

Will this Asset be a new purchase or a replacement:

Replacement

Department: LEC Contact: Mark Attleson Type: Construction Useful Life: 6 years

> **Public Facilities** Category:

Priority: 3-Important

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
Decrease Tax			 					
Property Tax		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$	15,000
Ргорепу Тах		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ \$	15,000 -
Ргорепу Тах		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	•	

 Project #
 LEC
 26
 05

 Project Name:
 Showers

 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

Replacement of shower stalls in jail cells

Justification

\$10,000/shower replacement for 11 cells - No replacements completed through 2025, anticipate 2-3/yr starting in 2026 due to vendor availability & cell capacity \$25,000 from fund balance; collect \$15,000 in 2022-2025, \$10,000 in 2026-2028

30 year replacement period - accrual starting in 2028 of \$3,500 for replacements starting in 2054

Expenditures			2026		2027		2028		2029	2030		Total
Public Facilities		\$	30,000	\$	30,000	\$	30,000	\$	20,000	\$ -	\$	110,000
											\$	-
	Total	\$	30,000	\$	30,000	\$	30,000	\$	20,000	\$ -	\$	110,000
Funding Sources			2026		2027		2028		2029	2030		Total
Funding Sources Property Tax		\$	2026 10,000	\$	2027 10,000	\$	2028 10,000	\$	2029 3,500	\$ 2030 3,500	\$	Total 37,000
		\$ \$		\$ \$		\$ \$		\$ \$		\$	\$ \$	
Property Tax			10,000		10,000	•	10,000		3,500	\$		37,000

Project # LEC - 27 - 06
Project Name: Sprinkler Heads
Location for Asset: LEC

Will this Asset be a new purchase or a replacement:

Replacement

Department: LEC
Contact: Mark Attleson
Type: Improvement
Useful Life: 20 years
Category: Equipment
Priority: 3-Important

Description

Replacement of sprinkler heads on all floors of LEC

Justification

20 year replacement cycle

3 floors of sprinkler heads - \$7,650 replacement/floor (\$1,575/yr accrual in 2017-2022; \$1,700 thereafter)

2024 second floor cells; 2027 main floor; 2030 basement; 2035 second floor halls and lobby

Expenditures			2026		2027	2028	2029	2030		Total
Equipment				\$	7,650				\$	7,650
									\$	-
	Total	\$	-	\$	7,650	\$ -	\$ -	\$ -	\$	7,650
Funding Sources			2026		2027	2028	2029	2030		Total
Funding Sources Property Tax		\$	2026 1,700	\$	2027 1,700	\$ 2028 1,700	\$ 2029 1,700	\$ 2030 1,700	\$	Total 8,500
		_		\$		\$	\$	\$	\$	-
Property Tax		_		,	1,700	\$	\$	\$	•	8,500

Project # Corrections -26 07 Project Name: LEC Equipment/Furniture Location for Asset: SCCC

Will this Asset be a new purchase or a 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
r anamy courses		2020	2021	LULU	LULJ	2030		i Otai
Property Tax		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$	12,500
		\$	\$	\$	\$	\$	\$ \$	
		\$	\$	\$	\$	\$		12,500

Replacement

Project # LEC 26 08 Project Name: **Heat Pumps** Location for Asset: LEC

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: 1-Critical

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
Funding Sources Property Tax		\$ 2026 34,000	\$ 2027 34,000	\$ 2028 34,000	\$ 2029 34,000	\$ 2030 34,000	\$	Total 170,000
<u> </u>		\$	\$	\$	\$	\$	\$ \$	
<u> </u>		\$	\$	\$	\$	\$	•	170,000

Project # LEC - 29 - 09
Project Name: Service Truck
Location for Asset: LEC / Courthouse Maintenance

Will this Asset be a new purchase or a replacement:

Replacement

Department: LEC
Contact: Mark Attleson
Type: Vehicle
Useful Life: 5 years
Category: Fleet
Priority: 3-Important

Description

Replace service trucks (50/50 split with Courthouse)

