

Paulding Exempted Village Schools



20 YEAR PERMANENT IMPROVEMENT COST ASSESSMENT

COMPLETED IN COLLABORATION WITH



PERMANENT IMPROVEMENT 20 YEAR COST SUMMARY

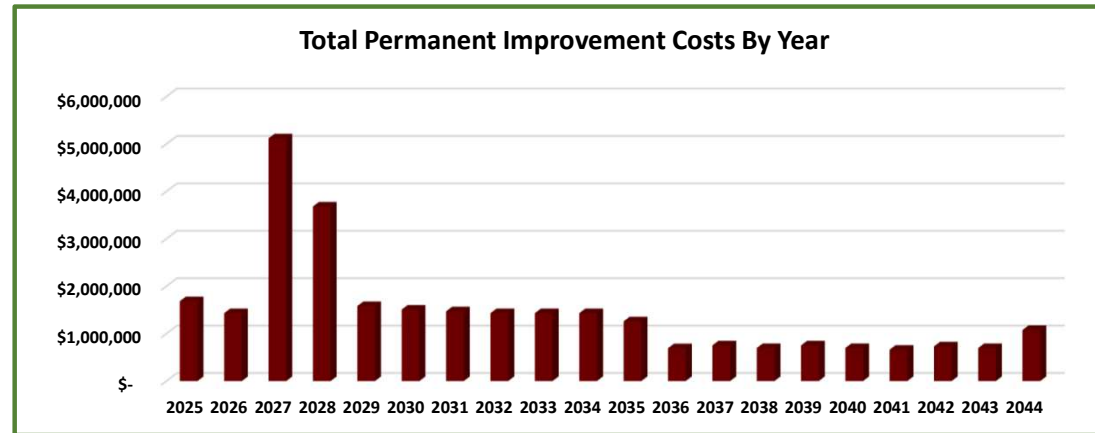
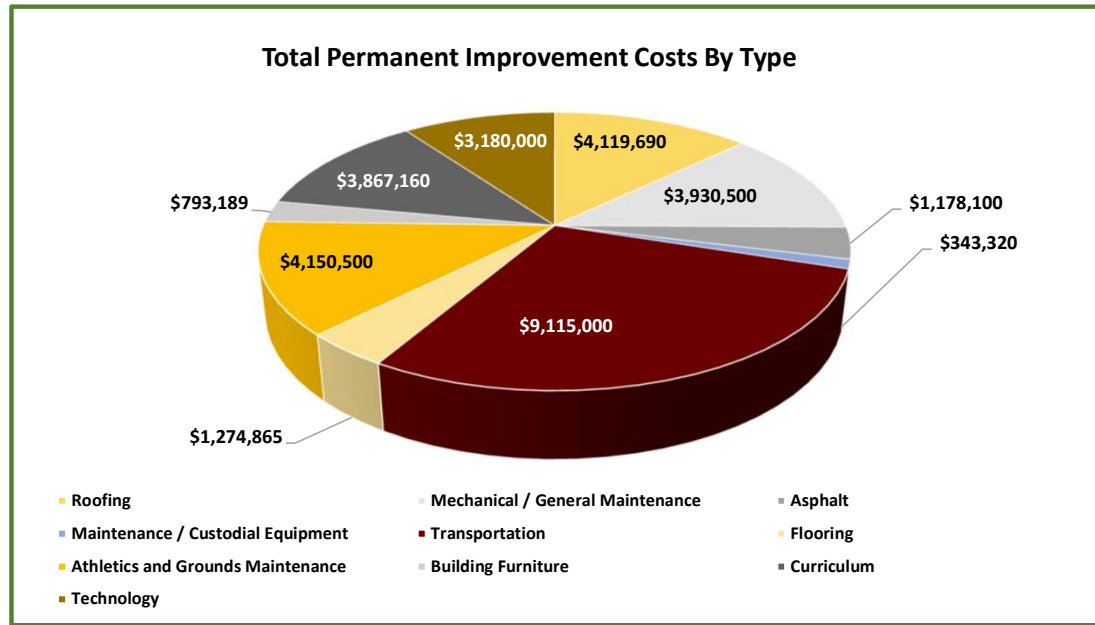
Item Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Roofing and Building Envelope Maintenance	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969
Mechanical / General Maintenance	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525
Asphalt / Concrete	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905
Maintenance / Custodial Equipment	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166
Transportation	\$ 325,000	\$ 270,000	\$ 3,925,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
Flooring	\$ 60,449	\$ 60,449	\$ 93,391	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449
Athletics and Grounds Maintenance	\$ 220,000	\$ 40,000	\$ 40,000	\$ 2,325,000	\$ 190,000	\$ 116,500	\$ 79,000	\$ 40,000	\$ 40,000	\$ 40,000
Building Furniture	\$ 56,084	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795
Curriculum	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358
Technology	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000
Total	\$ 1,683,456	\$ 1,431,167	\$ 5,119,109	\$ 3,681,167	\$ 1,581,167	\$ 1,507,667	\$ 1,470,167	\$ 1,431,167	\$ 1,431,167	\$ 1,431,167

