



STUTSMAN COUNTY

2027 - 2031 Capital Budget

Countywide Summary

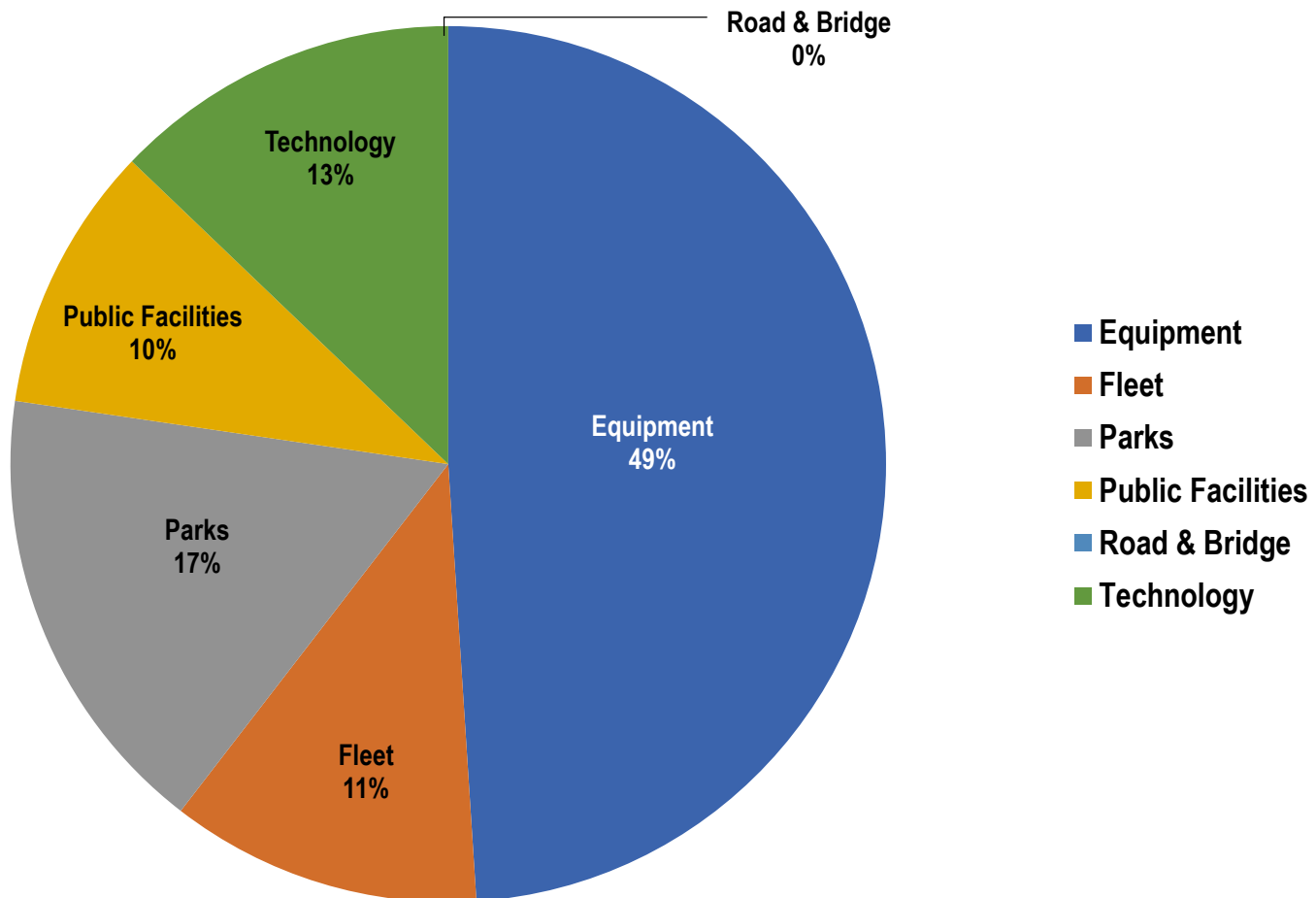
Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 1,453,535	\$ 341,000	\$ 500,000	\$ 292,000	\$ -	\$ 381,500	\$ 2,968,035
2028	\$ 1,164,500	\$ 151,000	\$ -	\$ 134,500	\$ -	\$ 298,000	\$ 1,748,000
2029	\$ 1,310,500	\$ 292,000	\$ -	\$ 275,300	\$ -	\$ 95,000	\$ 1,972,800
2030	\$ 650,150	\$ 145,000	\$ -	\$ 484,500	\$ -	\$ 115,000	\$ 1,394,650
2031	\$ 1,122,800	\$ 148,000	\$ -	\$ 7,500	\$ -	\$ 70,000	\$ 1,348,300
	\$ 5,701,485	\$ 1,077,000	\$ 500,000	\$ 1,193,800	\$ -	\$ 959,500	\$ 9,431,785

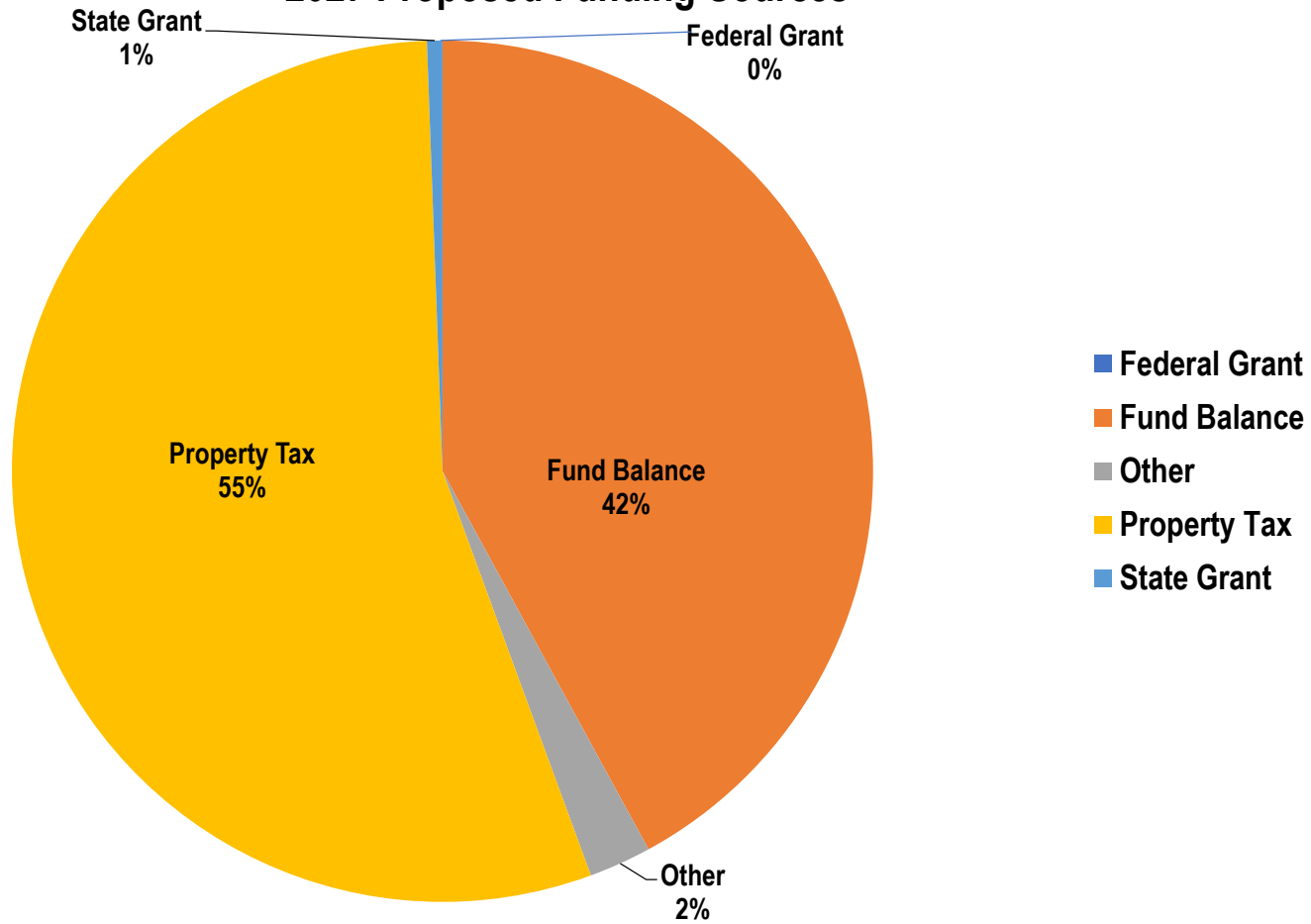
Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027	\$ -	\$ -	\$ 1,525,700	\$ -	\$ 84,975	\$ 1,995,895	\$ 21,000	\$ 3,627,570
2028	\$ -	\$ -	\$ 665,800	\$ -	\$ -	\$ 1,908,270		\$ 2,574,070
2029	\$ -	\$ -	\$ 876,534	\$ -	\$ -	\$ 1,888,320	\$ -	\$ 2,764,854
2030	\$ -	\$ -	\$ 493,325	\$ -	\$ -	\$ 1,813,260		\$ 2,306,585
2031	\$ -	\$ -	\$ 417,055	\$ -	\$ -	\$ 1,753,760	\$ -	\$ 2,170,815
	\$ -	\$ -	\$ 3,978,414	\$ -	\$ 84,975	\$ 9,359,505	\$ 21,000	\$ 13,443,894

