

**WILLOUGHBY EASTLAKE CITY
SCHOOL DISTRICT**



20 YEAR PERMANENT IMPROVEMENT COST ASSESSMENT

COMPLETED IN COLLABORATION WITH



PERMANENT IMPROVEMENT 20 YEAR COST SUMMARY

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Roofing and Building Envelope Maintenance | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 |
| Mechanical / General Maintenance | \$ 904,200 | \$ 904,200 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 |
| Asphalt / Concrete | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 |
| Maintenance / Custodial Equipment | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 |
| Transportation | \$ 1,339,150 | \$ 1,124,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 | \$ 1,604,150 | \$ 884,150 | \$ 164,150 |
| Flooring | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 |
| Athletics and Grounds Maintenance | \$ 125,000 | \$ 1,485,000 | \$ 525,000 | \$ 425,000 | \$ 825,000 | \$ 725,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 485,000 |
| Building Furniture | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 |
| Technology | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 |
| PI Debt Paid By The General Fund | \$ 1,401,524 | \$ 1,551,696 | \$ 1,513,126 | \$ 921,698 | \$ 917,743 | \$ 816,791 | \$ 818,792 | \$ 948,887 | \$ 948,764 | \$ 956,777 |
| Total | \$ 6,821,551 | \$ 8,116,723 | \$ 7,795,384 | \$ 7,103,956 | \$ 7,500,001 | \$ 7,299,049 | \$ 6,701,050 | \$ 7,551,145 | \$ 6,831,022 | \$ 6,479,035 |

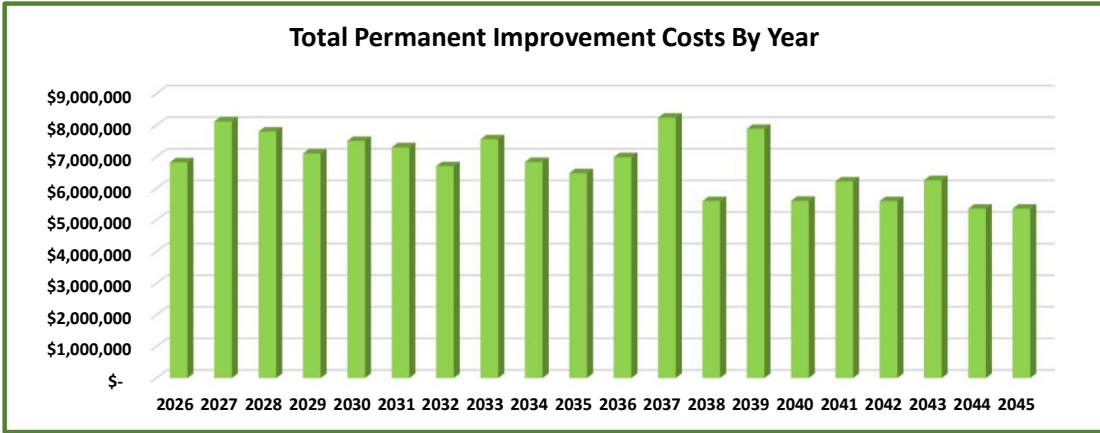
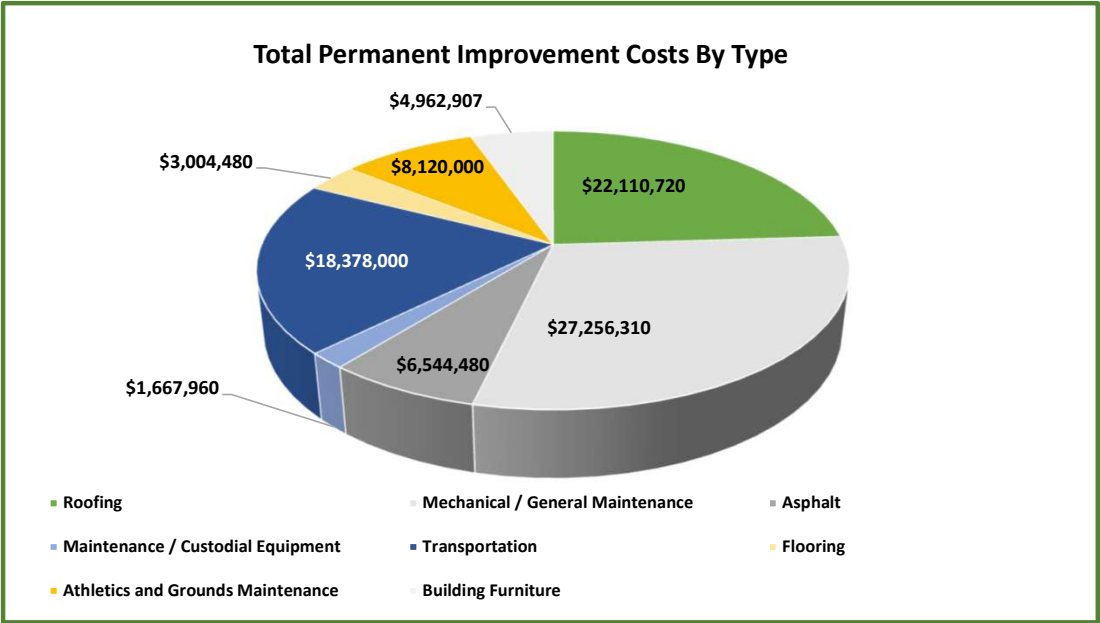
| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Roofing and Building Envelope Maintenance | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 |
| Mechanical / General Maintenance | \$ 1,821,431 | \$ 1,821,431 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 |
| Asphalt / Concrete | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 |
| Maintenance / Custodial Equipment | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 |
| Transportation | \$ 644,150 | \$ 884,150 | \$ 164,150 | \$ 2,444,150 | \$ 164,150 | \$ 764,150 | \$ 1,124,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 |
| Flooring | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 |
| Athletics and Grounds Maintenance | \$ 125,000 | \$ 1,125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 1,025,000 | \$ 125,000 | \$ 125,000 |
| Building Furniture | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 |
| Technology | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 | \$ 1,333,500 |
| PI Debt Paid By The General Fund | \$ 951,390 | \$ 959,210 | \$ 958,524 | \$ 964,116 | \$ 967,787 | \$ 981,781 | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 6,986,348 | \$ 8,234,168 | \$ 5,596,251 | \$ 7,881,843 | \$ 5,605,514 | \$ 6,219,508 | \$ 5,597,727 | \$ 6,257,727 | \$ 5,357,727 | \$ 5,357,727 |