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Roofing and Building Envelope Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Mechanical / General Maintenance	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525
Asphalt / Concrete	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905
Maintenance / Custodial Equipment	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166
Transportation	\$ 270,000	\$ 235,000	\$ 325,000	\$ 270,000	\$ 325,000	\$ 270,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000
Flooring	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 93,391	\$ 60,449	\$ 60,449
Athletics and Grounds Maintenance	\$ 250,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 420,000
Building Furniture	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795
Curriculum	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358	\$ 193,358
Technology	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000
Total	\$ 1,259,198	\$ 691,840	\$ 751,840	\$ 696,840	\$ 751,840	\$ 696,840	\$ 661,840	\$ 729,782	\$ 696,840	\$ 1,076,840

Description	20 Year Total
Roofing	\$ 4,119,690
Mechanical / General Maintenance	\$ 3,930,500
Asphalt	\$ 1,178,100
Maintenance / Custodial Equipment	\$ 343,320
Transportation	\$ 9,115,000
Flooring	\$ 1,274,865
Athletics and Grounds Maintenance	\$ 4,150,500
Building Furniture	\$ 793,189
*Curriculum	\$ 3,867,160
*Technology	\$ 3,180,000
Total	\$ 31,952,324

*Technology and Curriculum costs were provided by the district.

PERMANENT IMPROVEMENT 20 YEAR COST SUMMARY

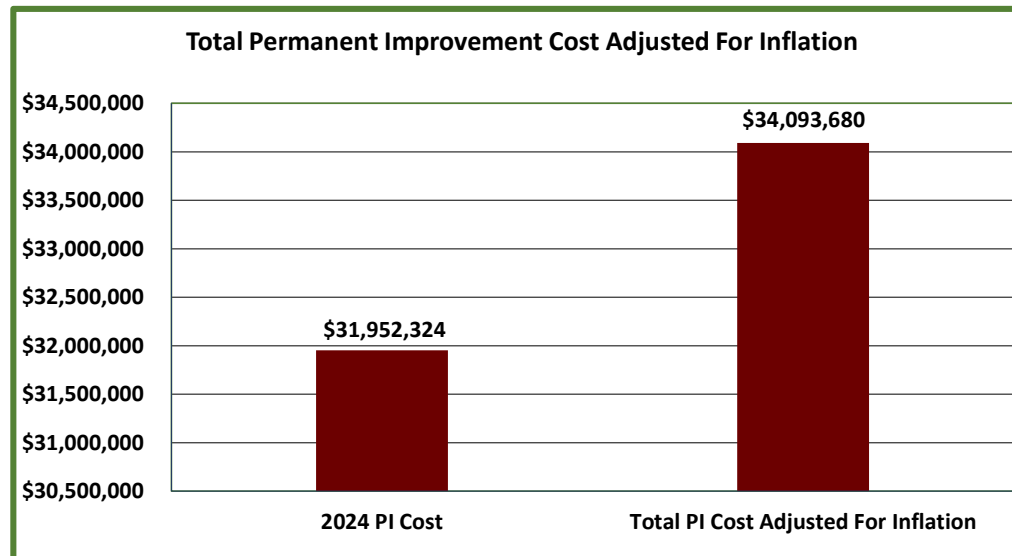


INFLATIONARY IMPACT ON PERMANENT IMPROVEMENT COST OVER 20 YEARS

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 2024 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
2024 Cost	\$ 1,683,456	\$ 1,431,167	\$ 5,119,109	\$ 3,681,167	\$ 1,581,167	\$ 1,507,667	\$ 1,470,167	\$ 1,431,167	\$ 1,431,167	\$ 1,431,167
Adjusted For Inflation	\$ 1,683,456	\$ 1,465,515	\$ 5,367,775	\$ 3,952,623	\$ 1,738,512	\$ 1,697,482	\$ 1,694,987	\$ 1,689,624	\$ 1,730,175	\$ 1,771,699

