

CITY OF FISCAL YEAR 2026 LEBANON ADOPTED CIP



lebanonmissouri.org/budget

Table of Contents

Overview

Message

Introduction

How to use This Document

Summary Information

Projects

Airport	11
City Hall	14
Civic Center & Fairgrounds	19
Codes Administrations	25
Community Buildings	29
Economic Development	35
Electric Division	38
Facilities Management	77
Fire Department	84
Garage	95
Information Technology	240
Parks & Recreation Department	103
Police Department	116
Stormwater	122
Street Division	137
Wastewater Division	187
Water Division	212

Summary

Capital Improvement Projects by Division FY 2026-2030

Fixed Assets & Capitalization Policy

Welcome

Lebanon is one of the finest small cities in all the Ozarks. Being a full-service community that has over 150 years of history, a storied connection to Route 66, a historic downtown, and strong manufacturing base, Lebanon is a great community in which to live, work, and play. However, the assets and infrastructure that made Lebanon successful now are aging and require replacement and

maintenance. Growing business needs and citizen expectations drive the creation of new facilities, services, and upgrades to existing offerings. Capital improvements are a key responsibility of the City and allow for the attraction and retention of businesses while providing for public safety, recreation, and enhanced citizen services.

The purpose of this five-year Capital Improvement Plan is to identify and provide a means to address growing public needs through a standardized, annual process that involves not only City staff but also elected officials and the public at large. The CIP serves as a critical layer of transparency for residents concerned with how their tax dollars are spent. As projects are identified, developed, and eventually incorporated into the City Budget, citizens and elected officials alike are able to observe and interact with this process, ensuring that projects are responsibly funded and properly executed.

City staff are constantly striving to improve this document and to increase the level of public participation in its creation. Along with the City Budget, the CIP is one of the primary tools for the City to articulate its needs and plans to Lebanon's residents. Staff are dedicated to developing a plan

that focuses on the essentials of providing the very best services and infrastructure for our citizens, industries, and local businesses.



Introduction

Executive Summary

Local governments today face many challenges, but none more daunting than the management of increasing infrastructure and equipment needs in the face of declining or flat revenues. To be good stewards of the public's trust and tax dollars, well-managed cities look to the future and attempt to anticipate needs over a long period of time to ensure that tax dollars are spent in a prudent, but timely manner, to maximize their value. This annual long-term planning process becomes the city's Capital Improvement Plan (CIP). The FY 2026-2030 CIP is an overview of the needs for infrastructure, public safety, parks, public facilities, and other improvements which make significant contributions to the community's livability.

The CIP sets forth a systematic means to address the need to maintain, upgrade, and replace components of the City of Lebanon's infrastructure. This plan is the result of various processes and incorporates input from the public, elected officials, appointed boards, and various staff. As one of the primary City planning documents, CIP serves as an inventory of recommended future projects (i.e. street maintenance and storm water control) and major purchases (i.e. vehicles and facilities) which the city uses to support its services and programs. The projects and acquisitions contained in this plan are not approved for execution or implementation; rather they represent an articulation of needs as seen by City staff. Prior to undertaking any project or purchase in the CIP, staff submit each project to the city council for inclusion in the City Budget. Any project appearing in the budget is then purchased according to the requirements of the City Purchasing Policy.

Introduction

The Capital Improvement Plan (CIP) is a guide encompassing the new and continuing capital improvement needs of the city. Outlined in the CIP is a schedule of capital improvement projects and financial resources for the plan's five-year horizon. The CIP sets forth proposed expenditures for systematically constructing, maintaining, upgrading, and replacing the physical infrastructure necessary for continuing operations and providing city services. Throughout the process of formulating the CIP, needs are evaluated, improvement projects and asset acquisition examined and prioritized, and costs estimated, allowing the City to look for ways to maximize leverage of funds through partnerships with local, state and federal agencies. The CIP is reviewed annually to maintain visibility and allow for the adjustments to be made in the plans due to changes in priority as well as shifts in the fiscal environment.

A CIP provides many benefits including:

- Allowing a systematic evaluation of all potential projects at the same time
- The ability to stabilize debt and consolidate projects to reduce borrowing costs
- Promoting a dialog with citizens both individual and corporate
- Serving as a public relations and economic development tool
- Creating opportunities for collaboration among other governmental units to realize cost savings for the taxpayers
- Aiding in grant funding opportunities
- A focus on preserving a governmental entity's infrastructure while ensuring the efficient use of public funds

Introduction

Types of Capital Improvements

- Major building additions and remodeling
- Electrical distribution lines
- Substation upgrade
- Park land and development
- Wastewater treatment plants
- Sewer mains
- Stormwater sewers
- Street construction projects
- Traffic signals
- Computer systems and network infrastructure
- Water mains
- Water towers and wells
- New building construction
- Land purchases
- Equipment purchases
- Vehicles, including fire trucks, police cars, utility vans, and more

Why the City of Lebanon is Developing a CIP

City staff have worked to develop this document to identify the needs of departments and divisions as well as the citizens. The CIP is developed to help guide the governing body's discussions of community needs and create an effective communication tool for project forecasting.

Additional reasons to create a CIP are:

- Facilitate coordination between capital needs and the operating budgets.
- Enhance the community's credit rating, control of its tax rate, and avoid sudden changes in its debt service requirements.
- Identify the most economical means of financing capital projects.
- Increasing opportunities for obtaining federal and state aid.
- Relating public facilities to other public and private development and redevelopment policies and plans.
- Focusing attention on community objectives and fiscal capacity.
- Keeping the public informed about future needs and projects.
- Coordinating activities among neighboring governmental units to reduce duplication.
- Encouraging careful project planning and design to avoid costly mistakes and help the community reach desired goals.

Introduction

City of Lebanon's Strategy for The Capital Improvement Program

In creating the CIP, the City must endeavor to balance its resources among previously committed projects, major reconstruction, maintenance needs, and new projects. The capital improvements program was formulated with various obligations in mind, including debt service requirements, federal and state mandates, and cooperative funding agreements. Funding decisions in the CIP are based on need as reflected in infrastructure condition assessments and growth patterns, with an additional effort made to complete projects begun in previous years.

Once previous obligations have been addressed, the remaining resources are divided among maintenance, rehabilitation and new construction. Maintenance projects undertaken through the CIP include the large annual projects necessary to ensure that existing infrastructure does not deteriorate and remains in a usable state. Rehabilitation projects are initiated in those cases when infrastructure has experienced measurable deterioration but is safer or more economical to rebuild. Finally, meeting the development or redevelopment needs of the community necessitates the addition of capital infrastructure to the city systems. The result of the staff's efforts to balance these factors over the next five years is represented in this document. To determine additional needs the budget team will solicit, compile and evaluate project requests from each department through submittal of a request which includes a statement of the need and justification for the project, its costs, and its net effect on the operating budget over the project's lifetime, and an implementation schedule. Annual updating of this plan involves repeating the above steps to reflect new information, policies and proposed projects. The affected departments review and revise the entire program as necessary to reflect the most recent determination of need for equipment, maintenance of equipment, and the town's social and environmental conditions. Where possible, capital improvement projects are those which have a long useful life, benefit the city, maintain or increase the citizen's quality of life and either protect or have no adverse impact on the environment.

Funding the Capital Improvement Program

Capital projects may be funded from a variety of sources. Examples of funding sources include the following:

Business License Tax – In 1976, the City of Lebanon authorized the creation of a Special Business District for its downtown area. In addition to a special property tax levy, eligible businesses within the district pay a \$50 business license tax annually.

Capital Improvement Tax - The voters of Lebanon elected to impose a local sales tax to establish and cover multi-year expenditures of major capital projects and expenditures for all general government programs. Since the sales tax is tied to the spending habits of local consumers it is subject to the local economic conditions affecting residents.

Community Development Block Grant (CDBG) - Funds received through the CDBG program are awarded to cities for projects meeting at least one of the following federally mandated criteria, primarily benefiting those of low-to-moderate income. The program offers grants to communities to improve local facilities, address critical health and safety concerns, and develop a greater capacity for growth. Funds are offered for projects that can range from housing and

Introduction

street repairs to industrial loans and job training.

COP (Certificate of Participation) Bond - A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. The authority usually uses the proceeds to construct a facility that is leased to the municipality, releasing the municipality from restrictions on the amount of debt that they can incur.

Debt Financing -- Improvements to major streets, bridges, parks, and public facilities are primarily reliant on tax revenue to support payback of General Obligation (GO) bonds, Certificates of Participation (COPS) and Revenue bonds, while some projects are backed by other revenue sources. General Obligation bonds provide debt financing not only for property tax-funded projects but also for capital improvement projects where debt service payments are paid by City enterprises (such as Water, Electric, or Stormwater), and special assessments. The interest rates on issued debt and the cost for construction can change substantially due to economic variables and both have a major effect on the costs associated with the CIP projects.

Department of Natural Resources- The Missouri Department of Natural Resources offers numerous opportunities for financial assistance including tax credits and exemptions, loans and grants. These opportunities are available for private individuals, communities, organizations and companies. Assistance can range from help in rehabilitating a historic building or building an erosion-control structure, to building sewer and water systems and cleaning up leaking underground storage tanks.

Enterprise Revenues — these funds are derived from fees and charges for services provided by operations of the utilities and are used to fund daily operations and provide resources for debt service and pay-as-you-go capital improvements only to enterprise facilities. Budget and accounting units are created for purposes, such as water and sewer or other self-sustaining operations, to separate the revenue and financial control of such operations from the General Fund.

Missouri Department of Transportation Enhancement Program— these are matching grants offered by the State Highway Commission to create multi-modal transportation opportunities in selected communities.

Missouri State Gasoline Sales Tax – The State of Missouri approved an additional gasoline sales tax of which a portion is returned to the city.

Motor Vehicle Sales Tax - The City receives funds through a Motor Vehicle Sales Tax and uses it to fund street maintenance activities. These funds are distributed to the City by the Missouri Department of Revenue. Fifty percent of the proceeds from the 3 percent State Motor Vehicle Sales Tax revenues is dedicated to highway and transportation use and is apportioned between cities, counties, and state as follows: ten percent (10%) to counties, fifteen percent (15%) to cities with allocation based on population from the last federal decennial census, two

Introduction

percent (2%) to the state transportation fund, and seventy-three percent (73%) to the state road fund.

Motor Vehicle Tax- In addition to Motor Vehicle Sales Tax the City and County receives a distribution from increases in the state motor vehicle fees. The Motor Vehicle Fee Increase is state license fees and taxes on motor vehicles that have been increased by law since 1979. The amount distributed is similar to the Motor Vehicle Sales Tax. These revenue sources are somewhat volatile with new and used car sales activity.

Park Tax – A portion of the local property tax is earmarked for the maintenance and enhancement of the City's Park system with the passage of the Parks Sales Tax, this rate is currently set to zero.

Property Tax Collections - The valuation affects the City's capacity to fund projects, and it is important that the City realizes reasonable valuation growth in the future. The weakened housing market, coupled with other local economic factors, has resulted in flat assessed valuation. Funds impacted by this are the General and Park funds.

Surface Transportation Program— Statewide Transportation Improvement Program (STIP) prepared annually, sets forth the specific construction projects the Missouri Department of Transportation MODOT will undertake in the next five years. It covers highways and bridges, transit, aviation, rail, waterways, enhancements and other projects.

Transportation Improvement Sales Tax – The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of carrying out the renovation, reconstruction and maintenance of existing city streets. As this revenue stream is tied to the local sales prevailing economic factors impacting residents can affect collections. By state law monies collected by such tax shall be appropriated and disbursed only for transportation purposes. This tax was approved for a ten (10) year renewal in November 2017 and will be sunset on January 01, 2029.

Budget Terms Defined

Budget: An estimate of revenues and expenditures anticipated during a fiscal year and a summary of anticipated use of those revenues and expenditures.

Capital Assets: An asset with an anticipated life greater than one year and a minimum cost of one- thousand dollars (\$5,000).

Capital Budget: The City's systematic plan for addressing new construction, major maintenance greater than one-thousand dollars (\$5,000) in a given fiscal year. Additional expenses can include the purchase and improvement of land and the acquisition of new buildings and facilities, or acquisition of longer lived, yet depreciable assets.

Capital Improvements Project: A project that may include the construction of new facilities,

Introduction

renovation of existing structures or facilities to extend useful life, and major repair of infrastructure such as streets or utility lines that is of a comprehensive and non-routine nature.

Capital Improvement Plan: A presentation of the City's long and short-term projected capital improvement needs. The planning document is used by staff and the governing body to guide the discussion of current and intermediate term capital requirements.

Enterprise Fund: A fund in which operations are expected to fund operations in a manner similar to a private business enterprise. The costs of operating are expected to be financed on a continuing basis through user charges (rates) rather than through taxes.

Infrastructure: Capital assets which are immovable and have value only to a governmental unit such as, roads, sidewalks, bridges, streetlights, parking lots, water, wastewater, fiber, and electrical systems.

Operating Annual Expenditures: Items required for the operation of the City departments in the provision of City services. Small tools and equipment are less than or equal to five thousand dollars (\$5,000), the purchase of lower value Capital Assets and minor maintenance to existing buildings and facilities.

Operating Budget: The number of monies the city allots annually to perform municipal functions.

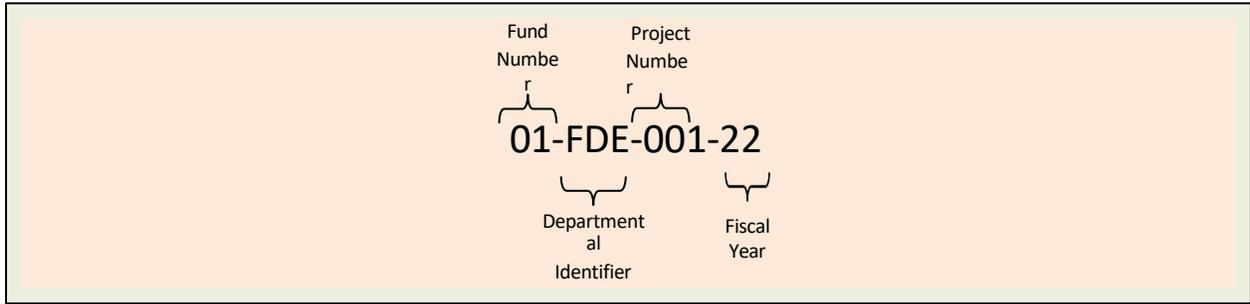
Conclusion

The Capital Improvement Plan is a five-year capital plan for infrastructure, parks, and facility improvements crucial to livability within the city. The purpose of instituting this annual capital review process is to provide the governing body and the community opportunities to discuss capital needs at the present and into the future. When building the CIP, staff concentrated on building upon core strategic priorities of the governing body and the community. Funds in the CIP are being allocated primarily in support of public safety operations and equipment, protecting the community's sizable investment in its road and utility networks provided recreational opportunities in park lands and recreational facilities, and assisting in creation of an environment conducive to economic development prospects. The annual nature of this process allows staff to review the appropriateness of various funding mechanism discussed above. By adopting the CIP, the governing body is only beginning a dialogue with staff and the community. Presentation of the CIP is the first step in the process. Projects are then reviewed by the council and adapted into the annual budget. The annual nature of the process allows for flexibility to alter courses of action to serve the needs of the community or respond to economic or other external issues which may impact the dynamics of any given project. As the year progresses, various fiscal, regulatory, or other external factors can necessitate changing the scope or even need of a project. This is one of the primary reasons adoptions of CIP is not unilateral spending approval to carry out a capital project.

How to use This Document

Interpreting Projects

The project pages will be structured to provide information, both fiscal and factual, about the project as well as contextualize the projected need for overall operations of the departments. How to read a capital project number:



The fiscal year represents the first year of work that will occur on the project at the time of the project's inclusion in the CIP. This allows the reader to see projects that have been deferred over multiple years as well as projects that are ongoing or require multi-year phases.

Division Abbreviation	
APT	Airport
CHA	City Hall
CBN	Community Buildings
CCC	Cowan Civic Center
EDC	Economic Development
ELF	Electric Division
FMS	Facility Management
FDE	Fire
GFM	Garage
ITS	Information Technology
PKD	Parks
PDA	Police Department & Animal Control
SWC	Stormwater Division
STR	Street Division
WWO	Wastewater Division
WTR	Water Division

Summary Information

Department	FY2026	FY2027	FY2028	FY2029	FY2030
01 - 100 - General	150,000				
01 - 130 - Civic Center	100,000	150,000	120,000	120,000	120,000
03 - 510 - Fire Public Safety	2,000,000			214,000	120,000
03 - 515 - Police Public Safety	392,800	356,800	315,100	313,400	301,400
08 - 500 - Street Operation	1,229,500	1,652,965	2,049,290	841,918	1,315,013
16 - 500 - Stormwater Operation	645,774	565,000	575,000	540,000	925,000
22 - 600 - Capital	500,000	100,000	50,000	50,000	50,000
22 - 605 - General	1,417,000	405,500	363,500	234,500	249,500
22 - 610 - Street	905,000	1,250,000			
22 - 625 - Codes Administration	1,510,000				
22 - 630 - Service	53,000				
22 - 645 - Downtown Business District	100,000				
40 - 500 - Tourism	25,000				
45 - 715 - Detroit Tool Metal Products	100,000	35,000			
45 - 730 - Copeland	30,000	30,000	20,000	20,000	30,000
50 - 305 - Codes Administration	15,000	3,000	21,000	3,000	3,000
60 - 305 - Garage		60,000	50,000	15,000	
73 - 100 - Airport General	938,000	1,037,000	803,000	803,000	
79 - 500 - Parks Operations	1,683,000	43,000	555,000	913,500	265,000
79 - 515 - Boswell Aquatic Center					80,000
80 - 200 - Electric Operating	1,100,000	1,000,000	930,000	1,030,000	810,000
80 - 215 - Electric Reserve	995,000	2,715,000	1,991,000	2,085,000	2,050,000
85 - 200 - WWTP and Operation	1,102,500	1,214,500	1,299,500	1,747,500	1,430,500
87 - 200 - Water Operation	425,000	465,000	540,000	499,000	555,000
87 - 200 - Water Operation		16,000			
22 - 630 - IT	157,000				
22 - 630 - Facilities	47,000	75,000	25,000	70,000	
Grand Total	15,620,574	11,153,765	9,682,390	9,499,818	8,304,413

Funding for capital projects comes from three major sources:

1. Taxes and Fees: including, but not limited to, utility rates, fiber customer fees, franchise taxes, state gas tax, transportation tax, sales tax, property tax, park tax, business license tax, and capital improvement tax.

2. Bond Proceeds: debt securities issued to finance capital expenditures with repayment requirements.

3. Grants and Partnerships: financial awards given by state, regional and federal sources or projects planned with other local or state jurisdictions.

VAV Boxes

Project Number: 01-COA-002-24

Improvement Type: Furniture & Office Equipment

Division: 22-605 General

Description: Replace VAV boxes, needed to disperse air flow.

Justification: Replace five units a year because of the end of useful life.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
Project Total						\$35,000



City Hall Roof Inspection & Minor Repair

Project Number: 22-CAO-002-23

Improvement Type: Building and Building Improvements

Division: 22-605 General

Description: Yearly inspection and any repairs

Justification: Warranty calls for yearly inspection in case repairs are needed

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$5,000	\$4,000	\$0	\$4,000	\$4,000	\$17,000
Project Total						\$17,000



Rt 66 Sign

Project Number: 01-TRM-001-26

Improvement Type: Building and Building Improvements

Division: 22-605 General

Description: Restoration of Munger Moss Hotel Rte. 66 Historic Sign

Justification: The Route 66 Festival and America 250 Celebration are important events to drive tourism to the city. This historic landmark is in need of restoration to coincide with the America 250 celebration.

Funding Source	2026	2027	2028	2029	2030	Totals
General Funding	\$25,00	\$0	\$0	\$0	\$0	\$25,000
Project Total						\$25,000

HVAC Repairs

Project Number: 01-CCC-014-26

Improvement Type: Building and Building Improvements

Division: 01-130 Civic Center

Description: Built in repairs for 10 RTU's

Justification: 10 units in operation for this facility this is pricing for 4 compressors

Funding Source	2026	2027	2028	2029	2030	Totals
General Funding	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$130,000
Project Total						\$130,000



New Pool Pump & Motor

Project Number: 01-CCC-015-26

Improvement Type: Machinery and Equipment

Division: 01-130 Civic Center

Description: Purchase a new pool pump and motor

Justification: Pool pumps and motors are nearing the end of a useful life.

Funding Source	2026	2027	2028	2029	2030	Totals
General Funding	\$20,000					\$20,000
Project Total						\$20,000



Civic Center Siding

Project Number: 01-CCC-016-26

Improvement Type: Building and Building Improvements

Division: 01-130 Civic Center

Description: Civic Center Building Siding Repairs

Justification: Existing siding needs repaired.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$30,000					\$30,000
Project Total						\$30,000

Civic Center Paint & Seal Outside

Project Number: 01-CCC-003-24

Improvement Type: Building and Building Improvements

Division: 22-605 General

Description: Civic Center Paint and seal outside stucco.

Justification: Paint and seal outside stucco to prolong a useful life.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding				\$7,000	\$7,000	\$14,000
Project Total						\$14,000

Civic Center Windows

Project Number: 22-CCC-001-27

Improvement Type: Building and Building Improvements

Division: 22-605 General

Description: Replace all seals and rubbers around windows.

Justification: The windows are starting to leak and need to be repaired.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding		\$5,000				\$5,000
Project Total						\$5,000

Legacy Trails Phase II

Project Number: 22-CDC-001-26

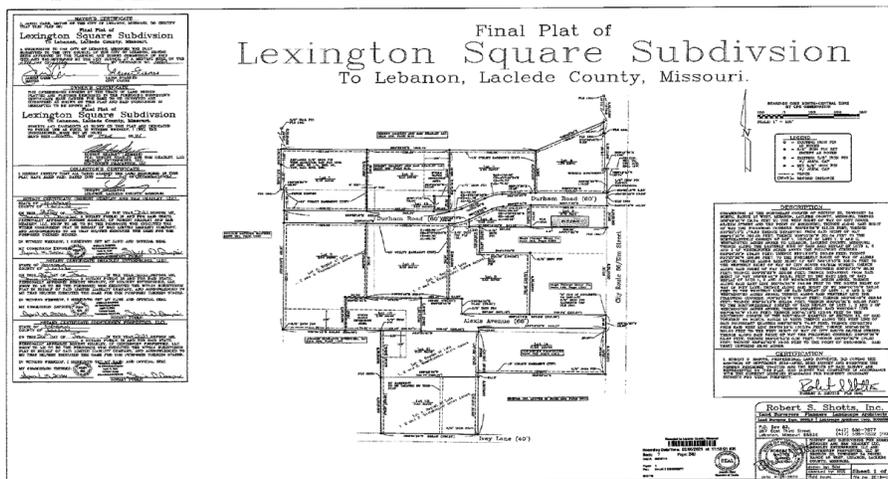
Improvement Type: Land & Land Improvements

Division: 22-625 Codes Administration

Description: Community Development- New Residential Subdivisions 1,300 LF x 16 Lots

Justification: New housing development for utilities, storm water, street, & curb

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$420,000					\$420,000
Project Total						\$420,000



Mills Center Maintenance

Project Number: 01-CBN-008-24

Improvement Type: Building and Building Improvements

Division: 22-605 General

Description: Pressure wash and seal block, replace water cooler with filler and move the current location of trash container to rear of building.

Justification: Wash and seal block to ensure its useful life expectancy, replace water cooler with filler, moving trash container keeps front of building looking nice.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding				\$5,000	\$5,000	\$10,000
Project Total						\$10,000

Fairgrounds

Project Number: 22-CBN-003-26

Improvement Type: Land and Land Improvements

Division: 22-605 General

Description: Purchase new bleachers for the dirt track.

Justification: Current bleachers are in poor condition.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$25,000	\$25,000	\$25,000			\$75,000
Project Total						\$75,000



Wallace Building Parking Lot

Project Number: 22-CBN-004-26

Improvement Type: Building and Building Improvements

Division: 22-605 General

Description: Seal and stripe parking lot.

Justification: Parking lot shows age and needs to be sealed and striped.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$10,000					\$10,000
Project Total						\$10,000

Exhibition Hall Tables & Chairs

Project Number: 01-CCC-001-21

Improvement Type: Furniture and Office Equipment

Division: 22-605 General

Description: New tables and chairs for Exhibition Hall 175.

Justification: Existing furniture is over 30 years old. Many have holes in the tops, and legs are no longer sturdy enough for some events. We have been using some tables from Civic Center to compensate for broken or defective tables at Mills Center. We have many wedding receptions and family gatherings, and the tables need to be useable.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Project Total						\$60,000

80 - Electric

Digger Derrick

Project Number 80-ELX-003-22

Improvement Type Vehicles

Division 80-200 - Electric Operating

Description Replace digger derrick truck

Justification Replace a 2010 digger derrick truck with a new digger derrick truck. The 2010 digger truck has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$400,000	\$0	\$0	\$0	\$0	\$400,000
						\$0
						\$0
Project Totals	\$400,000	\$0	\$0	\$0	\$0	\$400,000



80 - Electric

Transformers

Project Number 80-ELF-004-22

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Purchase of various sizes of transformers

Justification Replenish transformer inventory to prepare for future projects

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$400,000	\$400,000	\$400,000	\$350,000	\$350,000	\$1,900,000
						\$0
						\$0
Project Totals	\$400,000	\$400,000	\$400,000	\$350,000	\$350,000	\$1,900,000



80 - Electric

Small Bucket Truck

Project Number 80-ELF-001-28

Improvement Type Vehicle

Division 80-200 - Electric Operating

Description Purchase new bucket truck

Justification This truck will replace a 2015 small bucket truck which has reached the end of its useful life in accordance with the capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$250,000	\$0	\$0	\$0	\$250,000
						\$0
						\$0
Project Totals	\$0	\$250,000	\$0	\$0	\$0	\$250,000



80 - Electric

Material Handler Bucket Truck

Project Number 80-ELF-015-21

Improvement Type Vehicles

Division 80-200 - Electric Operating

Description Replacement or a material handler bucket truck

Justification This will replace a 2007 bucket truck that has reached the end of its useful life in accordance with the capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$300,000	\$0	\$0	\$0	\$0	\$300,000
						\$0
						\$0
Project Totals	\$300,000	\$0	\$0	\$0	\$0	\$300,000



80 - Electric

Substation #8 Improvements

Project Number 80-ELF-005-26

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Upgrade transmission relays and relocate the relays inside. Upgrade transmission interrupter to a transmission breaker.

Justification Installation of the new standard transformer protection relay panel will provide enhanced protection speed, improve reliability, and the ability to capture fault data. Moving this relay inside the building will provide a controlled environment for the relay. Upgrading the interrupter to a breaker will provide better protection for our substation transformers.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$600,000	\$0	\$0	\$0	\$0	\$600,000
						\$0
						\$0
Project Totals	\$600,000	\$0	\$0	\$0	\$0	\$600,000



80 - Electric

Primary System Improvements

Project Number 80-ELX-004-21

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Construct approximately 0.25 miles of 3 phase 4/0 URD. Also, convert approximately 0.24 miles of existing single phase to 3 phase 1/0 ACSR.

Justification These improvements were identified by Toth and Associates in the 2019 electric system study. Extending this feed will improve reliability in the area by not serving most of the houses from private right of way which could be hard to access at times.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$371,000	\$0	\$0	\$371,000
						\$0
						\$0
Project Totals	\$0	\$0	\$371,000	\$0	\$0	\$371,000



80 - Electric

Skid Steer

Project Number 80-ELF-001-27

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Replace current skid steer

Justification This will replace the 2013 skid steer that has reached the end of its useful life in accordance with the capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$150,000	\$0	\$0	\$0	\$150,000
						\$0
						\$0
Project Totals	\$0	\$150,000	\$0	\$0	\$0	\$150,000



80 - Electric

Sectionalizing Improvements

Project Number 80-ELX-008-21

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Install 3 phase reclosers: one (1) on feeder 7030, one (1) on feeder 1050, and one (1) on feeder 5060.