| Description | 20 Year Total |
|-----------------------------------|-----------------------|
| Roofing | \$ 22,110,720 |
| Mechanical / General Maintenance | \$ 27,256,310 |
| Asphalt | \$ 6,544,480 |
| Maintenance / Custodial Equipment | \$ 1,667,960 |
| Transportation | \$ 18,378,000 |
| Flooring | \$ 3,004,480 |
| Athletics and Grounds Maintenance | \$ 8,120,000 |
| Building Furniture | \$ 4,962,907 |
| Technology | \$ 26,670,000 |
| PI Debt Paid By The General Fund | \$ 16,578,606 |
| Total | \$ 135,293,463 |

*Technology cost provided by the district

*PI debt paid by general fund in FY2025 - \$1,409,232

PERMANENT IMPROVEMENT 20 YEAR COST SUMMARY

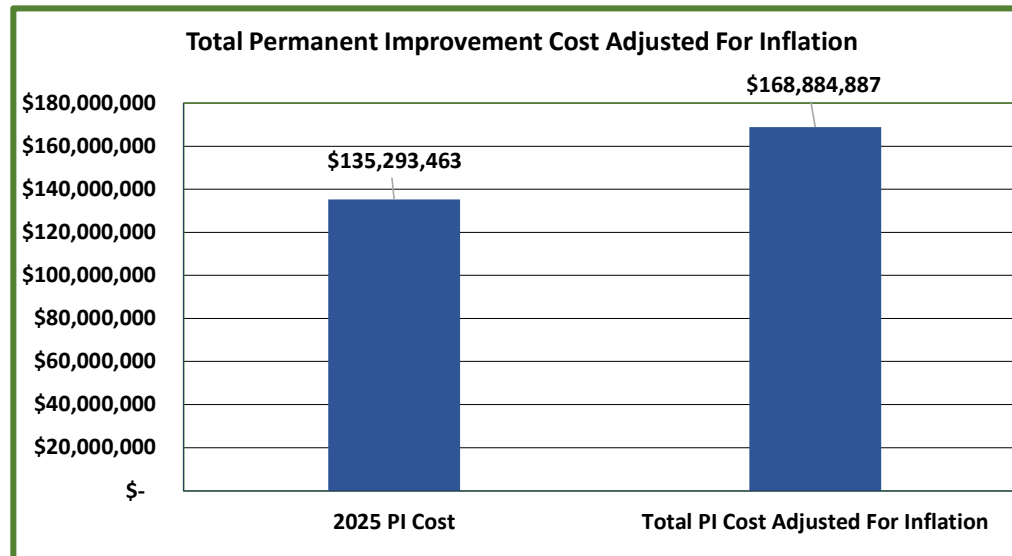


INFLATIONARY IMPACT ON PERMANENT IMPROVEMENT COST OVER 20 YEARS

When looking at cost projections over a long period of time, the impact of inflation will need to be considered. This assessment values all costs and projections in 2025 dollars. As the district progresses through the assessment period, the cost of labor and materials will increase each year. The chart below outlines the compounding inflation costs that will need to be considered. This chart and the associated graph uses the average inflation rate over the last ten years of 2.4% per year. (Bureau of Labor Statistics, Consumer Price Index)

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 2025 Cost | \$ 6,821,551 | \$ 8,116,723 | \$ 7,795,384 | \$ 7,103,956 | \$ 7,500,001 | \$ 7,299,049 | \$ 6,701,050 | \$ 7,551,145 | \$ 6,831,022 | \$ 6,479,035 |
| Adjusted For Inflation | \$ 6,821,551 | \$ 8,311,525 | \$ 8,174,053 | \$ 7,627,815 | \$ 8,246,339 | \$ 8,217,999 | \$ 7,725,785 | \$ 8,914,819 | \$ 8,258,199 | \$ 8,020,657 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|------------------------|--------------|---------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 2025 Cost | \$ 6,986,348 | \$ 8,234,168 | \$ 5,596,251 | \$ 7,881,843 | \$ 5,605,514 | \$ 6,219,508 | \$ 5,597,727 | \$ 6,257,727 | \$ 5,357,727 | \$ 5,357,727 |