2027 Proposed Capital Investments



2027 Proposed Funding Sources



Departmental Summary: Maintenance

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 10,000			\$ 142,500			\$ 152,500
2028	\$ 10,000			\$ 88,500			\$ 98,500
2029	\$ 10,000	\$ 50,000		\$ 5,500			\$ 65,500
2030	\$ 10,000			\$ 1,500			\$ 11,500
2031	\$ 45,000			\$ 1,500			\$ 46,500
	\$ 85,000	\$ 50,000	\$ -	\$ 239,500	\$ -	\$ -	\$ 374,500

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 66,100			\$ 149,305	\$ 21,000	\$ 236,405
2028			\$ 44,300			\$ 140,305		\$ 184,605
2029			\$ 49,030			\$ 104,355		\$ 153,385
2030			\$ -			\$ 103,655		\$ 103,655
2031			\$ 27,500			\$ 103,655		\$ 131,155
	\$ -	\$ -	\$ 186,930	\$ -	\$ -	\$ 601,275	\$ 21,000	\$ 809,205

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

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

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

Description
Maintain building ADA compliance

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

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
							\$ -
	Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
							\$ -
							\$ -
	Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Budget Impact

Project #	Maintenance	-	27	-	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 2023-2026 Accrue \$17,000/yr beginning 2025 (purchase and install); accrue \$10,000 per year beginning in 2027

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 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

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
							\$ -
							\$ -
	Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact

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

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

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

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

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Fleet			\$ 50,000			\$ 50,000
						\$ -
Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ 20,850
Fund Balance			\$ 45,830			\$ 45,830
						\$ -
Total	\$ 4,170	\$ 4,170	\$ 50,000	\$ 4,170	\$ 4,170	\$ 66,680

Budget Impact

Project #	Maintenance	-	32	-	04
Project Name:	Carpet				

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

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

Description
Replace carpet in Courthouse, Social Services, Extension Buildings

Justification
Courthouse replaced 2016/2017 - 15 year replacement cycle (\$2,500/yr accrual starting in 2017) next replacement in 2032 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, Luck Room and abestos in 2027- 15 year replacement cycle (\$2,000 accrual starting 2019 - \$550 starting in 2023)

Expenditures	2027	2028	2029	2030	2031	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 19,250
						\$ -
						\$ -
Total	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850	\$ 19,250

Budget Impact
Luck Room Replacement in 2027 no purchase already purchased carpet for extension 2022/2023/2024 replacement

Project #	Maintenance - 27 05
Project Name:	District Court Carpet / Facility Improvement

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 and other qualifying facility improvements

Justification
15 year replacement cycle - 25% cost share with Courthouse Facility Grant (Carpet) Replacement of hallway carpet, security scanner and phone lockers

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$28,000					\$ 28,000
							\$ -
	Total	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 7,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 9,000
	State Grant	\$ 21,000					\$ 21,000
							\$ -
	Total	\$ 28,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 30,000

Budget Impact

Project #	Maintenance	-	39	06
Project Name:	Furnance			

Location for Asset: **Extension**

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
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 - Next replacement 2039 Accruals: \$3,000 in 2019-2020; \$3,550 in 2021-2022; \$6,170 in 2023; \$0 in 2024; \$6,170 thereafter

Expenditures		2027	2028	2029	2030	2031	Total
Equipment							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 30,850
							\$ -
							\$ -
Total		\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 6,170	\$ 30,850

Budget Impact

Project #	Maintenance	-	27	-	07
Project Name:	Sewer Main				

Location for Asset: **Social Services**

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: 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 then to 2027. Plan to replace before city projects complete (unknown date) Next replacement 2055 accrue \$700/yr starting 2026

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 20,000					\$ 20,000
							\$ -
	Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 3,500
	Fund Balance	\$ 19,300					\$ 19,300
							\$ -
	Total	\$ 20,000	\$ 700	\$ 700	\$ 700	\$ 700	\$ 22,800

Budget Impact

Project #	Maintenance	-	50	-	08
Project Name:	Boiler / Electronic Controls				

Location for Asset: **Courthouse and Social Services**

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

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

Description
Boiler replacement at Courthouse and Social Services
Electronic Control upgrades 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 in 2021-2026 \$3,275 thereafter for replacement of both in 2050 - \$45k/unit)
Electronic Controls replaced 2019, \$15,000 replacement value (\$1,000 accrual starting in 2020)

Expenditures	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 5,520	\$ 5,520	\$ 5,520	\$ 5,520	\$ 5,520	\$ 27,600
						\$ -
						\$ -
Total	\$ 5,520	\$ 5,520	\$ 5,520	\$ 5,520	\$ 5,520	\$ 27,600

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: Replacement

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

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		2027	2028	2029	2030	2031	Total
Equipment							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 13,575
							\$ -
							\$ -
Total		\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 13,575

Budget Impact

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

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

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

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

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

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

Expenditures		2027	2028	2029	2030	2031	Total
Equipment							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250
							\$ -
							\$ -
Total		\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250

Budget Impact

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

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. Next replacement scheduled for 2032. 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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750
							\$ -
							\$ -
	Total	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750

Budget Impact

Project #	Maintenance	-	33	-	12
Project Name:	Roof				

Location for Asset: **Courthouse, Social Services, Extension, Library**

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

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

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 88,550
						\$ -
						\$ -
Total	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 17,710	\$ 88,550

Budget Impact

Project #	Maintenance	-	46	-	14
Project Name:	Caulk Buildings				

Location for Asset: **Courthouse, LEC, Memorial Buildings**

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

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

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

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

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 31,675
							\$ -
							\$ -
	Total	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 6,335	\$ 31,675

Budget Impact

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

Location for Asset: **Courthouse**

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

Department: Maintenance

Contact: Mark Attleson

Type: Equipment

Useful Life: 15 years

Category: Equipment

Priority: 1-Critical

Description
Purchase mower tractor for mowing & snow removal

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

Expenditures		2027	2028	2029	2030	2031	Total
Equipment						\$ 35,000	\$ 35,000
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
Fund Balance						\$ 27,500	\$ 27,500
							\$ -
Total		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 35,000	\$ 65,000

Budget Impact

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		2027	2028	2029	2030	2031	Total
Equipment							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	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		2027	2028	2029	2030	2031	Total
Equipment							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
							\$ -
							\$ -
Total		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000

Budget Impact

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

Location for Asset: Courthouse - Roof

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

Department: Maintenance
 Contact: Mark Attleson
 Type: 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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 6,675
							\$ -
							\$ -
	Total	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 6,675

Budget Impact

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

Location for Asset: **Extension**

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: 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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,000
						\$ -
						\$ -
Total	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,000

Budget Impact

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

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

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

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

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Public Facilities			\$ 4,000			\$ 4,000
						\$ -
Total	\$ -	\$ -	\$ 4,000			\$ 4,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 800	\$ 800	\$ 800	\$ 100	\$ 100	\$ 2,600
Fund Balance			\$ 3,200			\$ 3,200
						\$ -
Total	\$ 800	\$ 800	\$ 4,000	\$ 100	\$ 100	\$ 5,800

Budget Impact

Project #	Maintenance	-	46	-	22
Project Name:	Concrete Work				

Location for Asset: **Courthouse**

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

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

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

Justification
Accrual for concrete work SW Parking Lot replaced in 2026; accrue \$10,000/yr beginning 2027

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -			\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
							\$ -
							\$ -
	Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact

Project #	Maintenance	-	27	-	23
Project Name:	Ext Concrete				

Location for Asset: **Extension**

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

Justification
Replaced concrete on south side in 2026. Replace asphalt on east side in 2027 and north side in 2028 with concrete Accrue \$30,000 starting in 2026-2028; accrue \$3,400 starting in 2029 for replacement in 2058

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 30,000	\$ 30,000				\$ 60,000
							\$ -
	Total	\$ 30,000	\$ 30,000	\$ -			\$ 60,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 30,000	\$ 30,000	\$ 3,400	\$ 3,400	\$ 3,400	\$ 70,200
							\$ -
							\$ -
	Total	\$ 30,000	\$ 30,000	\$ 3,400	\$ 3,400	\$ 3,400	\$ 70,200

Budget Impact

Project #	Maintenance	-	27	-	24
Project Name:	Water Heater and Valves				
Location for Asset:	Courthouse, Social Services, Extension				
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 replaced in 2026 for \$16,545- 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		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 16,000	\$ 17,000				\$ 33,000
							\$ -
	Total	\$ 16,000	\$ 17,000	\$ -			\$ 33,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 12,700	\$ 12,700	\$ 3,350	\$ 3,350	\$ 3,350	\$ 35,450
	Fund Balance	\$ 3,300	\$ 4,300				\$ 7,600
							\$ -
	Total	\$ 16,000	\$ 17,000	\$ 3,350	\$ 3,350	\$ 3,350	\$ 43,050

Budget Impact

Project #	Maintenance	-	27	-	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

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

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

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 7,000					\$ 7,000
							\$ -
	Total	\$ 7,000	\$ -	\$ -			\$ 7,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 3,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 7,500
	Fund Balance	\$ 3,500					\$ 3,500
							\$ -
	Total	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 11,000

Budget Impact

Project #	Maintenance	-	28	-	27
Project Name:	Courthouse Bathrooms (Lower Level)				

Location for Asset: **Courthouse**

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

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

Description
Replacement of bathrooms on the lower level of the courthouse

Justification
Lower level bathrooms are still original and need to be updated. Replace womens bathroom in 2027 and mens bathroom in 2028.