Justification These improvements were identified by Toth and Associates in the 2019 electric system study. Installing the 3 phase reclosers will decrease the number of customers affected during an outage by isolating the fault downline, this will add reliability and increases our sectionalizing capacity

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$290,000	\$0	\$0	\$290,000
						\$0
						\$0
Project Totals	\$0	\$0	\$290,000	\$0	\$0	\$290,000



80 - Electric

Substation Improvements - Substation #2

Project Number 80-ELX-005-21

Improvement Type Machinery

Division 80-215 - Electric Reserve

Description Install a new standard transformer protection panel. Install new relay panels inside the substation building. Move DC power supply inside the substation building

Justification Installation of the new standard transformer protection panel will provide enhanced protection speed, improved reliability, and the ability to capture fault data.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$110,000	\$0	\$0	\$0	\$0	\$100,000
						\$0
						\$0
Project Totals	\$110,000	\$0	\$0	\$0	\$0	\$100,000



80 - Electric

Substation Improvements #7

Project Number 80-ELX-013-21

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Replace the transformer with 12 MVA units. Add breaker and foundation to spare bay for new feeder. Replace the outdoor relay cabinet with a standard indoor protection panel.

Justification These improvements were identified by Toth and Associates in the 2019 electric system study. This will create a new feeder to serve the load located east of the station. This will create the ability to pick up critical loads during a contingency, achieve existing transformer protection, improve reliability, and the ability to capture

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$600,000	\$600,000	\$1,200,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$600,000	\$600,000	\$1,200,000



80 - Electric

Track Driven Aerial Device

Project Number 80-ELF-003-27

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Purchase track driven aerial machine

Justification This will replace the 2007 track driven aerial device, which has exceeded the end of its useful life in accordance with the capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$200,000	\$0	\$0	\$0	\$200,000
						\$0
						\$0
Project Totals	\$0	\$200,000	\$0	\$0	\$0	\$200,000



80 - Electric

Update Substation Bays

Project Number 80-ELF-017-21

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Update copper wire buss to aluminum buss.

Justification These updates will allow us to safely bypass feeder breakers during routine substation maintenance. This will increase reliability, improve system longevity and decrease maintenance costs.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$0	\$350,000	\$350,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$350,000	\$350,000



80 - Electric

Substation Recloser Upgrades

Project Number 80-ELF-014-21

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Replacement of aging substation reclosers in substations.

Justification This project will change out our dated reclosers that were installed in 1992 and upgrade to a recloser that has better safety options and will save on maintenance costs. The new recloser will have polymer insulators that will reduce the possibility of flashovers.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$0	\$300,000	\$300,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$300,000	\$300,000



80 - Electric

Overhead Aerial Cable Project - Osage/Parkway/Highland

Project Number 80-ELF-010-21

Improvement Type Building & Building Improvements

Division 80-215 - Electric Reserve

Description Replace 4,834 linear feet of existing overhead lines with aerial cable in areas that we have right of way restrictions. We plan on having the overhead single-phase lines

Justification Many of these lines are costly to maintain due to yard fences and vegetative growth. Replacement will add reliability while lowering maintenance costs.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$45,000	\$0	\$0	\$45,000
						\$0
						\$0
Project Totals	\$0	\$0	\$45,000	\$0	\$0	\$45,000



80 - Electric

Overhead Aerial Cable Project Holly/Pine/Zachary

Project Number 80-ELF-011-21

Improvement Type Building & Building Improvements

Division 80-215 - Electric Reserve

Description Replace 4,673 linear feet of existing overhead lines with aerial cable in areas that we have right of way restrictions. We plan on having the overhead single-phase lines

Justification Many of these lines are costly to maintain due to yard fences and vegetative growth. Replacement will add reliability while lowering maintenance costs.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$50,000	\$0	\$0	\$50,000
						\$0
						\$0
Project Totals	\$0	\$0	\$50,000	\$0	\$0	\$50,000



80 - Electric

Overhead Aerial Cable Project Stanwood/Belwood

Project Number 80-ELF-006-21

Improvement Type Building & Building Improvements

Division 80-215 - Electric Reserve

Description Replace 4,000 linear feet of existing overhead lines with aerial cable in areas that we have right of way restrictions. We plan on having the overhead single-phase lines

Justification Many of these lines are costly to maintain due to yard fences and vegetative growth. Replacement will add reliability while lowering maintenance costs.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$40,000	\$0	\$40,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$40,000	\$0	\$40,000



80 - Electric

Overhead Aerial Cable Project Polk/Taylor/5th

Project Number 80-ELF-012-21

Improvement Type Building & Building Improvements

Division 80-215 - Electric Reserve

Description Replace 3,024 linear feet of existing overhead lines with aerial cable in areas that we have right of way restrictions. We plan on having the overhead single-phase lines

Justification Many of these lines are costly to maintain due to yard fences and vegetative growth. Replacement will add reliability while lowering maintenance costs.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$60,000	\$0	\$0	\$0	\$60,000
						\$0
						\$0
Project Totals	\$0	\$60,000	\$0	\$0	\$0	\$60,000



80 - Electric

Insulator Upgrades

Project Number 80-ELF-018-21

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Replacement of existing porcelain insulators.

Justification Porcelain insulators are brittle, making them crack and break rather easy. Replacing them with polymer insulators increases their lifespan therefore reducing material costs and potential outages. This will increase reliability, improve system longevity and decrease maintenance costs.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$30,000	\$0	\$0	\$30,000
						\$0
						\$0
Project Totals	\$0	\$0	\$30,000	\$0	\$0	\$30,000



80 - Electric

Reel Trailers

Project Number 80-ELF-004-28

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Replace wire reel trailers

Justification Replace 1996-reel trailers that have reached the end of their useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$80,000	\$80,000	\$0	\$160,000
						\$0
						\$0
Project Totals	\$0	\$0	\$80,000	\$80,000	\$0	\$160,000



80 - Electric

Service Truck with Utility Bed

Project Number 80-ELF-003-28

Improvement Type Vehicle

Division 80-200 - Electric Operating

Description Purchase truck with utility bed

Justification This truck will replace a 2010 Chevrolet ¾ ton pickup that has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$80,000	\$0	\$0	\$80,000
						\$0
						\$0
Project Totals	\$0	\$0	\$80,000	\$0	\$0	\$80,000



80 - Electric

Substation Improvements #5

Project Number 80-ELX-015-21

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Replace transformer #1 with 10 MVA unit from Substation #3 transformer upgrade

Justification This improvement was identified by Toth and Associates in the 2019 electric system study. Replacing this transformer will provide greater reliability during these contingencies.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$250,000	\$0	\$250,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$250,000	\$0	\$250,000



80 - Electric

Primary System Improvements

Project Number 80-ELX-011-21

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Convert existing conductor on Substation 6 Feeder 6010, approximately 0.30 miles, from 3 phase to 3 phase 4/0 ACSR

Justification This improvement was identified by Toth and Associates in the 2019 electric system study. This reconductoring will reduce the load during peak times as well as prevent the overloading of conductors during a contingency.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$240,000	\$0	\$240,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$240,000	\$0	\$240,000



80 - Electric

Reel Tensioning Trailer

Project Number 80-ELF-002-28

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Purchase reel tensioning trailer

Justification Purchase overhead single bull wheel tensioning trailer

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$50,000	\$0	\$0	\$50,000
						\$0
						\$0
Project Totals	\$0	\$0	\$50,000	\$0	\$0	\$50,000



80 - Electric

Backhoe

Project Number 80-ELF-004-29

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Purchase Case 580 backhoe

Justification Replace a 2017 case 580 backhoe that has reached the end of its useful life

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$140,000	\$0	\$140,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$104,000	\$0	\$140,000



80 - Electric

Electric Pickup Truck

Project Number 80-ELF-003-29

Improvement Type Vehicle

Division 80-200 - Electric Operating

Description Purchase new department pickup

Justification Replace 2017 Dodge pickup (2365) that has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$60,000	\$0	\$60,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$60,000	\$0	\$60,000



80 - Electric

80' Material Handler Bucket Truck

Project Number 80-ELF-002-29

Improvement Type Vehicles

Division 80-200 - Electric Operating

Description Purchase 80' material handling bucket truck

Justification Replace 1996 80' non-material handling bucket truck (2365 Bertha) that has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$400,000	\$0	\$400,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$400,000	\$0	\$400,000



80 - Electric

Track Driven Derrick Digger

Project Number 80-ELF-003-30

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Purchase track driven digger derrick

Justification This will replace a 2018 DB37 back-yard digger-derrick that has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$0	\$250,000	\$250,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$250,000	\$250,000



80 - Electric

Pole Trailer

Project Number 80-ELF-002-30

Improvement Type Machinery & Equipment

Division 80-200 - Electric Operating

Description Purchase pole trailer

Justification Replace 2003 pole trailer that has reached the end of its useful life

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$0	\$150,000	\$150,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$150,000	\$150,000



80 - Electric

Electric Pickup Truck

Project Number 80-ELF-001-30

Improvement Type Vehicle

Division 80-200 - Electric Operating

Description Purchase new department pickup

Justification Replace 2019 Dodge ½ ton pickup (2035) that has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$0	\$60,000	\$60,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$60,000	\$60,000



80 - Electric

West Fremont Residential Development

Project Number 80-ELF-004-26

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Update existing overhead distribution electric and install new underground electric utilities for new development.

Justification Expand underground electric infrastructure to accommodate future residential development.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$350,000	\$0	\$0	\$0	\$0	\$350,000
						\$0
						\$0
Project Totals	\$350,000	\$0	\$0	\$0	\$0	\$350,000



80 - Electric

LHS Line Relocate

Project Number 80-ELF-003-26

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Relocate existing three phase feed in front of the Lebanon High School for an addition on the front of the school

Justification Installing approximately 5000' of underground primary wire to relocate existing overhead powerlines. This will make room for the Lebanon High School construction expansion on the front of the existing building.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$400,000	\$0	\$0	\$0	\$0	\$400,000
						\$0
						\$0
Project Totals	\$400,000	\$0	\$0	\$0	\$0	\$400,000



80 - Electric

LED Streetlight Improvements

Project Number 80-ELF-002-26

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Replace existing streetlights with LED heads

Justification The existing heads that are in service were wired to accept an LED bulb. The bulbs are not bright and need the heads replaced to an all-LED head.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$75,000	\$55,000	\$55,000	\$55,000	\$0	\$240,000
						\$0
						\$0
Project Totals	\$75,000	\$55,000	\$55,000	\$55,000	\$0	\$240,000



80 - Electric

Grandview Subdivision Electric Installation

Project Number 80-ELF-003-25

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Install new underground electric utilities for residential subdivision extension

Justification Expand underground electric infrastructure to accommodate future residential development.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$160,000	\$0	\$0	\$0	\$0	\$160,000
						\$0
						\$0
Project Totals	\$160,000	\$0	\$0	\$0	\$0	\$160,000



80 - Electric

Substation Improvements #1

Project Number 80-ELX-014-21

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Install a new standard transformer protection panel. Install new relay panels inside the substation building.

Justification These improvements were identified by Toth and Associates in the 2019 electric system study. Installation of the new standard transformer protection panel will provide enhanced protection speed, improved reliability, and the ability to capture event data.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$100,000	\$0	\$0	\$0	\$0	\$100,000
						\$0
						\$0
Project Totals	\$100,000	\$0	\$0	\$0	\$0	\$100,000



80 - Electric

Distribution/Transmission Pole Changeouts

Project Number 80-ELF-002-24

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Transmission and distribution pole upgrades

Justification Upgrading wood poles to engineered self-supporting steel poles at interstate crossings. These upgrades will add reliability and provide contingencies to our distribution system.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000
						\$0
						\$0
Project Totals	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000



80 - Electric

Substation Improvements #3

Project Number 80-ELX-010-21

Improvement Type Machinery & Equipment

Division 80-215 - Electric Reserve

Description Replace 69kv circuit switcher for transformers 1 & 2, replace transformer #1 with a 12mva unit, and associate foundations. Install buss tie breaker between trans 1 and trans 2 distribution buss

Justification Existing transformers are insufficiently rated to pick up all feeders during contingencies. Increasing this transformer to a 12mva will significantly improve reliability

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$1,300,000	\$800,000	\$0	\$0	\$2,100,000
						\$0
						\$0
Project Totals	\$0	\$1,300,000	\$800,000	\$0	\$0	\$2,100,000



80 - Electric

Transmission System Upgrades

Project Number 80-ELF-001-29

Improvement Type Land & Land Improvements

Division 80-215 - Electric Reserve

Description Upgrade aging 69kV transmission system

Justification Identify areas within the 69kV transmission infrastructure that have exceeded life expectancy. Utilize engineering for specifications and compliance with transmission standards

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$0	\$550,000	\$450,000	\$1,000,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$550,000	\$450,000	\$1,000,000



80 - Electric

Material Handler Bucket Trucks

Project Number 80-ELF-005-28

Improvement Type Vehicles

Division 80-200 - Electric Operating

Description Replacement of a material handler bucket truck

Justification This will replace a 2016 bucket truck that has reached the end of its useful life in accordance with the capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Total
Electric Rates	\$0	\$0	\$320,000	\$0	\$0	\$320,000
						\$0
						\$0
Project Totals	\$0	\$0	\$320,000	\$0	\$0	\$320,000



80 - Electric

Public Works HVAC Replacement

Project Number 80-ELF-005-26

Improvement Type Building & Building Improvements

Division 22- 605 General

Description Replace HVAC unit outside breakroom PW

Justification Replace 5-ton HVAC unit it is at end of life.

Funding Source	2026	2027	2028	2029	2030	Total
Capital Funding	\$15,000					\$15,000
Project Totals						\$15,000

Replacement of Half-Ton Truck

Project Number: 01-FMS-002-19

Improvement Type: Machinery and Equipment

Division Facilities 60-320 Facilities Management

Description: Half Ton Pick-up

Justification: Replacement of single cab vehicle used by the Facilities Management cleaning crew. Many times, more than 2 employees need to move locations to a larger vehicle that creates a safer environment and more efficient.

Funding Source	2026	2027	2028	2029	2030	Totals
Service Funds	32,000					32,000
Project Total						32,000



Replacement of UTV

Project Number: 01-FMS-001-27

Improvement Type: Machinery and Equipment

Division: 60-Facility Management

Description: Purchase of a new UTV to replace the 2014 model unit

Justification: The UTV is utilized in landscaping multiple locations. It is used for clean-up and weed control.

Funding Source	2026	2027	2028	2029	2030	Totals
Service Funds		20,000				20,000
Project Total						20,000



Gas Fired Pool Heater

Project Number: 22-CCC-001-22

Improvement Type: Machinery and Equipment

Division 01-130 CIVIC CENTER

Description: The replacement of the gas fired pool heater

Justification: The existing heater has reached the manufacturer's end of life.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funds	\$30,000					\$30,000
Project Total						30,000



Purchase of new Utility Tractor

Project Number: 01-FMS-001-28

Improvement Type: Machinery and Equipment

Division 60-320 Facilities Management

Description: Purchase of a new 30hp Utility tractor

Justification: : The Utility tractor would be utilized in landscaping multiple locations. It will be used for clean-up weed control. The tractor will be used for bushhog detentions and right aways.

Funding Source	2026	2027	2028	2029	2030	Totals
Service Fund			25,000			25,000
Project Total						25,000



SELF-CONTAINED BREATHING APPARATUS

Project Number: 03-FDE-001-29

Improvement Type: Machinery and Equipment

Division: 03-510 Fire

Description: Purchase of SCBA

Justification: NFPA standards and the manufacturer of SCBA cylinders require the replacement of SCBA cylinders every 15 years. In 2032 the current SCBA cylinders will meet their shelf life of 15 years. This is the mandatory retirement age for our cylinders. In addition, the department's additional SCBA equipment, harness, regulators, and face-pieces will also be 15 years old. Purchasing new SCBA will maintain the department's compliance with recommended standards and provide the latest safety equipment for firefighters.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety				\$144,000	\$120,000	\$264,000
Project Total						\$264,000



BUNKER GEAR

Project Number: 22-FDE-001-17

Improvement Type: Machinery and Equipment

Division: 22-605 General

Description: Purchase of Bunker Gear

Justification: These are years two- and three of a three-year plan to provide all personnel with two sets of bunker gear. The plan provides firefighters with back-up gear and maintains both sets of gear with 10-year shelf-life recommendations. A three-year rotation will begin again on FY31.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety	\$40,000	\$55,000				\$95,000
Project Total						\$95,000



FLEET – STAFF VEHICLES

Project Number: 22-FDE-003-14

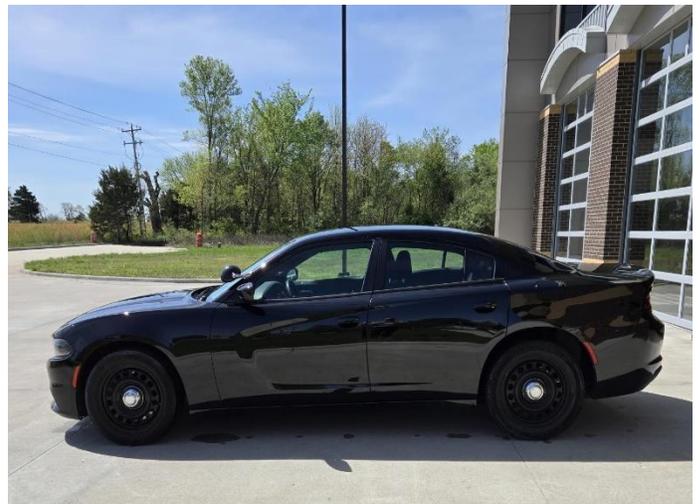
Improvement Type: Machinery and Equipment

Division: 01-Fire Department

Description: Replacement of a 2017 Dodge Durango and 2017 Dodge Charger staff vehicles.

Justification: Replacement of department staff vehicles which will be 10-11 years old when replaced. Recommend replacing both vehicles with ½-ton 4x4 trucks. This will improve the safety of staff by removing heavy equipment carried in SUVs from the passenger area. The ½-ton vehicles may also be utilized to pull certain trailers utilized within the emergency service community in Lebanon and Laclede County. New vehicles will have factory warranties.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety		\$50,000	\$50,000			\$100,000
Project Total						\$100,000



LFD Rigaku- Substance Identifier

Project Number: 01-FDE-005-16

Improvement Type: Machinery and Equipment

Division: 01-Fire Department

Description: Equipment utilized to identify unknown substances

Justification: It is not uncommon for fire department personnel to respond to a chemical release. Many times, fire personnel arrive on scene and are not able to identify the chemical. Handling of unknown substances can be dangerous to fire personnel and the community. Without knowing the products involved in a release fire personnel could conduct procedures which might cause an adverse reaction. This equipment greatly enhances the department's ability to identify these substances.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety				\$30,000		\$30,000
Project Total						\$30,000



Confined Space Breathing System

Project Number: 01-FDE-001-21

Improvement Type: Machinery and Equipment

Division: 01 – 110 – Fire Department

Description: Purchase of breathing air system for use in confined space rescue

Justification: During confined space rescue situation it is often necessary to provide rescue personnel with breathing air.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety			\$25,000			\$25,000
Project Total						\$25,000



Seal Fire Stations 1 & 2 Parking Lots

Project Number: 01-FDE-001-23

Improvement Type: Building and Building Improvements

Division: 01 – 110 – Fire Department

Description: Seal asphalt parking lots

Justification: To increase the useful life of parking lots surfaces resealing the asphalt portions of the parking lots is recommended every five years.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety		\$15,000				\$15,000
Project Total						\$15,000



Electric Hydraulic Rescue Tools

Project Number: 01-FDE-001-19

Improvement Type: Machinery & Equipment

Division: 01 – 110 – Fire Department

Description: Purchase of improved rescue tools

Justification: Replacement of aging gas-powered rescue tools. Electric tools eliminate extended deployment times, remove additional weight from apparatus, free up space for additional tools, and are easier to maintain. Newer electric rescue tools have increased capability over gas-powered tools.

Funding Source	2026	2027	2028	2029	2030	Totals
Public Safety				\$40,000		\$40,000
Project Total						\$40,000



Fire Department Training Center

Project Number: 99-FDE-002-16 (Was 22-FDE-005-16)

Improvement Type: Building and Building Improvements

Division: 03 – 110 – Fire Department

Description: Construction of a training facility with the cornerstone of a live fire structure.

Justification: Live fire training has become difficult for fire departments to conduct due to air quality standards and government regulations. Preparing acquired structures to meet these standards is time consuming and can be expensive. Construction of a training facility provides the fire and police departments along with other partner emergency services to train at any time without excessive prep-time. The overall training facility would also include props for haz-mat, confined space, and other rescue disciplines. This project could be shared with the Lebanon Rural Fire Protection District and other Laclede County fire departments and law enforcement. FY 2026 dollars include land-prep, infrastructure including electric, water and sewer, and construction of the cornerstone of the facility, a multi-level live burn facility. The Fire Department recommends the physical location at the end of E. Commercial behind Boswell School. This is land already owned by the city. FY 2027, 2028, 2029, and 2030 funds are budgeted for continued development of the facility and maintenance.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Fund 22	\$500,000	\$100,000	\$50,000	\$50,000	\$50,000	\$750,000
Project Total						\$750,000



Replacement of 2006 Heavy Rescue

Project Number: 03-FDE-001-26

Improvement Type: Vehicles

Division: 03- 510 Fire Public Safety

Description: Replace 2006 Heavy Rescue apparatus

Justification: Replace 20-year-old heavy rescue apparatus which is 5 years past the depreciation schedule for this type of vehicle. The current vehicle and a large portion of the equipment on it was purchased through a State of Missouri Homeland Security Grant. However, funding for these grants has been greatly reduced or ceased all together. The vehicle carries a wide range of rescue and Haz-mat equipment along with our mobile air cascade system.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$600,000					\$600,000
					Project Total	\$600,000

60 - Internal Service

Enclose Existing Garage Space

Project Number 60-GFM-001-21

Improvement Type Machinery & Equipment

Division 60 - 305 - Garage

Description Enclose existing Garage office

Justification Currently it is difficult to hold phone conversations with vendors and manufacturers representatives while running vehicles/equipment and shop work is performed close by. Enclosing the office space will help keep all paperwork dust/debris free and better organized. This will provide for a cleaner, quieter workspace in which to conduct

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$0	\$0	\$0	\$15,000	\$0	\$15,000
						\$0
						\$0
Project Totals	\$6,000	\$0	\$0	\$15,000	\$0	\$15,000



60 - Internal Service

Garage Roll-up Doors

Project Number 60-GFX-001-21

Improvement Type Building & Building Improvements

Division 60 - 305 - Garage

Description Replace all garage roll-up doors

Justification The existing garage roll-up doors are consistently requiring repairs due to age and constant use.

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$38,000	\$0	\$0	\$0	\$0	\$38,000
						\$0
						\$0
Project Totals	\$38,000	\$0	\$0	\$0	\$0	\$38,000



60 - Internal Service

Floor Drain System

Project Number 60-GFX-004-21

Improvement Type Building & Building Improvements

Division 60 - 305 - Garage

Description Install floor drain system in garage

Justification Installing a floor drain system will provide a safe and effective way to collect fluids that are spilled on the garage floor.

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$0	\$15,000	\$0	\$0	\$0	\$15,000
						\$0
						\$0
Project Totals	\$0	\$15,000	\$0	\$0	\$0	\$15,000



60 - Internal Service

New Compressor in New Enclosed Room

Project Number 60-GFX-003-21

Improvement Type Machinery & Equipment

Division 60 - 305 - Garage

Description Purchase a new compressor and enclose it in a new room

Justification Our current compressor has exceeded its life expectancy and needs to be replaced. By building an enclosed room for the new compressor not only will it help cut down on the noise, but it will protect it from dust/debris and hopefully extend its life expectancy.

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$0	\$0	\$30,000	\$0	\$0	\$30,000
						\$0
						\$0
Project Totals	\$0	\$0	\$30,000	\$0	\$0	\$30,000



60 - Internal Service

Repair and Coat Concrete Floor

Project Number 60-GFM-001-27

Improvement Type Building & Building Improvements

Division 60 - 305 - Garage

Description Repair damaged concrete and coat and seal with protective coating system

Justification Damaged spots on concrete floor

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$0	\$45,000	\$0	\$0	\$0	\$45,000
						\$0
						\$0
Project Totals	\$0	\$45,000	\$0	\$0	\$0	\$45,000



60 - Internal Service

New Cabinets and Storage

Project Number 60-GFM-001-26

Improvement Type Furniture & Office Equipment

Division 60 - 305 - Garage

Description Purchase cabinets and shelving to improve storage

Justification Need additional storage that can be secured

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$15,000	\$0	\$0	\$0	\$0	\$15,000
						\$0
						\$0
Project Totals	\$15,000	\$0	\$0	\$0	\$0	\$15,000



60 - Internal Service

Repaint Interior Walls and Replace Light Fixtures

Project Number 60-GFM-001-28

Improvement Type Building & Building Improvements

Division 60 - 305 - Garage

Description Repaint interior walls.

Justification Paint is getting discolored.

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$0	\$0	\$10,000	\$0	\$0	\$10,000
						\$0
						\$0
Project Totals	\$0	\$0	\$10,000	\$0	\$0	\$10,000



60 - Internal Service

Replace Interior and Exterior Lights

Project Number 60-GFM-002-28

Improvement Type Building & Building Improvements

Division 60 - 305 - Garage

Description Replace light fixtures.

Justification Aged fixtures.

Funding Source	2026	2027	2028	2029	2030	Total
Service Funds	\$0	\$0	\$10,000	\$0	\$0	\$10,000
						\$0
						\$0
Project Totals	\$0	\$0	\$10,000	\$0	\$0	\$10,000



Atchley Park Improvements- Ballfields

Project Number: 79-PKX-002-25

Improvement Type: Building

Division: 79-500 Parks

Description: Building of new concession stand and restroom, field improvements such as netting, benches, and bleachers

Justification: All improvements are park of the park master plan. These improvements will help with the growing number of weekend tournaments, provide additional recreation opportunities for patrons, and help address maintenance issues at the ballfields.

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees	\$650,000					\$650,000
Project Total						\$650,000



Skate Park Improvements

Project Number: 22-PKD-001-19

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Upgrading the existing skate parks by adding more features and ramps

Justification: Skateboarding is a growing sport in the community and with only one skatepark in the area expanding the current facility is a need in the parks

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees	\$100,000					\$100,000
Project Total						\$100,000



Sidewalks and Lights

Project Number: 79-PKX-003-21

Improvement Type: Land and Land Improvements

Division: 79-500 Parks

Description: Additional sidewalks and lights throughout the park system

Justification: Connecting the parks and adding more sidewalks were a major improvement that citizens wanted to see throughout the parks

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees	\$25,000		\$25,000	\$25,000	\$25,000	\$100,000
Project Total						\$100,000



Replacement Mower

Project Number: 79-PKX-002-22

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Replacing a 2019 mower in 2027 and replacing a 2021 mower in 2029

Justification: This is part of the park board's replacement equipment schedule to keep equipment in the best shape and maintain good value.

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees		\$18,000		\$18,500		\$36,500
Project Total						\$36,500



Replacement of Shade Tops

Project Number: 79-PKD-002-27

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Replacement of shade structures at Nelson Park

Justification: These are part of the park board's scheduled replacement plans for equipment

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees		\$25,000				\$25,000
Project Total						\$25,000



Atchley Park Improvements- Walking trail & playground

Project Number: 79-PKD-002-28

Improvement Type: Machinery and Equipment

Division: 79- 500 Parks

Description: Expansion of the current walking trail, relocation of the current dog park, and playground equipment by sports area of park

Justification: These improvements are park of the park master plan and expanding walking trails was a highlight of the citizens survey. The relocation of the dog park is necessary due to the future placement of a new shelter and play turf areas. The additional playground at the lower entrance provides more opportunities for Atchley Park to be utilized by patrons.

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees			\$470,000			\$470,000
Project Total						\$470,000



Truck with dump bed

Project Number: 79-PKX-002-26

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Purchase of a new truck with a dump bed and blade

Justification: This will allow the parks to have their own vehicle to haul mulch, limbs, ballfields materials and allows for the snow removal of parking lots and walking trails

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees			\$60,000			\$60,000
Project Total						\$60,000



Atchley Park Improvements- Front Entrance

Project Number: 79-PKD-003-29

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Replacement of shelter #1 and installing a splash pad

Justification: These are all improvements in the park master plan. A new larger shelter is necessary as Atchley Park is the park with the most rent, especially for large gatherings. A splash pad is another feature that patrons can enjoy in the summer that won't require staffing like the swimming pool.