| Adjusted For Inflation | \$ 8,856,249 | \$ 10,688,562 | \$ 7,438,694 | \$ 10,728,209 | \$ 7,812,947 | \$ 8,876,779 | \$ 8,181,088 | \$ 9,365,175 | \$ 8,210,693 | \$ 8,407,750 |



ROOFING AND BUILDING ENVELOPE MAINTENANCE

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Membrane Roofing | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 |
| Modified Built Up Roofing | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 |
| Standing Metal Seam | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Shingle | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 |
| Building Envelope | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Misc. Repairs and Maintenance | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 | \$ 909,186 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Membrane Roofing | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 | \$ 410,245 |
| Modified Built Up Roofing | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 | \$ 420,991 |
| Standing Metal Seam | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 | \$ 342,700 |
| Shingle | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 | \$ 17,950 |
| Building Envelope | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Misc. Repairs and Maintenance | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 | \$ 1,301,886 |

Roofing

Membrane Roofing - The district has a great deal of membrane roofing of various ages. Membrane roofing generally has a 20 - 25 year life expectancy. The membrane roofing was budgeted to replace all membrane roofing over the next 20 years.

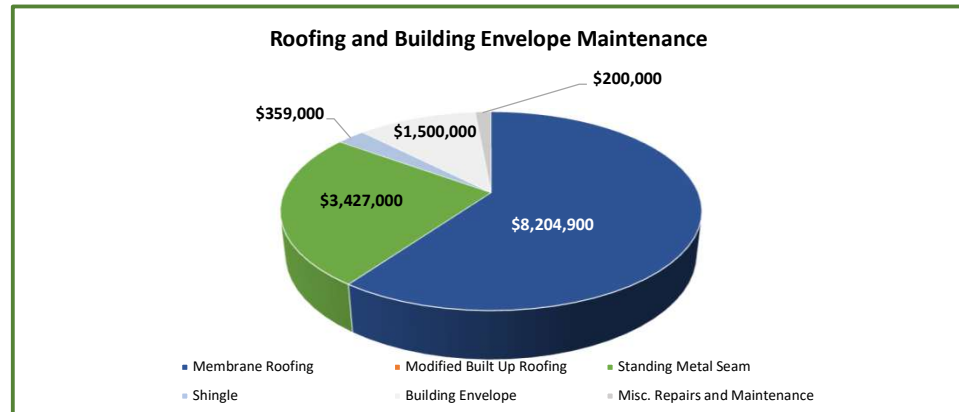
Modified Built Up Roofing - The district has approximately 316,000 square feet of built up roofing. This type of roofing has a wide variety of installation dates. The built up roofing was budgeted to replace all built up roofing over the next 30 years.