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 40,000	\$ 40,000				\$ 80,000
							\$ -
	Total	\$ 40,000	\$ 40,000	\$ -			\$ 80,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance	\$ 40,000	\$ 40,000				\$ 80,000
							\$ -
	Total	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 80,000

Budget Impact
Use additional fund balance from 2025

Departmental Summary: Sheriff

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 293,500	\$ 90,000					\$ 383,500
2028	\$ 32,000	\$ 90,000				\$ 45,000	\$ 167,000
2029	\$ 18,000	\$ 90,000					\$ 108,000
2030	\$ 18,000	\$ 90,000					\$ 108,000
2031	\$ 33,000	\$ 90,000					\$ 123,000
	\$ 394,500	\$ 450,000	\$ -	\$ -	\$ -	\$ 45,000	\$ 889,500

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 174,090		\$ 84,975	\$ 166,334		\$ 425,399
2028			\$ 47,100			\$ 178,834		\$ 225,934
2029			\$ -			\$ 178,834		\$ 178,834
2030			\$ -			\$ 178,834		\$ 178,834
2031			\$ 12,215			\$ 178,834		\$ 191,049
	\$ -	\$ -	\$ 233,405	\$ -	\$ 84,975	\$ 881,670	\$ -	\$ 1,200,050

Project #	Sheriff	-	27	-	01
Project Name:	Sheriff Patrol Vehicles				

Location for Asset: **Sheriff**

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

Department: Sheriff

Contact: Chad Kaiser

Type: Vehicle

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		2027	2028	2029	2030	2031	Total
	Fleet	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000
						\$	-
	Total	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000
						\$	-
						\$	-
	Total	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000

Budget Impact

Project #	Sheriff	-	27	-	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)
Replacement scheduled for 2026 moved to 2027

Expenditures	2027	2028	2029	2030	2031	Total
Equipment	\$ 44,000					\$ 44,000
						\$ -
Total	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 44,000
Fund Balance	\$ 35,200					\$ 35,200
						\$ -
Total	\$ 44,000	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 79,200

Budget Impact

Project #	Sheriff	-	31	-	03
Project Name:	Canine				

Location 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	2027	2028	2029	2030	2031	Total
Equipment					\$ 15,000	\$ 15,000
					\$	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 13,925
Fund Balance					\$ 12,215	\$ 12,215
					\$	-
Total	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,785	\$ 15,000	\$ 26,140

Budget Impact

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

Location for Asset: **Sheriff**

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

Department: Sheriff

Contact: Chad Kaiser

Type: Technology

Useful Life: 5 years

Category: Technology

Priority: 1-Critical

Description
Tough books and mobile printers for patrol vehicles

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

Expenditures		2027	2028	2029	2030	2031	Total
	Technology		\$ 45,000				\$ 45,000
							\$ -
	Total	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 45,000
	Fund Balance		\$ 36,000				\$ 36,000
							\$ -
	Total	\$ 9,000	\$ 45,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 81,000

Budget Impact

Project #	Sheriff	-	31	-	05
Project Name:	Portable 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 Next purchase dependent on siren implementation

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 38,325
							\$ -
							\$ -
	Total	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 7,665	\$ 38,325

Budget Impact

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

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
Next purchase dependent on siren implementation

Expenditures		2027	2028	2029	2030	2031	Total
Equipment							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 45,270
							\$ -
							\$ -
Total		\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 45,270

Budget Impact

Project #	Sheriff	-	33	-	07
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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 25,875
						\$ -
						\$ -
Total	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 5,175	\$ 25,875

Budget Impact

Project #	Sheriff	-	26	-	08
Project Name:	Scales				

Location 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
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 moved to 2027 due to DOT inspection

Expenditures		2027	2028	2029	2030	2031	Total
Equipment		\$ 34,000					\$ 34,000
							\$ -
	Total	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,235	\$ 16,175
Fund Balance		\$ 30,765					\$ 30,765
							\$ -
	Total	\$ 34,000	\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,235	\$ 46,940

Budget Impact

Project #	Sheriff	-	26	-	09
Project Name:	Sheriff Patrol Vehicle - Light Bars				

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
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
Light bars are refurbished when able

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 24,000					\$ 24,000
							\$ -
	Total	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 22,000
	Fund Balance	\$ 19,600					\$ 19,600
							\$ -
	Total	\$ 24,000	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 41,600

Budget Impact

Project #	Sheriff	-	37	-	10
Project Name:	Trailer				

Location for Asset: Sheriff

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

Department: Sheriff

Contact: Chad Kaiser

Type: Equipment

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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 3,750
						\$ -
						\$ -
Total	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 3,750

Budget Impact

Project #	Sheriff	-	26	-	11
Project Name:	Drone				

Location 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: 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) First replacement in 2026, cost share with fire and police departments; 2026 may be moved due to new federal requirements and possible grant funding

Expenditures	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 12,150
Fund Balance						\$ -
Other						\$ -
Total	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 2,430	\$ 12,150

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

Project #	Sheriff	-	28	-	12
Project Name:	Body Cameras				

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
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		2027	2028	2029	2030	2031	Total
	Equipment		\$ 14,000				\$ 14,000
							\$ -
	Total	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 14,500
	Fund Balance		\$ 11,100				\$ 11,100
							\$ -
	Total	\$ 2,900	\$ 14,000	\$ 2,900	\$ 2,900	\$ 2,900	\$ 25,600

Budget Impact

Project #	Sheriff	-	27	-	13
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		2027	2028	2029	2030	2031	Total
	Equipment	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000
							\$ -
	Total	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000
							\$ -
							\$ -
	Total	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000

Budget Impact

Project #	Sheriff	-	39	-	14
Project Name:	Gym Equipment				

Location for Asset: **Sheriff**

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

Department: Sheriff

Contact: Chad Kaiser

Type: Equipment

Useful 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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 10,700
							\$ -
							\$ -
	Total	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 10,700

Budget Impact

Project #	Sheriff	-	27	-	15
Project Name:	ROV				

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
Replacement of ROV used for emergency rescue and recovery for multiple regions. Current ROV has been in use since 2011 and is no longer supported for maintenance or service.

Justification
10 year replacement cycle Replacement in 2026, donations from other political subdivisions & private donations used for purchase, use fund balance of \$16,801 from tazers Next replacement 2036 anticipated \$175,000; accrue \$10,000/yr beginning 2028.

Expenditures	2027	2028	2029	2030	2031	Total
Equipment	\$ 150,000					\$ 150,000
						\$ -
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Fund Balance	\$ 65,025					\$ 65,025
Other	\$ 84,975					\$ 84,975
Total	\$ 150,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 190,000

Budget Impact
2025 additional fund balance will cover costs not covered by donations (\$48,224) Annual donations will go towards future service, repair and replacement.