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees				\$830,000		\$830,000
Project Total						\$830,000



Purchase of new vehicles

Project Number: 79-PKX-004-24

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Replacement of a 2014 truck in 2029 and a 2016 truck in 2030

Justification: These replacements are part of the park board's scheduled replacement plan of vehicles

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees				\$40,000	\$40,000	\$80,000
Project Total						\$80,000



Atchley Park- Turf Play Area

Project Number: 79-PKD-001-30

Improvement Type: Land and Land Improvements

Division: 79-500 Parks

Description: Installation of turf play area with hills and built in play areas

Justification: These improvements are part of the park master plan and new trendy improvements to provide more recreational opportunities to the community.

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees					\$150,000	
Project Total						\$150,000



Boswell Aquatic Center Slide Restoration and Shades

Project Number: 79-BXX-001-21

Improvement Type: Machinery and Equipment

Division: 79-500 Parks

Description: Restoring of the slides and purchasing new shade tops

Justification: The slides need routine maintenance and paint due to fading; the shade tops need to be replaced after 20 years of use

Funding Source	2026	2027	2028	2029	2030	Totals
Park Tax & Fees					\$80,000	\$80,000
Project Total						\$80,000



Patrol Cars

Project Number: 22-PDA-003-15

Improvement Type: Machinery and Equipment

Division: 03 – 515- Police Public Safety

Description: Replacement of Police Vehicles

Justification: The Police Department has implemented a replacement cycle to replace 4 aging and high mileage patrol vehicles annually. This replacement program will keep the police department patrol fleet in reliable condition and eliminate the necessity of replacing large numbers of vehicles at one time. Under the City’s fixed asset policy ordinance 5052 the anticipated service life of a patrol vehicle is three (3) years. The cost estimate below does not include ancillary equipment to transform these vehicles into a serviceable patrol vehicle. This might include but not limited to painting, striping, emergency equipment, push bumpers, cages and the computer consoles/docking station or other items which may not be transferable from the old to new vehicles. Any equipment needed to outfit the vehicles would be budgeted for in the department’s vehicle equipment fund account. The vehicles removed from use by the patrol division will be rotated within the department to replace older vehicles or removed from police service and offered to other city departments, or for public sale

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Project Total						\$1,250,000



Police Department Remodel

Project Number: 22-PDA-002-26

Improvement Type: Building and Building Improvements

Division: 03 – 515- Police Public Safety

Description: Police Department Remodel

Justification: LPD is storing uniforms in the locker rooms and sally-port. There are also workstations in the former dispatch center that are not efficiently laid out. LPD intends to develop a plan to build adequate storage allowing the sally-port and locker rooms to be utilized as intended. We also intend to develop an efficient workspace that serves the current needs of our codes and records teams.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$0	\$50,00	\$0	\$0	\$0	\$50,000
Project Total						\$50,000

Police Department Roof

Project Number: 22-PDA-001-26

Improvement Type: Building and Building Improvements

Division: 03-515 Police

Description: New TPO on PD side of building

Justification: The modified existing roof is at the end of life.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Project Total						\$150,000

New Animal Control Building

Project Number: 01-CCC-003-26

Improvement Type: Building & Building Improvements

Division: 22-605 General

Description: New Animal Control Building

Justification: Existing buildings aged past life expectancy and is unsafe due to building material no longer in compliance with code.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital Funding	\$500,000					\$500,000
Project Total						\$500,000

16 - Stormwater

Stormwater: Mountrose Beacon Branch

Project Number 01-SWC-001-19

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Complete stormwater study on Beacon Branch to identify improvements. Obtain drainage-way easements, clear and stabilize existing drainage-way along Mountrose. Obtain easement and construct detention facility. Note: Formally 01-ENV-001-19

Justification Watershed north of Mountrose was developed prior to stormwater detention requirements. Stormwater tops the street driving surface during extreme rain events.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$445,774	\$0	\$0	\$0	\$0	\$445,774
						\$0
						\$0
Project Totals	\$445,774	\$0	\$0	\$0	\$0	\$445,774



16 - Stormwater

Stormwater: Springfield and Jackson

Project Number 01-SWC-002-19

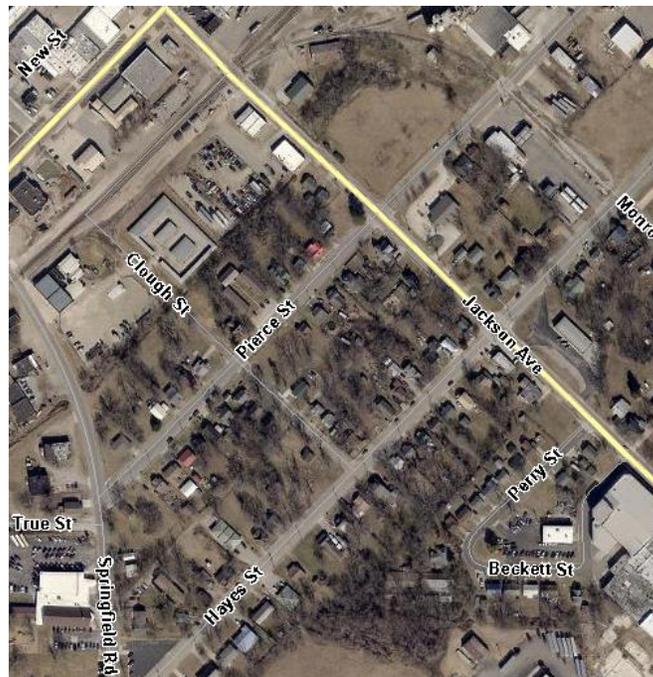
Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Obtain drainage-way easements, clear and stabilize existing drainage-way from Jackson to Springfield. Note: Formally 01-ENV-002-19

Justification Existing drainage-way has bank erosion and lack adequate capacity during intense rain events

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$0	\$35,000	\$0	\$0	\$35,000
						\$0
						\$0
Project Totals	\$0	\$0	\$35,000	\$0	\$0	\$35,000



16 - Stormwater

Stormwater: West Fremont Improvements

Project Number 01-SWC-001-23

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Clear and stabilize existing drainage-way. Note: Formally 01-ENV-001-23

Justification Existing drainage-way has lack adequate capacity during intense rain events with no erosion control.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$10,000	\$0	\$0	\$0	\$0	\$10,000
						\$0
						\$0
Project Totals	\$10,000	\$0	\$0	\$0	\$0	\$10,000



16 - Stormwater

Stormwater: Washington and Park Manor

Project Number 01-SWC-003-22

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Obtain drainage-way easements, clear and stabilize existing drainage-way. Note: Formally 01-ENV-003-22

Justification Existing drainage-way has lack adequate capacity during intense rain events

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$100,000	\$0	\$0	\$0	\$100,000
						\$0
						\$0
Project Totals	\$0	\$100,000	\$0	\$0	\$0	\$100,000



16 - Stormwater

Stormwater: Magnetic Addition

Project Number 01-SWC-001-26

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Detention and piping improvements

Justification Area developed prior to detention requirements. Need regional detention and conveyance improvements

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000



16 - Stormwater

Stormwater: East Fremont Road

Project Number 16-SWC-001-25

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Stormwater piping improvements in conjunction with street improvements.

Justification Aged or non-functional drainage

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$0	\$0	\$0	\$85,000	\$85,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$85,000	\$85,000



16 - Stormwater

Stormwater: Old Town

Project Number 01-SWC-001-27

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Detention and piping improvements

Justification Area developed prior to detention requirements

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$0	\$0	\$0	\$300,000	\$300,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$300,000	\$300,000



16 - Stormwater

Stormwater: Rolling Hills Road

Project Number 01-SWC-002-26

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Stormwater piping improvements in conjunction with street improvements

Justification Aged or non-functional drainage

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$100,000	\$0	\$0	\$0	\$0	\$100,000
						\$0
						\$0
Project Totals	\$100,000	\$0	\$0	\$0	\$0	\$100,000



16 - Stormwater

Master Plan

Project Number 16-SWC-002-29

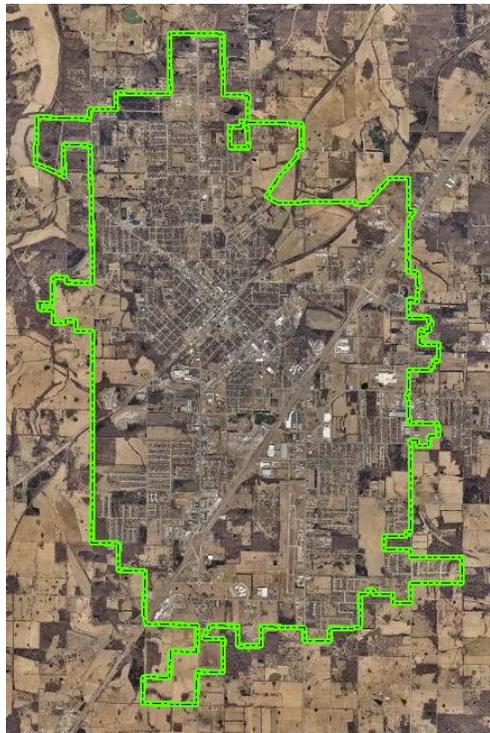
Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Detention and piping improvements from SW Master Plan.

Justification Identified in Master Plan.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$250,000	\$500,000	\$250,000	\$0	\$1,000,000
						\$0
						\$0
Project Totals	\$0	\$250,000	\$500,000	\$250,000	\$0	\$1,000,000



16 - Stormwater

Stormwater: Northview

Project Number 16-SWC-001-27

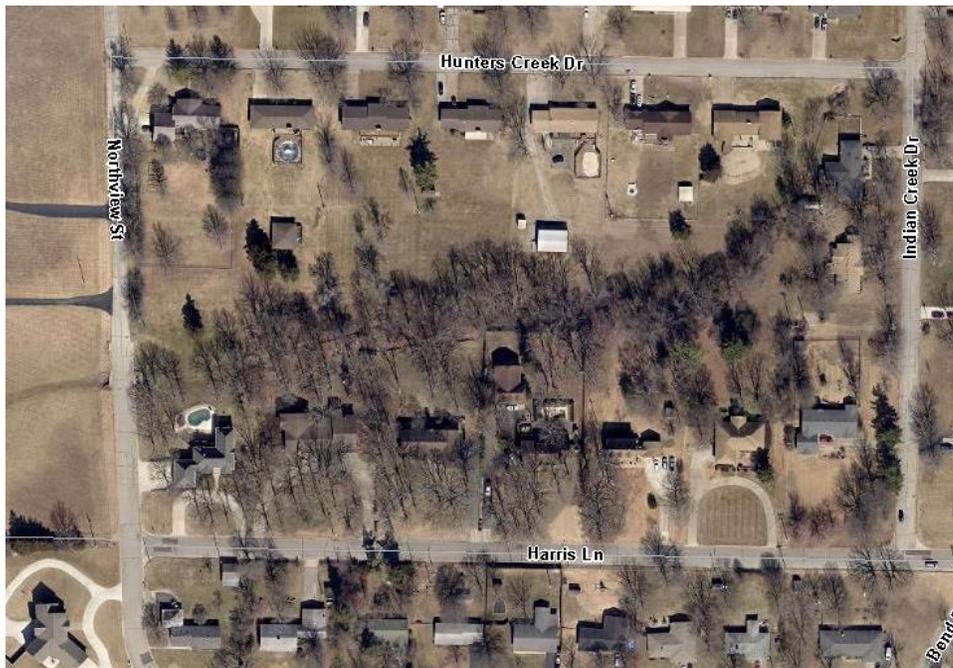
Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Stormwater piping improvements in conjunction with street improvements.

Justification Aged or non-functional drainage.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$75,000	\$0	\$0	\$0	\$75,000
						\$0
						\$0
Project Totals	\$0	\$75,000	\$0	\$0	\$0	\$75,000



16 - Stormwater

Stormwater: Dry Auglaize

Project Number 16-SWC-002-24

Improvement Type Land & Land Improvements

Division 16 - 500 - Stormwater Operation

Description Stream stabilization of Dry Auglaize.

Justification Excessive erosion to bank and exposed sewer main.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$50,000	\$0	\$0	\$0	\$0	\$50,000
						\$0
						\$0
Project Totals	\$50,000	\$0	\$0	\$0	\$0	\$50,000



16 - Stormwater

Stormwater: Millcreek, Lincoln, & East Commercial

Project Number 16-SWC-002-30

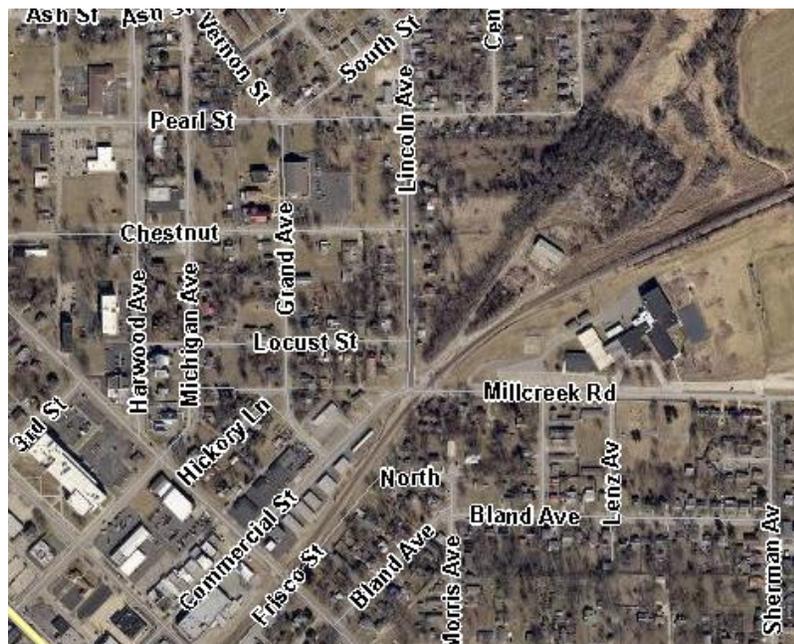
Improvement Type Infrastructure

Division 16 - 500 - Stormwater Operation

Description Stormwater piping improvements in conjunction with street improvements.

Justification Street Improvements.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$0	\$0	\$0	\$25,000	\$25,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$25,000	\$25,000



16 - Stormwater

Stormwater: Catherine, Harwood, & Clark

Project Number 16-SWC-001-29

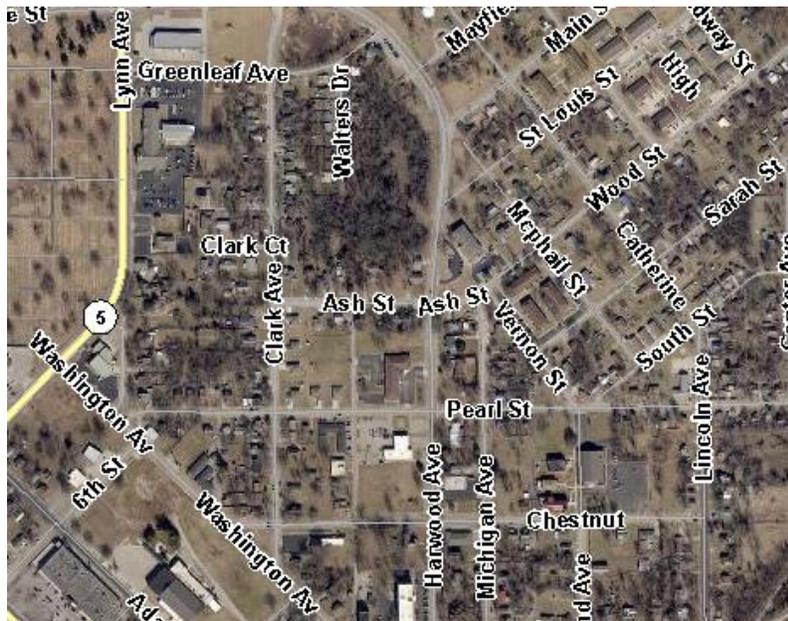
Improvement Type Infrastructure

Division 16 - 500 - Stormwater Operation

Description Stormwater piping improvements in conjunction with street improvements.

Justification Street Improvements.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$0	\$0	\$0	\$50,000	\$0	\$50,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$50,000	\$0	\$50,000



16 - Stormwater

Stormwater: Subdivision Development

Project Number 16-SWC-001-26

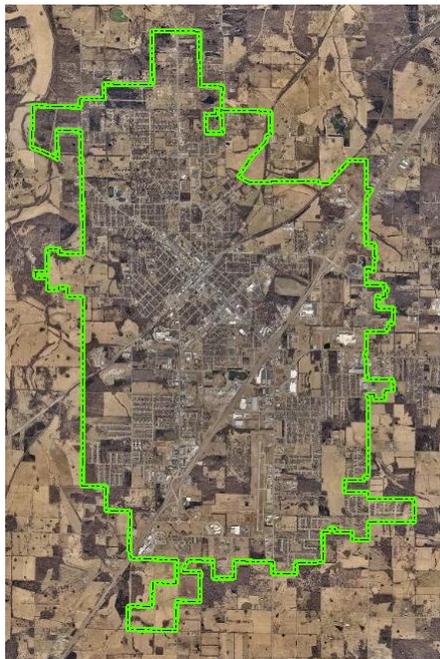
Improvement Type Land & Land Improvement

Division 16 - 500 - Stormwater Operation

Description Stormwater piping improvements in conjunction with subdivision improvements.

Justification Existing drainage-way lacks capacity causing area flooding.

Funding Source	2026	2027	2028	2029	2030	Total
Stormwater Sales Tax	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
						\$0
						\$0
Project Totals	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000



Single Axle Dump Truck

Project Number: 08-STR-017-17

Improvement Type: Machinery and Equipment

Division: 08- Street

Description: Purchase of a new single axle dump truck to replace a 1996 model unit.

Justification: A single axle dump truck is used to haul dirt, aggregate, asphalt, and plow snow. The single axle dump truck being replaced is approaching the end of expected life.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$120,000					\$120,000
Project Total						\$120,000



ADA Sidewalk Ramp Replacements

Project Number: 08-STR-024-22

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Construction of ADA compliant sidewalk ramps at intersections in the existing sidewalk network identified as needed by sidewalk inspections.

Justification: ADA compliant sidewalk ramps are needed to meet pedestrian traffic and safety issues.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Project Total						\$50,000



Jefferson Avenue Sidewalk Improvements

Project Number: 08-STR-004-25

Improvement Type: Land and Land Improvements

Division: 08- Street

Description: Construction of sidewalk along both sides of the 2,500 linear feet of Jefferson Avenue from Interstate 44 to Bland Road.

Justification: ADA compliant sidewalks along Jefferson Avenue are needed to meet pedestrian traffic and safety issues. Funding is via Street Funds and MODOT Surface Transportation Funds Grant.

Funding Source	2026	2027	2028	2029	2030	Totals
Street			\$98,400			\$98,400
STP Funds			\$393,000			\$393,000
Project Total						\$491,400



Skid Steer Loader

Project Number: 08-STR-007-25

Improvement Type: Machinery and Equipment

Division: 08- Street

Description: Purchase of a new skid steer loader to replace a 2016 model unit.

Justification: A skid steer loader is used to excavate, grade, remove snow, and do dirt work on projects. The skid steer loader being replaced is approaching the end of expected life. Staff anticipate trading in the unit being replaced to help defray purchase cost of the new unit. Department will trade in existing equipment.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$60,000				\$60,000
Trade in of existing equipment		\$10,000				\$10,000
Project Total						\$70,000



08-Street Division

East Fremont Improvements

Project Number: 08-STR-015-25

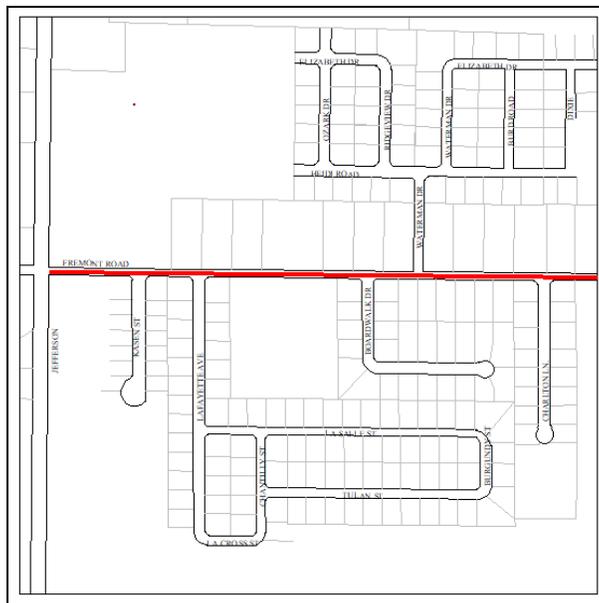
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Installation of curb, storm drain, and sidewalk along 2,800 L.F. of East Fremont from Jefferson to the City Limits.

Justification: Installation of curb, storm drain, and sidewalk is needed along East Fremont to improve traffic safety, storm drainage, and pedestrian safety.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$379,500	\$379,500
Project Total						\$379,500



Excavator Replacement

Project Number: 08-STR-010-26

Improvement Type: Machinery and Equipment

Division: 08- Street

Description: Purchase of a new excavator to replace the 2005 model unit.

Justification: An excavator is used to excavate materials on the street and storm drainage projects. The excavator being replaced is approaching the end of expected life. Staff anticipate sales of unit being replaced to help defray purchase cost of the new unit.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$250,000					\$250,000
Project Total						\$250,000



Fourth, Clark, and Washington Intersection Improvements

Project Number: 08-STR-012-26

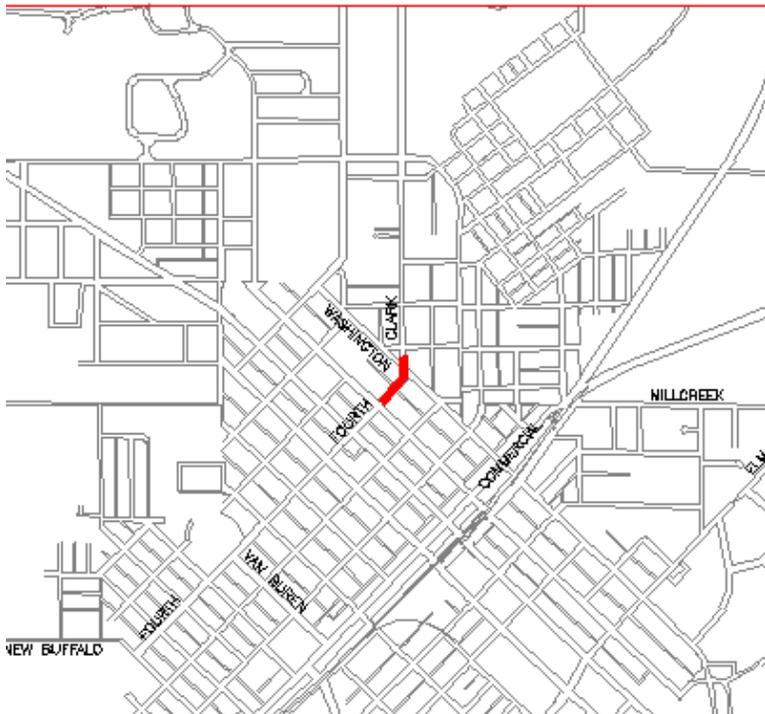
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Realignment and reconstruction of the intersection of Fourth, Clark, and Washington.

Justification: Improvements to the intersection of Fourth, Clark, and Washington are needed to improve traffic flow in this area of the city. This is a portion of the proposed west loop traffic relief project.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$423,190				\$423,190
Project Total						\$423,190



Fourth and Van Buren Intersection Improvements

Project Number: 08-STR-013-26

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Improvements to the intersection of Fourth Street and Van Buren.

Justification: Improvements to the intersection of Fourth Street and Van Buren are needed to improve traffic flow in this area of the city. This is a portion of the proposed west loop traffic relief project.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$71,400					\$71,400
Project Total						\$71,400



Traffic Signal Backup Power Supplies

Project Number: 08-STR-014-26

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of 6 total, 2 per year beginning in Fiscal Year 2026, backup power supplies for city owned traffic signals.

Justification: Backup power supplies are needed so that traffic signals will continue to operate during power outages.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$20,000	\$20,000	\$20,000			\$60,000
Project Total						\$60,000



Traffic Counting Equipment

Project Number: 08-STR-015-26

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of (2) traffic counters to replace (2) Metrocount traffic counters that have reached end of service life.

Justification: Traffic counting equipment is needed for traffic counts for average daily traffic volume, speed statistics, and vehicle classification counts.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$20,000					\$20,000
Project Total						\$20,000



Sidewalk Trimmer for Power Curber

Project Number: 08-STR-016-26

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of trimmer extensions for Power Curber to allow full width trimming for sidewalks.

Justification: Sidewalk trimmer extensions are needed for the Power Curber to allow the Power Curber to trim aggregate to grade for the full width of sidewalks poured with Power Curber.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$7,500					\$7,500
Project Total						\$7,500



08-Street Division

Subdivision Street Extension

Project Number: 08-STR-017-26

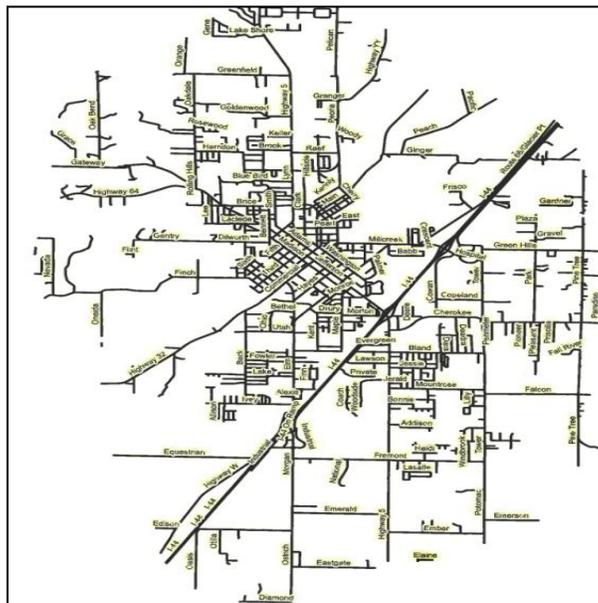
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Street materials cost of 1,000 L.F. extension of residential street.

Justification: Residential Street extensions in new subdivision areas.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$103,000	\$103,000	\$103,000	\$103,000	\$103,000	\$515,000
Project Total						\$515,000



Harwood Avenue Improvements

Project Number: 08-STR-011-27

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,168' of Harwood Avenue from Washington Avenue to St. Louis Street.

Justification: The pavement on Harwood Avenue is in fair to very good condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$120,000					\$120,000
Project Total						\$120,000



Backhoe Loader

Project Number: 08-STR-013-27

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of a new backhoe to replace a 2016 model unit.

Justification: A backhoe is used to excavate, grade, remove snow, and do dirt work on projects. The backhoe being replaced is approaching the end of the expected life. Staff anticipate trading in the unit being replaced to help defray purchase cost of the new unit.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$80,000				\$80,000
Trade in of existing equipment		\$20,000				\$20,000
Project Total						\$100,000



Bland Avenue Improvements

Project Number: 08-STR-002-28

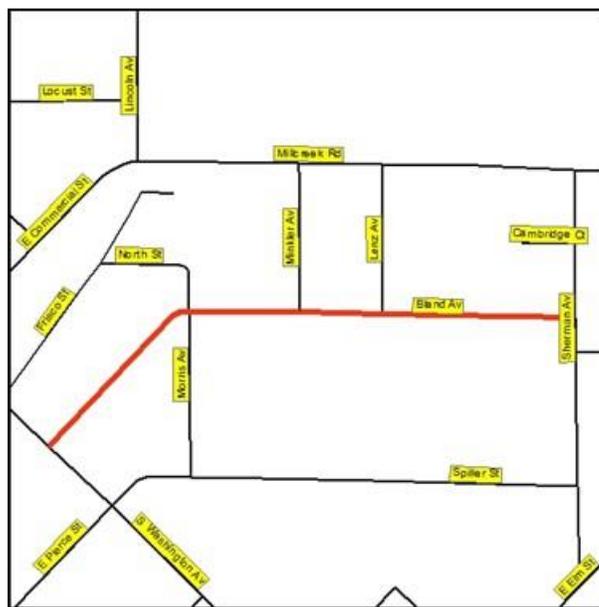
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,018' of Bland Avenue from Sherman Avenue to Washington Avenue.