Standing Metal Seam - The district has approximately 187,000 square feet of standing metal seam roofing installed at various times. This type of roofing has a 50 year life expectancy. This assessments starts a 30 year replacement cycle of this type of roofing starting in 2036.

Shingle Roofing - The district has approximately 20,000 square feet of roofing in the district. This assessment budgets for the replacement of all shingle roofing over the next 20 Years.

Building Envelope - This category would include items such as exterior doors, windows, masonry, etc. A budget of \$50,000 per year was established in the first ten years of the assessment period. The budget was increased to \$100,000 in the second half of the assessment period.

Miscellaneous - A yearly average of \$10,000 was budgeted to cover the cost of roof repairs and replacement cost across the remaining roofs in the district. This would include maintenance of the outbuilding and shingle roofs.



MECHANICAL / GENERAL MAINTENANCE

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| HVAC Large Equip. Replacement | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 |
| Plumbing Large Equipment Replacement | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| HVAC and Plumbing Annual Repairs | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| Electrical Annual Repairs | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Security / Life Safety Annual Repairs / Replace | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| Annual Carpentry Repairs | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| LED lighting,Power upgrade and A/C | \$ - | \$ - | \$ 917,231 | \$ 917,231 | \$ 917,231 | \$ 917,231 | \$ 917,231 | \$ 917,231 | \$ 917,231 | \$ 917,231 |
| Total | \$ 904,200 | \$ 904,200 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 | \$ 1,821,431 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| HVAC Large Equip. Replacement | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 | \$ 664,200 |
| Plumbing Large Equipment Replacement | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| HVAC and Plumbing Annual Repairs | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| Electrical Annual Repairs | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Security / Life Safety Annual Repairs / Replace | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| Annual Carpentry Repairs | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| LED lighting,Power upgrade and A/C | \$ 917,231 | \$ 917,231 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,821,431 | \$ 1,821,431 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 | \$ 904,200 |

Mechanical / General Maintenance

HVAC Large Equipment Replacements - While some of the large mechanical equipment has been replaced over time, much of the districts large HVAC equipment is approaching the end of its life cycle. This plan budgets for all of the large equipment to be replaced over the next 20 years. The AHU's were excluded from replacement and are included in the HVAC annual repairs. These are generally rebuilt over time as electric motors are replaced.

Plumbing Large Equipment Replacements - This category is budgeted to replace all of the district's domestic hot water heaters and storage tanks over the next 20 Years.

HVAC and Plumbing Annual Repairs - This category includes the annual replacements cost for ongoing repairs and smaller replacements for both HVAC and plumbing. These would include the change out of the fan motors in the air handling units, small fan motors in classroom devices, as well as, the replacement of exhaust motors.

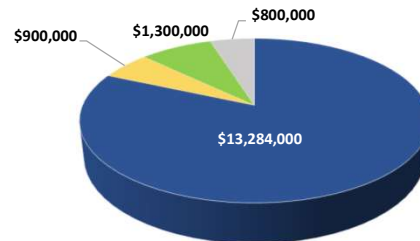
Electrical Repairs and Replacements - This budget was established to cover the cost for annual repair and replacements for all district electrical needs.

Security/Life Safety - An average yearly budget of \$45,000 was set in this category for alarm systems, security cameras and fire systems. This would include repairs of existing equipment and replacement of safety system head end equipment.

Carpentry - An annual budget of \$45,000 was provided by the district for carpentry repairs across the district.

LED lighting,Power upgrade and A/C - Projected cost provided by the district to change to all LED lighting, upgrade of the main power systems and the cost to add AC to the remaining buildings. This cost was averaged over ten years starting in 2028.