Project #	Sheriff	-	27	-	16
Project Name:	Message Board Traffic Trailer				

Location for Asset: **Sheriff/Road**

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

Department: Sheriff
 Contact: Chad Kaiser
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 3-Important

Description
2 Lighted traffic control message board for use during projects and emergencies Split 50/50 with Road Dept

Justification
10 year replacement cycle Purchase in 2027 accrue \$2,500 starting in 2028 for replacement in 2036 Purchase price \$23,500/trailer(mag trailer, brick display, controller)

Expenditures	2027	2028	2029	2030	2031	Total
Equipment	\$ 23,500					\$ 23,500
						\$ -
Total	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ 23,500

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000
Fund Balance	\$ 23,500					\$ 23,500
						\$ -
Total	\$ 23,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 33,500

Budget Impact
Use additional fund balance from 2025

Departmental Summary: Corrections

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 30,150	\$ 50,000		\$ 74,500			\$ 154,650
2028	\$ 44,500	\$ -		\$ 46,000			\$ 90,500
2029	\$ 29,500	\$ 100,000		\$ 74,800			\$ 204,300
2030	\$ 62,150	\$ -		\$ 58,000			\$ 120,150
2031	\$ 88,500	\$ -		\$ 6,000			\$ 94,500
	\$ 254,800	\$ 150,000	\$ -	\$ 259,300	\$ -	\$ -	\$ 664,100

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 75,450			\$ 166,380		\$ 241,830
2028			\$ 42,500			\$ 155,880		\$ 198,380
2029			\$ 128,870			\$ 149,380		\$ 278,250
2030			\$ 68,825			\$ 144,920		\$ 213,745
2031			\$ 59,000			\$ 144,920		\$ 203,920
	\$ -	\$ -	\$ 374,645	\$ -	\$ -	\$ 761,480	\$ -	\$ 1,136,125

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

Location for Asset: **LEC**
 Will this Asset be a new purchase or a replacement: **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 2026; replace 1 washer in 2029 and 2030, replace dryer in 2032 Commercial washer value at \$7,000; Commercial Stackable dryers value at \$10,000 2021 fund balance \$8,018; accrual of \$3,005 in 2020-2022; accrual of \$6,238 in 2023-2024; \$4000 thereafter

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment			\$ 7,000	\$ 7,000		\$ 14,000
							\$ -
	Total	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 14,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
	Fund Balance			\$ 3,000	\$ 3,000		\$ 6,000
							\$ -
	Total	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,000	\$ 4,000	\$ 26,000

Budget Impact

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 \$2,500 starting in 2027 thereafter; next replacement 2035

Expenditures	2027	2028	2029	2030	2031	Total
Equipment		\$ 22,000				\$ 22,000
						\$ -
Total	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000
Fund Balance		\$ 15,000				\$ 15,000
						\$ -
Total	\$ 7,000	\$ 22,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 50,000

Budget Impact

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

Category: Public Facilities

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	2027	2028	2029	2030	2031	Total
Public Facilities						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
						\$ -
						\$ -
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact

Project #	LEC	-	26	-	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 2029 of \$3,500 for replacements starting in 2054

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 30,000	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ 80,000
							\$ -
	Total	\$ 30,000	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ 80,000
Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 10,000	\$ 10,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 30,500
	Fund Balance	\$ 20,000	\$ 20,000	\$ 16,500			\$ 56,500
							\$ -
	Total	\$ 30,000	\$ 30,000	\$ 20,000	\$ 3,500	\$ 3,500	\$ 87,000

Budget Impact

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	2027	2028	2029	2030	2031	Total
Equipment	\$ 7,650			\$ 7,650		\$ 15,300
						\$ -
Total	\$ 7,650	\$ -	\$ -	\$ 7,650	\$ -	\$ 15,300

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500
Fund Balance	\$ 5,950			\$ 5,950		\$ 11,900
						\$ -
Total	\$ 7,650	\$ 1,700	\$ 1,700	\$ 7,650	\$ 1,700	\$ 20,400

Budget Impact

Project #	Corrections - 27 - 07
Project Name:	LEC Equipment/Furniture

Location for Asset: **SCCC**

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

Department: Corrections

Contact: Mark Attleson

Type: Equipment

Useful Life: Varies

Category: Equipment

Priority: 2-Somewhat Critical

Description
Replacement of office furniture / kitchen appliances / etc

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

Expenditures		2027	2028	2029	2030	2031	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		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
							\$ -
							\$ -
	Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500

Budget Impact

Project #	LEC	-	27	-	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
Accrue \$20,000 starting in 2027 for replacement of 2 units per year

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
							\$ -
	Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
							\$ -
							\$ -
	Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

Budget Impact

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		2027	2028	2029	2030	2031	Total
	Fleet			\$ 50,000			\$ 50,000
							\$ -
	Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ 20,850
	Fund Balance			\$ 45,830			\$ 45,830
							\$ -
	Total	\$ 4,170	\$ 4,170	\$ 50,000	\$ 4,170	\$ 4,170	\$ 66,680

Budget Impact

Project #	LEC	-	27	-	10
Project Name:	Carpet				

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

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

Description
Replacement of carpet at LEC

Justification
Basement meeting rooms and hall replaced in 2022 (\$10,000); basement offices in 2023 (\$10,000); LEC entry in 2026 (\$10,000); Secure floor hallways 2027 (\$15,000); main floor offices in 2028-2029 (\$20,000); 2nd floor Corrections in 2029 (\$12,000) Used \$7,365 excess fund balance, \$3,750/yr accrual in 2017-2019; \$1,685 in 2020-2022; \$3,174 in 2023-2026; \$7,500 starting in 2027 thereafter

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 15,000	\$ 10,000	\$ 10,000	\$ 12,000		\$ 47,000
							\$ -
	Total	\$ 15,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ -	\$ 47,000
Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
	Fund Balance	\$ 7,500	\$ 2,500	\$ 2,500	\$ 4,500		\$ 17,000
							\$ -
	Total	\$ 15,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 7,500	\$ 54,500

Budget Impact

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	2027	2028	2029	2030	2031	Total
Fleet	\$ 50,000		\$ 50,000			\$ 100,000
						\$ -
Total	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 100,000

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

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

Project #	LEC	-	30	-	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 2026 (2033) (\$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 and thereafter

Expenditures		2027	2028	2029	2030	2031	Total
Equipment					\$ 25,000		\$ 25,000
							\$ -
Total		\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 4,625	\$ 4,625	\$ 4,625	\$ 4,625	\$ 4,625	\$ 23,125
Fund Balance					\$ 20,375		\$ 20,375
							\$ -
Total		\$ 4,625	\$ 4,625	\$ 4,625	\$ 25,000	\$ 4,625	\$ 43,500

Budget Impact

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**

Department: Corrections

Contact: Chad Jackson

Type: Equipment

Useful Life: 7 years

Category: Equipment

Priority: 3-Important

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		2027	2028	2029	2030	2031	Total
	Equipment					\$ 36,000	\$ 36,000
						\$	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
	Fund Balance					\$ 30,000	\$ 30,000
						\$	-
	Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 36,000	\$ 60,000

Budget Impact

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

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

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

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

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750
							\$ -
							\$ -
	Total	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 43,750

Budget Impact

Project #	LEC	-	32	-	15
Project Name:	Boilers				

Location for Asset: **LEC**

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

Department: LEC

Contact: Mark Attleson

Type: Equipment

Useful Life: 15 years

Category: Equipment

Priority: 2-Somewhat Critical

Description
Replacement of 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		2027	2028	2029	2030	2031	Total	
Equipment							\$	-
							\$	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$	-

Funding Sources		2027	2028	2029	2030	2031	Total	
Property Tax		\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$	43,200
							\$	-
							\$	-
Total		\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$	43,200

Budget Impact

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

Location for Asset: **LEC**

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

Department: LEC

Contact: Mark Attleson

Type: Construction

Useful Life: 30 years

Category: Public Facilities

Priority: 3-Important

Description
Roof replacement

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

Expenditures		2027	2028	2029	2030	2031	Total
Public Facilities							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
							\$ -
							\$ -
Total		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000

Budget Impact

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

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

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

Department: LEC

Contact: Mark Attleson

Type: Equipment

Useful Life: 15 years

Category: Equipment

Priority: 2-Somewhat Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250
						\$ -
						\$ -
Total	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 6,250

Budget Impact

Project #	LEC	-	39	-	18
Project Name:	Dishwasher				

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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500
						\$ -
						\$ -
Total	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500

Budget Impact

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

Location for Asset: **LEC**

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

Department: LEC

Contact: Mark Attleson

Type: Construction

Useful Life: 20 years

Category: Public Facilities

Priority: 3-Important

Description
Partition walls between the meeting rooms

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

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities				\$ 40,000		\$ 40,000
							\$ -
	Total	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	Fund Balance				\$ 30,000		\$ 30,000
							\$ -
	Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 80,000

Budget Impact

Project #	LEC	-	27	-	20
Project Name:	Cast Iron Drain Pipes and Paint				

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
Combine paint and cast iron projects. \$53,000 fund balance for paint and \$20,000 fund balance for cast iron pipes

Justification
Replace cast iron drain pipes and paint as needed.