Justification: The pavement on Bland Avenue is in very poor to failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$77,279				\$77,279
Project Total						\$77,279



Cambridge Court Improvements

Project Number: 08-STR-003-28

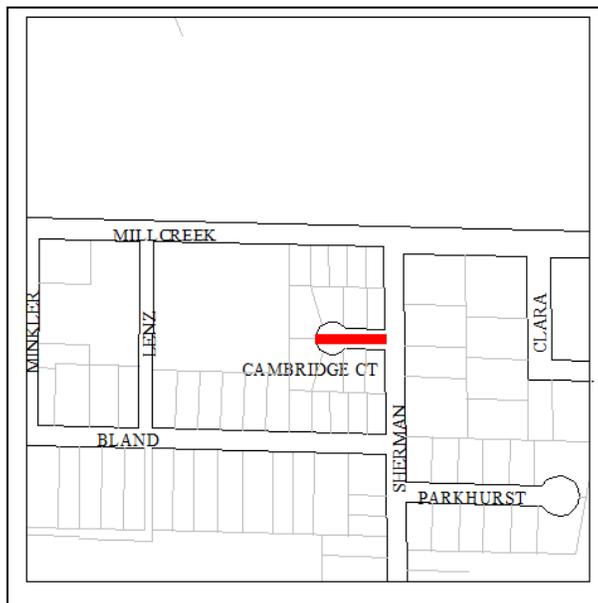
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 185' of Cambridge Court from Sherman Avenue to the end of the street.

Justification: The pavement on Cambridge Court is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$4,579				\$4,579
Project Total						\$4,579



Lenz Drive Improvements

Project Number: 08-STR-004-28

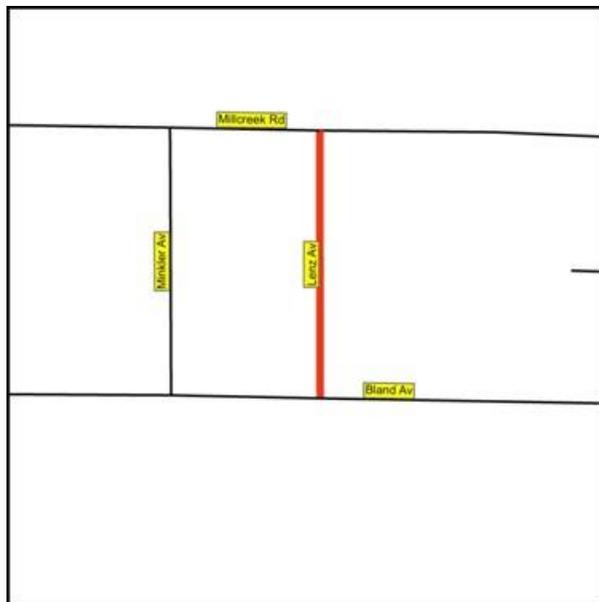
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 513' of Lenz Drive from Bland Avenue to Millcreek Road.

Justification: The pavement on Lenz Drive is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$11,543				\$11,543
Project Total						\$11,543



Minkler Avenue Improvements

Project Number: 08-STR-005-28

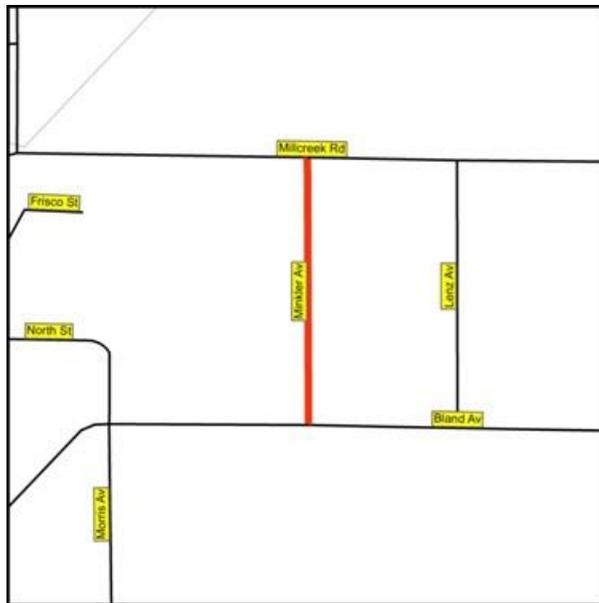
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 513' on Minkler Avenue from Bland Avenue to Millcreek Road.

Justification: The pavement on Minkler Avenue is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$16,160				\$16,160
Project Total						\$16,160



Parkhurst Drive Improvements

Project Number: 08-STR-006-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description Asphalt overlay of 393' of Parkhurst Drive from Sherman Avenue to the end of the street.

Justification: The pavement on Parkhurst Drive is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$10,611				\$10,611
Project Total						\$10,611



North Street Improvements

Project Number: 08-STR-007-28

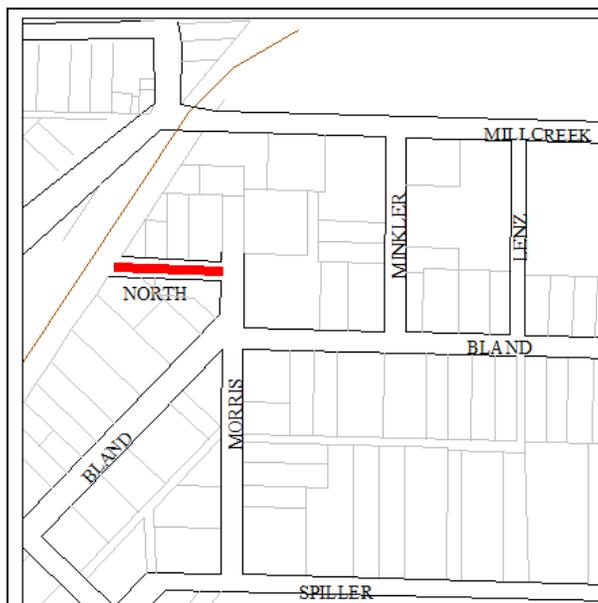
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 448' of North Street from Bland Avenue to Frisco Street.

Justification: The pavement on North Street is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$16,128				\$16,128
Project Total						\$16,128



Morris Avenue Improvements

Project Number: 08-STR-008-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 565' of Morris Avenue from Spiller Street to Bland Avenue.

Justification: The pavement on Morris Avenue is in poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$17,798				\$17,798
Project Total						\$17,798



Spiller Street Improvements

Project Number: 08-STR-009-28

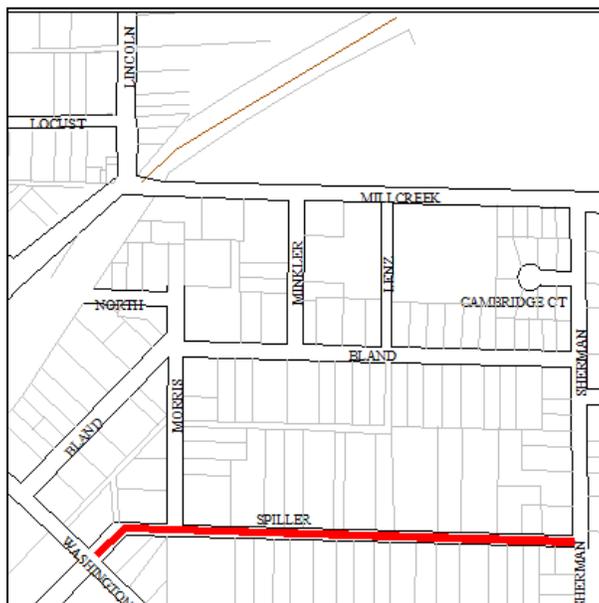
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 1,642' of Spiller Street from Sherman Avenue to Washington Avenue.

Justification: The pavement on Spiller Street is in poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$53,118				\$53,118
Project Total						\$53,118



Tandem Axle Dump Truck

Project Number: 08-STR-019-28

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of a new tandem axle dump truck to replace a 2002 model unit. Lease purchase for 5 years at an estimated \$40,000 per year.

Justification: A tandem axle dump truck is used to haul dirt, aggregate, asphalt, and plow snow. The tandem axle dump truck being replaced is approaching the end of expected life.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$200,000			\$200,000
Project Total						\$200,000



Sherman Avenue Improvements

Project Number: 08-STR-021-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 1,412' of Sherman Avenue from Elm Street to Millcreek Road.

Justification: The pavement on Sherman Avenue is in very good to very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$55,153				\$55,153
Project Total						\$55,153



Northview Street Improvements

Project Number: 08-STR-022-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 1,284' of Northview Street from Herndon Road to Harris Lane.

Justification: The pavement on Northview Street is in fair to excellent condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund		\$39,406				\$39,406
Project Total						\$39,406



Street Sweeper

Project Number: 08-STR-024-28

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of new street sweeper to replace a 2023 model unit. Lease purchase street sweeper for 5 years at \$60,000 per year.

Justification: Street sweepers area used to clean dirt and debris from the street surface. This improves the appearance of the street corridor as well as improving the water quality of storm water run-off.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$300,000			\$300,000
Project Total						\$300,000



Tower Road Improvements

Project Number: 08-STR-025-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,512' of Tower Road from East Bland Road to Hwy. 32.

Justification: The pavement on Tower Road is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$138,662			\$138,662
Project Total						\$138,662



Copperwood Drive Improvements

Project Number: 08-STR-026-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,995' of Copperwood Drive from Tower Road to Tower Road.

Justification: The pavement on Copperwood is in poor to failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$132,259			\$132,259
Project Total						\$132,259



Candlebark Lane Improvements

Project Number: 08-STR-027-28

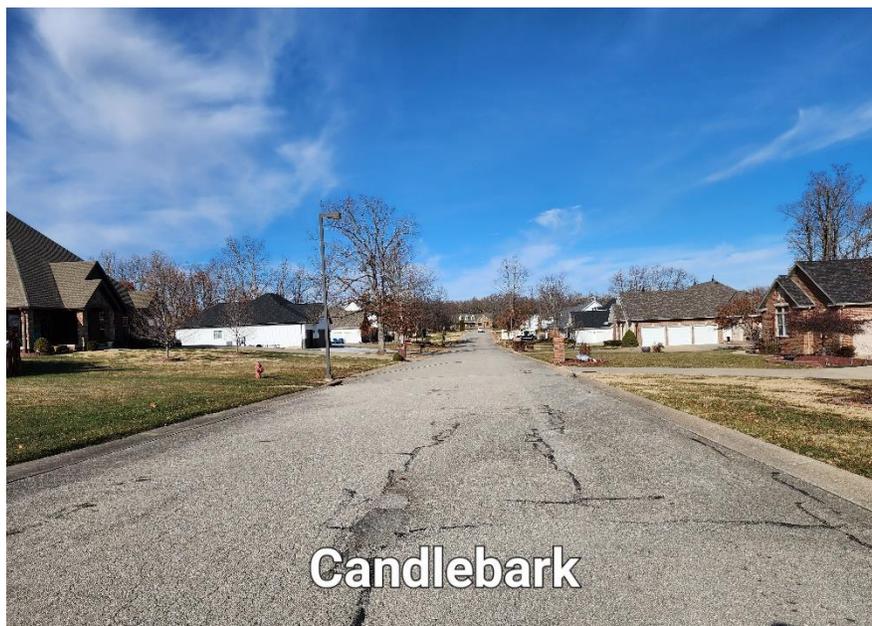
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 994' of Candlebark Lane from Copperwood Drive to Copperwood Drive.

Justification: The pavement on Candlebark is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$43,939			\$43,939
Project Total						\$43,939



One Ton Pickup

Project Number: 08-STR-028-28

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Purchase of new one ton pickup to replace a 2015 model unit.

Justification: A one ton pickup is used to transport personnel, tools, and equipment to jobsites. The pickup being replaced is approaching the end of service life and in line with the City Capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$60,000			\$60,000
Project Total						\$60,000



Clark Avenue Asphalt Overlay

Project Number: 08-STR-029-28

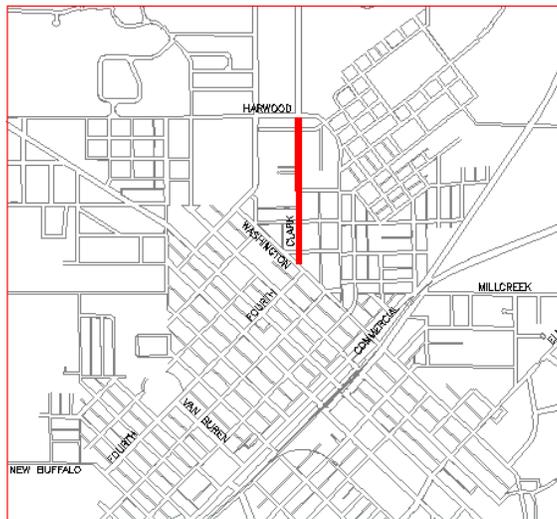
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,400 L.F. of Clark Avenue from Washington to Harwood.

Justification: The pavement on Clark Avenue is in poor to failing condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distress and increase the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$165,000			\$165,000
Project Total						\$165,000



Clark Avenue Asphalt Overlay

Project Number: 08-STR-030-28

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,500 L.F. of Clark Avenue from Harwood to Hwy. YY.

Justification: The pavement on Clark Avenue is in poor condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distress and increase the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$215,000			\$215,000
Project Total						\$215,000



Catherine, Harwood, Clark Realignment Project

Project Number: 08-STR-031-28

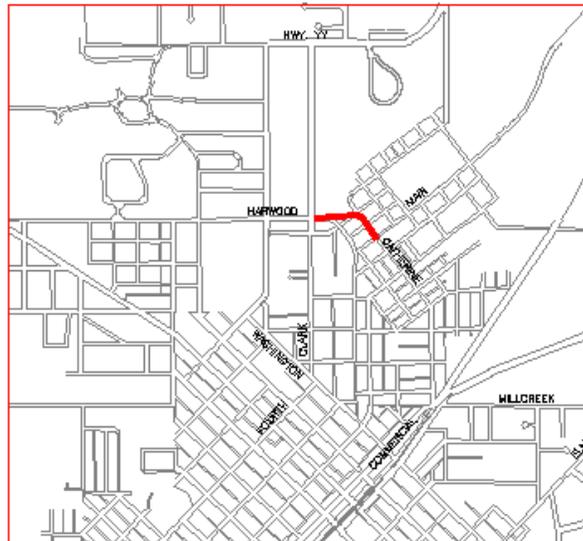
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Reconstruction and realignment of Catherine Street from Main Street to the intersection with Harwood and Clark.

Justification: Improvements to realign Catherine, Harwood, and Clark are needed to improve traffic flow.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$80,000	\$598,918		\$678,918
Project Total						\$678,918



Sheperd Hills Improvements

Project Number: 08-STR-001-29

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 400' of Sheperd Hills from Elm Street to Socket Street.

Justification: The pavement on Sheperd Hills is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$15,624			\$15,624
Project Total						\$15,624



Socket Street Improvements

Project Number: 08-STR-002-29

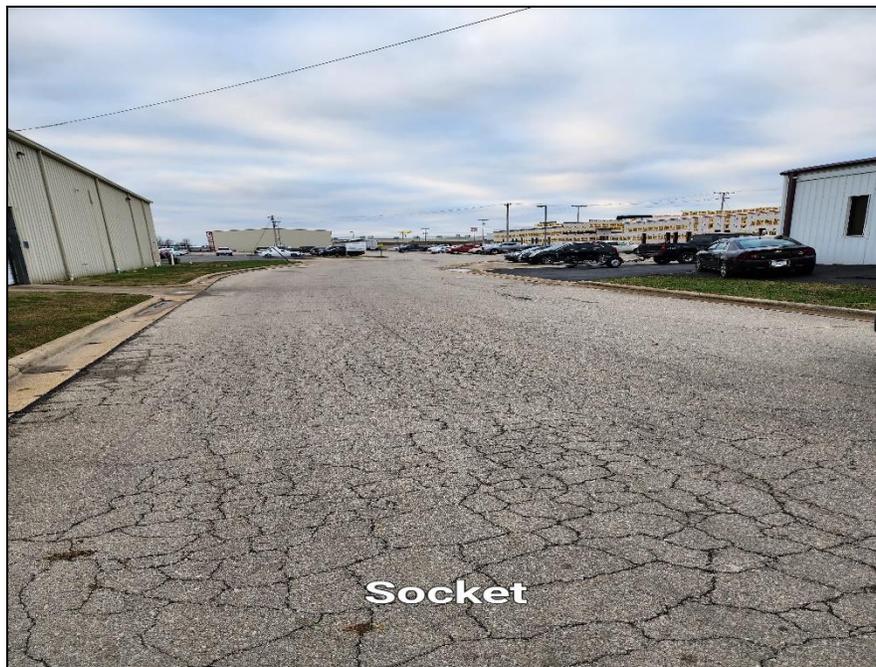
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 730' of Socket Street from Durham Road to Sheperd Hills.

Justification: The pavement on Socket Street is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$28,514			\$28,514
Project Total						\$28,514



Durham Road Improvements

Project Number: 08-STR-003-29

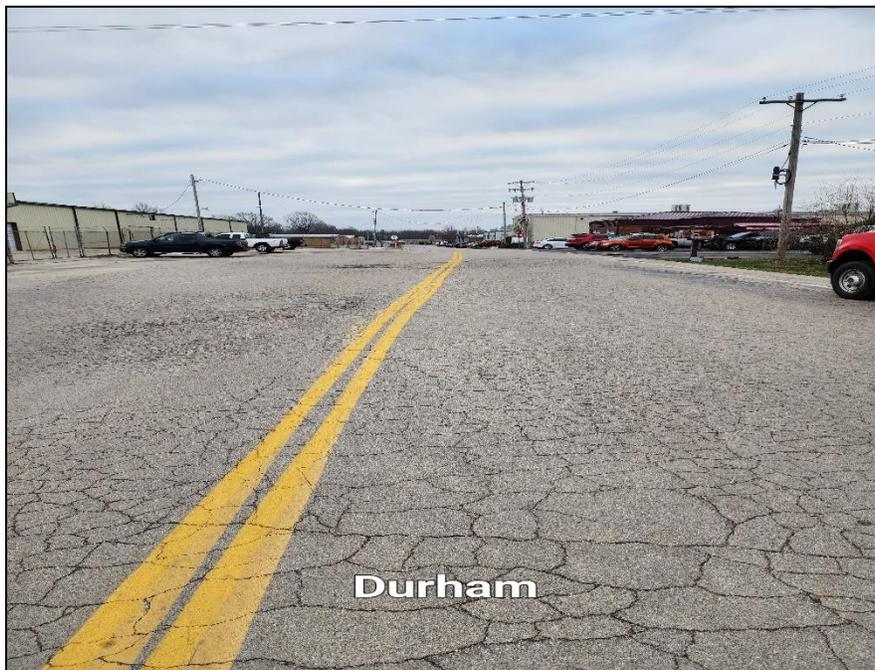
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 1,155' of Durham Road from Elm Street to the end of the street.

Justification: The pavement on Durham Road is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund			\$60,892			\$60,892
Project Total						\$60,892



Three Quarter Ton 4X4 Pickup Truck Replacement

Project Number: 08-STR-004-29

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Replace one three quarter ton 4 X 4 pickup truck.

Justification: Three quarter ton pickups are used to transport personnel, tools, and equipment to jobsites. The pickup being replaced is approaching the end of service life and in line with the City Capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund				\$45,000		\$45,000
Project Total						\$45,000



Kenoly Street Asphalt Overlay

Project Number: 08-STR-005-29

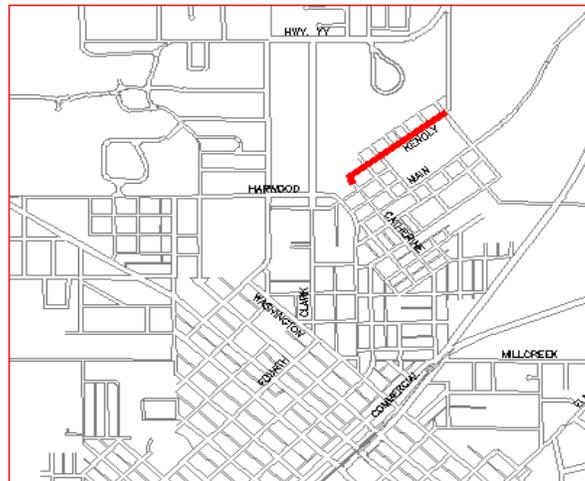
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 1,700 L.F. of Kenoly Street from Catherine to Cherry.

Justification: The pavement on Kenoly Street is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distress and increase the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund				\$80,000		\$80,000
Project Total						\$80,000



Jacket Junction Improvements

Project Number: 08-STR-001-30

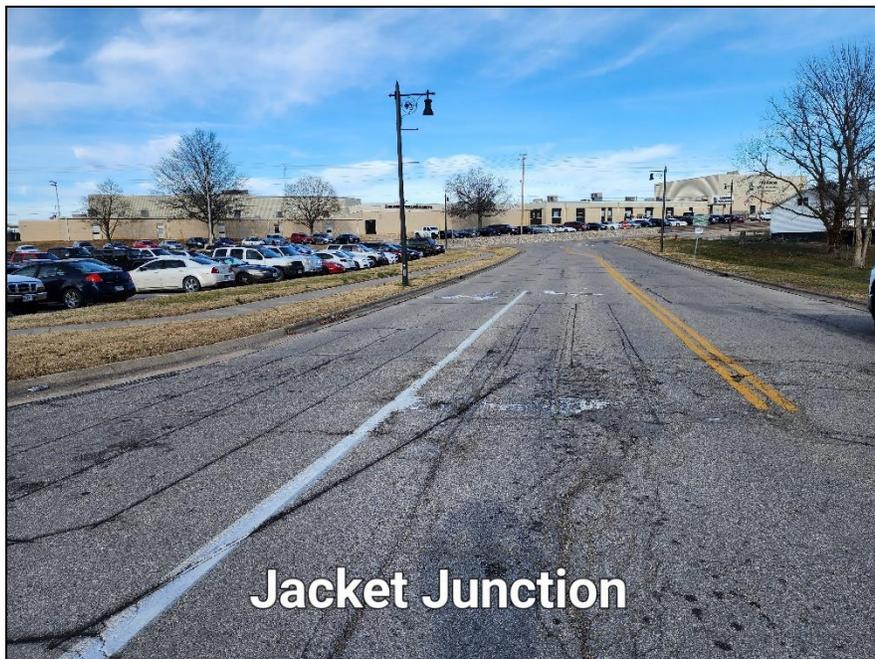
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 312' of Jacket Junction from Brice Street to Jefferson Avenue.

Justification: The pavement on Jacket Junction is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$17,222	\$17,222
Project Total						\$17,222



Tower Road Improvements

Project Number: 08-STR-002-30

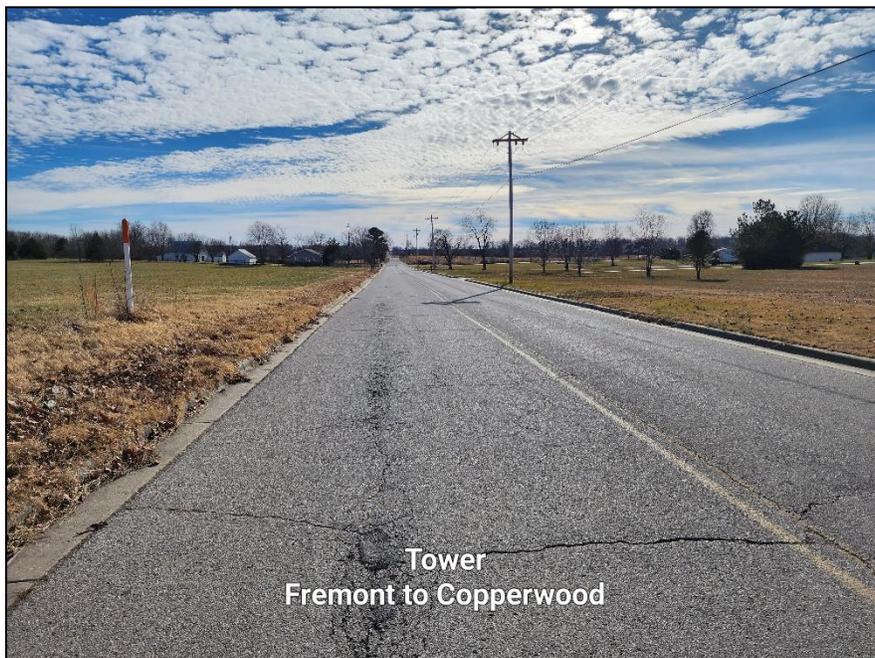
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,455' of Tower Road from Fremont Road to Copperwood Drive.

Justification: The pavement on Tower Road is in very poor to failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$94,834	\$94,834
Project Total						\$94,834



Tower Road Improvements

Project Number: 08-STR-003-30

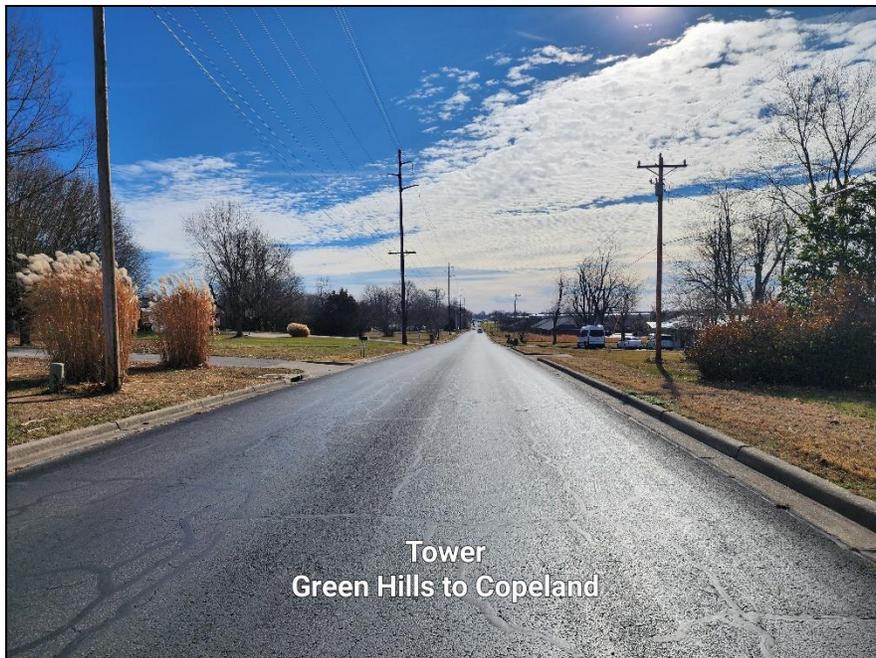
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 3,709' of Tower Road from Green Hills to Copeland Drive.

Justification: The pavement on Tower Road is in fair to poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$143,299	\$143,299
Project Total						\$143,299



Three Quarter Ton 4X4 Pickup Truck Replacement

Project Number: 08-STR-004-30

Improvement Type: Machinery and Equipment

Division: 08-Street

Description: Replace one three quarter ton 4 X 4 pickup truck.

Justification: Three quarter ton pickups are used to transport personnel, tools, and equipment to jobsites. The pickup being replaced is approaching the end of service life and in line with the City Capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$45,000	\$45,000
Project Total						\$45,000



08-Street Division

Millcreek, Lincoln, and Commercial Intersection Improvements

Project Number: 08-STR-005-30

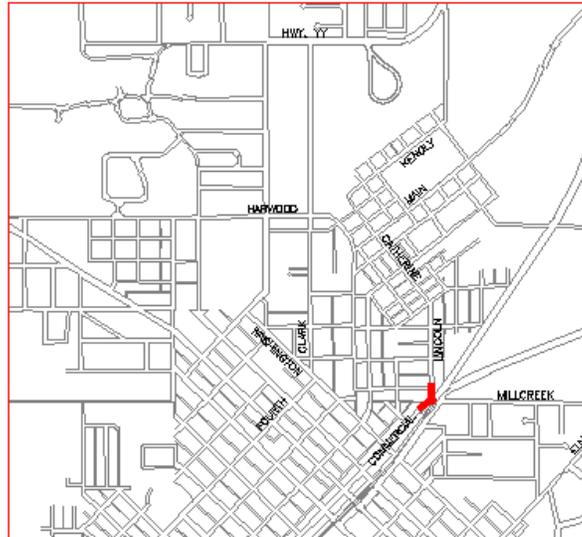
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Improvements to the intersection of Millcreek, Lincoln, and East Commercial.