Total Maintenance Cost By Type



■ HVAC/Plumbing Large Equip. Replacement
 ■ HVAC Annual Repairs
 ■ Plumbing Annual Repairs
 ■ Electrical Annual Repairs

ASPHALT / CONCRETE

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Asphalt | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 |
| Sealcoating | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Concrete | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Asphalt | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 | \$ 232,224 |
| Sealcoating | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Concrete | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 | \$ 327,224 |

Asphalt/Concrete

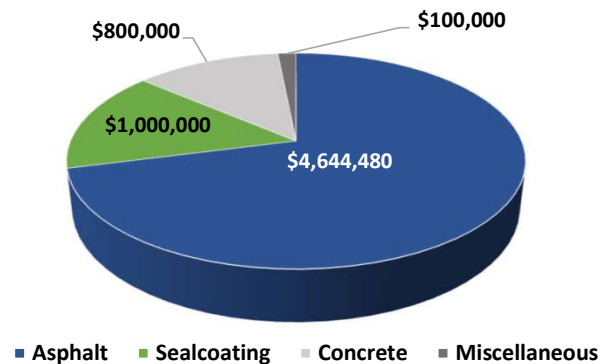
Asphalt - Asphalt would be placed on a 15 year lifecycle. This means an average of 1/15 of the asphalt would be replaced yearly.

Sealcoating - The district has an average spend of \$50,000 per year on sealcoating.

Concrete - A budget of \$40,000 annually was used for concrete repairs/replacement during the first half of the assessment period. This budget was increased to \$60,000 during the second half of the assessment.

Miscellaneous - During the assessment period, \$5,000 was budgeted for miscellaneous cost such as painting, signage, pothole repairs, etc.

Asphalt / Concrete Cost By Type



CUSTODIAL / MAINTENANCE EQUIPMENT

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Custodial Equipment | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 |
| Maintenance Equipment | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 |
| Miscellaneous | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Total | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Custodial Equipment | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 | \$ 36,308 |
| Maintenance Equipment | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 | \$ 44,590 |
| Miscellaneous | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Total | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 | \$ 83,398 |

Custodial / Maintenance Equipment

Custodial Equipment

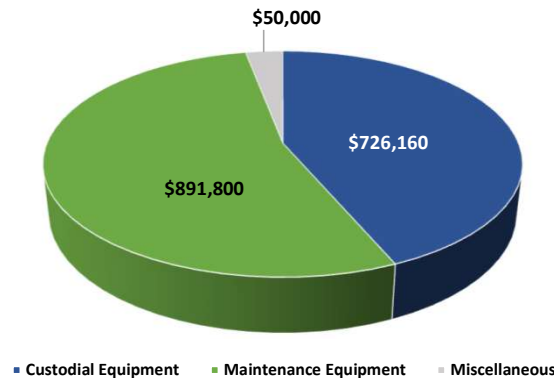
There is currently \$484,100 of custodial equipment in the district. This assessment assumes that all custodial equipment will be replaced 1.5 times over the 20 year life of the assessment. For budgeting purposes, this replacement cost is allocated equally in each year of the assessment.

Maintenance Equipment

There is currently \$891,800 of maintenance equipment in the district. This assessment assumes that all maintenance equipment will be replaced once over the life of the assessment period. For budgeting purposes, this replacement cost is allocated equally in each year of the assessment period.

Miscellaneous - Miscellaneous is budgeted at \$2,500 annually. These replacement expenses would be for items such as trimmers, blowers, small power tools, etc.

Custodial / Maintenance Equipment Replacement By Type



TRANSPORTATION / MAINTENANCE VEHICLES

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Bus Replacements | \$ 600,000 | \$ 960,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 1,440,000 | \$ 720,000 | \$ - |
| Maint. Vehicles and Passenger Vans | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 |
| Fuel Tank Replacement | \$ 575,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,339,150 | \$ 1,124,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 | \$ 1,604,150 | \$ 884,150 | \$ 164,150 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Bus Replacements | \$ 480,000 | \$ 720,000 | \$ - | \$ 2,280,000 | \$ - | \$ 600,000 | \$ 960,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 |
| Maint. Vehicles and Passenger Vans | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 | \$ 164,150 |
| Fuel Tank Replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 644,150 | \$ 884,150 | \$ 164,150 | \$ 2,444,150 | \$ 164,150 | \$ 764,150 | \$ 1,124,150 | \$ 884,150 | \$ 884,150 | \$ 884,150 |

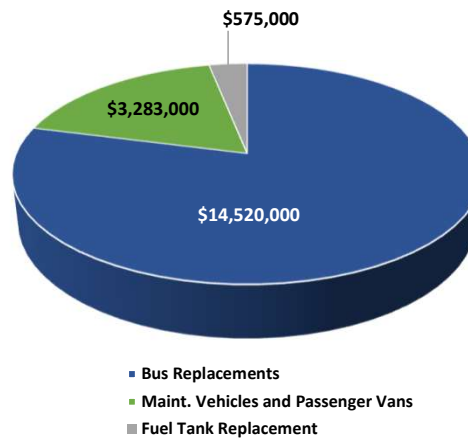
Transportation / Maintenance Vehicles

Buses - A 15 year life expectancy is recommended for bus replacements in Ohio. A new bus cost of \$120,000 was used to calculate purchases.