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
Funding Sources Property Tax		\$ 2026 4,170	\$ 2027 4,170	\$ 2028 4,170	\$	2029 4,170	\$ 2030 4,170	\$	Total 20,850
			\$	\$	\$ \$		\$	\$ \$	
Property Tax			\$	\$	-	4,170	\$		20,850

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
							\$	
							Ψ	-

Project # Corrections - 27 - 11
Project Name: Inmate Transport Vehicles
Location for Asset: SCCC

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

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

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
							\$ -

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
Funding Sources Property Tax		\$ 2026 4,625	\$ 2027 4,625	\$ 2028 4,625	\$ 2029 4,625	\$ 2030 4,625	\$	Total 23,125
		\$	\$	\$	\$	\$	\$ \$	
Property Tax		\$	\$	\$	\$	 4,625		23,125

Project # Corrections - 31 - 13
Project Name: Portable and Mobile Radios
Location for Asset: SCCC

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

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

Corrections

Department:

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	φ	6,000	φ	6 000	φ	6 000	ψ	6,000	ψ	20.000
1 Topolty Tax		\$	0,000	\$	0,000	\$	6,000	\$	6,000	\$	6,000	\$	30,000
Troporty Tux		Ф	0,000	Ф	0,000	Ф	6,000	Ф	6,000	Ф	6,000	\$ \$	30,000
Troporty rux		Φ	0,000	Ф	0,000	Ф	6,000	Ф	6,000	Þ	6,000		

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

Location for Asset: LEC / Courthouse

Will this Asset be a new purchase or a 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

Replacement

 Project #
 LEC
 32
 15

 Project Name:
 Boilers

 Location for Asset:
 LEC

Will this Asset be a new purchase or a replacement:

Replacement

Department:
Contact:

LEC Mark Attleson

Type:
Useful Life:

Equipment 15 years

Category:

Equipment

Priority:

2-Somewhat Critical

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
Property Tax		\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ \$	43,200 -
Property Tax		\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	¢.	

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
Property Tax		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ \$	30,000
Property Tax		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000		

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:

Contact: M

LEC Mark Attleson

Type: Useful Life:

Equipment 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

Project # LEC - 39 - 18
Project Name: Dishwasher
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: 1-Critical

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

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	ψ	10,000	ψ	10,000	ψ	10,000	\$ 40,000	\$ 110,000

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

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		Φ	F 000	Φ.	5 000	•		•	- 000	•			05.000
1 Topolty Tax		\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$	25,000
1 Topolty Tax		\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$ \$	25,000
Troporty rux		Ф	5,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000	•	

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: Type: Mark Attleson 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
Property Tax Fund Balance		\$	\$	\$	\$ \$	6,960	\$	\$ \$	30,340 27,840
• •		\$	\$	\$	•	6,960	\$,

Project # LEC 25 22 Project Name: **Jail Cell Windows** Location for Asset: LEC

Will this Asset be a new purchase or a replacement:

Department:

LEC

Contact: Type: Mark Attleson Improvement

Useful Life: Category:

35 years Public Facilities

Priority:

2-Somewhat Critical

Description

Replacement of cell windows in jail

Justification

Replacement of 32 cell windows in jail (32 windows total, 1 replaced 2022, 2 replaced in 2024 & 29 in 2025) Begin accruing \$1,285/yr in 2026 for replacement in 2059

Expenditures		2026		2027	2028		2029	2030	Total
Public Facilities									\$ -
									\$ -
	Total	\$ -	\$	-	\$ -	\$	-	\$ -	\$ -
Funding Sources		2026		2027	2028		2029	2030	Total
Property Tax		\$ 1,285	\$	1,285	\$ 1,285	\$	1,285	\$ 1,285	\$ 6,425
									\$ -
									\$ -
	Total	 1,285	_	1,285	\$ 1,285	_	1,285	\$ 1,285	\$ 6,425

Replacement

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

Departmental Summary: Information Technology

Total Expenditures:

Year	Equipmen	t F	leet	Parks	F	Public Facilities	Road & Bridge	Te	chnology	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:

					Local	Grant /						
Year	Bond Proceeds	Federal Grant	Fund	Balance	Don	ation	Other	Pro	perty Tax	State Gran	t	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

Courthouse & LEC

Will this Asset be a new purchase or a replacement:

Replacement

Department: IT

Contact: Josh Smaage

Type: Technology Useful Life: Various

Category: Technology

Priority: 1-Critical

Description

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

Justification

Critical equipment for the operations of the County.