Justification: Improvements to the intersection of Millcreek, Lincoln, and East Commercial are needed to improve traffic flow in this area of the city.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$257,158	\$257,158
Project Total						\$257,158



Millcreek Road Improvements

Project Number: 08-STR-006-30

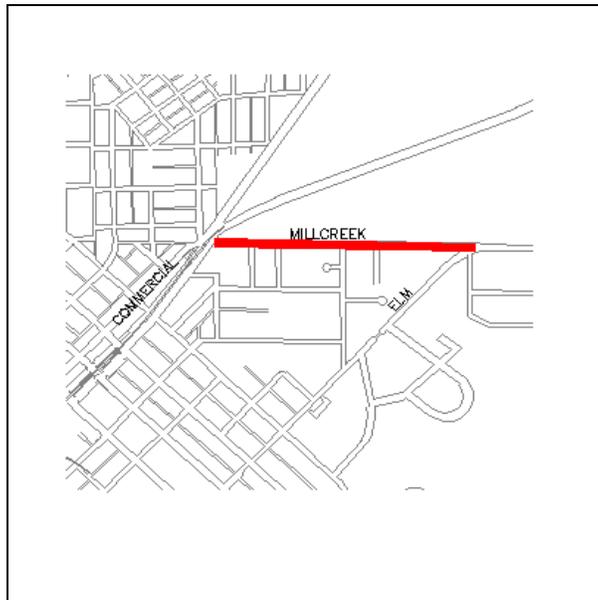
Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 2,957' of Millcreek Road from Commercial to Elm.

Justification: The pavement on Millcreek Road is in very poor to very good condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$185,000	\$185,000
Project Total						\$185,000



Commercial Street Asphalt Overlay

Project Number: 08-STR-007-30

Improvement Type: Land and Land Improvements

Division: 08-Street

Description: Asphalt overlay of 933' of Commercial Street from Washington to Millcreek.

Justification: The pavement on Commercial Street is in good condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund					\$75,000	\$75,000
Project Total						\$75,000



127 Sidewalk Link

Project Number: 08-STR-018-26

Improvement Type: Infrastructure

Division: 22-610 Street

Description: Ivy Lane Morgan Sidewalk extension

Justification: Extending sidewalk Ivy Lane and Morgan

Funding Source	2026	2027	2028	2029	2030	Totals
Street Fund	\$300,000	\$1,250,000				\$1,550,000
Project Total						\$1,550,000

85 - Waste Water

Collection Improvements- Goodwin Hollow Watershed

Project Number 85-WWO-001-14

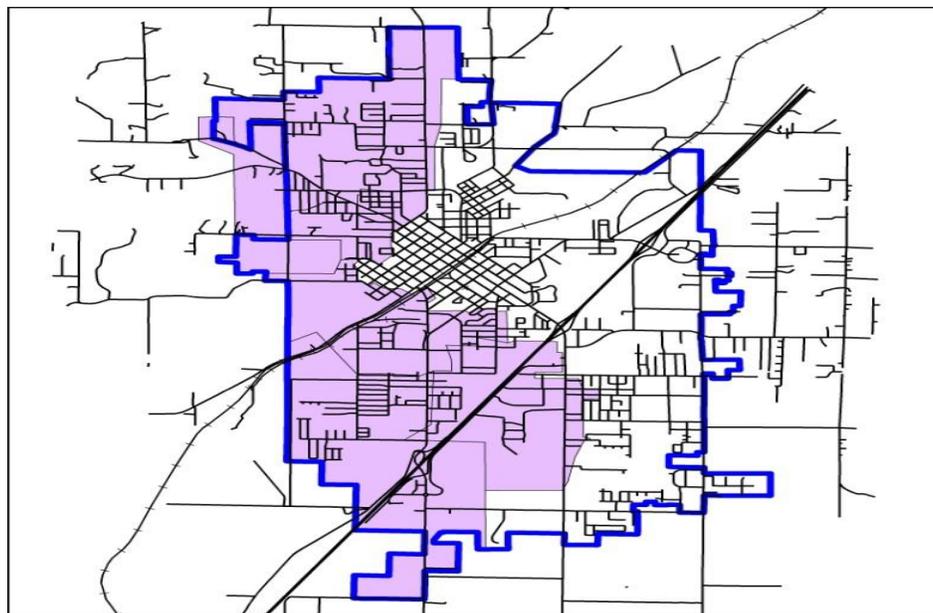
Improvement Type Land & Land Improvements

Division 85 - 200 - WWTP and Operation

Description Sanitary Sewer Evaluation Study (SSES) of Goodwin Hollow watershed and rehabilitation/improvements identified within report (MULTIYEAR FUNDING).

Justification This project will reduce the number and duration of sanitary sewer overflows in this watershed by repairing/replacing collection system pipes and manholes that have numerous defects that allow rainwater to exceed the capacity of the lines

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$500,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,500,000
Project Totals						\$3,500,000



85 - Waste Water

Oxidation Ditch Rehabilitation (North and South)

Project Number 85-WWO-001-16

Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Rehabilitate Rotors and Enclosures, Reseal Concrete Seams. Note: Formerly 85-WWT-001-16

Justification The Existing ditches are 35 years old and need rehabilitation to increase reliability of the clarification operation at the Wastewater Treatment plant, to meet operational and reliability needs and to stay in compliance with regulatory requirements.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$140,000	\$0	\$0	\$0	\$0	\$140,000
						\$0
						\$0
Project Totals	\$140,000	\$0	\$0	\$0	\$0	\$140,000



85 - Waste Water

Replace Variable Frequency Drives (VFD)

Project Number 85-WWO-003-26

Improvement Type Machinery & Equipment

Division 85-200 Wastewater

Description Replacement of the five VFDs at the WWTP and Goodwin Hollow Lift Station

Justification The existing VFDs are reaching the end of their useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$55,000	\$55,000	\$40,000	\$0	\$0	\$150,000
						\$0
						\$0
Project Totals	\$55,000	\$55,000	\$40,000	\$0	\$0	\$150,000



85 - Waste Water

Lift Station Improvements

Project Number 85-WWO-001-19

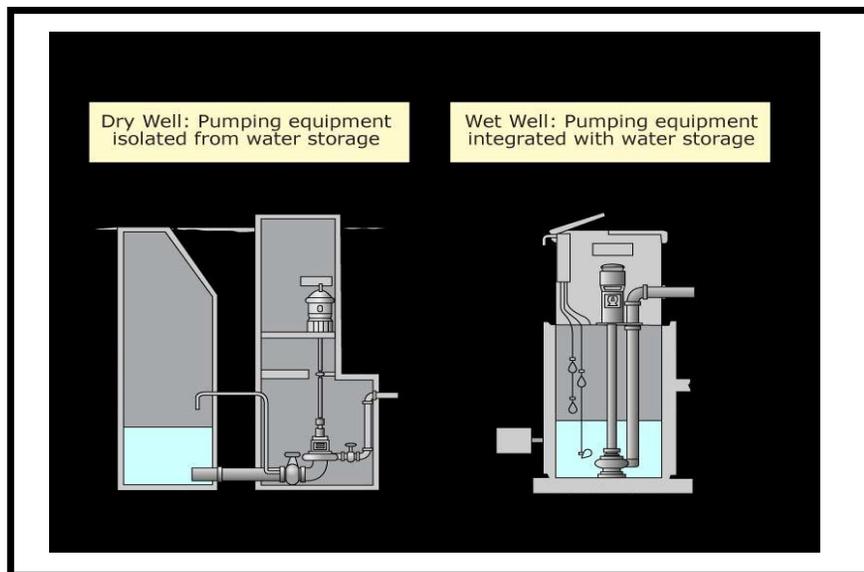
Improvement Type Land & Land Improvements

Division 85 - 200 - WWTP and Operation

Description Replacement of electrical control panels and installing access hatches and pump slide rails to approximately 15 current lift stations. Conversion of 9 wet well mounted lift

Justification The existing aged lift stations need improvements to maintain reliable service. By installing slide rails for the pumps it almost eliminates the need for a manned entry into the confined space to perform maintenance and repairs

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$45,000	\$50,000	\$10,000	\$10,000	\$10,000	\$125,000
						\$0
						\$0
Project Totals	\$45,000	\$50,000	\$10,000	\$10,000	\$10,000	\$125,000



85 - Waste Water

Replacement Parts for the WWTP Filters

Project Number 85-WWO-004-26

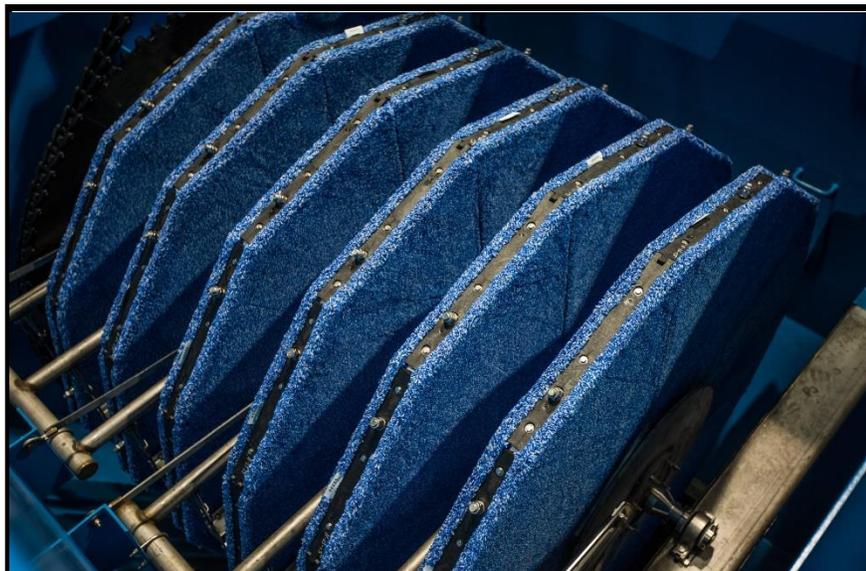
Improvement Type Machinery & Equipment

Division 85-200 Wastewater

Description Purchase replacement parts to change the filter media.

Justification Changing the filter media to ensure compliance with MDNR permit limits

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$27,000	\$0	\$33,000	\$0	\$37,000	\$97,000
						\$0
						\$0
Project Totals	\$27,000	\$0	\$33,000	\$0	\$37,000	\$97,000



85 - Waste Water

CCTV Van

Project Number 85-WWO-001-29

Improvement Type Vehicle

Division 85-200 Wastewater

Description Purchase new CCTV van and equipment

Justification The existing 2014 unit is reaching the end of its useful life. The CCTV system is used to locate and identify service connections and defects throughout the collection system.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$0	\$400,000	\$0	\$400,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$400,000	\$0	\$400,000



85 - Waste Water

Combination Cleaning Truck

Project Number 85-WWO-001-26

Improvement Type Vehicle

Division 85-200 Wastewater

Description Purchase new combination cleaning truck

Justification The existing 2016 Vacall combination unit will be 10 years old and at its useful service life. The cleaning truck is a critical piece of equipment used to assist the division in providing quality wastewater service to our customers and protecting the environment.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$800,000	\$0	\$0	\$800,000
						\$0
						\$0
Project Totals	\$0	\$0	\$800,000	\$0	\$0	\$800,000



85 - Waste Water

Backhoe Replacement

Project Number 85-WWO-002-30

Improvement Type Machinery & Equipment

Division 85-200 Wastewater

Description Purchase New Backhoe

Justification The existing backhoe is reaching the end of its useful life. Backhoes are used in the daily operation of the division.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$0	\$0	\$120,000	\$120,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$120,000	\$120,000



85 - Waste Water

Service Truck

Project Number 85-WWO-003-30

Improvement Type Vehicles

Division 85 - 200 - WWTP and Operation

Description Replace 1 ton service truck

Justification Service trucks are used to transport personnel, tools, and equipment to jobsites. Pickups are being replaced are approaching the end of service life and in line with the City Capitalization policy

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$0	\$0	\$100,000	\$100,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$100,000	\$100,000



85 - Waste Water

WWTP UTV

Project Number 85-WWO-001-27

Improvement Type Vehicles

Division 85 - 200 - WWTP and Operation

Description Replace WWTP UTV

Justification UTV is utilized to collect samples and transport tools and materials to perform maintenance on various equipment at WWTP.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$16,000	\$0	\$0	\$0	\$16,000
						\$0
						\$0
Project Totals	\$0	\$16,000	\$0	\$0	\$0	\$16,000



85 - Waste Water

Sewer Main: Perry Street

Project Number 85-WWO-004-21

Improvement Type Land & Land Improvements

Division 85 - 200 - WWTP and Operation

Description Dig up and replace 4 manholes and 1,000 linear feet of 6-inch diameter Clay Tile pipe with 8-inch diameter PVC. Note: Formerly 85-ENV-004-21

Justification Existing sewer mains that have countless defects identified during routine collection system inspections considered failed infrastructure. These lines allow inflow and infiltration into the collection system during rain events contributing to wet-weather peak flows and sanitary sewer overflows

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$55,000	\$0	\$0	\$0	\$55,000
						\$0
						\$0
Project Totals	\$0	\$55,000	\$0	\$0	\$0	\$55,000



85 - Waste Water

IDEX

Project Number 85-WWO-005-21

Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Replacement of EPA compliant E. coli testing equipment. Note: Formerly 85-ENV005-21

Justification This will replace the existing testing equipment that is used in weekly DNR compliance testing. The existing equipment will have reached the end of its useful service life.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$0	\$0	\$6,000	\$6,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$6,000	\$6,000



85 - Waste Water

UV System Parts

Project Number 85-WWO-006-23

Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Maintenance and replacement parts on UV System

Justification The UV system has been giving us performance issues, and it was recommended that the parts should be repaired or replaced where needed.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
						\$0
						\$0
Project Totals	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000



85 - Waste Water

Lift Station SCADA

Project Number 85-WWO-007-15

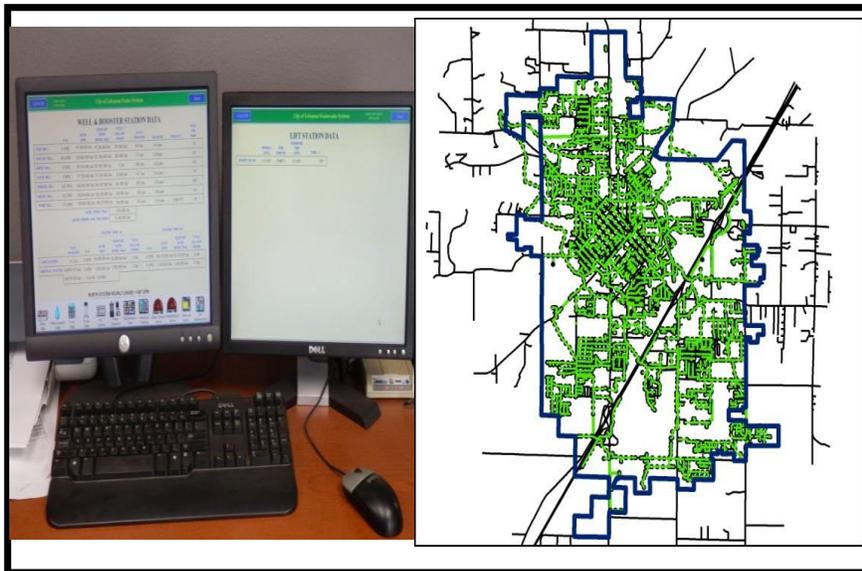
Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Install wireless communication network and Programmable Logic Controllers (PLC).
Note: Formerly 85-ENV-007-15

Justification Installation of the SCADA system will provide better management and maintenance of critical lift station infrastructure. Use of SCADA technology will allow staff to remotely monitor and operate the lift stations. It will create enhanced reporting as the system would log the run hours from the meters on each pump, as well as provide alarm

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
						\$0
						\$0
Project Totals	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000



85 - Waste Water

Pickup Trucks

Project Number 85-WWO-007-16

Improvement Type Vehicles

Division 85 - 200 - WWTP and Operation

Description Purchase of one new three-quarter ton 4 x 4 pickups to replace a 2006 model unit.
Note: Formerly 85-ENV-007-16

Justification Three quarter ton pickups are used to transport personnel, tools, and equipment to jobsites. Pickups being replaced are approaching the end of service life and in line with the City Capitalization policy.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$55,000	\$0	\$0	\$55,000
						\$0
						\$0
Project Totals	\$0	\$0	\$55,000	\$0	\$0	\$55,000



85 - Waste Water

Security & Access Control

Project Number 85-WWO-003-22

Improvement Type Building & Building Improvements

Division 85 - 200 - WWTP and Operation

Description Install Security & Access control at the WWTP and Goodwin Hollow Lift station

Justification This will enhance security and access at all the WWTP & Goodwin Hollow Lift station. This will also allow for remote cameras that these locations.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$60,000	\$0	\$0	\$0	\$0	\$60,000
						\$0
						\$0
Project Totals	\$60,000	\$0	\$0	\$0	\$0	\$60,000



85 - Waste Water

HVAC Unit for WWTP Laboratory Building

Project Number 85-WWO-003-26

Improvement Type Building & Building Improvements

Division 22- 605 General

Description Purchase of new HVAC unit

Justification HVAC unit is at the end of life. The control board has been discontinued.

Funding Source	2026	2027	2028	2029	2030	Total
Capital Funding	\$30,000	\$0	\$0	\$0	\$0	\$30,000
						\$0
						\$0
Project Totals	\$30,000	\$0	\$0	\$0	\$0	\$30,000



85 - Waste Water

Portable Flow Meters

Project Number 85-WWO-008-19

Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Portable Area Velocity Flow Meters

Justification Purchase will enhance the ability to locate lines with increased flow within the wastewater collection system during rain events

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$20,000	\$0	\$0	\$0	\$0	\$20,000
						\$0
						\$0
Project Totals	\$20,000	\$0	\$0	\$0	\$0	\$20,000



85 - Waste Water

Wastewater Equipment Repairs

Project Number 85-WWO-008-21

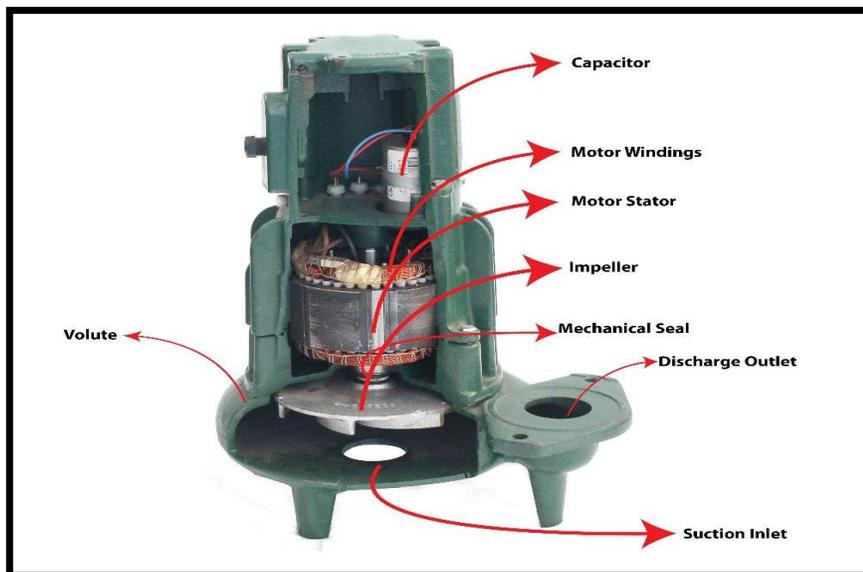
Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Replacement/Rebuild of Wastewater Pumps, Motors, and Equipment

Justification Maintain equipment to ensure reliability and to help reduce wastewater backups/overflows

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
						\$0
						\$0
Project Totals	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000



85 - Waste Water

Lift station Critical Parts

Project Number 85-WWO-009-19

Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Critical parts to keep the 43 lift stations operational

Justification Purchasing Critical parts and having them on hand will help eliminate a wastewater backup and/or overflow

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$15,000	\$0	\$0	\$0	\$0	\$15,000
						\$0
						\$0
Project Totals	\$15,000	\$0	\$0	\$0	\$0	\$15,000



85 - Waste Water

Trunk Sewer Replacement from South 5 to Evergreen North Side of Manors

Project Number 85-WWX-001-21

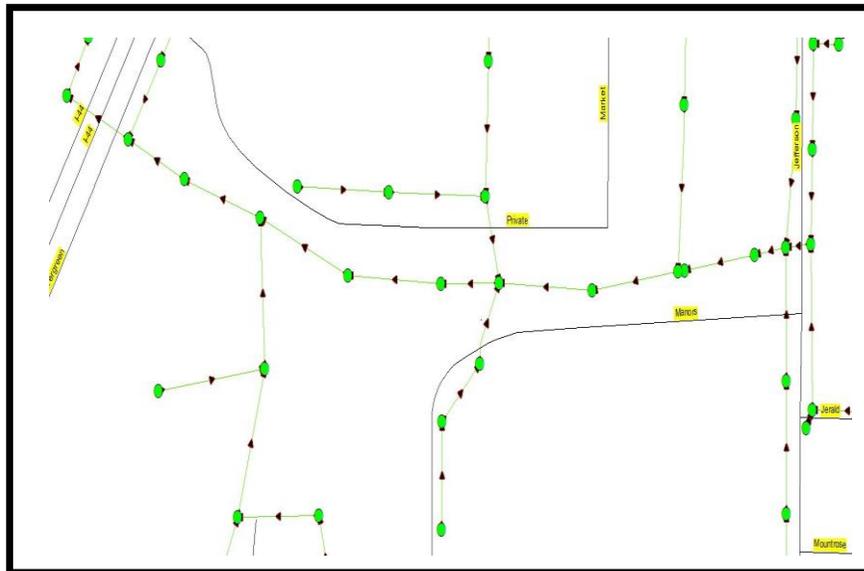
Improvement Type Land & Land Improvements

Division 85 - 200 - WWTP and Operation

Description Replace 3,000 Linear Feet of 15-inch sewer main and 11 Manholes

Justification The existing line allows rainwater to enter the collection system during heavy rains and overloads the capacity of the line and causes overflows

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$0	\$0	\$180,000	\$0	\$180,000
Project Totals	\$0	\$0	\$0	\$180,000	\$0	\$180,000



85 - Waste Water

Emerald Gate Liftstation Replacement (Install Gravity Main)

Project Number 85-WWO-004-22

Improvement Type Land & Land Improvements

Division 85 - 200 - WWTP and Operation

Description Replacing lift station with 1,700 linear feet of gravity sewer

Justification The existing lift station is reaching the end of its life cycle.

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$0	\$60,000	\$0	\$0	\$0	\$60,000
						\$0
						\$0
Project Totals	\$0	\$60,000	\$0	\$0	\$0	\$60,000



85 - Waste Water

Misc Sewer Extensions

Project Number 85-WWX-004-25

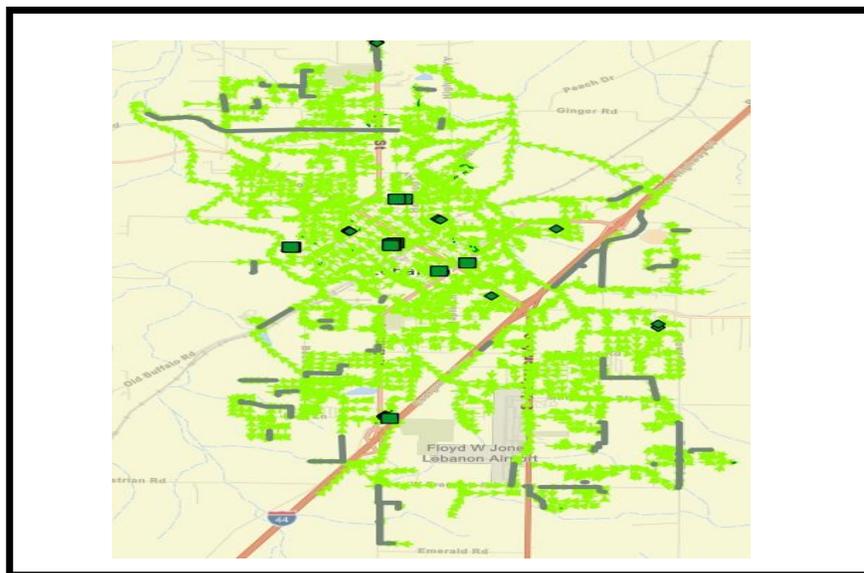
Improvement Type Land & Land Improvements

Division 85 - 200 - WWTP and Operation

Description Provide sewer service to property

Justification To eliminate private sewer service from running across private property to access the public sewer

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
						\$0
						\$0
Project Totals	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000



85 - Waste Water

Samplers

Project Number 85-WWX-003-21

Improvement Type Machinery & Equipment

Division 85 - 200 - WWTP and Operation

Description Portable Sampler used for the Industrial pretreatment program

Justification Portable samplers are used in the department’s industrial pretreatment program. and with the recent changes to the program two additional samplers are needed

Funding Source	2026	2027	2028	2029	2030	Total
Sewer Utility	\$12,000	\$12,000	\$0	\$0	\$0	\$24,000
						\$0
						\$0
Project Totals	\$12,000	\$12,000	\$0	\$0	\$0	\$24,000



87 - Water

Hwy 5 Rosenthal to Woodhill water tie line

Project Number 87-WTR-001-17

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Construct 850 linear feet of 12 inches & 2,600 linear feet of 8-inch water main

Justification This will eliminate two dead end water lines and increase the fire flow and improve the distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$0	\$200,000	\$200,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$200,000	\$200,000



87 - Water

Nathaniel to Steele tie line

Project Number 87-WTR-001-18

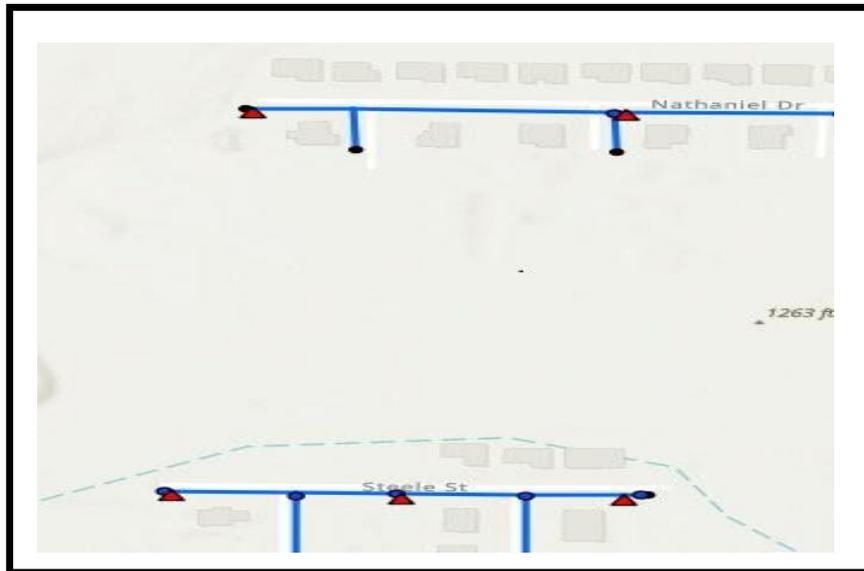
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Construction of 1,000 linear feet of 12 inch and 800 linear feet of 8-inch waterline

Justification This will eliminate two dead end water lines and increase the fire flow and improve the distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$0	\$80,000	\$80,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$80,000	\$80,000



87 - Water

Water Tie Line: Twin Oaks & Tower

Project Number 87-WTR-001-21

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install approximately 650 linear feet of 6-inch and 350 linear feet of 8-inch water line and 1 fire hydrant. Note: Formerly 87-ENV-001-21

Justification This will eliminate a dead-end water line, creating a loop feed improving the water distribution system in this area of the distribution system.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$40,000	\$0	\$0	\$0	\$0	\$40,000
						\$0
						\$0
Project Totals	\$40,000	\$0	\$0	\$0	\$0	\$40,000



87 - Water

North 5/Atchley Park Water Line Replacement

Project Number 87-WTR-007-26

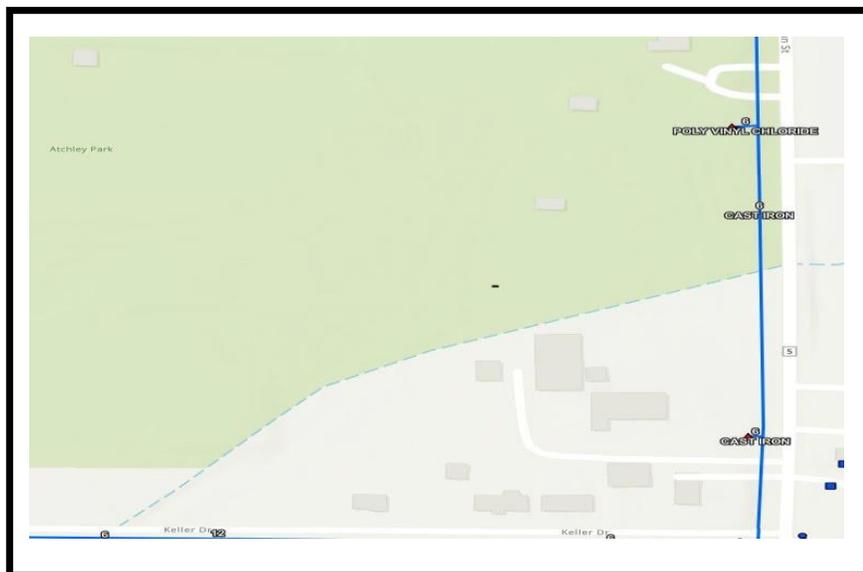
Improvement Type Land & Land Improvements

Division 87-200 Water

Description Replace 1,600 linear feet of 6-inch cast iron with PVC water main.