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
2024 Cost	\$ 1,259,198	\$ 691,840	\$ 751,840	\$ 696,840	\$ 751,840	\$ 696,840	\$ 661,840	\$ 729,782	\$ 696,840	\$ 1,076,840
Adjusted For Inflation	\$ 1,596,223	\$ 898,060	\$ 999,367	\$ 948,489	\$ 1,047,912	\$ 994,563	\$ 967,280	\$ 1,092,176	\$ 1,067,904	\$ 1,689,859



ROOFING AND BUILDING ENVELOPE MAINTENANCE

Item Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Membrane Roofing	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969	\$ 381,969
Building Envelope	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Misc. Repairs and Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969	\$ 396,969

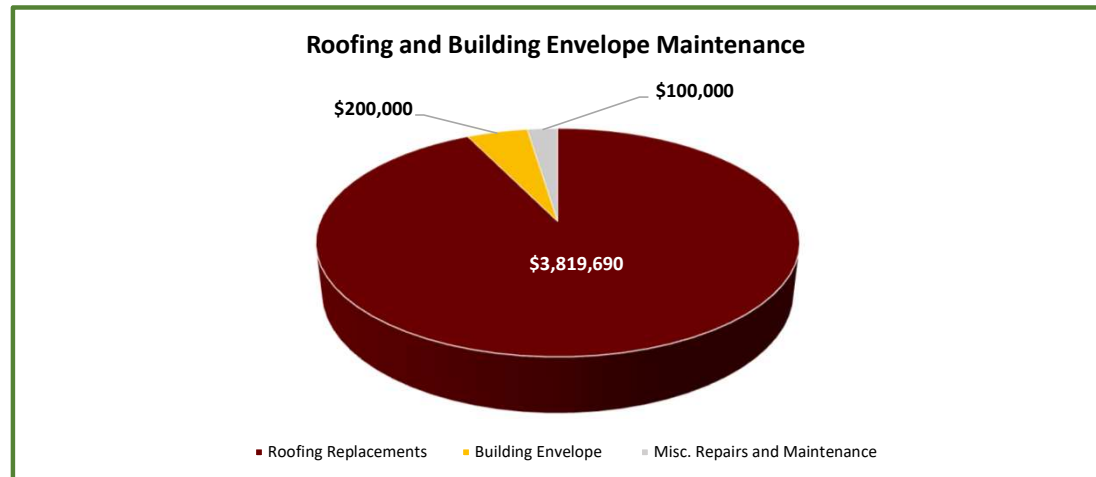
Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Membrane Roofing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Envelope	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Misc. Repairs and Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Roofing

Metal /Membrane Roofing - The district has a great deal of metal roofing that has a 50 year life expectancy. This roofing would not be replaced during this assessment period. The membrane roofing is reaching the end of its life expectancy. The membrane roofing was budgeted to replace 1/10 of the membrane roofing per year. This would replace all of the membrane roofing over the next ten years.

Building Envelope - This category would include items such as exterior doors, windows, masonry, etc.. The district recently completed a three year replacement of windows and doors across the district. The condition of these items should be monitored, but should not be significant until after this assessment period. A \$5,000 annual budget was included for general maintenance of the remaining building envelope.

Miscellaneous - A yearly average of \$5,000 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
HVAC Large Equip. Replacement	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250
Plumbing Large Equipment Replacement	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125
HVAC and Plumbing Annual Repairs	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150
Electrical Annual Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Security / Life Safety Annual Repairs / Replace	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
HVAC Large Equip. Replacement	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250	\$ 140,250
Plumbing Large Equipment Replacement	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125
HVAC and Plumbing Annual Repairs	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150
Electrical Annual Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Security / Life Safety Annual Repairs / Replace	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525	\$ 196,525

Mechanical / General Maintenance

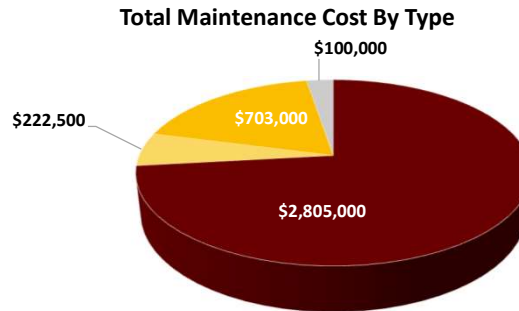
HVAC Large Equipment Replacements - While some of the large mechanical equipment has been replaced over time, much of the districts large HVAC equipment is approaching the end of its life cycle. This plan budgets for all of the large equipment to be replaced over the next 20 years.