Location for Asset:

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

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

Category: Technology

Priority: 3-Important

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		\$	-					\$	-
E I Delever		\$	8,000					\$	8,000
Fund Balance		Ψ	0,000					Ψ	0,000
Fund Balance		Ψ	0,000					\$	-

Budget Impact

Project Name: Network Infrastructure

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: 10 Years
Category: Technology

Priority: 1-Critical

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
							\$ -

Budget Impact

Project # ΙT 27 06

Project Name: **Server - Main NVR Replacement**

Location for Asset: Courthouse

Will this Asset be a new purchase or a replacement: Replacement Department: ΙT 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	Φ.	15,000	\$ 3,000	Ψ	3,000	Φ.	3,000	Φ.	27,000

Budget Impact

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

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:

Priority: 1-Critical

Technology

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	Ψ	30,000	\$ 6,000	Ψ	6,000	Ψ	6,000	\$ 54,000

Budget Impact

Project Name: Server - Backups

Location for Asset: Courthouse

Will this Asset be a new purchase or a replacement:

Replacement

Department:

Contact: Josh Smaage

ΙT

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
Property Tax Fund Balance		\$	\$ \$		\$ 4,000	\$ 4,000	\$ 4,000	\$ \$	20,000 16,000
• •		\$		4,000	\$ 4,000	\$ 4,000	\$ 4,000	φ.	,

Budget Impact

Project Name: Storage Array - Media

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 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

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 AV 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

Project # ΙT 27 11

Project Name: **Server - Backup Domain Controller** Location for Asset:

Will this Asset be a new purchase or a replacement: Replacement Department: ΙT 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	Φ.	5,000	Φ.	1,000	Φ.	1,000	Φ.	1,000	\$ 9,000

Courthouse

Budget Impact

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

Location for Asset: Courthouse

Will this Asset be a new purchase or a 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

Replacement

Budget Impact

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
							\$	_
							т —	

Budget Impact

Project Name: Storage Array - Backups

Location for Asset: Law Enforcement Center

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 storage array that acts as a repository for backup and in 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	Ф	3,600	\$ 18,000	¢	3,600	¢	3,600	¢	32,400

Budget Impact

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

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

Budget Impact

Project Name: Large Format MFP

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

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

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

Budget Impact

 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

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

Location for Asset: Courthouse

Will this Asset be a new purchase or a replacement:

Contact: Josh Smaage
Type: Technology
Replacement Useful Life: 5 Years
Category: Technology

Department:

Priority: 1-Critical

ΙT

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
							\$ -
							27,000

Budget Impact

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:

Contact: Josh Smaage

ΙT

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

Budget Impact

Project Name: Courthouse Basement Meeting 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: 7 Years

Category: Technology

Priority: 1-Critical

Description

Replacement of various AV 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

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

Project # IT - 35 - 24

Project Name: VolP 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

1-Critical

Priority:

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

Departmental Summary: Road and Bridge

Total Expenditures:

Year	Е	quipment	Fleet	Park	s P	ublic 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:

Local Grant /

Year	Bond Proceeds	Federal Grant	Fur	nd Balance	Donation	Ot	her	Pro	perty Tax	State Grant	Totals
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
Funding Sources Property Tax Fund Balance		\$ 2026 20,000	\$ 2027 20,000	\$ 2028 29,000 31,000	\$ 2029 9,000	\$ 9,000	\$	Total 87,000 31,000

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
			-,		-,		-,	т.	-,		- ,	т.	- ,
, ,		,	2,222	·	2,222	•	2,222	•	7	•	,	\$	-
, ,		·	2,222	•	2,223	•	5,555	Ť	,,,,,,	,	,,,,,,	\$ \$	

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
1.000.19		Ψ	1,100	Ψ	1,100	Ψ	1,100	Ψ	.,	Ψ	1,100	Ψ	0,000
opony . a.x		*	1,100	Ψ	1,100	٣	1,100	Ψ	1,100	Ψ	1,100	\$	-
		Ť	1,100	Ψ	1,100	*	1,100	Ψ	1,100	Ψ	1,100	\$ \$	