Maintenance Vehicles and Passenger Vans- The district has 39 vehicles other than busses. All of these vehicles would be replaced 1.5 times over the next 20 years at an annual replacement cost of \$164,150.

Fuel Tank Replacement - The district is planning a replacement of the underground fuel tanks. This replacement was budgeted in 2026 at a cost of \$475,000 and a contingency of \$100,000 for possible contaminated soil removal.

**Transportation Maintenance Vehicles Replacement
Cost By Type**



FLOORING

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Carpet | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 |
| Vinyl - Replace with SVT | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 |
| Wood - Gym Floor | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 |
| Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Carpet | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 | \$ 78,573 |
| Vinyl - Replace with SVT | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 | \$ 58,921 |
| Wood - Gym Floor | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 | \$ 7,730 |
| Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 | \$ 150,224 |

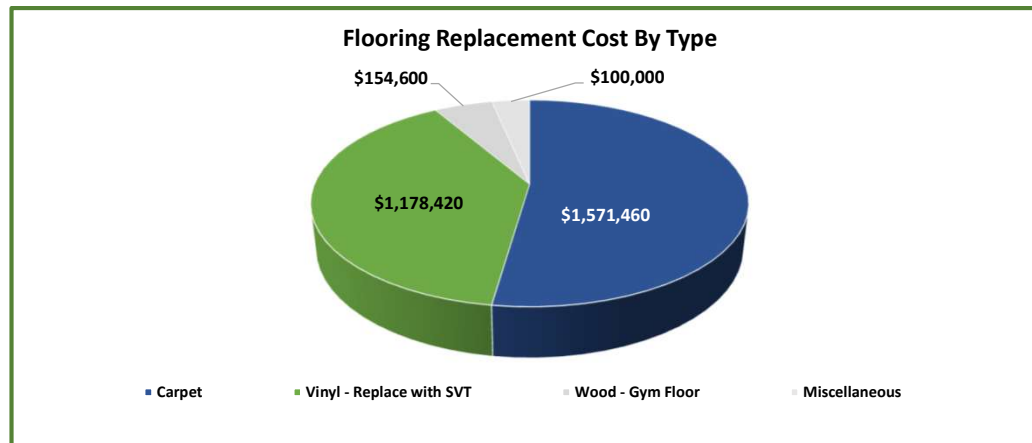
FLOORING

Carpet - There is approximately 235,700 square feet of carpet in the district. The carpet was budgeted to be replaced over the next 15 years. Once through the replacement, the cycle would start over.

Vinyl/VCT - There is approximately 182,900 square feet of VCT in the district. The VCT would be budgeted to be replaced over 20 years with solid vinyl tile.

Wood Gymnasium Floors - The wood gymnasium floors should be lightly scuffed and top coated on a regular basis. These floors do require a complete sanding and refinish every 12 - 15 years.

Miscellaneous - The miscellaneous cost is allocated for all other yearly flooring repairs and minor replacements that are not specified above. This includes ceramic tile, quarry tile, rubber and the maintenance of the sealed concrete flooring in the district.



ATHLETIC AND GROUNDS REPLACEMENT / REPAIRS

| Item Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Athletic Repairs and Maint. | \$ 50,000 | \$ 50,000 | \$ 350,000 | \$ 350,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| General Grounds Repairs | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Scoreboard Replacements | \$ 25,000 | \$ 25,000 | \$ 125,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Track Maintenance | \$ - | \$ 360,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 360,000 |
| Turf Replacement | \$ - | \$ 1,000,000 | \$ - | \$ - | \$ 700,000 | \$ 600,000 | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 125,000 | \$ 1,485,000 | \$ 525,000 | \$ 425,000 | \$ 825,000 | \$ 725,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 485,000 |

| Item Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|-------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| General Athletic Repairs and Maint. | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| General Grounds Repairs | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Scoreboard Replacements | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Track Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 900,000 | \$ - | \$ - |
| Turf Replacement | \$ - | \$ 1,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 125,000 | \$ 1,125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 1,025,000 | \$ 125,000 | \$ 125,000 |