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 \$5,000 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.



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

ASPHALT / CONCRETE

Item Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Asphalt	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405
Sealcoating	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Concrete	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Asphalt	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405	\$ 32,405
Sealcoating	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Concrete	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905	\$ 58,905

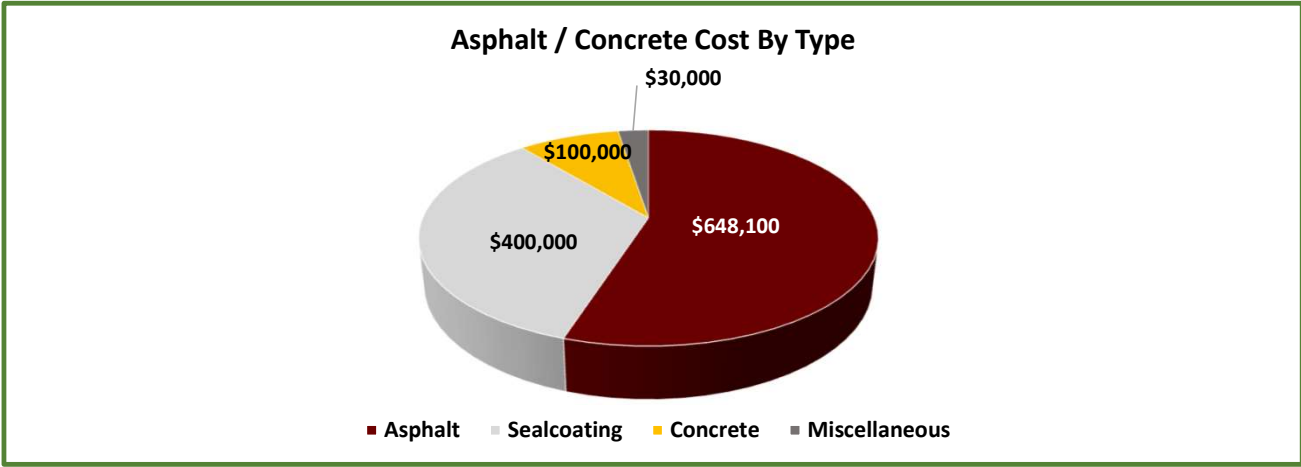
Asphalt/Concrete

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 assessment includes a budget for sealcoating of \$20,000 per year as provided by the district based on their current sealcoating cycle.

Concrete - A budget of \$5,000 annually was used for concrete repairs/replacement during the assessment period.

Miscellaneous - During the assessment period, \$1,500 was budgeted for miscellaneous cost such as painting, signage, pothole repairs, etc.



CUSTODIAL / MAINTENANCE EQUIPMENT

Item Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Custodial Equipment	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418
Maintenance Equipment	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748
Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Custodial Equipment	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418	\$ 10,418
Maintenance Equipment	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748	\$ 5,748
Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166	\$ 17,166

Custodial / Maintenance Equipment

Custodial Equipment

There is currently \$138,900 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.

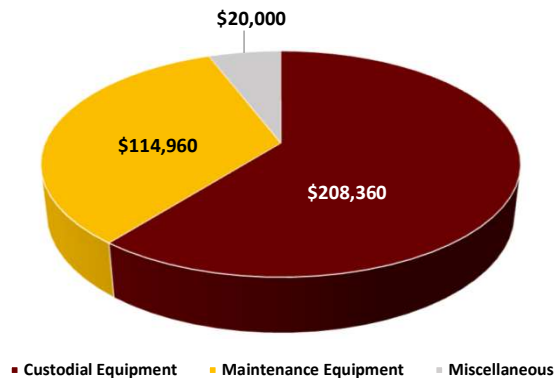
Maintenance Equipment

There is currently \$114,950 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 \$1,000 yearly. 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Bus Replacements	\$ 270,000	\$ 270,000	\$ 270,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
Maintenance Vehicles	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bus Garage Replacement			\$ 3,600,000							
Total	\$ 325,000	\$ 270,000	\$ 3,925,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000