Project # Road 04 Road 26 Department: **Motor Grader** Project Name: Jesse Christianson Contact: Location for Asset: Road Type: Equipment Will this Asset be a new purchase or a replacement: Replacement 7 years Useful Life: Equipment Category:

Priority: Equipment

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
Funding Sources Property Tax		\$	2026 425,000	\$ 2027 450,000	\$ 2028 475,000	\$ 2029 500,000	\$ 2030 525,000	\$	2,375,000
		\$ \$		\$	\$ 	\$ 	\$	\$ \$	
Property Tax		\$ \$	425,000	\$	\$ 	\$ 	\$	\$ \$ \$	2,375,000

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:

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
Funding Sources Property Tax		\$ 2026 60,000	\$	2027 60,000	\$ 2028 60,000	\$ 2029 60,000	\$ 2029 60,000	\$	Total 300,000
		\$	\$ \$		\$	\$	\$	\$ \$	
Property Tax		\$ 60,000	\$ \$	60,000	\$	\$	\$	\$ \$ \$	300,000

Replacement

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	

Γ	Project #	Road	-	29	-	07	
	Project Name:						
Ī	Location for Asset:					Rural Road Shops	
,	Will this Asset be a ne	w purchase	or a repla	cement	:	Replacement	

Department: Road
Contact: Jesse Christianson
Type: Construction
Useful Life: 50 years
Category: 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
Funding Sources Property Tax		\$ 2026 35,000	\$ 2027 35,000	\$ 2028 35,000	\$	2029 35,000	\$ 2030 35,000	\$	Total 175,000
		\$	\$	\$	\$ \$		\$	\$ \$	
Property Tax		\$	\$	\$	\$ \$	35,000	\$	\$ \$ \$	175,000

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	Φ.	500	Α.	500	Ψ	500	Ψ	500	Λ	500	Α.	2,500

Project # Road 26 09 Road Department: Vehicles Project Name: Contact: Jesse Christianson Location for Asset: Road Vehicle Type: Will this Asset be a new purchase or a replacement: Replacement 10 years Useful Life: Fleet Category: 1-Critical Priority:

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
Funding Sources Property Tax		\$	2026 43,000	\$	2027 46,000	\$	2028 49,000	\$ 2029 52,000	\$ 2030 55,000	\$	Total 245,000
		\$ \$		\$ \$		\$ \$		\$ 	\$	\$ \$	
Property Tax		\$ \$	43,000	\$ \$	46,000	\$	49,000	\$ 	\$	\$ \$ \$	245,000

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 diseal 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
							\$	-
							Ф	
							φ	-

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 probablility 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
			Ψ	100,000				Ψ	
			Ψ	100,000				\$	-

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: 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
							\$ -
							\$ =

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ \$	<u>-</u>
Funding Sources		2026	2027	2028	2029	2030		Total
Property Tax		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ \$	5,000
							Œ,	_

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
							\$ -
							\$ -

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
Funding Sources Property Tax Fund Balance		\$ 2026 13,600	\$ 13,600	\$ 2028 3,500	\$ 2029 3,500	\$ 2030 3,500	\$ \$ \$	7otal 37,700 21,400

Budget Impact	

Project #	Road - 29	- 16	Department:	Road
Project Name:		Belly Dump Trailer	Contact:	Jesse Christianson
Location for Asset:		Road	Type:	Equipment
Will this Asset be a ne	w purchase or a replacement:	New	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
Funding Sources Property Tax		\$	2026 40,000	\$ 2027 65,000	\$ 2028 65,000	\$ 2029 65,000	\$ 2030 30,000	\$	Total 265,000
		\$ \$		\$	\$	\$	\$	\$	
Property Tax		\$ \$	40,000	\$	\$	\$	\$	\$ \$ \$	265,000

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
Funding Sources Property Tax		\$	2026 58,000	\$ 2027 60,000	\$ 2028 60,000	\$ 2029 60,000	\$ 2030 20,000	\$	Total 258,000
		\$ \$		\$	\$	\$	\$	\$ \$	
Property Tax		\$ \$	58,000	\$	\$	\$	\$	\$ \$ \$	258,000