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
							\$ -
	Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
	Fund Balance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
							\$ -
	Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000

Budget Impact
Fund balances built reduced property tax impact by \$7,000/yr in 2027

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

Location for Asset: LEC

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

Department: LEC

Contact: Mark Attleson

Type: Improvement

Useful Life: 10 years

Category: Public Facilities

Priority: 2-Somewhat Critical

Description
Exterior walk in doors in the LEC building

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

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities			\$ 34,800			\$ 34,800
							\$ -
	Total	\$ -	\$ -	\$ 34,800	\$ -	\$ -	\$ 34,800

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 6,960	\$ 6,960	\$ 6,960	\$ 2,500	\$ 2,500	\$ 25,880
	Fund Balance			\$ 27,840			\$ 27,840
							\$ -
	Total	\$ 6,960	\$ 6,960	\$ 34,800	\$ 2,500	\$ 2,500	\$ 53,720

Budget Impact

Project #	LEC	-	59	-	22
Project Name:	Jail Cell Windows				

Location for Asset: **LEC**

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

Department: LEC

Contact: Mark Attleson

Type: Improvement

Useful Life: 35 years

Category: 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		2027	2028	2029	2030	2031	Total
	Public Facilities						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	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

Budget Impact

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

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

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

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

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Public Facilities			\$ 4,000			\$ 4,000
						\$ -
Total	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,000
			\$ 3,200			\$ 3,200
						\$ -
Total	\$ 800	\$ 800	\$ 4,000	\$ 800	\$ 800	\$ 7,200

Budget Impact

Project #	Maintenance	-	29	-	24
Project Name:		Accurate Controls			

Location for Asset: **SCCC**

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

Department: Corrections

Contact: Chad Jackson

Type: Equipment

Useful Life: 5 years

Category: Equipment

Priority: 2-Somewhat Critical

Description
Replacement of Security Automation System in Jail

Justification
Replaced in 2026 for \$27,085
Accrue \$6,000 starting in 2027 for replacement in 2031

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities					\$ 30,000	\$ 30,000
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
						\$ 24,000	\$ 24,000
							\$ -
	Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000	\$ 54,000

Budget Impact

Project #	Maintenance	-	27	-	25
Project Name:	Rolling Gate				

Location for Asset: LEC

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 rolling gate and ceiling in LEC lobby

Justification
Gate is original to building and some of the sheetrock would have to be removed. Remove sheetrock ceiling and replace with a drop ceiling due to plumbing above this area for the jail
Used \$12,000 of fund balance from 2024 rolling gate project not completed

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 23,500					\$ 23,500
							\$ -
	Total	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ 23,500

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 11,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 15,500
	Fund Balance	\$ 12,000					\$ 12,000
							\$ -
	Total	\$ 23,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 27,500

Budget Impact

Departmental Summary: Information Technology

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027						\$ 381,500	\$ 381,500
2028						\$ 253,000	\$ 253,000
2029						\$ 95,000	\$ 95,000
2030						\$ 115,000	\$ 115,000
2031						\$ 70,000	\$ 70,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,500	\$ 914,500

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 186,000			\$ 290,016		\$ 476,016
2028			\$ 149,400			\$ 217,316		\$ 366,716
2029			\$ 20,834			\$ 217,316		\$ 238,150
2030			\$ 34,500			\$ 217,316		\$ 251,816
2031			\$ 6,800			\$ 217,316		\$ 224,116
	\$ -	\$ -	\$ 397,534	\$ -	\$ -	\$ 1,159,280	\$ -	\$ 1,556,814

Project #	IT	-	27	-	01
Project Name:	Equipment				

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: Various

Category: Technology

Priority: 1-Critical

Description
Annual replacement of equipment such as desktop computers, printers, VoIP phones, network equipment, etc. Prior accural was \$55,000 however due to rising costs it was increased to \$70,000 starting in 2027

Justification
Critical equipment for the operations of the County.

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
						\$ -
Total	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
						\$ -
						\$ -
Total	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000

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	-	33	-	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 replaced in 2026. Next replacement anticipated in 2033 for approx \$60,000.

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 \$6,750 to \$8,575.

Expenditures	2027	2028	2029	2030	2031	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 8,575	\$ 8,575	\$ 8,575	\$ 8,575	\$ 8,575	\$ 42,875
Fund Balance						\$ -
						\$ -
Total	\$ 8,575	\$ 8,575	\$ 8,575	\$ 8,575	\$ 8,575	\$ 42,875

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	-	31	-	03
Project Name:	Server - Highway NVR Deployment				

Location for Asset: **Highway Department**

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
Purchase of initial server and outdoor security cameras in 2026. Next replacement scheduled in 2031.

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	2027	2028	2029	2030	2031	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500
Fund Balance					\$ 6,800	\$ 6,800
						\$ -
Total	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500	\$ 15,300

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

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

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; accrue \$10,000 starting in 2027.
Original replacement scheduled for 2026 but moved to 2027 due to a large number of projects.

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 100,000					\$ 100,000
						\$ -
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Fund Balance	\$ 90,000					\$ 90,000
						\$ -
Total	\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 140,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

Justification
5 year standard replacement cycle for Main NVR. Last replaced in 2022, next update due in 2027. Previously accrued \$3,000 for a \$15,000 purchase price in 2027 however due to rising costs purchase price has been increased to \$22,500. Accrue \$10,250 in 2027 and \$4,500 thereafter

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 22,500					\$ 22,500
						\$ -
Total	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 10,250	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 28,250
Fund Balance	\$ 12,000					\$ 12,000
						\$ -
Total	\$ 22,250	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 40,250

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

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

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 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. Previous accrual of \$6,00 increased to \$76,000 in 2027 and \$20,000 thereafter due to rising costs.

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 100,000					\$ 100,000
						\$ -
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 76,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 156,000
Fund Balance	\$ 24,000					\$ 24,000
						\$ -
Total	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

Justification
5 year standard replacement cycle. Was a new installation in late 2022 purchased with ARPA funding, with first replacement due in 2027. Prior accrual was \$4,000 with a \$20,000 purchase cost however with rising costs purchase price has been increased to \$22,500. Accrue \$6,250 in 2027 and \$4,500 thereafter.

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 22,500					\$ 22,500
						\$ -
Total	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 6,250	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 24,250
Fund Balance	\$ 16,000					\$ 16,000
						\$ -
Total	\$ 22,250	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 40,250

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

Project #	IT	-	28	-	09
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 2028.

Expenditures	2027	2028	2029	2030	2031	Total
Technology		\$ 20,000				\$ 20,000
						\$ -
Total	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance		\$ 16,000				\$ 16,000
						\$ -
Total	\$ 4,000	\$ 20,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 36,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 50,000					\$ 50,000
						\$ -
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Fund Balance	\$ 40,000					\$ 40,000
						\$ -
Total	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 90,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

Description
Replacement of backup domain controller.

Justification
5 year standard replacement cycle for backup domain controller server. New installation in 2022 via ARPA funding, with first replacement scheduled for 2027. Prior accrual of \$1,000 with \$5,000 purchase cost however with rising costs increased accrual to \$2,500 in 2027 for purchase cost of \$6,500 accrue \$1,300 thereafter.

Expenditures	2027	2028	2029	2030	2031	Total
Technology	\$ 6,500					\$ 6,500
						\$ -
Total	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 2,500	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 7,700
Fund Balance	\$ 4,000					\$ 4,000
						\$ -
Total	\$ 6,500	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 11,700

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

Description
Replacement of main domain controller.

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology		\$ 15,000				\$ 15,000
						\$ -
Total	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Fund Balance		\$ 12,000				\$ 12,000
						\$ -
Total	\$ 3,000	\$ 15,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 27,000

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

Project #	IT	-	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	2027	2028	2029	2030	2031	Total
Technology		\$ 90,000				\$ 90,000
						\$ -
Total	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
Fund Balance		\$ 75,000				\$ 75,000
						\$ -
Total	\$ 15,000	\$ 90,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 165,000

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

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

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 is housed in the LEC. (HPE MSA 1060)

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology		\$ 18,000				\$ 18,000
						\$ -
Total	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 18,000
Fund Balance		\$ 14,400				\$ 14,400
						\$ -
Total	\$ 3,600	\$ 18,000	\$ 3,600	\$ 3,600	\$ 3,600	\$ 32,400

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology		\$ 20,000				\$ 20,000
						\$ -
Total	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance		\$ 16,000				\$ 16,000
						\$ -
Total	\$ 4,000	\$ 20,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 36,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology		\$ 20,000				\$ 20,000
						\$ -
Total	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
Fund Balance		\$ 16,000				\$ 16,000
						\$ -
Total	\$ 4,000	\$ 20,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 36,000

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

Project #	IT	-	29	-	17
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.

Expenditures	2027	2028	2029	2030	2031	Total
Technology			\$ 25,000			\$ 25,000
						\$ -
Total	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	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	\$ 25,000	\$ 4,166	\$ 4,166	\$ 41,664

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology				\$ 10,000		\$ 10,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	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	\$ 10,000	\$ 2,500	\$ 20,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology				\$ 10,000		\$ 10,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	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	\$ 10,000	\$ 2,500	\$ 20,000

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

Project #	IT	-	30	-	20
Project Name:	MFP/Copier - Courthouse				

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology				\$ 15,000		\$ 15,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Fund Balance				\$ 12,000		\$ 12,000
						\$ -
Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000	\$ 3,000	\$ 27,000

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 5 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology				\$ 10,000		\$ 10,000
						\$ -
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	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	\$ 10,000	\$ 2,500	\$ 20,000

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

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

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 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	2027	2028	2029	2030	2031	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 7,125
Fund Balance						\$ -
						\$ -
Total	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 7,125

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

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

Location for Asset: **Courthouse**

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

Department: IT

Contact: Josh Smaage

Type: Technology

Useful Life: 7 Years

Category: Technology

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 132,125
Fund Balance						\$ -
						\$ -
Total	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 26,425	\$ 132,125

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

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

Location for Asset: **Courthouse & LEC & Human Services**

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

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

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Technology						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 43,125
Fund Balance						\$ -
						\$ -
Total	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 8,625	\$ 43,125

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

Project #	IT	-	27	-	25
Project Name:	LEC Jail Court A/V				

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: 3-Important

Description
Replacement of various A/V equipment used in LEC Jail Court Room.