Justification The existing cast iron lines have a history of leaks. Installing the 6-inch main line will improve the distribution system in this area.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$120,000	\$0	\$0	\$0	\$0	\$120,000
						\$0
						\$0
Project Totals	\$120,000	\$0	\$0	\$0	\$0	\$120,000



87 - Water

Well Equipment Replacements

Project Number 87-WTR-008-26

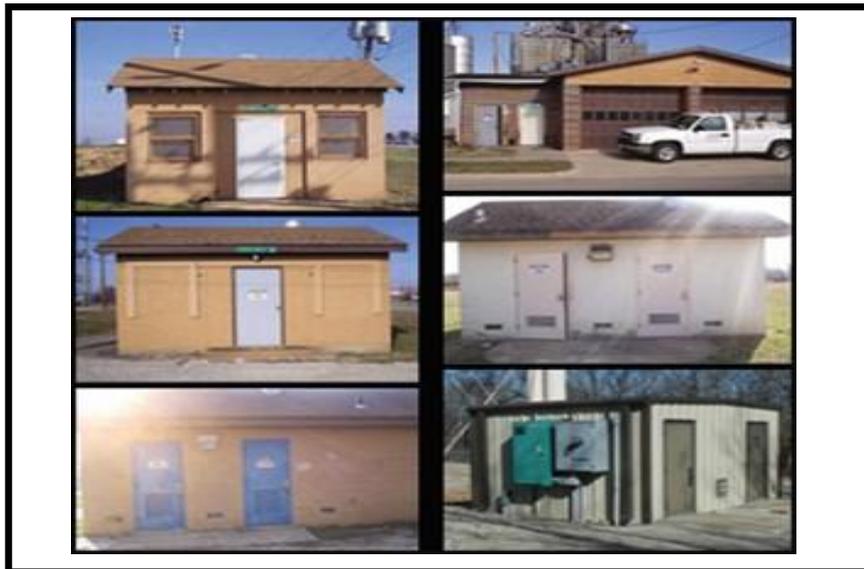
Improvement Type Machinery & Equipment

Division 87 - 200 - Water Operation

Description Replacement of well operating equipment

Justification Replacing equipment that has reached the end of its useful life.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000	\$110,000
						\$0
						\$0
Project Totals	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000	\$110,000



87 - Water

Misc Water Extensions

Project Number 87-WTR-018-25

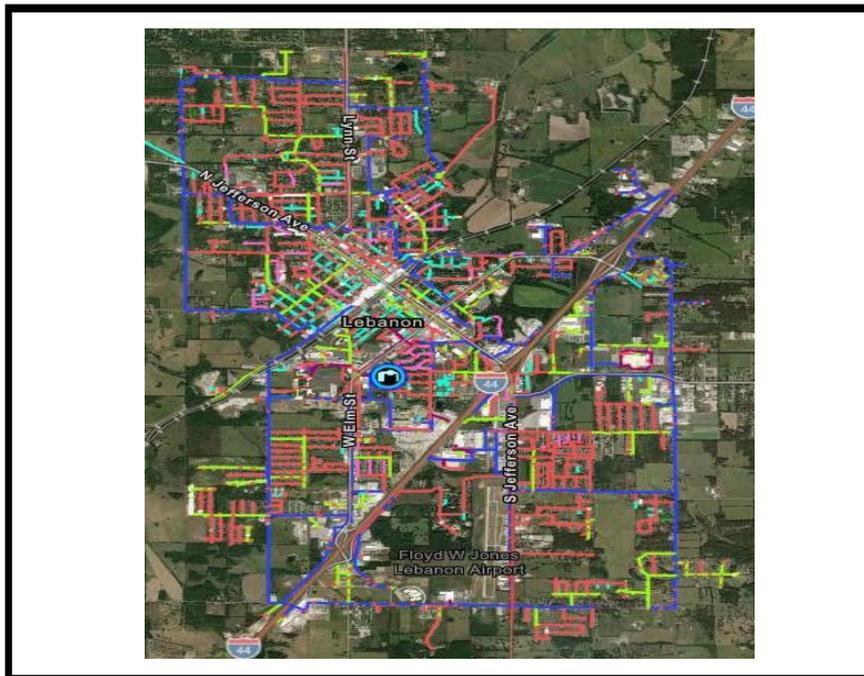
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Provide water service to property

Justification To provide water service to property not already served.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
						\$0
						\$0
Project Totals	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000



87 - Water

Backhoe (replacement)

Project Number 87-WTR-001-27

Improvement Type Machinery & Equipment

Division 87 - 200 - Water Operation

Description Purchase new backhoe

Justification The existing backhoe is reaching the end of its useful life. Backhoes are used in the daily operations of the division

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$120,000	\$0	\$0	\$0	\$120,000
						\$0
						\$0
Project Totals	\$0	\$120,000	\$0	\$0	\$0	\$120,000



87 - Water

Install 6-inch PVC water Main across Elm St at Monroe.

Project Number 87-WTR-001-28

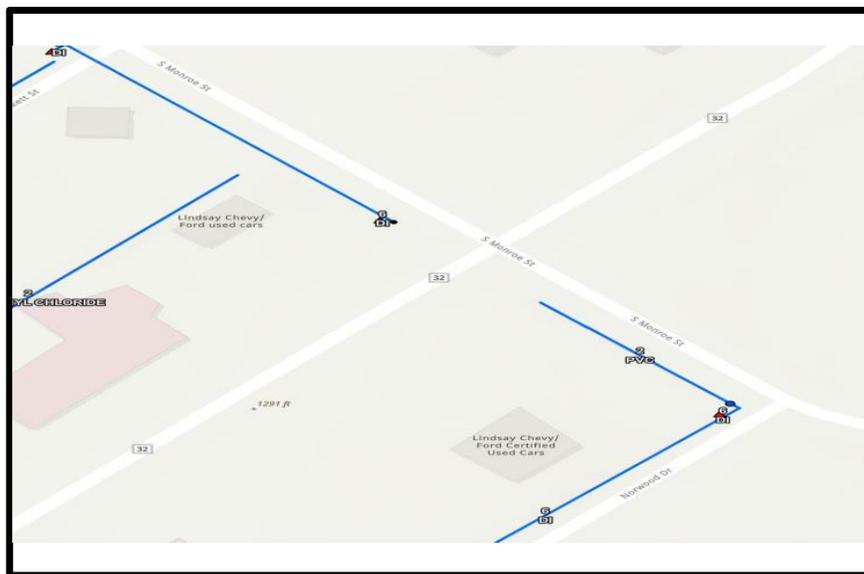
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 340 linear feet of 6-inch PVC water main

Justification This will eliminate a dead-end water line and increase the fire flow and improve the distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$70,000	\$0	\$70,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$70,000	\$0	\$70,000



87 - Water

Evergreen Parkway From Southdale to Harley Davidson (FH01)

Project Number 87-WTR-003-26

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Construct approximately 2,700 linear feet of 12-inch water line

Justification This will increase the fire flows in this area of the distribution system. Water Model Recommendation.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$425,000	\$0	\$0	\$425,000
						\$0
						\$0
Project Totals	\$0	\$0	\$425,000	\$0	\$0	\$425,000



87 - Water

Water Wells: Chlorine Analyzer Replacements

Project Number 87-WTR-004-19

Improvement Type Machinery & Equipment

Division 87 - 200 - Water Operation

Description Replacement of the existing chlorine analyzers in the seven wells. Note: Formerly 87-ENV-004-19. Multi-year replacement.

Justification The existing chlorine analyzers have reached the end of their useful life. The analyzers are used to monitor the chlorine levels at the well. This is a useful tool to better manage the water system and ensure safe drinking water is delivered to our customers.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$30,000	\$0	\$0	\$0	\$0	\$30,000
						\$0
						\$0
Project Totals	\$30,000	\$0	\$0	\$0	\$0	\$30,000



87 - Water

Water Main: Gateway Road

Project Number 87-WTR-002-25

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Replace approximately 2,850 linear feet of 2-inch galvanized line with 2-inch PVC water line along Gateway Rd to the driveway to Goodwin hollow lift station. Note:

Justification This existing aged 2-inch galvanized pipe has a history of leaks and by installing a new 2-inch PVC line will improve the water distribution system in this area.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$70,000	\$0	\$0	\$0	\$0	\$70,000
						\$0
						\$0
Project Totals	\$70,000	\$0	\$0	\$0	\$0	\$70,000



87 - Water

Donna Circle Water Replacement

Project Number 87-WTR-002-26

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Installation of 1,400 linear feet of 6-inch water line

Justification This will eliminate 900 linear feet of 4-inch cast iron located in the backyards increasing the quality of the distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$0	\$100,000	\$100,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$100,000	\$100,000



87 - Water

Connect water main from Raspberry to the east

Project Number 87-WTR-002-27

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 540 linear feet of 8-inch PVC water main

Justification This will eliminate a dead-end water line and tie them together, creating a loop feed improving the water distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$40,000	\$0	\$40,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$40,000	\$0	\$40,000



87 - Water

Pickup Trucks

Project Number 87-WTR-003-18

Improvement Type Vehicles

Division 87 - 200 - Water Operation

Description Purchase of one new ¾ ton and two new ½ ton 4 x 4 pickups to replace 2005 and 2006 model units. Purchase of new tandem axle dump truck to replace a 2002 model unit.

Justification Pickups are used to transport personnel, tools, and equipment to jobsites. Pickups being replaced are approaching the end of service life and in line with the City Capitalization policy

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$55,000	\$0	\$0	\$0	\$55,000
						\$0
						\$0
Project Totals	\$0	\$55,000	\$0	\$0	\$0	\$55,000



87 - Water

Fremont & Jefferson intersection water main

Project Number 87-WTR-005-24

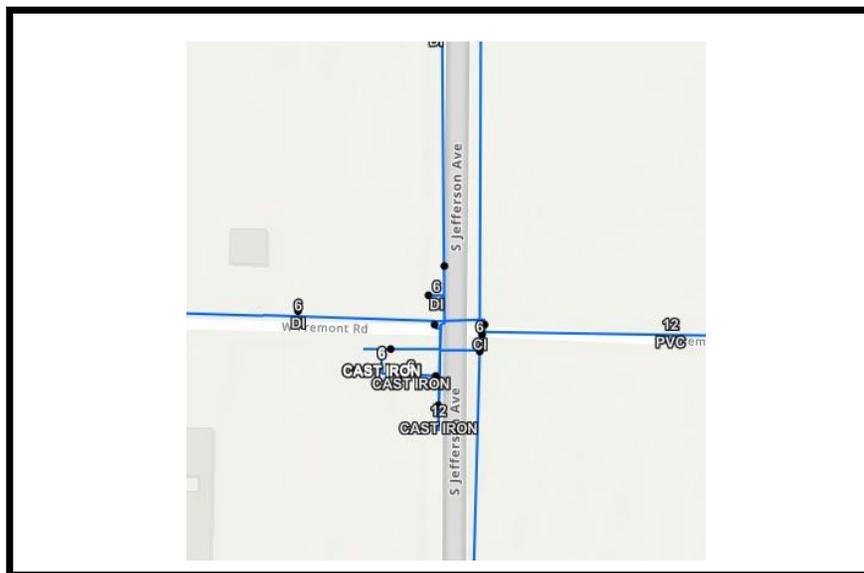
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Relocate water lines and valves

Justification This is being done in conjunction with the intersection improvements

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$25,000	\$0	\$0	\$0	\$25,000
						\$0
						\$0
Project Totals	\$0	\$25,000	\$0	\$0	\$0	\$25,000



87 - Water

Connect along Elm St between Owens Dr. and Jackson Ave

Project Number 87-WTR-003-27

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 460 linear feet of 6-inch PVC water main

Justification This will eliminate a dead-end water line and increase the fire flow and improve the distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$40,000	\$0	\$0	\$0	\$40,000
						\$0
						\$0
Project Totals	\$0	\$40,000	\$0	\$0	\$0	\$40,000



87 - Water

Pine Street water main

Project Number 87-WTR-004-26

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 400 linear feet of 6-inch PVC water main

Justification This will eliminate 350 linear feet of 2-inch galvanized line. This will improve the fire flow and the distribution system in this area.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$35,000	\$0	\$35,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$35,000	\$0	\$35,000



87 - Water

Connect water main at Glenridge and Elm St

Project Number 87-WTR-004-27

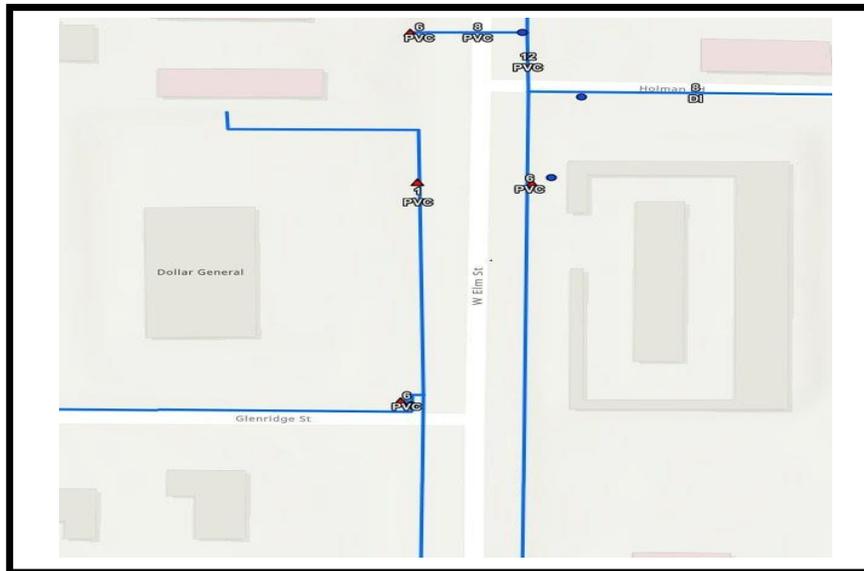
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 240 linear feet of 6-inch PVC water main

Justification This will eliminate a dead-end water line and tie them together, creating a loop feed improving the water distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$30,000	\$0	\$30,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$30,000	\$0	\$30,000



87 - Water

Security Fence at all Well Sites

Project Number 87-WTR-005-25

Improvement Type Building & Building Improvements

Division 87 - 200 - Water Operation

Description Chain link fencing around wells and towers

Justification This is a recommendation from MDNR to provide added security to the water system

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
						\$0
						\$0
Project Totals	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000



87 - Water

Well House Improvements

Project Number 87-WTR-006-25

Improvement Type Building & Building Improvements

Division 87 - 200 - Water Operation

Description Inspection of all the wells and booster stations

Justification To help identify the needed maintenance and repairs to include but not limited to the roof, paint inside and out, windows and doors

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$50,000	\$50,000	\$40,000	\$0	\$0	\$140,000
						\$0
						\$0
Project Totals	\$50,000	\$50,000	\$40,000	\$0	\$0	\$140,000



87 - Water

Connect water main from Woody Dr to the WWTP

Project Number 87-WTR-006-27

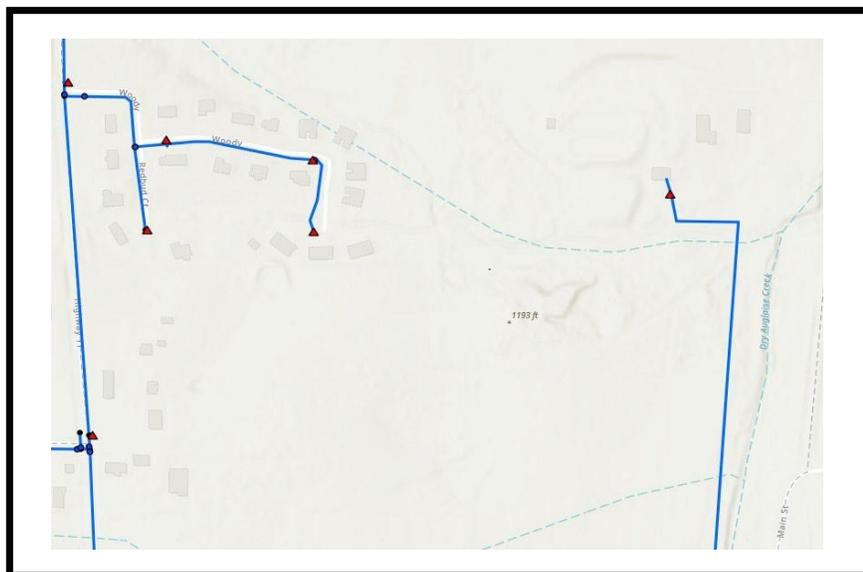
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 1,380 linear feet of 6-inch PVC water main

Justification This will eliminate a dead-end water line and tie them together, creating a loop feed improving the water distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$75,000	\$0	\$75,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$75,000	\$0	\$75,000



87 - Water

Water Tower Cleaning - Exterior

Project Number 87-WTR-011-25

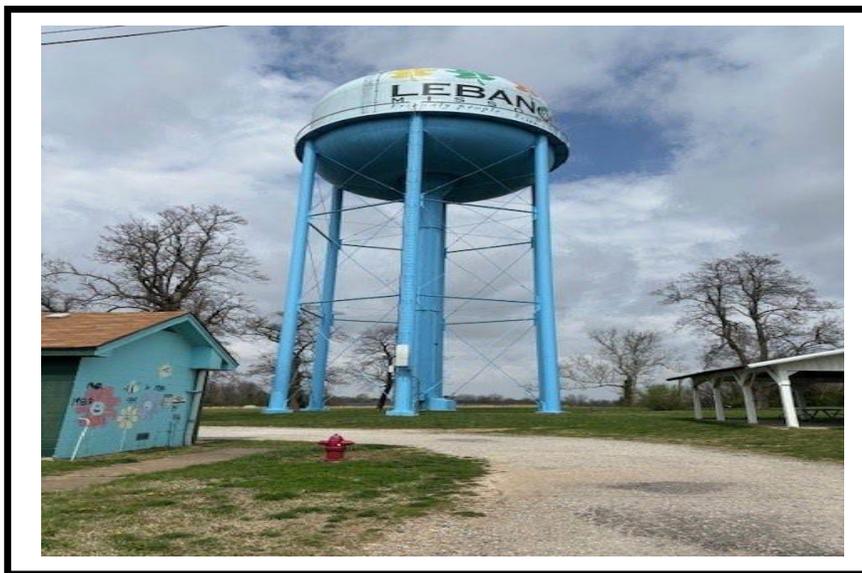
Improvement Type Land & Land Improvements

Division 87-200

Description Pressure wash exterior of the water towers.

Justification Keeping the exterior clean will increase the longevity of the paint.

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$30,000	\$15,000	\$0	\$0	\$0	\$45,000
						\$0
						\$0
Project Totals	\$30,000	\$15,000	\$0	\$0	\$0	\$45,000



87 - Water

Connect water main on 6th St from Adams Ave to Washington

Project Number 87-WTR-007-27

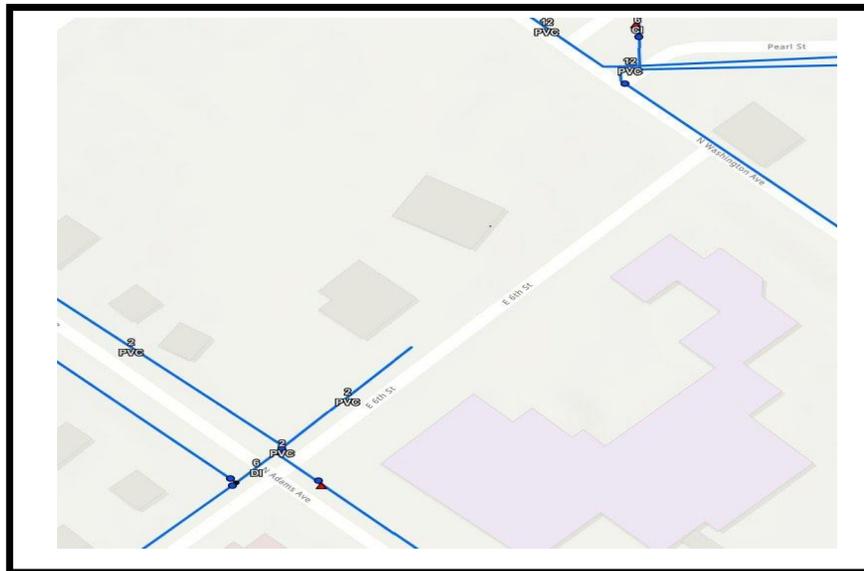
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 720 linear feet of 6-inch PVC water main

Justification This will eliminate a dead-end water line and tie them together, creating a loop feed improving the water distribution system in this area

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$70,000	\$0	\$70,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$70,000	\$0	\$70,000



87 - Water

Connection at Jefferson and Elm St

Project Number 87-WTR-007-27

Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Install 100 linear feet 6-inch PVC water main

Justification By tying these 6 inches and 8 inches together it will increase fire flow and improve the distribution system in this area,

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$100,000	\$0	\$100,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$100,000	\$0	\$100,000



87 - Water

Connection at Lynn St between Sunset Dr & Kuhn St

Project Number 87-WTR-008-27

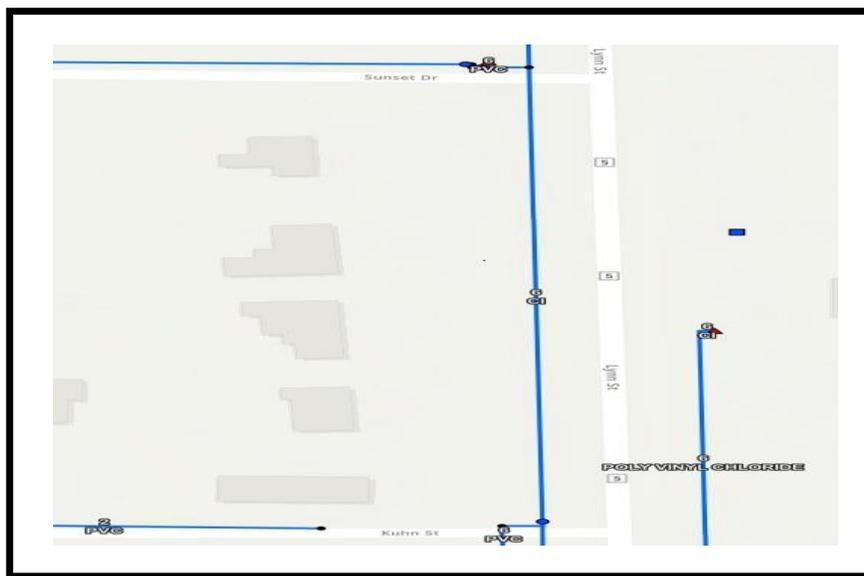
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Replace 4 inches with 6-inch PVC water main

Justification By replacing the existing 4-inch cast iron pipe and installing a new 6-inch PVC line it will improve fire flows and the water distribution system in this area of the distribution system

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$70,000	\$0	\$0	\$0	\$70,000
						\$0
						\$0
Project Totals	\$0	\$70,000	\$0	\$0	\$0	\$70,000



87 - Water

Willow Water Line Replacement

Project Number 87-WTR-009-23

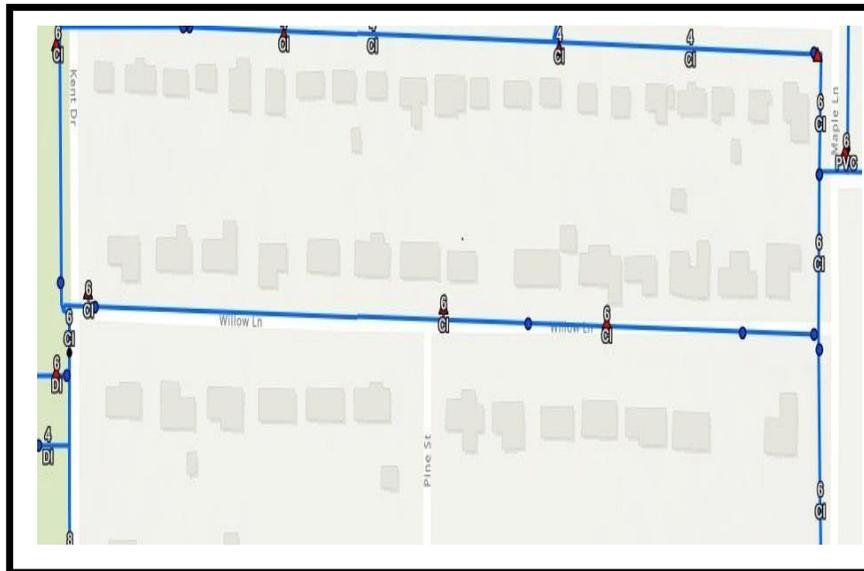
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Replace 1,340 linear feet of 6-inch cast iron with 6-inch PVC

Justification The existing cast iron lines have a history of leaks. This will be done in conjunction with the street program

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$0	\$0	\$0	\$100,000	\$100,000
						\$0
						\$0
Project Totals	\$0	\$0	\$0	\$0	\$100,000	\$100,000



87 - Water

Zachary (replace water services)

Project Number 87-WTR-009-27

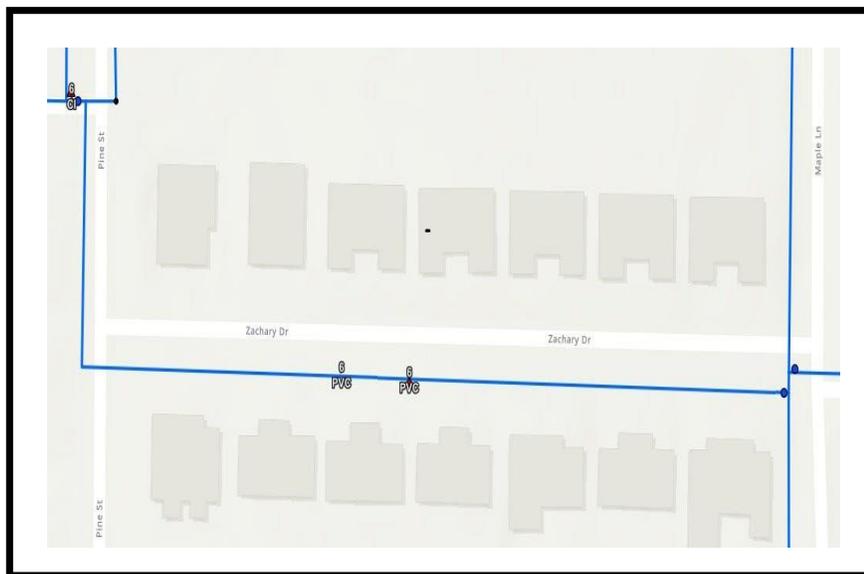
Improvement Type Land & Land Improvements

Division 87 - 200 - Water Operation

Description Replace water services under street

Justification This is being done before the street is overlaid with new asphalt

Funding Source	2026	2027	2028	2029	2030	Total
Water Utility	\$0	\$15,000	\$0	\$0	\$0	\$15,000
						\$0
						\$0
Project Totals	\$0	\$15,000	\$0	\$0	\$0	\$15,000



Public Works Entry Gates Opener Replacement

Project Number 87-WTR-009-26

Improvement Type Machinery & Equipment

Division 22- 605 General

Description Purchase of new entry gate opener for the lower parking lot

Justification Gate controllers are at end of life

Funding Source	2026	2027	2028	2029	2030	Total
Capital Funding	\$10,000	\$0	\$0	\$0	\$0	\$10,000
						\$0
						\$0
Project Totals	\$10,000	\$0	\$0	\$0	\$0	\$10,000



Core Switches

Project Number: 99-ITS-001-25

Improvement Type: Machinery and Equipment

Division: 60-315 Information Technology

Description: Replace core switches at City Hall and PW

Justification: 3 switches need to be replaced at City Hall and PW.