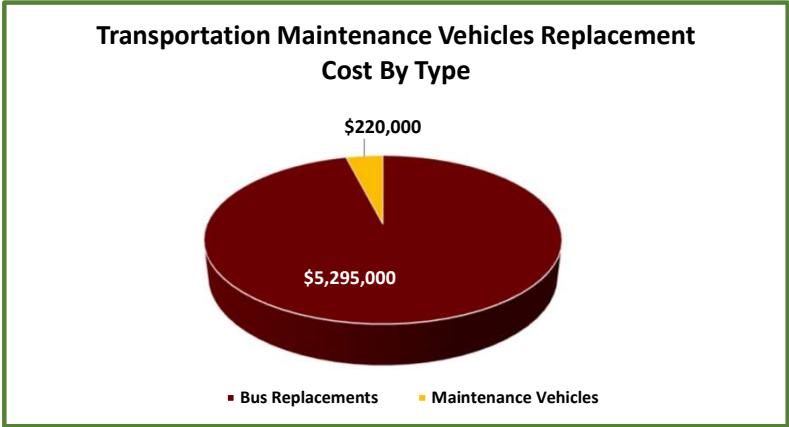
Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Bus Replacements	\$ 270,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000
Maintenance Vehicles	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bus Garage Replacement										
Total	\$ 270,000	\$ 235,000	\$ 325,000	\$ 270,000	\$ 325,000	\$ 270,000	\$ 235,000	\$ 270,000	\$ 270,000	\$ 270,000

Transportation / Maintenance Vehicles

Buses - A 15 year life expectancy is recommended for bus replacements in Ohio. If the district purchases two busses per year they will be able to stay on the 15 year life cycle for the busses. The two smaller 37 passenger busses were budgeted to be replaced in 2028 and 2036, and again with a replacement at 15 years in 2041. A cost of \$135,000 per bus was used for the larger busses and \$100,000 for the smaller 37 passenger busses.

Maintenance Vehicles - The district has two maintenance trucks. A 12 year replacement cycle is used for maintenance vehicles because of wear and tear from snow plowing. One of the current maintenance trucks is beyond the 12 year life cycle. The replacement cycle was budgeted to start the purchase of a new maintenance truck in 2025 and again in 2037. The second truck was budgeted for replacement at 12 years in 2027 and again in 2039.

Transportation Garage Replacement - The district is planning to replace a transportation garage which is included in the assessment. This was budgeted in 2027 using cost provided by the district..



FLOORING

Item Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Carpet	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306
VCT - Replace with VET	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643
Wood - Gym Floor	\$ -	\$ -	\$ 32,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total	\$ 60,449	\$ 60,449	\$ 93,391	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Carpet	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306	\$ 29,306
VCT - Replace with VET	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643	\$ 29,643
Wood - Gym Floor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,942	\$ -	\$ -
Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 93,391	\$ 60,449	\$ 60,449

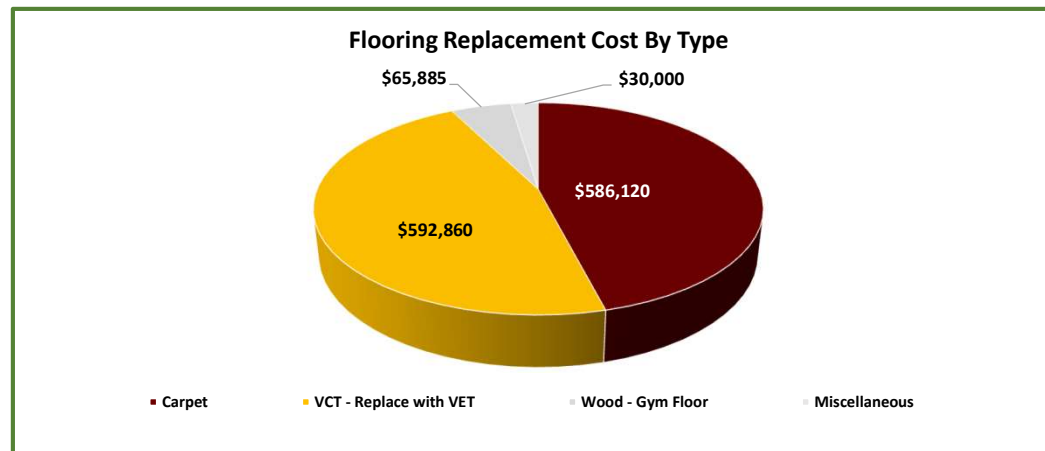
FLOORING

Carpet - There is approximately 97,700 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.