Justification
Will look to get this equipment on a 5-year replacement cycle. Previously, we had equipment procured through grants or cost-sharing with other entities. New install in 2027 with next replacement due in 2032.

Expenditures		2027	2028	2029	2030	2031	Total
Equipment Purchase		\$ 10,000					\$ 10,000
							\$ -
	Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 10,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 18,000
Fund Balance							\$ -
							\$ -
	Total	\$ 10,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 18,000

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.

Departmental Summary: Road and Bridge

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 998,385	\$ 50,000		\$ -			\$ 1,048,385
2028	\$ 1,078,000	\$ 50,000		\$ -			\$ 1,128,000
2029	\$ 1,253,000	\$ 52,000		\$ 195,000			\$ 1,500,000
2030	\$ 560,000	\$ 55,000		\$ 425,000			\$ 1,040,000
2031	\$ 925,000	\$ 58,000		\$ -			\$ 983,000
	\$ 4,814,385	\$ 265,000	\$ -	\$ 620,000	\$ -	\$ -	\$ 5,699,385

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 288,285			\$ 1,096,775		\$ 1,385,060
2028			\$ 382,500			\$ 1,098,875		\$ 1,481,375
2029			\$ 677,800			\$ 1,126,875		\$ 1,804,675
2030			\$ 390,000			\$ 1,056,975		\$ 1,446,975
2031			\$ 285,000			\$ 997,475		\$ 1,282,475
	\$ -	\$ -	\$ 2,023,585	\$ -	\$ -	\$ 5,376,975	\$ -	\$ 7,400,560

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	2027	2028	2029	2030	2031	Total
Equipment		\$ 60,000				\$ 60,000
						\$ -
Total	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 20,000	\$ 29,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 76,000
Fund Balance		\$ 31,000				\$ 31,000
						\$ -
Total	\$ 20,000	\$ 60,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 107,000

Budget Impact

Project #	Road	-	37	-	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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
							\$ -
							\$ -
	Total	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000

Budget Impact

Project #	Road	-	41	-	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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 5,500
							\$ -
							\$ -
	Total	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 5,500

Budget Impact

Project #	Road	-	27	-	04
Project Name:	Motor Grader				

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

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

Description
Replace motor graders

Justification
9 motor graders on 7 year replacement cycle 9 motor graders - \$400,000 + replacement/unit; 2026 purchase of 2 cost includes buy backs Motor graders purchased: 1 in 2021(2028), 2 in 2022(2029), 1 in 2023(2030); 1 in 2024(2031); 1 in 2025(2032); 2 in 2026(2033)

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 2,500,000
						\$	-
	Total	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 2,500,000
Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 2,500,000
	Fund Balance					\$	-
						\$	-
	Total	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 2,500,000

Budget Impact

Project #	Road	-	29	-	05
Project Name:	Tandem Dump Truck (Speed Plow)				

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

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

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

Justification
3 new trucks purchased every 10 years with replacement value of \$350,000 - 1 replaced in 2021, 1 in 2025-2026 add 1 in 2029, next replacement 2036, 2040 and 2044 2 used trucks purchased every 10 years with replacement value of \$100,000 - 1 planned replacement in 2026 and 2034 Accrue \$60,000 starting in 2025

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment			\$ 350,000			\$ 350,000
							\$ -
	Total	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
	Fund Balance			\$ 290,000			\$ 290,000
							\$ -
	Total	\$ 60,000	\$ 60,000	\$ 350,000	\$ 60,000	\$ 60,000	\$ 590,000

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

Project #	Road	-	28	-	06
Project Name:	Backhoe				

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

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

Description
Replace backhoe

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

Expenditures	2027	2028	2029	2030	2031	Total
Equipment		\$ 175,000				\$ 175,000
						\$ -
Total	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Fund Balance		\$ 145,000				\$ 145,000
						\$ -
Total	\$ 30,000	\$ 175,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 295,000

Budget Impact

Project #	Road	-	29	-	07
Project Name:					

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

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

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

Justification
7 shop replacements with 50 year useful life at \$195,000 replacement value Fund Balance of \$165,000 through 2023; accrued \$35,000 2024-2026; accrue \$40,000 2027-2032 Accrue \$15,000 in 2033 and thereafter for replacement of all shops in 50 years

Expenditures		2027	2028	2029	2030	2031	Total
Public Facilities				\$ 195,000			\$ 195,000
							\$ -
Total		\$ -	\$ -	\$ 195,000	\$ -	\$ -	\$ 195,000

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
Fund Balance				\$ 155,000			\$ 155,000
							\$ -
Total		\$ 40,000	\$ 40,000	\$ 195,000	\$ 40,000	\$ 40,000	\$ 355,000

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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
							\$ -
							\$ -
	Total	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

Budget Impact

Project #	Road	-	27	-	09
Project Name:	Vehicles				

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

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

Description
Replacing aging vehicles (7-8 pickups)

Justification
Approximately 8 vehicles with 1 replaced every year

Expenditures		2027	2028	2029	2030	2031	Total
	Fleet	\$ 50,000	\$ 50,000	\$ 52,000	\$ 55,000	\$ 58,000	\$ 265,000
						\$	-
	Total	\$ 50,000	\$ 50,000	\$ 52,000	\$ 55,000	\$ 58,000	\$ 265,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 46,000	\$ 49,000	\$ 52,000	\$ 55,000	\$ 58,000	\$ 260,000
	Fund Balance	\$ 4,000	\$ 1,000				\$ 5,000
						\$	-
	Total	\$ 50,000	\$ 50,000	\$ 52,000	\$ 55,000	\$ 58,000	\$ 265,000

Budget Impact

Project #	Road	-	33	-	10
Project Name:	Air Filter System				

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

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

Description
Replacement of air filter system in Jamestown shop

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 9,375
							\$ -
							\$ -
	Total	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 9,375

Budget Impact

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

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

Department: Road
 Contact: Jesse Christianson
 Type: Equipment
 Useful Life: 10 years
 Category: Equipment
 Priority: 2-Somewhat Critical

Description
2 Front end loaders

Justification
2016 Case purchased in 2016(2027); 2020 Case purchased in 2020(2031) Accrued \$26,665 2021-2026; accrue \$90,000 starting in 2027 thereafter

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 310,885				\$ 375,000	\$ 685,885
						\$	\$ -
	Total	\$ 310,885	\$ -	\$ -	\$ -	\$ 375,000	\$ 685,885

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000
	Fund Balance	\$ 220,885				\$ 285,000	\$ 505,885
						\$	\$ -
	Total	\$ 310,885	\$ 90,000	\$ 90,000	\$ 90,000	\$ 375,000	\$ 955,885

Budget Impact
2027 purchase includes anticipated trade

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

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

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

Description
Replacement upgrades of Jamestown road buildings; SW white cold storage replaced 2017, partial roof 2025; Main shop upgrades 2024 (concrete, doors, reface) SW tan blade shop; West green cold storage 2030 Tire shed; East brick Sheriff storage; North tin sign shed; North tan salt shed; Weed board storage

Justification
Shop and building replacements and upgrades as needed 2024 Fund Balance \$66,270; accrue \$60,000 in 2025-2030 Accrue \$15,000 starting in 2031 thereafter for replacement/upgrade of all shops and buildings as needed

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities				\$ 425,000		\$ 425,000
							\$ -
	Total	\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 15,000	\$ 255,000
	Fund Balance				\$ 365,000		\$ 365,000
							\$ -
	Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 425,000	\$ 15,000	\$ 620,000

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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
							\$ -
							\$ -
	Total	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000

Budget Impact

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

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

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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
							\$ -
							\$ -
	Total	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000

Budget Impact

Project #	Road	-	27	-	15
Project Name:	Forklift				

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

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

Description
Replacement of forklift as it wears out

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 35,000					\$ 35,000
							\$ -
	Total	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 13,600	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 27,600
	Fund Balance	\$ 21,400					\$ 21,400
							\$ -
	Total	\$ 35,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 49,000

Budget Impact

Project #	Road	-	27	-	16
Project Name:	Belly 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: 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, \$60,000 in 2027-2029, accrue \$30,000 starting in 2030

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 60,000	\$ 60,000	\$ 60,000			\$ 180,000
							\$ -
	Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 180,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ 30,000	\$ 30,000	\$ 240,000
	Fund Balance						\$ -
							\$ -
	Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 30,000	\$ 30,000	\$ 240,000

Budget Impact

Project #	Road	-	27	-	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 Used \$2,000 fund balance for 2026 purchase; Accrue \$58,000 in 2026, \$60,000 in 2027-2029; Accrue \$20,000 starting in 2030