Funding Source	2026	2027	2028	2029	2030	Totals
Capital	30,000					30,000
Project Total						30,000



Wireless Access Points

Project Number: 99-ITS-002-25

Improvement Type: Machinery and Equipment

Division: 60-Information Technology

Description: Expand wireless with Civic Center, Market and Downtown

Justification: Need more nodes to reach areas where wireless does not exist

Funding Source	2026	2027	2028	2029	2030	Totals
Capital	\$12,000					\$12,000
Project Total						\$12,000



Phone System

Project Number: 99-ITS-003-25

Improvement Type: Machinery and Equipment

Division: 60-315 Information Technology

Description: Upgrade phone system

Justification: Phone system updates due to cloud migration

Funding Source	2026	2027	2028	2029	2030	Totals
Capital	\$85,000					\$85,000
Project Total						85,000



SCALE Nodes

Project Number: 99-ITS-004-25

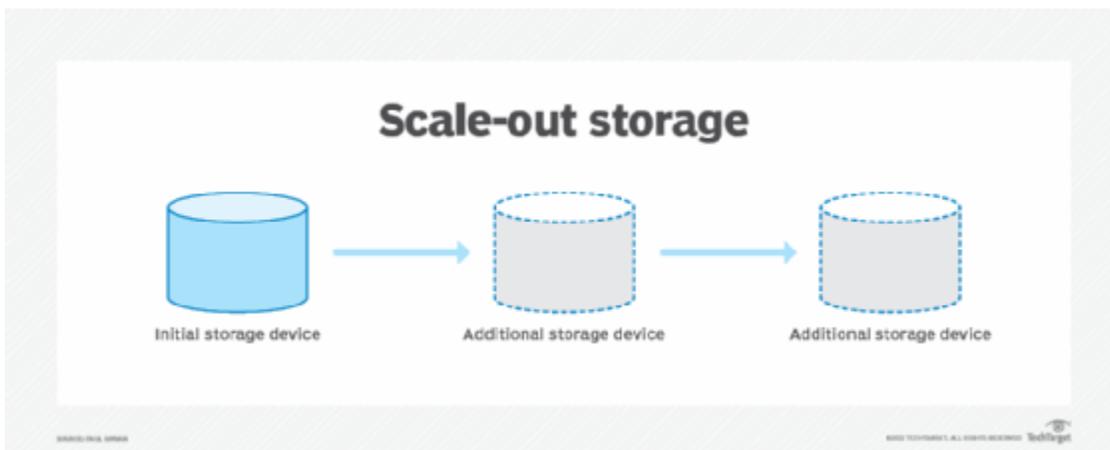
Improvement Type: Machinery and Equipment

Division: 60-315 Information Technology

Description: SCALE nodes for operations and storage

Justification: With Water, WW, and Electric Departments under the city umbrella, more storage will be needed.

Funding Source	2026	2027	2028	2029	2030	Totals
General Fund		\$60,000				\$60,000
Project Total						\$60,000



Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
01 - 100 - General	22-PDA-001-26	Police Department Roof	150,000	-	-	-	-
01 - 100 - General Total			150,000	-	-	-	-
01 - 130 - Civic Center	01-CCC-013-26	Civic Center Parking lot	-	100,000	100,000	100,000	100,000
	01-CCC-014-26	HVAC Repairs	50,000	20,000	20,000	20,000	20,000
	01-CCC-015-26	New Pool Pump and Motor	20,000	-	-	-	-
	22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000	-	-	-	-
	01-CCC-012-26	Security Cameras	-	30,000	-	-	-
01 - 130 - Civic Center Total			100,000	150,000	120,000	120,000	120,000
03 - 510 - Fire Public Safety	01-FDE-001-19	Electric Hydraulic Rescue Tools	-	-	-	40,000	-
	01-FDE-005-16	LFD Rigaku- Substance Identifier	-	-	-	30,000	-
	03-FDE-001-26	Replacement of 2006 Heavy Rescue	600,000	-	-	-	-
	03-FDE-001-28	100 Ft. Platform Ladder Truck	1,400,000	-	-	-	-
	03-FDE-001-29	SCBA	-	-	-	144,000	120,000
03 - 510 - Fire Public Safety Total			2,000,000	-	-	214,000	120,000
03 - 515 - Police Public Safety	03-PDA-004-23	Taser X2 Replacement with T7	34,000	34,000	34,000	18,800	18,800
	03-PDA-004-25	Mobile Ticket Printers	20,000	-	-	-	-
	03-PDA-005-24	24/7 Chairs	-	-	-	5,800	5,800
	03-PDA-006-24	Outer Vest Project	1,800	1,800	1,800	1,800	1,800
	03-PDX-001-21	IP Camera Solution	12,000	-	-	12,000	-
	05-PDX-001-22	License Plate Readers	50,000	-	-	-	-
	22-PDA-001-26	Evidence Room Improvements	25,000	-	-	-	-
	22-PDA-002-26	PD Remodal Project	-	50,000	-	-	-
	22-PDA-003-15	Patrol Cars	250,000	250,000	250,000	250,000	250,000
03 - 515 - Police Public Safety Total			392,800	335,800	285,800	288,400	276,400

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
08 - 500 - Street Operation	08-STR-001-29	Shepard Hills Improvements	-	-	15,624	-	-
	08-STR-001-30	Jacket Junction Improvements	-	-	-	-	17,222
	08-STR-002-28	Bland Avenue Improvements	-	77,279	-	-	-
	08-STR-002-29	Socket Street Improvements	-	-	28,514	-	-
	08-STR-002-30	Tower Road Improvements	-	-	-	-	94,834
	08-STR-002-31	Tower Road Asphalt Overlay	-	-	-	-	-
	08-STR-003-28	Cambridge Court Improvements	-	4,579	-	-	-
	08-STR-003-29	Durham Road Improvements	-	-	60,892	-	-
	08-STR-003-30	Tower Road Improvements	-	-	-	-	143,299
	08-STR-003-31	Road Grader Replacement	-	-	-	-	-
	08-STR-004-25	Jefferson Avenue Sidewalk Improvements	-	-	491,400	-	-
	08-STR-004-28	Lenz Drive Improvements	-	11,543	-	-	-
	08-STR-004-29	Three quarter ton 4X4 Pickup Truck	-	-	-	45,000	-
	08-STR-004-31	Three quarter ton 4X4 Pickup Truck	-	-	-	-	-
	08-STR-005-25	Fourth Street	-	-	-	-	-
	08-STR-005-28	Minkler Avenue Improvements	-	16,160	-	-	-
	08-STR-005-29	Kenoly Street Asphalt Overlay	-	-	-	80,000	-
	08-STR-005-30	Millcreek, Lincoln, and Comm. Improvements	-	-	-	-	257,158
	08-STR-006-30	Millcreek Road Asphalt Overlay	-	-	-	-	185,000
	08-STR-007-25	Skid Steer Loader	-	70,000	-	-	-
	08-STR-007-28	North Street Improvements	-	16,128	-	-	-
	08-STR-007-30	Commercial Street Asphalt Overlay	-	-	-	-	75,000
	08-STR-008-28	Morris Avenue Improvements	-	17,798	-	-	-
	08-STR-009-26	Rolling Hills Road Improvements	147,600	-	-	-	-
	08-STR-009-28	Spiller Street Improvements	-	53,118	-	-	-
	08-STR-010-26	Excavator replacement	250,000	-	-	-	-
	08-STR-011-26	Washington Avenue Asphalt Overlay	185,000	-	-	-	-
	08-STR-011-27	Harwood Avenue Improvements	120,000	-	-	-	-
	08-STR-012-26	4th&Wash. Improvements	-	423,190	-	-	-
	08-STR-013-26	Fourth and Van Buren Improvements	71,400	-	-	-	-
	08-STR-013-27	Backhoe Loader	-	100,000	-	-	-
	08-STR-015-25	East Fremont Improvements	-	-	-	-	379,500
	08-STR-015-26	Traffic Counting Equipment	20,000	-	-	-	-
	08-STR-016-22	Jefferson Avenue Sidewalk Improvements	-	310,000	-	-	-
08-STR-016-26	Sidewalk Trimmer for Powercurber	7,500	-	-	-	-	
08-STR-017-17	Single Axle Dump Truck	120,000	-	-	-	-	
08-STR-017-26	Street Extension	103,000	103,000	103,000	103,000	103,000	

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
	08-STR-019-28	Tandem Axle Dumptruck	-	-	200,000	-	-
	08-STR-021-28	Sherman Avenue Improvements	-	55,153	-	-	-
	08-STR-022-28	Northview Street Improvements	-	39,406	-	-	-
	08-STR-024-22	ADA Sidewalk Ramp Replacements	10,000	10,000	10,000	10,000	10,000
	08-STR-024-28	Street Sweeper	-	-	300,000	-	-
	08-STR-025-22	Computer Systems	5,000	5,000	5,000	5,000	5,000
	08-STR-025-28	Tower Road Improvements	-	-	138,662	-	-
	08-STR-026-28	Copperwood Drive Improvements	-	-	132,259	-	-
	08-STR-027-23	Jefferson and Fremont Prop. Acq.	100,000	-	-	-	-
	08-STR-027-28	Candlebark Lane Improvements	-	-	43,939	-	-
	08-STR-028-28	One Ton Pickup	-	-	60,000	-	-
	08-STR-029-28	Clark Avenue Asphalt Overlay	-	-	165,000	-	-
	08-STR-030-28	Clark Avenue Asphalt Overlay	-	-	215,000	-	-
	08-STR-031-28	Catherine, Harwood, Clark Realignment Project	-	-	80,000	598,918	-
08 - 500 - Street Operation Total			1,229,500	1,652,965	2,049,290	841,918	1,315,013
16 - 500 - Stormwater Operation	01-SWC-001-19	Mountrose Beacon Branch	445,774	-	-	-	-
	01-SWC-001-23	West Fremont Improvements	10,000	-	-	-	-
	01-SWC-001-26	Magnetic Addition	-	-	-	200,000	200,000
	01-SWC-001-27	Old Town	-	-	-	-	300,000
	01-SWC-002-19	Springfield and Jackson	-	-	35,000	-	-
	01-SWC-002-26	Rolling Hills Road	100,000	-	-	-	-
	01-SWC-003-22	Washington and Park Manor	-	100,000	-	-	-
	16-SWC-001-25	East Fremont Road	-	-	-	-	85,000
	16-SWC-001-26	Subdivision Development	40,000	40,000	40,000	40,000	40,000
	16-SWC-001-27	Northview	-	75,000	-	-	-
	16-SWC-001-29	Catherine, Harwood, and Clark Master Plan	-	-	-	50,000	-
	16-SWC-001-30	Fourth Street Ext. Millcreek, Lincoln, and East Commercial	-	250,000	500,000	250,000	-
	16-SWC-002-24	Dry Auglaize	-	-	-	-	275,000
	16-SWC-004-26	Northview	50,000	-	-	-	25,000
			-	100,000	-	-	-
16 - 500 - Stormwater Operation Total			645,774	565,000	575,000	540,000	925,000
22 - 600 - Capital	99-FDE-002-16	Fire Department Training Center	500,000	100,000	50,000	50,000	50,000
22 - 600 - Capital Total			500,000	100,000	50,000	50,000	50,000

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
22 - 605 - General	01-CAO-001-24	Fire Line Inspection	-	-	-	3,500	3,500
	01-CAO-001-25	ADA door closures	6,000	-	-	-	-
	01-CAO-001-26	Water Heater Police	18,000	-	-	-	-
	01-CAO-002-24	VAV Boxes	7,000	7,000	7,000	7,000	7,000
	01-CBN-001-26	Legacy Signage	25,000	-	-	-	-
	01-CBN-002-24	HVAC unit Mills Center	18,000	3,000	3,000	3,000	3,000
	01-CBN-003-25	Equipment Building LED lights	-	3,500	-	3,500	3,500
	01-CBN-006-25	Wallace Roof	-	-	-	3,000	3,000
	01-CBN-007-24	HVAC Unit for EMS Building	7,000	-	7,000	-	-
	01-CBN-008-24	Mills Center Maintenance	-	-	-	5,000	5,000
	01-CBN-012-24	Paint exterior of Old Garage	-	-	-	4,000	4,000
	01-CCC-001-21	Exhibition Hall Tables & Chairs	12,000	12,000	12,000	12,000	12,000
	01-CCC-003-24	Civic Center Paint and Seal outside	-	-	-	7,000	7,000
	01-CCC-003-26	Tommy lift	10,000	-	-	-	-
	01-CCC-004-24	Access hatch and Tv's at the Civic Center	-	-	-	3,000	3,000
	01-CCC-016-26	Civic Center Siding	30,000	-	-	-	-
	01-FDE-001-20	Update Computers	10,000	-	-	-	-
	01-FDE-001-21	Confined Space Rescue Breathing System	-	-	25,000	-	-
	01-FDE-001-23	Seal Fire Stations 1 & 2 parking lots	-	15,000	-	-	-
	01-FDE-002-18	Mobile Tablets	-	-	15,000	15,000	15,000
	01-FDE-007-16	HVAC - Fire Stations	-	20,000	20,000	-	-
	01-FDX-001-23	Replace Nozzles	-	-	35,000	-	20,000
	01-PDA-002-19	911 Hardware	-	4,000	4,000	4,000	4,000
	01-TRM-001-26	Rt 66 Sign	25,000	-	-	-	-
	03-PDA-001-25	New Animal Control Building	500,000	-	-	-	-
	22-CAO-002-23	City Hall Roof Inspection and minor repair	-	4,000	-	4,000	4,000
	22-CAO-003-23	Paint Stuco and Sealing Brick	-	-	6,500	6,500	6,500
	22-CAO-004-23	LED Lights - City Hall	-	3,000	-	-	-
	22-CBN-003-26	Fairgrounds	25,000	25,000	25,000	-	-
	22-CBN-004-26	Wallace Building Parking lot	10,000	-	-	-	-
	22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000	-	-	-	-
	22-CCC-001-27	Cowan Civic Center Pool	-	5,000	-	-	-
	22-CCC-003-26	Civic Center Parking lot	100,000	100,000	100,000	100,000	100,000
	22-CCC-007-25	Civic Center Roof	-	50,000	5,000	5,000	-
	22-FDE-001-17	Bunker Gear	40,000	55,000	-	-	-
	22-FDE-001-26	Breathing Air Compressor	42,000	-	-	-	-
	22-FDE-002-17	Mobile Traffic Light Controll	-	18,000	18,000	18,000	18,000
	22-FDE-003-14	Staff Vehicle	-	50,000	50,000	-	-
	22-FDE-007-25	Rescue Lifting Jacks	21,000	-	-	-	-
	22-FMS-001-26	Facilities Management General	100,000	-	-	-	-
	22-FMS-005-20	Elm Street Christmas Decorations	6,000	6,000	6,000	6,000	6,000
99-PWKS-006-23	T-Hanger Storage Building for PWKS	300,000	-	-	-	-	
22 - 605 - General Total			1,342,000	380,500	338,500	209,500	224,500

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
22 - 610 - Street	08-STR-002-23	Sidewalks for Beck/Ivey	605,000	-	-	-	-
	08-STR-018-26	127 Sidewalk Link	300,000	1,250,000	-	-	-
22 - 610 - Street Total			905,000	1,250,000	-	-	-
22 - 625 - Codes Administration	22-CDC-001-26	Legacy Trails Phase 2	420,000	-	-	-	-
	50-CDC-001-22	Grandview Subdivision	270,000	-	-	-	-
	50-CDC-001-25	Aero Landing	700,000	-	-	-	-
	50-CDC-003-25	Daytona	120,000	-	-	-	-
22 - 625 - Codes Administration Total			1,510,000	-	-	-	-
22 - 630 - Facilities	99-ITS-004-25	SCALE	-	55,000	-	55,000	-
	01-FMS-002-16	Half Ton Pickup	32,000	-	-	-	-
	01-FMS-002-19	60" Zero Turn Mower	15,000	-	-	15,000	-
	01-FMS-001-27	UTV	-	20,000	-	-	-
	01-FMS-001-28	Utility Tractor	-	-	25,000	-	-
22 - 630 - Facilities Total			47,000	75,000	25,000	70,000	-
22 - 630 - IT	99-ITS-001-24	Off site storage	30,000	-	-	-	-
	99-ITS-001-25	Core Switches	30,000	-	-	-	-
	99-ITS-002-25	Wireless Access Points	12,000	-	-	-	-
	99-ITS-003-25	Phone System	85,000	-	-	-	-
22 - 630 - IT Total			157,000	-	-	-	-
22 - 630 - Service	60-GFM-001-26	New Cabinets and Storage	15,000	-	-	-	-
	60-GFX-001-21	Garage Roll-Up Doors	38,000	-	-	-	-
22 - 630 - Service Total			53,000	-	-	-	-
22 - 645 - Downtown Business District	22-DBD-002-23	Urban Park Downtown	100,000	-	-	-	-
22 - 645 - Downtown Business District Total			100,000	-	-	-	-
40 - 500 - Tourism	40-TRM-001-25	Munger Sign Improvements	25,000	-	-	-	-
40 - 500 - Tourism Total			25,000	-	-	-	-
45 - 715 - Detroit Tool Metal Products	45-DTM-001-23	DTMP Roof Project	-	35,000	-	-	-
	45-DTM-001-25	DTMP HVAC	100,000	-	-	-	-
45 - 715 - Detroit Tool Metal Products Total			100,000	35,000	-	-	-
45 - 730 - Copeland	45-COP-001-24	Copeland HVAC unit - repairs	30,000	30,000	20,000	20,000	30,000
45 - 730 - Copeland Total			30,000	30,000	20,000	20,000	30,000
50 - 305 - Codes Administration	22-CDC-001-22	Replacement of Cannon Plotter/Scanner	-	-	18,000	-	-
	22-CDC-002-21	Replacement of Network System	5,500	3,000	3,000	3,000	3,000
	50-CDC-001-23	Replacement of Inspectors I-Pads - Surface Pro	5,000	-	-	-	-
	50-CDC-003-23	Drone	4,500	-	-	-	-
50 - 305 - Codes Administration Total			15,000	3,000	21,000	3,000	3,000

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
60 - 305 - Garage	60-GFM-001-21	Enclose Existing Garage Space	-	-	-	15,000	-
	60-GFM-001-27	Repair and coat concrete floor	-	45,000	-	-	-
	60-GFM-001-28	Repaint Interior Walls and Repace Light Fixtures	-	-	10,000	-	-
	60-GFM-002-28	Replace Exterior and Interior Lights	-	-	10,000	-	-
	60-GFX-003-21	New Compressor in New Enclosed Room	-	-	30,000	-	-
	60-GFX-004-21	Floor Drain System	-	15,000	-	-	-
60 - 305 - Garage Total			-	60,000	50,000	15,000	-
73 - 100 - Airport General	73-APT-001-23	Taxiway Rehabilitation	803,000	803,000	803,000	803,000	-
	73-APT-001-26	Fuel Apparatus	65,000	234,000	-	-	-
	73-APT-002-26	West Grounds Land Improvement	70,000	-	-	-	-
73 - 100 - Airport General Total			938,000	1,037,000	803,000	803,000	-
79 - 500 - Parks Operations	22-PKD-001-19	Skate Park Improvements	100,000	-	-	-	-
	79-PKD-001-30	Atchley Park Turf Play Area	-	-	-	-	150,000
	79-PKD-002-27	Replacment of shade tops	-	25,000	-	-	-
	79-PKD-002-28	Atchley Park Improvements- Walking trail	-	-	470,000	-	-
	79-PKD-003-26	Atchley Park Improvements-Lower Sports Area	800,000	-	-	-	-
	79-PKD-003-29	Atchley Park Improvements- Front Entrance	-	-	-	830,000	-
	79-PKX-001-24	Replace computer system	8,000	-	-	-	-
	79-PKX-001-25	Fall Protection Turf	-	-	-	-	-
	79-PKX-001-27	Nelson Park Batting Cages	-	-	-	-	50,000
	79-PKX-002-22	Purchase of new mower	-	18,000	-	18,500	-
	79-PKX-002-25	Atchley Park Improvements-Ballfields	650,000	-	-	-	-
	79-PKX-002-26	Purchase of truck with dump bed	-	-	60,000	-	-
	79-PKX-002-29	Splash Pad-Harke Park	-	-	-	-	-
	79-PKX-003-21	Sidewalks and lights	25,000	-	25,000	25,000	25,000
	79-PKX-004-24	Purchase of new vehicle	-	-	-	40,000	40,000
	79-PKX-007-24	Nelson Sports Complex Parking	100,000	-	-	-	-
79 - 500 - Parks Operations Total			1,683,000	43,000	555,000	913,500	265,000
79 - 515 - Boswell Aquatic Center	79-BXX-001-21	Boswell Aquatic Center Slide restoration	-	-	-	-	80,000
79 - 515 - Boswell Aquatic Center Total			-	-	-	-	80,000

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
80 - 200 - Electric Operating	80-ELF-001-27	Skid Steer	-	150,000	-	-	-
	80-ELF-001-28	Small Bucket Truck	-	250,000	-	-	-
	80-ELF-001-30	Department Pickup	-	-	-	-	60,000
	80-ELF-002-28	Reel Tensioning Trailer	-	-	50,000	-	-
	80-ELF-002-29	80' Material Handler Bucket Truck	-	-	-	400,000	-
	80-ELF-002-30	Pole Trailer	-	-	-	-	150,000
	80-ELF-003-27	Track Driven Aerial Device	-	200,000	-	-	-
	80-ELF-003-28	Truck with Utility Bed	-	-	80,000	-	-
	80-ELF-003-29	Department Pickup	-	-	-	60,000	-
	80-ELF-003-30	Track Driven Aerial Device	-	-	-	-	250,000
	80-ELF-004-22	Transformers	400,000	400,000	400,000	350,000	350,000
	80-ELF-004-28	Reel Trailer	-	-	80,000	80,000	-
	80-ELF-004-29	Case 580 Backhoe	-	-	-	140,000	-
	80-ELF-005-28	Material Handler Bucket Truck	-	-	320,000	-	-
	80-ELF-015-21	Material Handler Bucket Truck	300,000	-	-	-	-
	80-ELX-003-22	Digger Derrick	400,000	-	-	-	-
80 - 200 - Electric Operating Total			1,100,000	1,000,000	930,000	1,030,000	810,000
80 - 215 - Electric Reserve	80-ELF-001-29	Transmission System Upgrades	-	-	-	550,000	450,000
	80-ELF-002-21	Line Reconductor/Extensions-Michigan/Monroe	-	-	-	-	-
	80-ELF-002-24	Distribution/Transmission Pole Changeouts	200,000	350,000	350,000	350,000	350,000
	80-ELF-002-26	LED Streetlight Improvements	75,000	55,000	55,000	55,000	-
	80-ELF-003-25	Grandview Subdivision Electric Installation	160,000	-	-	-	-
	80-ELF-004-26	West Fremont Residential Development	350,000	-	-	-	-
	80-ELF-005-26	Substation #8 Improvements	-	600,000	-	-	-
	80-ELF-006-21	Overhead Aerial Cable Project - Stanwood Drive	-	-	-	40,000	-
	80-ELF-010-21	Overhead Aerial Cable Project - Osage Street	-	-	45,000	-	-
	80-ELF-011-21	Overhead Aerial Cable Project - Holly Street	-	-	50,000	-	-
	80-ELF-012-21	Overhead Aerial Cable Project - Polk Avenue	-	60,000	-	-	-
	80-ELF-014-21	Substation Recloser Upgrades	-	-	-	-	300,000
	80-ELF-017-21	Update Substation Bays	-	350,000	-	-	350,000
	80-ELF-018-21	Insulator Upgrades	-	-	30,000	-	-
	80-ELX-004-21	Primary System Improvements	-	-	371,000	-	-
	80-ELX-005-21	Substation Improvements - Substation #2	110,000	-	-	-	-
	80-ELX-008-21	Sectionalizing Improvements	-	-	290,000	-	-
	80-ELX-010-21	Substation #3 Improvements	-	1,300,000	800,000	-	-
80-ELX-011-21	Primary System Improvements - Substation #6	-	-	-	240,000	-	
80-ELX-013-21	Substation Improvements - Substation #7	-	-	-	600,000	600,000	
80-ELX-014-21	Substation Improvements - Substation #1	100,000	-	-	-	-	
80-ELX-015-21	Substation Improvements - Substation #5	-	-	-	250,000	-	
80 - 215 - Electric Reserve Total			995,000	2,715,000	1,991,000	2,085,000	2,050,000

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year					
			2026	2027	2028	2029	2030	
85 - 200 - WWTP and Operation	85-ENV-004-023	LBOD Meter	-	5,000	-	-	-	
	85-WWO-001-14	Collection Improvements- Goodwin Hollow	500,000	750,000	750,000	750,000	750,000	
	85-WWO-001-16	Oxidation Ditch Rehabilitation (North andSouth)	140,000	-	-	-	-	
	85-WWO-001-19	Lift Station Improvements	45,000	50,000	10,000	10,000	10,000	
	85-WWO-001-26	Combination Cleaning Truck	-	-	180,000	180,000	180,000	
	85-WWO-001-27	WWTP UTV	-	16,000	-	-	-	
	85-WWO-001-29	CCTV Van	-	-	-	400,000	-	
	85-WWO-002-19	Benchtop Spectrophotometer	8,500	-	-	-	-	
	85-WWO-002-30	Backhoe Replacement	-	-	-	-	120,000	
	85-WWO-003-18	Replace Existing Wastewater ComputerSystems	-	7,500	7,500	7,500	7,500	
	85-WWO-003-22	Security & Access Control	60,000	-	-	-	-	
	85-WWO-003-24	BOD Refrigerator	-	-	-	-	-	
	85-WWO-003-26	Replace Variable Frequency Drives (VFD)	55,000	55,000	40,000	-	-	
	85-WWO-003-30	Service Truck	-	-	-	-	100,000	
	85-WWO-004-21	Sewer Main: Perry Street	-	55,000	-	-	-	
	85-WWO-004-22	Emerald Gate Liftstation Replacement	-	60,000	-	-	-	
	85-WWO-004-25	Misc Sewer Extensions	40,000	40,000	40,000	40,000	40,000	
	85-WWO-004-26	WWTP Replacement Parts for the Filters	27,000	-	33,000	-	37,000	
	85-WWO-005-21	IDEX	-	-	-	-	6,000	
	85-WWO-006-23	UV System Parts	35,000	35,000	35,000	35,000	35,000	
	85-WWO-007-15	Lift Station SCADA	20,000	20,000	20,000	20,000	20,000	
	85-WWO-007-16	Pickup Trucks	-	-	55,000	-	-	
	85-WWO-008-16	Portable Trash Pump	-	-	4,000	-	-	
	85-WWO-008-19	Portable Flow Meters	20,000	-	-	-	-	
	85-WWO-008-21	Wastewater Equipment Repairs	125,000	125,000	125,000	125,000	125,000	
	85-WWO-009-19	Liftstation Critical Parts	15,000	-	-	-	-	
	85-WWX-001-21	Trunk Sewer Replacement South 5 to Evergreen	-	-	-	180,000	-	
	85-WWX-003-21	Refrigerated Samplers	12,000	12,000	-	-	-	
	85 - 200 - WWTP and Operation Total			1,102,500	1,230,500	1,299,500	1,747,500	1,430,500

Appendix – Five Year Capital Plan List

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
87 - 200 - Water Operation	87-WTR-001-17	Hwy 5 Rosenthal to Woodhill water tie line	-	-	-	-	200,000
	87-WTR-001-18	Nathaniel to Steele tie line	-	-	-	-	80,000
	87-WTR-001-21	Water Tie Line: Twin Oaks & Tower	40,000	-	-	-	-
	87-WTR-001-27	Backhoe (replacement)	-	120,000	-	-	-
	87-WTR-001-28	Install 6 inch PVC water Main Elm Str	-	-	-	70,000	-
	87-WTR-002-25	Water Main: Gateway Road	70,000	-	-	-	-
	87-WTR-002-26	Donna Circle Water Replacement	-	-	-	-	100,000
	87-WTR-002-27	Connect water main from Raspberry to the east	-	-	-	40,000	-
	87-WTR-003-18	Pickup Trucks	-	55,000	-	-	-
	87-WTR-003-26	Evergreen Parkway	-	-	425,000	-	-
	87-WTR-003-27	Connect along Elm St	-	40,000	-	-	-
	87-WTR-004-19	Water Wells: Chlorine Analyzer Replacements	30,000	-	-	-	-
	87-WTR-004-26	Pine Street water main	-	-	-	35,000	-
	87-WTR-004-27	Connect water main at Glenridge	-	-	-	30,000	-
	87-WTR-005-24	Fremont & Jefferson intersection water main	-	25,000	-	-	-
	87-WTR-005-25	Security Fence at all Well Sites	30,000	30,000	30,000	30,000	30,000
	87-WTR-006-25	Well House Improvements	50,000	50,000	40,000	-	-
	87-WTR-006-27	Connect water main Woody Drive	-	-	-	75,000	-
	87-WTR-007-26	North 5/Atchley Park Water Line Replacement	120,000	-	-	-	-
	87-WTR-007-27	Connect water main on 6th St	-	-	-	70,000	-
		Connection at Jefferson and Elm St	-	-	-	100,000	-
	87-WTR-008-26	Well Equipment Replacements	30,000	20,000	20,000	20,000	20,000
	87-WTR-008-27	Connection at Lynn St	-	70,000	-	-	-
	87-WTR-009-23	Willow water line replacement	-	-	-	-	100,000
	87-WTR-009-27	Zachary (replace water services)	-	15,000	-	-	-
	87-WTR-011-15	Portable Trash Pump	-	-	-	4,000	-
	87-WTR-011-25	Water Tower Cleaning (exterior)	30,000	15,000	-	-	-
	87-WTR-018-25	Misc Water Extensions	25,000	25,000	25,000	25,000	25,000
87 - 200 - Water Operation Total			425,000	465,000	540,000	499,000	555,000
Grand Total			15,545,574	11,127,765	9,653,090	9,449,818	8,254,413

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF LEBANON, LACLEDE COUNTY, MISSOURI, AMENDING THE CITY *CODE OF ORDINANCES CHAPTER 2 ADMINISTRATION, ARTICLE VIII FINANCE* BY REPEALING *SECTION 2-469 FIXED ASSETS AND CAPITALIZATION POLICY* AND *APPENDIX A OF ARTICLE VIII FINANCE* IN THEIR ENTIRETY AND ENACTING A NEWLY CREATED *SECTION 2-469 CAPITAL ASSETS POLICY* AND *APPENDIX A OF ARTICLE VIII FINANCE*.