VCT - There is approximately 132,000 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. The high school gym floor has been sanded recently. The high school gym floor was budgeted to be sanded in 2037. The middle school gym floor has not been resanded, it was budgeted to be refinished in 2027 and again in 2042 at 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 and the maintenance of the sealed concrete flooring in the district.



ATHLETIC AND GROUNDS REPLACEMENT / REPAIRS

Item Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Athletic Repairs and Maint.	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
General Grounds Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Scoreboard Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,500	\$ 39,000	\$ -	\$ -	\$ -
Track Maintenance	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Athletic Facilities	\$ -	\$ -	\$ -	\$ 2,285,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 220,000	\$ 40,000	\$ 40,000	\$ 2,325,000	\$ 190,000	\$ 116,500	\$ 79,000	\$ 40,000	\$ 40,000	\$ 40,000

Item Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
General Athletic Repairs and Maint.	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
General Grounds Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Scoreboard Replacements	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Track Maintenance	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000
New Athletic Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 250,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 420,000

Athletics

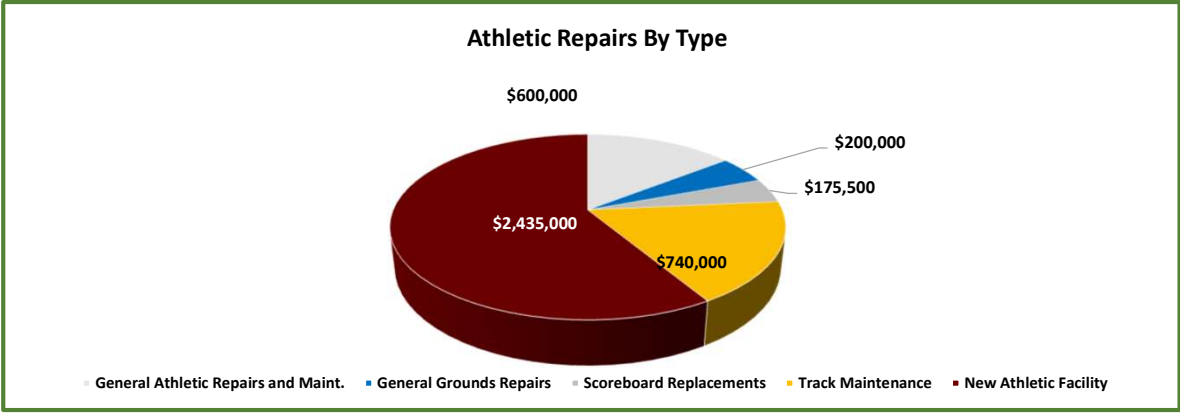
General Athletic Repairs and Maintenance - An annual budget of \$30,000 was included for general athletic repairs and maintenance as budgeted by the district. This would include regular maintenance for the stadium, baseball facilities and softball facilities. The district is considering gym bleacher replacement, this was budgeted in 2029 at \$160,000.

General Grounds Repairs - A budget of \$10,000 per year was allocated for general grounds repair and replacements across the district for items such as fencing, painting, playgrounds and general grounds maintenance. This budget includes the Paulding Elementary fence replacement in 2026 at \$35,000.

Scoreboard Replacements - The stadium scoreboard was budgeted to be replaced in 2030. The softball and baseball scoreboard were budgeted in 2035 and 2036. The gym scoreboard was budgeted in 2031.

Track - The track was last resurfaced in 2011. The track surface can be resprayed twice before replacing the surface again as long as it is maintained. This track was budgeted for a spray coat in 2025 and 2035, with a full replacement in 2044.

New Athletic Facility - The district is planning a new athletic facility. This facility was budgeted to be constructed in 2028 using cost provided by the district. A budget for



BUILDING FURNITURE

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Staff Seating	\$ 10,065	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848
Classroom/Office Accessories	\$ 6,324	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302
Student Seating	\$ 30,195	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145
Café Seating	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Replacement Cost	\$ 56,084	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795

Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Staff Seating	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848
Classroom/Office Accessories	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302	\$ 4,302
Student Seating	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145	\$ 26,145
Café Seating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Replacement Cost Each	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795	\$ 38,795

Furniture

Classrooms - There are 122 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 seven 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