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 180,000
							\$ -
	Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 180,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 20,000	\$ 220,000
	Fund Balance						\$ -
							\$ -
	Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 20,000	\$ 220,000

Budget Impact

Project #	Road	-	38	-	18
Project Name:	Skidsteer				

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

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

Description
Track machine skidloader - high flow

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

Expenditures	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500
						\$ -
						\$ -
Total	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500

Budget Impact

Project #	Road	-	39	-	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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
							\$ -
							\$ -
	Total	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

Budget Impact

Project #	Road	-	28	-	20
Project Name:	Front Mount Snow Blower (Payloader)				

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

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

Description
Front mount snow blower for payloader purchase in 2027

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment		\$ 248,000				\$ 248,000
							\$ -
	Total	\$ -	\$ 248,000	\$ -	\$ -	\$ -	\$ 248,000
Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 42,500	\$ 42,500	\$ 62,500	\$ 62,500	\$ 20,000	\$ 230,000
	Fund Balance		\$ 205,500				\$ 205,500
							\$ -
	Total	\$ 42,500	\$ 248,000	\$ 62,500	\$ 62,500	\$ 20,000	\$ 435,500

Budget Impact

Project #	Road	-	28	-	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 4 additional packers to be shared between districts 2 packers are needed full time Purchased in 1 in 2024 and 1 in 2025; accrue \$7,000 in 2026; accrue \$10,000 starting in 2027-2034; next purchase in 2027(4th packer), 2030(5th packer), 2034(6th packer)

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment	\$ 33,000			\$ 35,000		\$ 68,000
							\$ -
	Total	\$ 33,000	\$ -	\$ -	\$ 35,000	\$ -	\$ 68,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	Fund Balance	\$ 23,000			\$ 25,000		\$ 48,000
							\$ -
	Total	\$ 33,000	\$ 10,000	\$ 10,000	\$ 35,000	\$ 10,000	\$ 98,000

Budget Impact
Continue adding as funds allow for 8 total.

Project #	Road	-	44	-	22
Project Name:	Steel Drum Roller				

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

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

Description
Small 4ft steel drum roller

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

Expenditures	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
						\$ -
						\$ -
Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500

Budget Impact

Project #	Road	-	29	-	23
Project Name:	Trackhoe				

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

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

Description

Case Trackhoe

Justification

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment			\$ 160,000			\$ 160,000
							\$ -
	Total	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 30,000	\$ 30,000	\$ 30,000	\$ 10,000	\$ 10,000	\$ 110,000
	Fund Balance			\$ 130,000			\$ 130,000
							\$ -
	Total	\$ 30,000	\$ 30,000	\$ 160,000	\$ 10,000	\$ 10,000	\$ 240,000

Budget Impact

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Project #	Road	-	40	-	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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 17,500
							\$ -
							\$ -
	Total	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 17,500

Budget Impact

Project #	Road	-	29	-	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		2027	2028	2029	2030	2031	Total
	Equipment			\$ 100,000			\$ 100,000
							\$ -
	Total	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 12,500	\$ 12,500	\$ 12,500	\$ 10,000	\$ 10,000	\$ 57,500
	Fund Balance			\$ 87,500			\$ 87,500
							\$ -
	Total	\$ 12,500	\$ 12,500	\$ 100,000	\$ 10,000	\$ 10,000	\$ 145,000

Budget Impact

Project #	Road	-	39	-	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		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
							\$ -
							\$ -
	Total	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500

Budget Impact

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

Location for Asset: Road

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

Department: Road

Contact: Jesse Christianson

Type: Equipment

Useful Life: 20 years

Category: Road & Bridge

Priority: 1-Critical

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

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

Expenditures	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Budget Impact

Project #	Road	-	26	-	28
Project Name:	Discs				

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
Disc attachment for the front of the motor graders

Justification
Replaced 7 in 2024; replaced 1 in 2025; replaced 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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Fund Balance						\$ -
						\$ -
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

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: Road

Contact: Jesse Christianson

Type: Equipment

Useful Life: 15 years

Category: Road & Bridge

Priority: 1-Critical

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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 9,000
						\$ -
						\$ -
Total	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 9,000

Budget Impact

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

Location for Asset: **Road**

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

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

Description
Cleans parts more efficient 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 thereafter for replacement in 2036

Expenditures	2027	2028	2029	2030	2031	Total
Equipment	\$ 10,000					\$ 10,000
						\$ -
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 5,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 9,800
Fund Balance	\$ 5,000					\$ 5,000
						\$ -
Total	\$ 10,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 14,800

Budget Impact

Project #	Road	-	26	-	31
Project Name:	Tilt Car 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: 15 years

Category: Road & Bridge

Priority: 3-Important

Description
One new Tilt Car Trailer

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500
							\$ -
							\$ -
	Total	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 8,500

Budget Impact

Project #	Road	-	27	-	32
Project Name:	Draggtec Asphalt Drag Box				

Location for Asset: **Road**

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

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

Description
Skid steer attachment used for laying hot mix asphalt

Justification
Streamline work used for bigger asphalt project and patching, accrue \$2,000/yr beginning in 2028 for 2036 purchase Use excess fund balance from 2025 not allocated elsewhere

Expenditures	2027	2028	2029	2030	2031	Total
Equipment	\$ 16,000					\$ 16,000
						\$ -
Total	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
Fund Balance	\$ 14,000					\$ 14,000
						\$ -
Total	\$ 16,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 24,000

Budget Impact

Project #	Road	-	29	-	33
Project Name:	Front Mount Retriever				

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
Front mount retriever

Justification
Replace retriever disc that was purchased in 1994. Used on front of motor grader. Accrue \$7,700 beginning 2027 for 2029 purchase; \$2,300/yr thereafter for replacement in 2046

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment			\$ 23,000			\$ 23,000
							\$ -
	Total	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ 23,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 7,700	\$ 7,700	\$ 7,700	\$ 2,300	\$ 2,300	\$ 27,700
	Fund Balance			\$ 15,300			\$ 15,300
							\$ -
	Total	\$ 7,700	\$ 7,700	\$ 23,000	\$ 2,300	\$ 2,300	\$ 43,000

Budget Impact

Project #	Sheriff	-	27	-	13
Project Name:	Message Board Traffic Trailer				

Location for Asset: **Sheriff/Road**

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

Department: **Road**

Contact: **Jesse Christianson**

Type: **Equipment**

Useful Life: **10 years**

Category: **Equipment**

Priority: **3-Important**

Description
2 Lighted traffic control message boards for use during projects and emergencies Split 50/50 with Road Dept

Justification
10 year replacement cycle Purchase in 2027 accrue \$2,500 starting in 2028 for replacement in 2036 Purchase price \$23,500/trailer(mag trailer, brick display, controller)

Expenditures		2027	2028	2029	2030	2031	Total
Equipment		\$ 23,500					\$ 23,500
							\$ -
	Total	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ 23,500

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 23,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 33,500
Fund Balance							\$ -
							\$ -
	Total	\$ 23,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 33,500

Budget Impact

Departmental Summary: Park

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 96,500	\$ 26,000	\$ 500,000				\$ 622,500
2028	\$ -	\$ 11,000	\$ -				\$ 11,000
2029	\$ -	\$ -	\$ -				\$ -
2030	\$ -	\$ -	\$ -				\$ -
2031	\$ 20,000	\$ -	\$ -				\$ 20,000
	\$ 116,500	\$ 37,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 653,500

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 529,100			\$ 106,500	\$ -	\$ 635,600
2028			\$ -			\$ 102,000	\$ -	\$ 102,000
2029			\$ -			\$ 96,500	\$ -	\$ 96,500
2030			\$ -			\$ 96,500	\$ -	\$ 96,500
2031			\$ 17,500			\$ 96,500	\$ -	\$ 114,000
	\$ -	\$ -	\$ 546,600	\$ -	\$ -	\$ 498,000	\$ -	\$ 1,044,600

Project #	Park	-	27	-	01
Project Name:	Pickup Truck				

Location for Asset: **Park**

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

Department: Park

Contact: Dylan Kleinjan

Type: Vehicle

Useful Life: 10 years

Category: Fleet

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; 1 in 2026 accrue \$5,615/yr accrual in 2020-2024; accrue \$6,000 in 2025-2026; \$12,000 in 2027-2028; accrue \$6,500 starting in 2029 thereafter. Planned replacements in 2027(service truck) and 2028(service truck large loads/gravel)

Expenditures		2027	2028	2029	2030	2031	Total
	Fleet	\$ 26,000	\$ 11,000				\$ 37,000
							\$ -
	Total	\$ 26,000	\$ 11,000	\$ -	\$ -	\$ -	\$ 37,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 12,000	\$ 12,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 43,500
	Fund Balance	\$ 14,000					\$ 14,000
							\$ -
	Total	\$ 26,000	\$ 12,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 57,500

Budget Impact

Project #	Park	-	36	-	03
Project Name:	Pumper Truck				

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: **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		2027	2028	2029	2030	2031	Total
Equipment Purchase							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
							\$ -
							\$ -
Total		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000