Budget Impact	

Project #	Road	-	33	-	18		Department:	Road
Project Name:					Skidsteer		Contact:	Jesse Christianson
Location for Asset:					Ro	ad	Type:	Equipment
Will this Asset be a ne	w purchase c	or a repla	cement			Replacement	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		ψ.	0.500	ψ	0.500	Ψ	0.500	Ψ	0.500	Φ	0.500	•	40.500
i iopoity rax		Ф	8,500	ф	8,500	Ъ	8,500	Ъ	8,500	Ф	8,500	\$	42,500
Troporty Tax		Ф	8,500	Ф	8,500	\$	8,500	\$	8,500	Þ	8,500	\$ \$	42,500 -
Troporty Tax		Ф	8,500	Ф	8,500	\$	8,500	\$	8,500	Þ	8,500	\$ \$ \$	

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
Funding Sources Property Tax		\$ 2026 500	\$ 2027 500	\$ 2028 500	\$ 2029 500	\$ 2030 500	\$	Total 2,500
		\$	\$	\$	\$	\$	\$ \$	
		\$	\$	\$	\$	\$	\$ \$ \$	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 anticpated 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
	T ()		•		_	040.000	_		•		\$	-
	Total	\$ -	\$	-	\$	248,000	\$	-	\$	-	\$	248,000
Funding Sources		2026		2027		2028		2029		2030		Total
Funding Sources Property Tax		\$ 2026 42,500	\$	2027 42,500	\$	2028 42,500	\$	2029 62,500	\$	2030 62,500	\$	Total 252,500
		\$	\$		\$ \$		\$		\$		\$	
Property Tax		\$	\$		\$	42,500	\$		\$		\$ \$ \$	252,500

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
Funding Sources Property Tax		\$ 2026 7,000	\$ 2027 7,000	\$ 2028 7,000	\$ 2029 7,000	\$	2030 7,000	\$	Total 35,000
		\$	\$	\$	\$	\$ \$		\$ \$	
Property Tax		\$	\$	\$	\$	\$	7,000	\$ \$ \$	35,000

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:
Contact: Jess
Type: I
Useful Life:
Category: Ro
Priority: 2-Sor

Road
Jesse Christianson
Equipment
20 years
Road & Bridge
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	\$ -	\$ -	\$ -	\$ =	\$ -	\$	-
Francisco Correspo								
Funding Sources		2026	2027	2028	2029	2030		Total
Property Tax		\$ 2026 2,500	\$ 2027 2,500	\$ 2028 2,500	\$ 2029 2,500	\$ 2030 2,500	\$	Total 12,500
		\$	\$	\$	\$	\$	\$ \$	
		\$	\$	\$	\$	\$	\$ \$ \$	12,500

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
Funding Sources Property Tax		\$ 2026 3,000	\$ 2027 30,000	\$ 2028 30,000	\$	2029 30,000	\$ 2030 10,000	\$	Total 103,000
		\$	\$	\$	\$ \$		\$	\$	
Property Tax		\$	\$	\$	\$	30,000	\$	\$ \$ \$	103,000

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
Funding Sources Property Tax		\$ 2026 3,500	\$ 2027 3,500	\$ 2028 3,500	\$ 2029 3,500	\$ 2030 3,500	\$	Total 17,500
		\$	\$	\$	\$	\$	\$	
		\$	\$	\$	\$	\$	\$ \$ \$	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
Funding Sources Property Tax		\$ 2026 12,500	\$ 2027 12,500	\$ 2028 12,500	\$	2029 12,500	\$ 2030 10,000	\$	Total 60,000
		\$	\$	\$	\$ \$		\$	\$ \$	
Property Tax		\$	\$	\$	\$	12,500	\$	\$ \$ \$	60,000

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
Property Tax		\$	\$	\$	\$	\$	\$ \$	
Property Tax		\$	\$	\$	\$	\$	\$ \$ \$	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
Property Tax		\$	\$	\$	\$	\$	\$	-
Property Tax		\$	\$	\$	\$	\$	-	7,500