- WHEREAS*, that sound fiscal management for municipal government units includes the oversight of capital assets; *and*
- WHEREAS*, that the City wishes to at all times be able to exercise positive financial accountability for the safekeeping and responsibilities of assets; *and*
- WHEREAS*, that on January 28, 2013 City Council adopted a Fixed Assets and Capitalization Policy via Ordinance No. 5052; *and*
- WHEREAS*, the City's fixed assets policy has not been reviewed since January 2013; *and*
- WHEREAS*, that the Finance Department recommends updating the policy to assist the City in moving forward with GASB 34 compliancy and to improve the understandability of the policy itself; *and*
- WHEREAS*, that Said Code Amendment was submitted to the City Council for approval by Council Bill No. 4657 at the July 9, 2018 Council Meeting.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEBANON, LACLEDE COUNTY, MISSOURI, AS FOLLOWS;

SECTION 1: That the City Council of the City of Lebanon, Laclede County, Missouri, hereby amends the *City Code of Ordinances Chapter 2 Administration, Article VIII Finance* by repealing *Section 2-469 Fixed Assets and Capitalization Policy* in its entirety and enacting in lieu thereof a newly created *Section 2-469 Capital Assets Policy* to read as follows;

2-469 Capital Assets Policy

a) Purpose and Scope

- 1) The City of Lebanon invests a significant amount in capital assets in pursuit of its mission, as well as to maintain or improve the level of service expected by its citizens. These assets play an essential role in the City's ability to diversify, expand and cope with growth, and improve environmental conditions. That level of service can only be assured if adequate consideration is given to maintaining and expanding public facilities and infrastructure. If a government fails to maintain its capital assets; equipment, facilities and infrastructure will deteriorate more quickly and necessitate costly emergency allocations of financial resources.
- 2) The objective of this policy is to establish and maintain capital asset records to comply with governmental financial reporting standards, to ensure adequate control and appropriate use of capital assets, and to provide accountability for property control.
- 3) Any revisions or modifications to the capital asset policies and procedures will be made by the finance department and approved by the city administrator and/or the city council.

2-469.1 Definitions

- a) Capital Assets are real or personal property used in operations that have a value equal to or greater than the capitalization threshold for their respective asset class and have an estimated initial useful life of greater than one year. Capital assets shall include land, land improvements other than buildings, buildings and improvements, infrastructure, construction in progress, machinery and equipment, and vehicles. A capital asset is to be reported and depreciated, if applicable, in the government-wide and enterprise fund financial statements. Assets not capitalized are expensed in the year of acquisition.

Basis means the amount on which depreciation computations will be based.

Buildings means permanent structures purchased or otherwise acquired by the city and improvements thereon including costs incurred in the acquisition of the building such as broker's fees and other transactional cost.

Capitalization policy means all items, which cost less than five thousand dollars (\$5,000.00), should be expensed rather than treated as a fixed asset. All fixed assets should be properly booked using acceptable account practices.

Controllable asset means a controllable asset fails the cost test of being a capital item but needs to be controlled. These assets are not capitalized on the general ledger nor are they depreciated, but they are inventoried on the fixed asset system and given a unique identifying number.

Curable condition means curable conditions can be corrected economically through major repairs or replacement.

Depreciation means in both the valuation and accounting senses implies a loss in the value of a given asset or property. There are three causes of depreciation: (a) physical deterioration, wear and tear in operation, (b) functional obsolescence, new technology, or (c) economic and/or environmental obsolescence, influences external to property itself like new regulations.

Disposal means all items sold, traded-in, scrapped, abandoned or in any way removed from service during the current fiscal reporting period are classified as disposals.

Equipment means tangible property of a more or less permanent nature, other than land, buildings, and improvements other than buildings, such as machinery, tools, furniture, computers, etc.

Exhaustible means having a limited life and does depreciate

Fair market value means the estimated amount at which the fixed asset might exchange between a willing buyer and a willing seller, neither being under compulsion, each having reasonable knowledge of all relevant facts and with equity to both.

Fixed asset means a fixed asset must have a useful life of more than one year and a minimum cost of five thousand dollars (\$5,000.00). A fixed asset would include buildings, machinery/equipment, improvements other than buildings, and land.

Fixed asset cost means fixed assets and their betterments should be recorded at historical cost. Historical cost includes not only the purchase price or cost of construction, but also any costs incurred to place the asset in its intended place and prepare it for use.

Fixed asset system means a collection of all the relevant information on all assets owned, including procedures used to report the data, the defined responsibilities of those participating in administering the system, the paperwork and forms used in reporting the additions, deletions, transfers and changes, and the various reports generated from the input of the above data.

Governmental fund type means funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted

for in proprietary type and fiduciary funds. Governmental fund types include general, special revenue, debt service and capital projects.

Improvements other than buildings means permanent improvements, other than buildings, that adds value to land such as fences, retaining walls, and gutters.

Incurable condition means incurable conditions reflect a gradual loss in value over time, which isn't readily correctable without a complete property replacement.

Inexhaustible has an unlimited life and does not depreciate

Infrastructure means capital assets, which are:

- (1) Immovable; and
- (2) Have value only to a governmental unit such as, roads, sidewalks, bridges, streetlights, parking lots, water, wastewater, fiber, and electrical systems.

Land means land purchased or otherwise acquired by the city including costs incurred in preparing land for use such as razing of structures or costs related to environmental studies.

Life means the life of an asset is the period of time that an asset is expected to be in use.

Method is the specific manner in which calculations for annual depreciation is made.

Proprietary fund type means funds used to account for activities which are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers related to the city's business activities are accounted for through proprietary funds (enterprise funds and internal service funds).

Remaining life is the number of years from present to anticipated retirement date.

Total estimated life is the expected economic useful life of an asset from the date placed in service to the projected retirement date.

Salvage value is an estimate of the residual value of an asset at the end of its estimated useful life.

Straight line depreciation method means the cost of an asset less the projected salvage value is divided by the number of years of useful life of an asset to calculate the annual depreciation charge.

Transfer is any movement of an asset by virtue of a change in location, either by account, department, building, floor, or room. A transfer may be a full or complete transfer or a partial transfer of an item.

2-469.2 Valuation

- a) Capital assets should be reported at historical cost (original cost when acquired). All cost associated with the purchase or construction of a capital asset should be considered, including ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges may include freight and transportation, site preparation, installation, professional fees, temporary and permanent easements, engineering, architect, construction management, and legal and title costs directly attribute to asset acquisition. Costs for training, maintenance agreements, and extended warranties which can be separately identified from the cost of the capital asset should not be capitalized.
- b) In the absence of historical cost information, the asset's estimated historical cost may be used to value the capital Asset. Donated capital assets should be reported at their estimated fair value at the time of acceptance plus ancillary charges, if any. Developer contributions should be reported at their estimated fair value at the time of acceptance by the City.

- c) The costs associated with general maintenance and repair that do not add value to the capital asset or materially extend the capital asset's useful life are expended in the period incurred rather than being capitalized. Significant costs, subject to the capitalization threshold for their respective asset class, which increase capacity (i.e. additional lanes on a road) or materially extend the useful life of an asset are considered a betterment and are capitalized and depreciated over the remaining useful life of the asset.

2-469.3 Asset classes

- a) The City reports the following asset classes: land, land improvements other than buildings, buildings and improvement, infrastructure, construction in progress, machinery and equipment, and vehicles.

1) Land – Land is defined as the surface or crust of the earth, which can be used to support structures and roadways. All land is to be included in this classification regardless of its value for both tracking and reporting purposes. Expenditures for land improvements that do not require maintenance or replacement, bring land into condition to commence erection of structures, not identified with structures, or that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible. Land is characterized as having an unlimited life (inexhaustible) and is not depreciated. Examples of items to be capitalized as land includes purchase price or fair value at time of donation, professional fees (i.e. title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.), land excavation, fill, grading, and drainage, demolition of existing buildings and improvements, removal, relocation, or reconstruction of property of others (i.e. railroad, telephone and power lines etc.), and recording costs.

Easements are interests in land owned by another that entitles its holder to the right to use the land for a specific or limited purpose. An easement does not give the holder a right of "possession" of the property only a right of use. A right of way is a type of easement in which fee simple title is obtained, defined as an absolute estate in perpetuity and one in which the owner is entitled to the entire property, with unconditional power of disposition. Therefore, right-of-way acquired or donated is considered land and should be capitalized as such. However, an easement for temporary access will not be capitalized.

2) Land Improvements other than buildings – consist of permanent improvements, other than buildings, which add value to land, require maintenance or replacement, are typically identified with structures, deteriorate with use or passage of time and are generally exhaustible. Examples include parking lots, landscaping, fencing and monuments (i.e. gateway signs)

3) Buildings and improvements – A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or movable. It is generally used to house persons, property and fixtures attached to and forming a permanent part of such a structure. Examples of items to be capitalized include the purchase price or fair value at the time of donation, expenditures for remodeling, recondition, or altering a building to make it ready for use for the purpose for which it is intended, environmental compliance (i.e. asbestos abatement), professional fees (i.e. architect, legal, engineering, inspections, etc.), costs of permits and licenses, completed project costs associated with the original construction of a building, additions to building (i.e. expansion, extension, or enlargement).

Improvements to buildings, as part of a major rehabilitation project, which materially extend the useful life of a building, increase the value of a building, or both should be capitalized. Examples of items to be capitalized include installation or upgrade of heating and cooling systems, installation or upgrade of wall or ceiling coverings (i.e. carpet, tile etc.), installation or replacement of structural components (i.e. beams, rafter, joists, interior framing, etc.), installation or upgrade of windows, doors, or cabinets, installation or upgrade of plumbing or electrical wiring, installation or upgrade of phone or closed

circuit television systems, networks, fiber optical cable or wiring required for equipment that will remain in the building, installation or replacement of exterior components (i.e. siding, roofing, masonry, etc.)

Maintenance costs are incurred to keep assets in normal operating condition and to help maintain the original use of the building and are not capitalized.

4) Infrastructure – assets that are long-lived capital assets and normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets. They are the basic physical structures needed for the functioning of a community or society, such as transportation and communications systems and water and power lines. These include but are not limited to roads, bridges, sanitary sewer lift stations, interceptors, sanitary sewer mains, water mains, wells and water pump stations, water treatment plant, piping and equipment, water storage tanks, and stormwater draining improvements.

Maintenance costs allow a government to continue to use an infrastructure asset during its originally established useful life and are not capitalized. Preservation costs extend the useful life of an asset beyond its original estimated useful life and should be capitalized, subject to the capitalization threshold. Additions and improvements are costs that increase the capacity of the asset (i.e. additional lanes on a road) and should be capitalized, subject to the capitalization threshold. Individual components of infrastructure that do not meet the capitalization threshold, such as street lights, sidewalks, signal improvements, paths and trails are not to be capitalized.

5) Construction in progress reflects the activity of capital assets which are substantially incomplete, such as buildings and roads. Each project must first be evaluated to determine whether it meets the capitalization threshold for the applicable asset class. Expenditures will then be added to the value of the capital asset as incurred. Projects should be reclassified to the appropriate asset class upon substantial completion.

6) Machinery and equipment is defined as any mechanical or electrical device that transmits or modifies energy to perform or assist in the performance of tasks. Equipment is defined as movable or fixed unit of furniture or furnishings, instrument, machine, or apparatus to be used for operations, the benefits of which extend beyond one year from date of acquisition. Examples of items to be capitalized as machinery and equipment include but are not limited to computers, communications equipment, office equipment, kitchen equipment, light machinery, phone system, tractors, loaders, backhoes, excavators, trailers, chippers, grinders, generators, and office furniture.

Computers will be excluded if they individually cost less than the threshold per unit of \$5,000. If the dollar amount exceeds the limit, those assets will be capitalized and depreciated. However, they will be inventoried for insurance purposes even if they are excluded for depreciation.

Computer software will not be capitalized unless it is proprietary.

7) Vehicles – will be identified, inventoried, and depreciated. When setting up the initial costs of the vehicle, lettering will be added to the cost of the vehicle. In addition, for the police and fire department, the cost of sirens, light bars etc. will be included as part of the cost of putting the car in service. In the case of moving existing sirens etc. that cost will be included as part of the initial cost associated with new purchases.

2-469.4 Capitalization Threshold and Useful Life

- a) The capitalization threshold is the dollar value the City uses to determine whether a given asset should be capitalized and reported on the balance sheet as a capital asset. The responsibility for protecting and controlling the use of capital assets rests with the department wherein the asset is located. The Finance Department shall ensure that control over capital assets is maintained by establishing a capital asset inventory that is updated annually and documents all additions and deletions to the capital asset records. Capital assets will be recorded and depreciated using the City's financial software and will include a description (including serial and model number if applicable), asset class, department name, location, date acquired, cost, and useful life. Assets that do not meet the capitalization threshold for their respective asset class on a per unit basis shall be expensed in the period incurred rather than being capitalized (see Property control).

<u>Asset Class</u>	<u>Capitalization Threshold (Dollars)</u>
Land	\$1
Land Improvements Other than Buildings	\$5,000
Building Improvements	\$5,000
Infrastructure	\$5,000
Construction in Progress	\$5,000
Machinery and Equipment	\$5,000
Vehicles	\$5,000

- b) The useful life of a capital asset is the estimate of the period over which the City expects said asset to be useful (normally the shortest of its physical, technological, or legal life). The actual life of a capital asset may extend beyond its useful life.
- c) The useful life of a fixed asset must be assigned according to Appendix A in this policy. The list is not all inclusive and is meant to serve as a guide. If an asset is not identified in the useful life listing, use the useful life of an asset as closely related to the asset as possible.

2-469.5 Depreciation

Depreciation is the measure of the decrease in the value of a capital asset over a specific period of time. If a new asset is put into service, the total estimated economic life is used for depreciation purposes. If a used asset is put into service, the remaining life will be used for depreciation purposes. Capital assets shall be depreciated over their estimated useful lives using the straight-line method beginning in the month it was acquired unless they are:

- Inexhaustible (i.e. land)
- Construction in progress

2-469.6 Additions

All capitalizable fixed assets will be approved in the budget process or by the city council before any fixed asset addition is acquired.

Purchase requisitions must be entered and approved by the appropriate city personnel in the computer system before any fixed asset is physically purchased.

2-469.7 Disposition

When a capital asset is disposed of, its cost and accumulated depreciation shall be removed from the City's capital asset records and a gain or loss be recognized, if

applicable. Disposition of an asset may be due to destruction, obsolescence, retirement, sale, trade, scrap, or donation. All capital assets must be taken to City Council for approval prior to disposition for items with a value over \$500. All City emblems must be removed from City property before disposal. The department will check grant requirements and comply before disposal on grant purchased assets.

2-469.8 Transfers

Capital assets transferred from one department to another should be reported by the department who is initiating the transfer. The asset shall be reported at its current book value as of the date of said transfer.

2-469.9 Controllable assets

The finance department will keep track of controllable assets that cost less than the capitalization level of five thousand dollars (\$5,000.00), but because of their sensitive, portable and theft-prone nature, controlling these items is important to the city. Tracking controllable assets includes adding it to the fixed asset system and tagging it with a unique tag that identifies it as a controllable asset. Any item that costs less than five thousand dollars (\$5,000.00) and more than one thousand dollars (\$1,000.00) but is more than a consumable item is a controllable asset. This could include a chair, telephone, printer, a table, etc.

Controllable assets will be expensed in the appropriate operational account number and would not be assigned to an asset class.

2-469.10 Property Control

Assets below the capitalization threshold and the controllable asset threshold but warranting control or considered sensitive may include, but are not limited to, weapons, radios, personal computers, laptop computers, printers, and small power tools. Stewardship of these minor but sensitive items is the express responsibility of the department utilizing these assets. The responsible department shall maintain control and keep an inventory list of these assets. The inventory shall include a description, location, and other information that assists in control or is deemed relevant.

2-469.11 Betterments

Major additions, including those that significantly prolong a fixed asset's economic life or expand its usefulness, should be capitalized. Normal repairs that merely maintain the asset in its present condition will be recorded as expenditures and should not be capitalized.

Life determination of assets affected in this manner becomes an average of the previous remaining life and the added life represented by the rehabilitation. The cost of the betterment is added to the book value and the total remaining undepreciated cost is allocated over the estimated remaining life.

If a component of an asset is replaced, the book value of the replaced component should be deleted from the books to prevent an overstatement of the asset's value.

2-469.12 Physical inventory

A physical inventory is designed to ensure that the fixed assets recorded in the system do physically exist; to determine whether unrecorded or improperly recorded transactions have occurred; and to identify any excess, defective, or obsolete assets on hand.

A physical inventory will be conducted by the departments each year.

Every three (3) years, the finance department will conduct a complete wall-to-wall physical inventory with the assistance of each department.

The land inventory will be listed by parcel number and/or lot, block, and tract. The use and location of the land will also be noted.

The building inventory will include a quantitative and qualitative description of each structure segregating basic building construction from heating, ventilating, air conditioning, roof, elevators, plumbing, lighting, floor and ceiling cover, and built-ins for component lifting purposes.

Land improvements other than buildings include all improvements made outside a building or any improvements made to a parcel of land.

Equipment will include a location, account, building, floor, department, description of the unit, manufacturer, model number, serial number, year acquired, the remaining life and the historical cost.

Vehicle will include a location, account, building, floor, department, description of the unit, year, make, model, vin, year acquired, the remaining life and the historical cost.

2-469.13 Tagging

A tagging system is used to maintain a positive identification of assets owned by the city. Tagging is important for facilitating the inventory process, controlling an asset's location, and for maintaining fixed assets.

Asset identification tags will be provided by the Finance Department at the time the purchase is complete. Placement of tags should be consistent among fixed assets. In general, tags will be assigned in chronological order as assets are acquired.

All rolling stock shall have City of Lebanon decals or emblems, any exceptions must be approved by the City Administrator. All vehicles shall have City of Lebanon license plates.

SECTION 2: That the City Council of the City of Lebanon, Laclede County, Missouri, hereby amends the City *Code of Ordinances Chapter 2 Administration, Article VIII Finance* by repealing *Appendix A* in its entirety and enacting in lieu thereof and newly created *Appendix A* to read as follows;

APPENDIX A. - FIXED ASSET USEFUL LIFE LISTING

FIXED ASSET TYPE	DESCRIPTION	USEFUL LIFE
LAND	Land	Not Applicable
	Land Right of Way	Not Applicable
IMPROVEMENT	Grading	20 years
	Paving	20 years
	Fencing and walls	20 years
	Curbs	20 years
	Drainage features	20 years

	Landscaping	20 years
	Lighting	20 years
	Other land improvements	20 years
BUILDING	Buildings	40 years
	Other structures and accessories	20 years
EQUIPMENT:		
COMMUNICATION	Radio and radio equipment portable	5 years
AND	Radio and radio equipment not portable	5 years
DOCUMENTATION	Television and audio visual equipment	5 years
EQUIPMENT	Telephone system and related equipment	7 years
	Teletype equipment	7 years
	Public address and intercom system	7 years
	Projection equipment	7 years
	Recording and sound equipment	5 years
	Telemetry and control	7 years
	Reference materials and books	5 years
	Data handling equipment	5 years
	Copier, printing and duplicating machinery	5 years
BUSINESS	Cash register	5 years
EQUIPMENT	Check writer/signer/protector	7 years
	Postal equipment	7 years
COMPUTER	Main frame equipment	5 years

EQUIPMENT	Computer printers	5 years
	CPUs with monitors	5 years
	Tape drive	5 years
	Distinct CPUs/disk drive	5 years
	Distinct modem	5 years
	Distinct monitors	5 years
	Plotter	5 years
	Software other than main frame software	3 years
	Main frame software	5 years
PRODUCTION	Compressor	10 years
AND REPAIR	Generator	10 years
EQUIPMENT	Conveyor	10 years
	Repair equipment specific to automotive	5 years
	Power tools	5 years
	Hand tools	5 years
HEATING AND	Air conditioning and dehumidifying	10 years
COOLING EQUIPMENT	Heaters and heating systems	10 years
FURNITURE	Small appliances (coffee dispenser)	5 years
AND	Large appliances (refrigerator, stove)	5 years
FIXTURES	Furniture/fixtures other than appliances	7 years
	Art works and exhibits	5—40 years
OTHER	Photographic equipment	5 years

DISTINCTIVE	Police lab equipment	5 years
EQUIPMENT	Survey equipment	5 years
	Lab equipment other than police lab	5 years
	Medical equipment	5 years
	Intelligence and surveillance equipment	5 years
	Radar equipment	5 years
	Weapons and restraining equipment	5 years
	Hoses and related equipment	5 years
	Specialized clothing	5 years
	Parking meters	8 years
WASTEWATER	1" to 3" water pipe	25 years
AND	4" to 48" all types water pipe	25 years
ENVIRONMENTAL	Valves—plug-gate/butterfly	35 years
EQUIPMENT	Valves—pressure reducing	10 years
	Valves—pressure relief	10 years
	Valves—check	15 years
	Valves—other	20 years
	Stand pipes	50 years
	Water tanks	50 years
	4" to 42" sewer system pipe	40 years
	4" to 12" sewer system pipe	20 years
	Outfall lines	30 years

	Pumps and motors	10 years
	Lift station—prefab material	20 years
	Lift station—power and service	10 years
	Manholes—brick and concrete	40 years
	Cleanouts	20 years
	Well	40 years
	Filtration system	10 years
	Process equipment	10 years
	Vaults	30 years
	Telemetry and control	10 years
	Tanks (underground and above ground)	15 years
	Basins/Ponds/Lagoons	15 years
	Hydrants	15 years
	Reservoirs	10 years
	Chlorination/odor control equipment	10 years
	Storm sewer pipe	40 years
	Pressure mains	10 years
	Meter pits	20 years
	8" to 24" Water system pipe	40 years
	2" to 6" Water system pipe	20 years
ELECTRIC	Structures and improvements	45 years
TRANSMISSION PLANT	Station equipment	30 years

	Towers and fixtures	50 years
	Overhead conductors and devices	50 years
	Underground conduit	50 years
	Underground conductors and device	40 years
	Roads and trails related to access	60 years
ELECTRIC	Structures and improvements	45 years
DISTRIBUTION PLANT	Station equipment	30 years
	Poles, towers and fixtures	35 years
	Overhead conductors and devices— wire-conduit pipe	50 years
	Underground conduit	50 years
	Underground conductors and device	40 years
	Line transformers and capacitors	30 years
	Services	30 years
	Meters	25 years
	Installations on customers' premises	25 years
	Street lighting and signal system	20 years
OPTICAL FIBER	Structures and improvements	25 Years
DISTRIBUTION PLANT	Poles lines, cable, aerial wire, underground conduits	25 Years
MOBILE	Forklift and accessories	10 years
EQUIPMENT	Grader	10 years
	Sanitation and semi-trucks	5 years
	Street marking equipment	5 years

	Mowers, seeders, weed/grass equipment	3 years
	Snowplows and snow removal equipment	10 years
	Spreaders	5 years
	Trailer mounted compressor	10 years
	Backhoe	10 years
	Sewer rodder	10 years
	Portable pumps	5 years
	Trailer mounted sewer machine	5 years
	Loader	10 years
	Asphalt pavers	10 years
	Street sweepers and cleaners	7 years
	Asphalt kettle	10 years
	Tractors and accessories	7 years
	Trailers	10 years
	Trenchers	5 years
	Mixers	5 years
	Motorcycles and scooters	5 years
	Police vehicles	3 years
	Fire trucks and accessories	15 years
	Light general purpose trucks, autos, and accessories	7 years
	Heavy general purpose trucks	10 years
	Ambulances and medical vehicles	7 years

	Other mobile equipment	5—15 years
	Chippers	5 years
	CCTV	7 years
RECREATION	Bleachers, benches, scoreboards	7 years
EQUIPMENT	Specific sports equipment	3 years
	Park equipment (swings, slides)	7 years
	Ball field lights	15 years
	Ball field fencing	15 years

SECTION 3: If any provision of this policy is declared unconstitutional, or the application thereof to any person or circumstance is held invalid, the constitutionality of the remainder of the policy and the applicability thereof to other persons and circumstances shall not be affected

SECTION 4: That this Ordinance shall be in full force and effect from and after the date of its passage and approval.

Passed and approved by the City Council of the City of Lebanon, Laclede County, Missouri, on this 23rd day of July, 2018.

(Seal)

Attest:

Laina Starnes
City Clerk Laina Starnes

Jared Carr
Mayor Jared Carr

1st Reading: July 9, 2018
2nd Reading: July 23, 2018