Budget Impact

Project #	Park	-	27	-	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	2027	2028	2029	2030	2031	Total
Equipment	\$ 96,500					\$ 96,500
						\$ -
Total	\$ 96,500	\$ -	\$ -	\$ -	\$ -	\$ 96,500

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 31,400	\$ 26,900	\$ 26,900	\$ 26,900	\$ 26,900	\$ 139,000
Fund Balance	\$ 65,100					\$ 65,100
						\$ -
Total	\$ 96,500	\$ 26,900	\$ 26,900	\$ 26,900	\$ 26,900	\$ 204,100

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

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

Location for Asset: **Park**

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

Department: Park

Contact: Dylan Kleinjan

Type: Equipment

Useful Life: 8 years

Category: Equipment

Priority: 1-Critical

Description
Replacement of water heater for bathhouse at Lakeside Campground

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

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment					\$ 20,000	\$ 20,000
						\$	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
	Fund Balance					\$ 17,500	\$ 17,500
						\$	-
	Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 20,000	\$ 30,000

Budget Impact

Project #	Park	-	27	-	05
Project Name:	Park and Campground Maintenance/Upgrades				

Location for Asset: **Park Properties**

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

Department: **Park**

Contact: **Dylan Kleinjan**

Type: **Construction**

Useful Life: **30 years**

Category: **Parks**

Priority: **3-Important**

Description
Maintain park and campgrounds, upgrade facilities. \$100,000 Asphalt camping pad completion, \$300,000 NDFU/playground, road, loop and parking spots, \$100,000 master plan implementation

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		2027	2028	2029	2030	2031	Total
	Parks	\$ 500,000					\$ 500,000
							\$ -
	Total	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	Fund Balance	\$ 450,000					\$ 450,000
	State Grant						\$ -
	Total	\$ 500,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 700,000

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

Project #	Park	-	38	-	06
Project Name:	Soil Conditioner Attachment				

Location for Asset: **Road/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: **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	2027	2028	2029	2030	2031	Total
Equipment						\$ -
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
						\$ -
						\$ -
Total	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

Budget Impact

Project #	Park	-	39	-	07
Project Name:	Brush Mower				

Location for Asset: **Road/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: 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(larger clean up areas)
Accrue \$4,220 in 2025 for purchase in 2025; accrue \$300 thereafter for replacement in 2039

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
							\$ -
							\$ -
	Total	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500

Budget Impact

Project #	Park	-	39	-	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 2025-2026 (G&F supplied grinders) Cost share 75/25
Accrue \$1,500 starting in 2026 for future maintenance and replacement

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
	State Grant						\$ -
							\$ -
	Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

Budget Impact

Project #	Park	-	35	-	09
Project Name:	Side by Side with Boom				

Location for Asset: **Park**

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

Department: Park

Contact: Dylan Kleinjan

Type: Equipment

Useful Life: 10 years

Category: Parks

Priority: 3-Important

Description
Side by Side with Boom used for projects and spraying

Justification
Purchase side by side with boom attachments (\$35,000 replacement cost)
Replaced in 2026 for \$28,735; accrue \$3,900 starting in 2027 for replacement in 2035

Expenditures		2027	2028	2029	2030	2031	Total
	Equipment						\$ -
							\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
							\$ -
							\$ -
	Total	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900

Budget Impact

Project #	Park	-	36	-	02
Project Name:		Skid Steer Rotary Angle Broom			

Location for Asset: **Park**

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

Department: **Park**

Contact: **Dylan Kleinjan**

Type: **Equipment**

Useful Life: **10 years**

Category: **Equipment**

Priority: **4-Less Important**

Description
Skid steer rotary angle broom - front attachment

Justification
Daily sweeping of recreational areas Plan to purchase in 2026; accrue \$400 starting in 2027 for 2036 replacement

Expenditures		2027	2028	2029	2030	2031	Total
Equipment Purchase							\$ -
							\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources		2027	2028	2029	2030	2031	Total
Property Tax		\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 2,000
Fund Balance							\$ -
							\$ -
Total		\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 2,000

Budget Impact

Departmental Summary: Non Departmental

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027		\$ 50,000					\$ 50,000
2028							\$ -
2029							\$ -
2030							\$ -
2031	\$ 11,300						\$ 11,300
	\$ 11,300	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 61,300

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 31,675			\$ 20,585		\$ 52,260
2028						\$ 15,060		\$ 15,060
2029						\$ 15,060		\$ 15,060
2030						\$ 15,060		\$ 15,060
2031			\$ 9,040			\$ 15,060		\$ 24,100
	\$ -	\$ -	\$ 40,715	\$ -	\$ -	\$ 80,825	\$ -	\$ 121,540

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		2027	2028	2029	2030	2031	Total
	Fleet	\$ 50,000					\$ 50,000
							\$ -
	Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources		2027	2028	2029	2030	2030	Total
	Property Tax	\$ 18,325	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ 69,525
	Fund Balance	\$ 31,675					\$ 31,675
							\$ -
	Total	\$ 50,000	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ 101,200

Budget Impact

Project #	Auditor	-	31	-	01
Project Name:		Auto Folder/Inserter			

Location for Asset: **Auditor**

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

Department: Auditor
 Contact: Jessica Alonge
 Type: Vehicle
 Useful Life: 5 years
 Category: Equipment
 Priority: 1-Critical

Description
Machine used by all departments for mass mailings. Eliminates service cost of outsourcing.

Justification
Eliminates service cost of outsourcing. Purchased in 2026, next replacement 2031 Accrue \$2,260 starting in 2027 for 2031 purchase; starting in 2032 accrue \$2,340 for 2036 purchase

Expenditures		2027	2028	2029	2030	2031	Total
Fleet						\$ 11,300	\$ 11,300
						\$	-
Total		\$ -	\$ -	\$ -	\$ -	\$ 11,300	\$ 11,300

Funding Sources		2027	2028	2029	2030	2030	Total
Property Tax		\$ 2,260	\$ 2,260	\$ 2,260	\$ 2,260	\$ 2,260	\$ 11,300
Fund Balance						\$ 9,040	\$ 9,040
						\$	-
Total		\$ 2,260	\$ 2,260	\$ 2,260	\$ 2,260	\$ 11,300	\$ 20,340

Budget Impact

Departmental Summary: Weed Board

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027		\$ 75,000		\$ 75,000			\$ 150,000
2028							\$ -
2029							\$ -
2030							\$ -
2031							\$ -
	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 150,000

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 150,000			\$ -		\$ 150,000
2028								\$ -
2029								\$ -
2030								\$ -
2031								\$ -
	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Project #	- 27 - 01
Project Name:	Building Improvements

Location for Asset: **Weed Board Shop**

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

Department:

Contact: Ron Manson

Type: Construction

Useful Life:

Category: Public Facilities

Priority: 1-Critical

Description
Building improvements

Justification
Remodel of shop adding breakroom/bathroom

Expenditures		2027	2028	2029	2030	2031	Total
	Public Facilities	\$ 75,000					\$ 75,000
							\$ -
	Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ -					\$ -
	Fund Balance	\$ 75,000					\$ 75,000
							\$ -
	Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Budget Impact
Using capital fund balance

Project #	-	27	-	02
Project Name:	Sprayer Truck			

Location for Asset: **Weed Board Shop**

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

Department:

Contact: Ron Manson

Type: Vehicle

Useful Life:

Category: Fleet

Priority: 3-Important

Description
Purchase a sprayer truck

Justification

Expenditures		2027	2028	2029	2030	2031	Total
	Fleet	\$ 75,000					\$ 75,000
							\$ -
	Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources		2027	2028	2029	2030	2031	Total
	Property Tax	\$ -					\$ -
	Fund Balance	\$ 75,000					\$ 75,000
							\$ -
	Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Budget Impact
Using capital fund balance

Departmental Summary: Department of Emergency Services

Total Expenditures:

Year	Equipment	Fleet	Parks	Public Facilities	Road & Bridge	Technology	Totals
2027	\$ 25,000						\$ 25,000
2028							\$ -
2029							\$ -
2030							\$ -
2031							\$ -
	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Total Funding by Source:

Year	Bond Proceeds	Federal Grant	Fund Balance	Local Grant / Donation	Other	Property Tax	State Grant	Totals
2027			\$ 25,000					\$ 25,000
2028								\$ -
2029								\$ -
2030								\$ -
2031								\$ -
	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Project #	- 27 - 01
Project Name:	Call Recording Server NICE

Location for Asset: **Communications Center**

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

Department:

Contact: Pam Blinsky

Type: Equipment

Useful Life: 5 years

Category: Equipment

Priority: 1-Critical

Description
Replacement of call recording system server

Justification
Critical infrastructure for dispatch

Expenditures	2027	2028	2029	2030	2031	Total
Equipment	\$ 25,000					\$ 25,000
						\$ -
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Property Tax	\$ -					\$ -
Fund Balance	\$ 25,000					\$ 25,000
						\$ -
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Budget Impact
911 fund balance used for purchase