Project # Road - 26 - 28
Project Name: Discs
Location for Asset: Road

Will this Asset be a new purchase or a replacement:

Replacement

Department: Contact: Road Jesse Christianson

Type: Useful Life:

Equipment 20 years

Category:

Road & Bridge 1-Critical

Priority:

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
Funding Sources Property Tax		\$	2026 9,500	\$ 2027 5,000	\$ 2028 5,000	\$ 2029 5,000	\$ 2030 5,000	\$	Total 29,500
		\$ \$		\$	\$	\$	\$	\$ \$	
Property Tax			9,500	\$	\$	\$	\$		29,500

Budget Impact

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

Project # Road 26 29 Project Name: Falls V Plow Location for Asset: Road

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

Road Jesse Christianson

Type: Useful Life: Equipment 15 years

Category:

Road & Bridge 1-Critical

Priority:

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

Project # Road 26 30 Project Name: **CUDA Parts Washer** Location for Asset: Road

Will this Asset be a new purchase or a replacement:

Department: Contact:

Road Jesse Christianson

Type: Useful Life:

Equipment 10 years

Category:

Road & Bridge

Priority:

4-Less Important

Description

Cleans parts more efficient that 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 therafter 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
Funding Sources Property Tax		\$ 2026 5,000	\$	2027 5,000	\$ 2028 1,200	\$ 2029 1,200	\$ 2030 1,200	\$	Total 13,600
		\$	\$ \$		\$	\$	\$	\$ \$	
Property Tax		\$	-	5,000	\$	\$	\$	-	13,600

New

Project # Road - 26 - 31
Project Name: Tilt Cor Trailer
Location for Asset: Road

Will this Asset be a new purchase or a replacement:

Department:

Road

Contact: Jesse Christianson
Type: Equipment

Useful Life:

15 years

Category:

Road & Bridge 3-Important

Priority:

Description

One new Titlt Cor Trailer

Justification

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

 Expenditures
 2026
 2027
 2028
 2029
 2030
 Total

 Equipment
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New

F	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

Departmental Summary: Park

Total Expenditures:

Year	Eq	uipment	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:

					Local	Grant /						
Year	Bond Proceeds	Federal Grant	Fund	d Balance	Dor	nation	Other	Pro	perty Tax	Stat	te 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 01 Department: Park Project Name: **Pickup Truck** Contact: Dylan Kleinjan Location for Asset: Park Type: Vehicle Useful Life: Will this Asset be a new purchase or a replacement: Replacement 10 years Fleet Category:

Priority:

3-Important

Description

Purchase used pickup to replace old vehicles

Justification

Replacement of 4 trucks every 10 years (\$10,000 to \$25,000 replacement value/truck)

1 truck replaced in 2018, 2 in 2019, and 1 from maintenance in 2022; accrue \$5,615/yr accrual in 2020-2024; accrue \$6,000 starting in 2025 thereafter Planned replacements in 2026 and 2027(service truck)

Expenditures			2026		2027	2028		2029	2030		Total
Fleet		\$	25,000	\$	25,000					\$	50,000
										\$	-
	Total	\$	25,000	\$	25,000	\$ -	\$	-	\$ -	\$	50,000
Founding Courses											-
Funding Sources			2026		2027	2028		2029	2030		Total
Property Tax		\$	2026 6,000	\$	2027 6,000	\$ 2028 6,000	\$	2029 6,000	\$ 6,000	\$	30,000
		\$ \$		\$ \$		\$	-		\$	\$ \$	
Property Tax			6,000		6,000	\$	-		\$	•	30,000

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	Э							\$ -
								\$ -
	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	Φ	4,000	\$ 4,000	\$ 20,000

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

Location for Asset: Park

Location for Asset.

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

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

Location for Asset: Park Properties

Will this Asset be a new purchase or a replacement:

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

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 Dalamas		¢	370,100					\$	370,100
Fund Balance		Ψ	370,100					Ψ	070,100
State Grant		Ψ	370,100					\$	-

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

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

Location for Asset: Road/Park

Will this Asset be a new purchase or a replacement:

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

New

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

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:

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

Replacement

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	Pro	perty 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

Location for Asset: Auditor

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

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

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