Athletics

General Athletic Repairs and Maintenance - An annual budget of \$50,000 was included for general athletic repairs and maintenance as budgeted by the district. This would include regular maintenance for the stadium, baseball facilities and softball facilities. The district is considering gym bleacher replacement at two middle schools these were budgeted in 2028 and 2029. (Eastlake Middle School, Willowick Middle School)

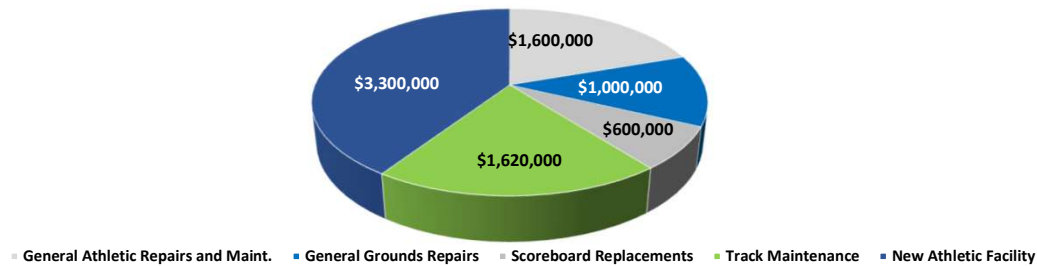
General Grounds Repairs - A budget of \$50,000 per year was allocated for general grounds repair and replacements across the district for items such as fencing, painting, playgrounds and general grounds maintenance.

Scoreboard Replacements - An annual budget of \$25,000 was used for scoreboard maintenance and replacements throughout the district. The North High stadium scoreboard was budgeted to be replaced in 2028 at a cost of \$100,000.

Track - The tracks were last resurfaced in 2016. The track surface can be resprayed twice before replacing the surface again as long as it is maintained. The tracks were budgeted for a spray coat in 2027 and 2035, with a full replacement in 2043.

Turf Replacement - The turf was installed in 2017. The turf has a recommended life of 10 years, both turfs were scheduled to be replaced in 2027 and again in 2037. A budget of \$650,000 was budgeted in 2030 for a turf install at each high school baseball field and \$600,000 in 2031 for turf install at the softball fields of each high school.

Athletic Repairs By Type



BUILDING FURNITURE

| Description | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Staff Seating | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 |
| Classroom/Office Accessories | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 |
| Student Seating | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 |
| Café Seating | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 |
| Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Replacement Cost | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 |

| Description | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Staff Seating | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 | \$ 40,178 |
| Classroom/Office Accessories | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 | \$ 25,243 |
| Student Seating | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 | \$ 153,405 |
| Café Seating | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ 24,320 |
| Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Replacement Cost Each | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 | \$ 248,145 |

Furniture

Classrooms - There are 487 classrooms in the district. Twenty eight students per classroom was used as an average. The full furniture replacement cycle was budgeted to start in 2028 at 15 years. The replacement would continue throughout the remaining assessment period.

Staff Seating - One teacher desk and a task chair per classroom. The budget assumes that for each classroom there is an additional 50% per building for support staff work space. A 20 year useful life is assumed for staff desk and ten years for staff seating. All of the teacher and staff desks would be replaced over the next 20 years. The staff seating would all be replaced in the first ten years and then start another replacement cycle in the second half of the assessment period.

Classroom / Office Furniture - This category would include filing cabinets, book shelves, work surfaces, etc. This replacement cycle was budgeted to start in 2028 at 15 years.

Classroom Accessories - This category would include replacement of dry erase boards, bulletin boards, technology mounts, etc..

Student Seating - Student seating is budgeted at \$225 per student - this number could be one combination desk unit or a chair and half the cost of a student table. This number is inclusive of art room and science room seating. It is an average cost and is not specific seating in each type or level of classroom. A 20 year useful life is assumed.

Cafe Seating - This assessment budgets for 20 cafe table replacements annually using a 15 year life expectancy. Cafe tables have a life expectancy of 13-18 years.

Miscellaneous - Miscellaneous is inclusive of special needs, physical education, art equipment (kilns), administrative equipment (other than seating), etc. A \$1,500 miscellaneous budget was used.

Furniture Cost By Type

